

Prepare, in good form, a Statement of Net position for the City of Monroe for the Year Ended December 31, 2017. For purposes of this statement, assume:

- \$ 332,000 in the General Fund is a state grant specifically to support general government programs.
- \$ 1,065,000 in the Street and Highway Fund is an operating grant specifically for highway and street maintenance expenses.
- \$ 1,340,000 in the City Jail Construction Fund is a capital grant that applies to public safety.

Use the balances computed from the worksheet completed in part 2 for the governmental activities portion of the statement. Use the solution to P6-C (Enterprise fund) to prepare the business activities portion (net any short-term interfund payables/receivables).

Continuous Problem – City of Monroe

4. Prepare, in good form, a Statement of Net position for the City of Monroe as of December 31, 2017. Group all capital assets, net of depreciation. Include a breakdown in the Net position section for (a) capital assets, net of related debt, (b) restricted, and (c) unrestricted. For purposes of classifying net position for the governmental activities, assume:
 - For the governmental activities *net position invested in capital assets, net of related debt*, the related debt includes the bonds payable, the premium on bonds payable, and the advance from the water utility fund.
 - The special revenue fund resources are restricted by the granting agency for street and highway maintenance. Assume \$204,500 are the only restricted resources in the governmental activities.
5. Prepare the reconciliation necessary to convert from the fund balance reported in the governmental funds Balance Sheet to the net position in the government-wide Statement of Net position.

City Of Monroe Continuous Problem Solution

Lei Shi



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