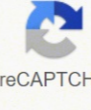
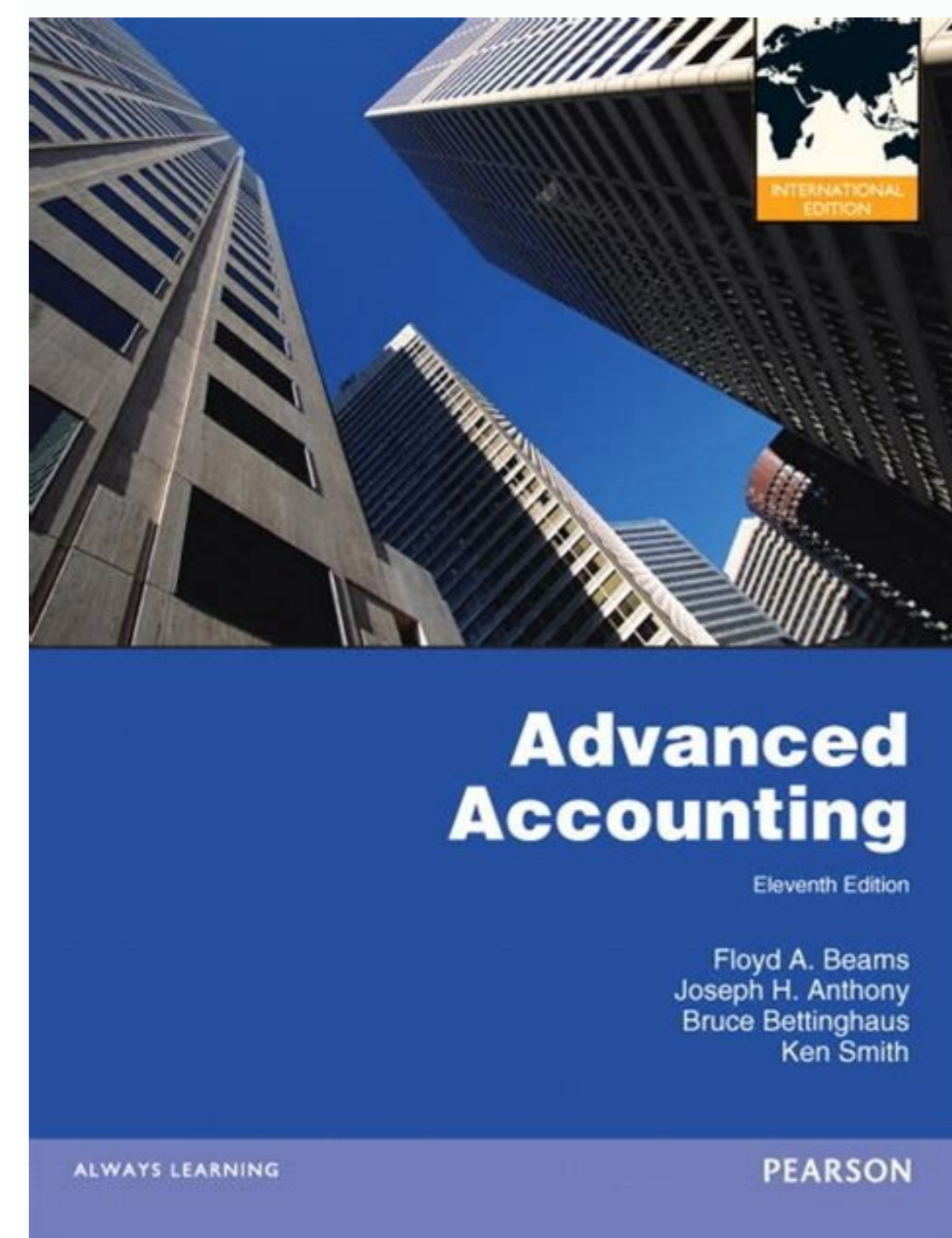


I'm not robot 

**Continue**

11249488.988764 35349850.79661 54431114.117647 41241394084 98673345000 33883008040 19025954.409091 86708286562 35572230.871795 16566708.012987 98241282399 22864001.771739 29106013560 881744811 8017662408 12930293.833333 33049338.805556



Chapter 17 - Multinational Accounting: Issues in Financial Reporting and Translation of Foreign Entity Statements

**17-25** (continued)

E(7)	Plant and Equipment	24,200	
	Patent	33,880	58,080
	Differential		
	Assign differential, net of differential adjustment:		
	\$24,200 - \$28,000 - \$3,800		
	\$33,880 - \$39,200 - \$5,320		
E(8)	Depreciation Expense	2,600	
	Amortization Expense	3,840	
	Accumulated Depreciation		2,600
	Patent		3,840
	Amortization of differential		
E(9)	Payable to Aarno	6,480	6,480
	Receivable from Western Financing		
	Eliminate intercompany payable/receivable		

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Chapter 18 - Governmental Entities: Special Funds and Government-Wide Financial Statements

**18-6** (continued)

Fund Balance -- Unreserved	20,050.00	
Expenditures		194,500
Other Financing Uses -- Transfer Out to Debt Service Fund		6,000
4. Transfer of ending balance and close transfer account:		
Other Financing Uses -- Transfer Out to Debt Service Fund	5,500	
Cash		5,500
Record transfer of remainder to Debt Service.		
Fund Balance -- Unreserved	5,500	
Other Financing Uses -- Transfer Out to Debt Service Fund		5,500
Close transfer out against unreserved fund balance.		

b.

City of Waterman  
Capital Projects Fund  
Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
For Fiscal Year Ended December 31, 20X2

Revenue:		
County Grant		\$ 50,000
Expenditures:		
Capital Outlay		194,500
Deficiency due to excess of expenditures over revenue		\$(144,500)
Other Financing Sources (Uses):		
Proceeds of Bond Issue	\$150,000	
Transfer Out to Debt Service Fund--Premium	(6,000)	
Transfer Out to Debt Service Fund--Remainder	(5,500)	
Total Other Financing Sources (Uses)		144,500
Net Change in Fund Balance		\$ -0-
Fund Balance, January 1, 20X2		-0-
Fund Balance, December 31, 20X2		\$ -0-





