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Governmental funds—points of interest (Cont'd) Reporting the same information about governmental activities in two different ways creates a need to reconcile the information reported in the governmental fund financial statements to that in the Governmental Activities Column of the government-wide statements (see Illustrations A1-4 and A1-6)

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Test bank Accounting for Governmental and Nonprofit Entities 17th Edition Reck + Solutions manual link 1-2 2. Examples of general purpose governments include cities, towns, and public schools that receive tax revenue to finance the services they provide.

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SCO: Governmental and Non-Profit Accounting Page 3 of 5 V. Outline of Subject Matter This is an example of a course schedule that may be changed to accommodate unpredictable variations in the pace of coverage, students' needs and so on.

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