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Course

Date

Governmental accounting- City of Bingham project chapter1-4**[Para. 4-a-1]**

General fund - General journal			
Account titles and explanation	Ref. No.	Debit	Credit
Taxes Receivable - Current	4-a-1	7,075,000	
Allowable for Uncollectible Taxes	4-a-1		283,000
Revenues	4-a-1		6,792,000
Govt Act, Gov-Wide- General journal			
Taxes Receivable - Current	4-a-1	7,075,000	
Allowable for Uncollectible Taxes	4-a-1		283,000
Revenues	4-a-1		6,792,000

[Para. 4-a-2]

General fund - General journal			
Account titles and explanation	Ref. No.	Debit	Credit
Cash	4-a-2	500,000	
Tax Anticipation Notes Payable	4-a-2		500,000
Govt Act, Gov-Wide- General journal			
Cash	4-a-2	500,000	

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Committee on Government
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