

3. **[Para. 8-b-3]** All cash collected in paragraph 8-b-2 was transferred to the other funds and governments in the amounts calculated, adjusted for collection fees deducted or added (see Para. 8-b-2).
4. **[Para. 8-b-4]** Current taxes were collected during the year for the funds and governments shown below:

Funds/Governments	Current Taxes Collected
City of Smithville General Fund	\$ 1,488,206
Smithville CSD	8,412,730
Smith County	2,069,800
Smith County FPO	1,747,540
Total collected	\$13,718,276

Required: Record the collections of current taxes and recognize specific liabilities to each fund or government, after deducting the 1 percent collection fee from other governments and adding the total collection fee to the amount due the City of Smithville General Fund. Make these entries only in the Tax Custodial Fund general journal.

5. **[Para. 8-b-5]** All cash collected in paragraph 8-b-4 was transferred to the other funds and governments, adjusted for collection fees deducted or added. (Note: For simplicity, Chapter 4 of Smithville did not address this collection of fees by the custodial fund.)
6. **[Para. 8-b-6]** Make a year-end aggregate journal entry to reflect the additions and deductions made to net position for the reporting period.

Required: Using debits, record deductions for the amount of the administrative fee, and all funds transferred to other governments and funds in paragraphs 8-b-2 and 8-b-4. Additions should be credited for all property tax collections made for other governments. Recall that amounts related to the City of Smithville General Fund are not included in the journal entry because the city does not hold a net position in the fiduciary fund since it is administering the fund.

7. **[Para. 8-b-7]** Make the year-end journal entry to reclassify all uncollected current taxes as delinquent. Add to the receivable amount interest and penalties of 6 percent on the reclassified amount (round amount to nearest whole dollar). The interest and penalties portion of the total amount should be debited to Taxes Receivable for Other Funds and Governments—Delinquent and credited to Due to Other Funds and Governments. You need only record the aggregate amounts reclassified in the general journal; the tax administrator will update the detailed tax ledger records for these reclassifications.

Chapter 8 Smithville Project Journal Entries

H Kauffman



Chapter 8 Smithville Project Journal Entries:

Accounting for Governmental and Nonprofit Entities Leon Edwards Hay, Earl Ray Wilson, 1995 *Governmental Accounting* Leon Edwards Hay, 1974 The New York Times Index , 1984

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Concepts: What is the principle of independent assortment? What inheritance patterns exist aside from ... Answers to All Questions and Problems Aug 14, 2015 — CHAPTER 1. 1.1 In a few sentences, what were Mendel's key ideas about inheritance? ANS: Mendel postulated transmissible factors—genes—to. Payroll Practice Test Newly hired employees must be reported to governmental officials within 20 days of starting work for an employer. A) True. B) False. Page 4. Payroll Practice ... Payroll Accounting Quiz and Test Payroll Accounting (Practice Quiz). Print PDF. For multiple-choice and true/false questions, simply press or click on what you think is the correct answer. The Payroll Source CPP Practice Exam THE PAYROLL SOURCE. CPP PRACTICE EXAM. 1. Which of the following features is LEAST likely to be considered when looking at the security of a new payroll system? Payroll Accounting - Practice Test Questions & Chapter Exam Test and improve your knowledge of Payroll Accounting with fun multiple choice exams you can take online with Study.com. Test Your Payroll Knowledge - BASIC Sep 1, 2010 — The correct answers are listed at the bottom of this quiz. Quiz Questions: 1) What form is used to obtain a Social Security number? A) Form SS- ... study guide payroll specialist Payroll Specialist. Test #2820.r0319. Sample Questions. The following sample questions should give you some idea of the form the test will take. 1. Which SAP ... Free Fundamental Payroll Certification Practice Test (2023) Nov 2, 2023 — Fundamental Payroll Certification Exam Outline. The FPC exam contains 150 multiple-choice questions, 25 of which are unscored, and you will be ... Certified Payroll Professional Practice Test Oct 31, 2023 — The Certified Payroll Professional exam contains 190 multiple-choice questions, 25 of which are unscored, and you are given a four-hour time ... sr-200-product-instruction-manual. ... Use of non-STIHL parts may cause serious or fatal injury. Strictly follow the maintenance and repair instructions in the appropriate section in this instruction ... Maintenance And Repairs - Stihl SR 200 Instruction Manual Stihl SR 200 Manual Online: Maintenance And Repairs. 17.40 lbs (7.9 kg) Users of this unit should carry out only the maintenance operations described in ... User manual Stihl SR 200 (English - 88 pages) Manual. View the manual for the Stihl SR 200 here, for free. This manual comes under the category leaf blowers and has been rated by 1 people with an ... Stihl SR 200 Instruction Manual View and Download Stihl SR 200 instruction manual online. SR 200 power tool pdf manual download. Begging for Stihl SR 200 IPL & service manual Jun 28, 2017 — This is me begging for a Stihl SR 200 IPL & service manual. Thanks in advance. Stihl working Hard. Is it Friday yet. Local time: 10:45 PM. Stihl SR 200 download instruction manual pdf Stihl SR 200 Sprayers instruction, support, forum, description, manual. STIHL-SR-200-Owners-Instruction-Manual Jan 9, 2023 — STIHL-SR-200-Owners-Instruction-Manual.pdf. 1. STIHL SR 200 WARNING Read Instruction Manual thoroughly before use and follow all safety ... Parts | Stihl SR 200 | Product Instruction Manual (Page 33) Page 33 highlights · 1. Container Cap. For closing the container. · 2. Container. Contains the material to be sprayed. · 3. Muffler with Spark Arresting Screen. Stihl BR 200 Backpack Blower (BR 200) Parts Diagram Select a page from the Stihl BR 200 Backpack Blower (BR 200) exploded view parts diagram to find and buy spares for this machine. SR200 Mistblower Parts GHS is one of the UK's largest spare parts companies. We are main dealers for

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