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Example Journal  
Entries have been

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referenced next to each transaction. Chapter 4. The Balance Sheets of the General Fund and the Street and Highway Fund of the City of Monroe as of December 31, 2014, follow. These (beginning) balances have been entered in the proper general ledger accounts, as of 1/1/2015.

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This portion of the continuous problem continues the General Fund and special revenue fund examples by requiring the recording and posting of the budgetary entries. To reduce clerical effort required for the solution use control accounts for the budgetary

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accounts, revenues,  
expenditures and  
encumbrances.

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experts. Chapters 3 &  
4 The Balance Sheets  
of the General Fund  
and the Street and  
Highway Fund of the  
City of Monroe as of  
December 31, 2016,  
follow.

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Chapter 5 5-C. Part 1.  
Capital Projects Fund  
Transactions The

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voters of the City of Monroe approved the issuance of tax-supported bonds in the face amount of \$4,000,000 for the construction and equipping of a new City Jail. Architects were to be retained, and construction was to be completed by outside contractors.

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Chapter 5 5-C. Part 1.  
Capital Projects Fund  
Transactions The  
voters of the City of  
Monroe approved the  
issuance of tax-  
supported bonds in the  
face amount of  
\$4,000,000 for the  
construction and  
equipping of a new City  
Jail.

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problem continues the  
General Fund and  
special revenue fund  
examples by requiring  
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Chapters 2 through 8 describe accounting and financial reporting by state and local governments. A continuous problem is presented to provide an overview of the reporting process, including preparation of fund basis and government-wide statements.

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City of Monroe 3-C.  
This portion of the  
continuous problem  
continues the General  
Fund and special  
revenue fund examples  
by requiring the  
recording and posting  
of the budgetary  
entries.

**ATTACHMENT: City  
of Monroe**

This problem has been  
solved! See the  
answer. Chapter 5 5-C.  
Part 1, Capital Projects

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Fund Transactions The voters of the City of Monroe approved the issuance of tax-supported bonds in the face amount of \$4,000,000 for the construction and equipping of a new City Jail. Architects were to be retained, and construction was to be completed by ...

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