

ASSISTED ACQUISITION GUIDANCE

EFFECTIVE FISCAL YEAR 2018

PREPARED BY:

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U.S. DEPARTMENT OF THE TREASURY**

Version Number	Date	Description of Change	Effective USSGL TFM
1.0	12/2017	Original	TFM Bulletin No. 2017-16

Background:

Assisted acquisitions serve to leverage the aggregate buying power of the Federal Government, enhance efficiency in the reimbursable transaction process, and better meet the need of federal agency missions. This scenario provides guidance for reporting assisted acquisition activities.

Assisted acquisition is the term used to describe the process by which the buyer uses the contracts and/or contracting services/vehicles of the seller to obtain goods and services from a third-party provider that typically is a non-federal entity. In the process, the seller performs acquisition activities on a buyer's behalf, such as awarding and administering a contract, task order, or delivery order. As the non-federal vendor performs on the contract agreement, the seller incurs costs, including administration fees, and bills the buyer for reimbursement.¹ This scenario provides two situations under which assisted acquisitions commonly occur. The purpose of this scenario is to demonstrate the correct handling of assisted acquisitions to ensure that intragovernmental eliminations are handled correctly on the Financial Report of the U.S. Government (FR) so that revenue and expenses are not overstated.

Memorandum accounts are used in this scenario to eliminate intragovernmental asset transactions. These accounts are used so that proper intragovernmental eliminations occur and revenue and Cost of Goods Sold (COGS) are not overstated on the FR. Due to various capitalization thresholds throughout the government and the need to properly eliminate buy/sell transactions involving capitalized assets, the memorandum USSGL accounts are often used as a way to facilitate proper eliminations. In the case of assisted acquisitions in which the seller (performing agency) expenses the items, as opposed to recognizing inventory, the memorandum accounts with a Fed/Non-Fed Attribute Domain Value of "F" should not be used.

Frequently, capitalization thresholds among different governmental agencies cause elimination issues. The Federal Accounting Standards Advisory Board (FASAB) believes that capitalization thresholds should be established by federal entities rather than centrally by the FASAB Board. Because federal entities are diverse in size and in the use of Property, Plant and Equipment (PP&E), entities must consider their own financial and operational conditions in establishing an appropriate capitalization threshold or thresholds. Once established, this/these threshold(s) should be consistently followed and disclosed in the financial reports.² Because of these varying thresholds, there can be issues in intragovernmental buy/sell transactions involving capital assets.

When direct costs are capitalized subsequently to an in-progress product/job or to a completed product/job, these costs should first be reported using the 600000, Expenses, series USSGL accounts. This will allow agencies to accumulate their

¹ TFM 2-4700, Appendix 10, Section 9.2

² FASAB SFFAS No. 6

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cost information, establish audit trails, and allow proper elimination and consolidation at the governmentwide level. Agencies will offset those amounts using account 661000, “Cost Capitalization Offset,” when the cost is capitalized into an “in-process” or “finished product” asset account. In this scenario, the seller (performing agency) has expensed a good. Therefore, the buyer (ordering agency) must first recognize an expense to facilitate eliminating and proper governmentwide reporting and then reclassify this expense to an asset account.

This scenario proposes changes to Account Transaction Codes D514, G120, G122 and G124. By making these changes, and agencies adhering to the guidance that follows, it will eliminate current intragovernmental elimination issues.

The two assumptions presented in this scenario are:

1. The ordering (buying) agency utilizes the purchasing contract of the performing (selling) agency to buy an asset from a non-federal, third-party vendor. The ordering agency pays the performing agency, which in turn pays the non-federal vendor for the asset.
2. The ordering agency uses the performing agency’s purchasing contract with a non-federal vendor to purchase an asset. The ordering agency pays the non-federal vendor directly for the asset. The ordering agency also pays the performing agency an agency fee.

For illustrative purposes, and to be consistent with OMB Circular No. A-11, this scenario refers to the selling agency as the performing agency and the buying agency as the ordering agency.

Modified USSGL Account Transactions (Effective FY 2018)

Account Transaction: D514 To record the reclassification of expenses to “in-process type” asset accounts.

Comment: Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 600000, “Expenses” series and then offset those amounts using the USSGL account 661000, “Cost Capitalization Offset,” when the costs are capitalized to the appropriate “in-process type” asset account. Also post USSGL TC G120, G122 or G124 if using this entry to post to a finished asset account.

Justification: The completed asset accounts need to be added to this transaction because some agencies transfer direct costs directly to the completed asset accounts.

Budgetary Entry

None

Proprietary Entry

Debit 151600 Operating Materials and Supplies in Development

Debit 152600 Inventory – Work-in-Process

Debit 172000 Construction-in-Progress

Debit 173000 Buildings, Improvements, and Renovations

Debit 174000 Other Structures and Facilities

Debit 175000 Equipment

Debit 181000 Assets Under Capital Lease

Debit 182000 Leasehold Improvements

Debit 183000 Internal-Use Software

Debit 183200 Internal-Use Software in Development

Credit 660000 Applied Overhead

Credit 661000 Cost Capitalization Offset

Account Transaction: G120 To record activity for current-year purchases of property, plant, and equipment.

Comment: USSGL transactions that reference this transaction: USSGL TCs-B402, B404, B406, B430, B438, B604, C132, C134, C136, C138, C414, D132, D134, **D514**, and G124.

Reference: USSGL implementation guidance; Memorandum Accounts for Current-Year Asset Activity - Purchases

Justification: A reference to this account transaction was added to D514. The comment for account transaction G120 needs to be updated to reflect this.

Budgetary Entry

None

Memorandum Entry

Debit 880200 Purchases of Property, Plant, and Equipment
Credit 880100 Offset for Purchases of Assets

Account Transaction: G122 To record activity for current-year purchases of inventory and related property.

Comment: USSGL transactions that reference this transaction: USSGL TCs-B402, B404, B406, B430, B438, B604, C132, C134, C136, C138, C414, D132, D134, **D514**, and G124.

Justification: A reference to this account transaction was added to D514. The comment for account transaction G120 needs to be updated to reflect this.

Budgetary Entry

None

Memorandum Entry

Debit 880300 Purchases of Inventory and Related Property
Credit 880100 Offset for Purchases of Assets

Account Transaction: G124 To record activity for current-year purchases of other assets not recorded as Property, Plant, and Equipment (USSGL TC-G120), or Inventory and Related Property (USSGL TC-G122).

Comment: USSGL transactions that reference this transaction: USSGL TCs-B152, B402, B404, B406, B438, B604, C132, C134, C136, C138, C414, D132, D134, and D514.

Justification: A reference to this account transaction was added to D514. The comment for account transaction G120 needs to be updated to reflect this.

Budgetary Entry

None

Memorandum Entry

Debit 880400 Purchases of Assets - Other
Credit 880100 Offset for Purchases of Assets

Listing of USSGL Accounts Used in This Scenario:

Account Number	Account Title
<u>Budgetary</u>	
411900	Other Appropriations Realized
421000	Anticipated Reimbursements and Other Income
422100	Unfilled Customer Orders Without Advance
425100	Reimbursements and Other Income Earned - Receivable
425200	Reimbursements and Other Income Earned - Collected
445000	Unapportioned Authority
451000	Apportionments
459000	Apportionments – Anticipated Resources – Programs Subject to Apportionment
461000	Allotments – Realized Resources
480100	Undelivered Orders – Obligations, Unpaid
490100	Delivered Orders – Obligations, Unpaid
490200	Delivered Orders – Obligations, Paid
<u>Proprietary</u>	
101000	Fund Balance With Treasury
131000	Accounts Receivable
175000	Equipment
175900	Accumulated Depreciation on Equipment
211000	Accounts Payable
310100	Unexpended Appropriations – Appropriations Received
310700	Unexpended Appropriations – Used
510000	Revenue From Goods Sold
520000	Revenue From Services Provided
570000	Expended Appropriations
610000	Operating Expenses/Program Costs
661000	Cost Capitalization Offset
671000	Depreciation, Amortization, and Depletion
<u>Memorandum</u>	
880100	Offset for Purchases of Assets
880200	Purchases of Property, Plant, and Equipment

Assumption 1: The ordering (buying) agency utilizes the purchasing contract of the performing (selling) agency to buy an asset from a non-federal, third-party vendor. The ordering agency pays the performing agency, which in turn pays the non-federal vendor.

1. To record the ordering agency's enactment of appropriation.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u>Budgetary Entry</u> None				<u>Budgetary Entry</u> 411900 Other Appropriations Realized 445000 Unapportioned Authority	12,000	12,000	A104
<u>Proprietary Entry</u> None				<u>Proprietary Entry</u> 101000 (G) ³ Fund Balance With Treasury (RC 40) ⁴ 310100 (G) Unexpended Appropriations – Appropriations Received (RC 41)	12,000	12,000	

³ The Federal/Non-Federal attribute domain value of "G" will always have trading partner 099 agency identifier.

⁴ RC – Reciprocal Category is shown for Intragovernmental Elimination Analysis (not included in GTAS upload)

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2. To record budget authority apportioned by the Office of Management and Budget and available for allotment.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u>Budgetary Entry</u> None				<u>Budgetary Entry</u> 445000 Unapportioned Authority 451000 Apportionments	12,000	12,000	A116
<u>Proprietary Entry</u> None				<u>Proprietary Entry</u> None			

3. To record the allotment of authority.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u>Budgetary Entry</u> None				<u>Budgetary Entry</u> 451000 Apportionments 461000 Allotments – Realized Resources	12,000	12,000	A120
<u>Proprietary Entry</u> None				<u>Proprietary Entry</u> None			

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4. To record anticipated reimbursement.

Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u>Budgetary Entry</u> 421000 Anticipated Reimbursements and Other Income 445000 Unapportioned Authority <u>Proprietary Entry</u> None	12,000	12,000	A702	<u>Budgetary Entry</u> None <u>Proprietary Entry</u> None			

5. To record anticipated resources apportioned by Office of Management and Budget but not available for use until they are realized for anticipated resources in programs subject to apportionment.

Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u>Budgetary Entry</u> 445000 Unapportioned Authority 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment <u>Proprietary Entry</u> None	12,000	12,000	A118	<u>Budgetary Entry</u> None <u>Proprietary Entry</u> None			

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6. To record reimbursable agreement without an advance that was previously anticipated for the performing agency.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u>Budgetary Entry</u> 422100 Unfilled Customer Orders Without Advance 421000 Anticipated Reimbursement And Other Income <u>Proprietary Entry</u> None	12,000	12,000	A706	<u>Budgetary Entry</u> 461000 Allotments – Realized Resources 480100 Undelivered Orders – Obligations, Unpaid <u>Proprietary Entry</u> None	12,000	12,000	B306

7. To record the realization of previously anticipated and apportioned authority for programs subject to apportionment.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u>Budgetary Entry</u> 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment 461000 Allotments – Realized Resources <u>Proprietary Entry</u> None	12,000	12,000	A122	<u>Budgetary Entry</u> None <u>Proprietary Entry</u> None			

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8. To accrue a liability by the performing agency to the non-federal vendor.

Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u>Budgetary Entry</u> 461000 Allotments – Realized Resources 490100 Delivered Orders – Obligations, Unpaid	12,000		B406	<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> 610000 (N) Operating Expenses/Program Costs 211000 (N) Accounts Payable	12,000	12,000		<u>Proprietary Entry</u> None			

9. To record the delivery of goods and accrue a liability for the ordering agency and record revenue earned in the performing agency.

Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u>Budgetary Entry</u> 425100 Reimbursements and Other Income Earned – Receivable 422100 Unfilled Customer Orders Without Advance	12,000		A714	<u>Budgetary Entry</u> 480100 Undelivered Orders – Obligations, Unpaid 490100 Delivered Orders – Obligations, Unpaid	12,000		B402
<u>Proprietary Entry</u> 131000 (F) ⁵ Accounts Receivable (RC 22) 510000 (F) Revenue from Goods Sold (RC 24)	12,000	12,000		<u>Proprietary Entry</u> 610000 ⁶ (F) Operating Expenses/Program Costs (RC 24) 211000 (F) Accounts Payable (RC 22)	12,000	12,000	

⁵ F will always have 3 digit trading partner agency identifier.

⁶ Direct costs that are capitalized subsequently to an in-progress product/job or to a completed product/job are first reported using the 600000, “Expenses,” series USSGL accounts. This cost will be offset by using account 661000, “Cost Capitalization Offset,” when the cost is capitalized. See transaction #11.

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If funded by direct appropriations, also post:

10. To record appropriations used this fiscal year.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u>Budgetary Entry</u> None				<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> None				<u>Proprietary Entry</u> 310700 (G) Unexpended Appropriations - Used (RC 39) 570000 (G) Expended Appropriations (RC 38)	12,000	12,000	B134

11. To record the reclassification of expenses to an asset account.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u>Budgetary Entry</u> None				<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> None				<u>Proprietary Entry</u> 175000 Equipment 661000 (N) Cost Capitalization Offset	12,000	12,000	D514

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Also post:

12. To record activity for current-year purchases of property, plant, and equipment.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u>Budgetary Entry</u> None				<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> None				<u>Memorandum Entry</u> 880200 (N) Purchases of Property, Plant, And Equipment 880100 (N) Offset for Purchases Of Asset	12,000	12,000	G120

13. To record depreciation, amortization, and depletion expense on assets other than investments.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u>Budgetary Entry</u> None				<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> None				<u>Memorandum Entry</u> 671000 (N) Depreciation, Amortization, and Depletion 175900 Accumulated Depreciation on Equipment	2,500	2,500	E120

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14. The ordering agency pays the performing agency.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u>Budgetary Entry</u> 425200 Reimbursements and Other Income Earned - Collected 425100 Reimbursements and Other Income Earned – Receivable	12,000	12,000	C186	<u>Budgetary Entry</u> 490100 Delivered Orders – Obligations, Unpaid 490200 Delivered Orders – Obligations, Paid	12,000	12,000	B110
<u>Proprietary Entry</u> 101000 (G) Fund Balance With Treasury (RC 40) 131000 (F) Accounts Receivable (RC 22)	12,000	12,000		<u>Proprietary Entry</u> 211000 (F) Accounts Payable (RC 22) 101000 (G) Fund Balance With Treasury (RC 40)	12,000	12,000	

15. The performing agency pays the non-federal vendor.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u>Budgetary Entry</u> 490100 Delivered Orders - Obligations, Unpaid 4902000 Delivered Orders – Obligations, Paid	12,000	12,000	B110	<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> 2110000 (N) Accounts Payable 101000 (G) Fund Balance With Treasury	12,000	12,000		<u>Proprietary Entry</u> None			

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Pre-Closing Adjusted Trial Balance Period 12:

		Assumption 1, Performing Agency		Assumption 1, Ordering Agency	
Account	Description	Debit	Credit	Debit	Credit
<u>Budgetary</u>					
411900	Other Appropriations Realized	-	-	12,000	-
425200	Reimbursements and Other Income Earned - Collected	12,000	-	-	-
490200	Delivered Orders, Obligations Paid	-	12,000	-	12,000
Total		12,000	12,000	12,000	12,000
<u>Proprietary</u>					
175000	Equipment	-	-	12,000	-
175900	Accumulated Depreciation on Equipment	-	-	-	2,500
310100 (G)	Unexpended Appropriations – Appropriations Received	-	-	-	12,000
310700 (G)	Unexpended Appropriations – Used	-	-	12,000	-
510000 (F)	Revenue From Goods Sold	-	12,000	-	-
570000 (G)	Expended Appropriations	-	-	-	12,000
610000 (F)	Operating Expenses/Program Costs	-	-	12,000	-
610000 (N)	Operating Expenses/Program Costs	12,000	-	-	-
661000 (N)	Cost Capitalization Offset	-	-	-	12,000
671000 (N)	Depreciation, Amortization, and Depletion	-	-	2,500	-
Total		12,000	12,000	38,500	38,500
<u>Memorandum</u>					
880100 (N)	Offset for Purchases of Assets	-	-	-	12,000
880200 (N)	Purchases of Property, Plant, and Equipment	-	-	12,000	-
Total		-	-	12,000	12,000

Financial Statements:

BALANCE SHEET			
Line No.		Assumption 1, Performing Agency	Assumption 1, Ordering Agency
	Assets (Note 2)		
	Intragovernmental		
1.	Fund Balance with Treasury (Note 3) (101000E)		
13.	General property, plant, and equipment, net (Note 10) (175000E, 175900E)	-	9,500
15.	Total assets	-	<u>9,500</u>
	Net Position		
31.	Unexpended appropriations – All Other Funds (310100E, 310700E)	-	-
33.	Cumulative results of operations - All Other Funds (510000E, 570000E, 610000E, 661000E, 671000E, 880100E, 880200E)	-	9,500
35.	Total Net Position – All Other Funds	-	9,500
36.	Total Net Position	-	9,500
37.	Total liabilities and net position	-	<u>9,500</u>

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STATEMENT OF NET COST			
Line No.		Assumption 1, Performing Agency	Assumption 1, Ordering Agency
	Gross Program Costs:		
1.	Gross costs (Note 22) (610000E, 661000E, 671000E, 690000E, 880100E, 880200E)	12,000	2,500
2.	Less: earned revenue (510000E)	(12,000)	-
3.	Net program costs	-	2,500
5.	Net program costs including Assumption Changes:	-	2,500
8.	Net cost of operations	-	2,500

STATEMENT OF CHANGES IN NET POSITION			
Line No.		Assumption 1, Performing Agency	Assumption 1, Ordering Agency
	Cumulative Results from Operations:		
	Budgetary Financing Sources:		
5.	Appropriations used (570000E)	-	12,000
14.	Total Financing Sources (calc.)	-	12,000
15.	Net Cost of Operations (+/-)	-	(2,500)
16.	Net Change (calc.)	-	9,500
17.	Cumulative Results of Operations (calc.)	-	9,500
	Budgetary Financing Sources:		
21.	Appropriations received (310100E)	-	12,000
24.	Appropriations used (310700E)	-	(12,000)
25.	Total Budgetary Financing Sources (calc.)	-	-
26.	Total Unexpended Appropriations (calc.)	-	-
27.	Net Position (calc.)	-	9,500

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STATEMENT OF BUDGETARY RESOURCES			
		Assumption 1, Performing Agency	Assumption 1, Ordering Agency
Line No.	Budgetary resources:		
1290	Appropriations (discretionary and mandatory) (411900E)	-	12,000
1890	Spending authority from offsetting collections (discretionary and mandatory) (425200E)	12,000	-
1910	Total budgetary resources (calc.)	<u>12,000</u>	<u>12,000</u>
	Status of budgetary resources:		
2190	New obligations and upward adjustments (total) (Note 31) (490200E)	12,000	12,000
2490	Unobligated balance, end of year (total)	-	-
2500	Total budgetary resources (calc.)	<u>12,000</u>	<u>12,000</u>
	Change in obligated balance:		
	Unpaid obligations:		
3012	New obligations and upward adjustments (490200E)	12,000	12,000
3020	Outlays (gross) (-) (490200E)	(12,000)	(12,000)
	Memorandum (non-add) entries		
3100	Obligated balance, start of year (+ or -) (calc.)	-	-
3200	Obligated balance, end of year (+ or -) (calc.)	-	-
	Budget authority and outlays, net:		
4175	Budget authority, gross (discretionary and mandatory) (calc.)	12,000	12,000
4176	Actual offsetting collections (discretionary and mandatory) (-) (425200E)	(12,000)	-
4180	Budget authority, net (total) (discretionary and mandatory) (calc.)	-	12,000
4185	Outlays, gross (discretionary and mandatory) (490200E)	12,000	12,000
4187	Actual offsetting collections (discretionary and mandatory) (-) (425200E)	(12,000)	-
4190	Outlays, net (total) (discretionary and mandatory) (calc.)	-	12,000

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SF 133 AND SCHEDULE P: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES AND BUDGET PROGRAM AND FINANCING SCHEDULE					
Line No.	BUDGETARY RESOURCES	Assumption 1, Performing Agency		Assumption 1, Ordering Agency	
		SF 133	Schedule P	SF 133	Schedule P
0900	Total new obligations, unexpired accounts (490200E)	-	12,000	-	12,000
	Budget authority:				
	Appropriations:				
	Discretionary:				
1100	Appropriation (411900E)	-	-	12,000	12,000
1160	Appropriation, discretionary (total)	-	-	12,000	12,000
	Spending authority from offsetting collections:				
	Discretionary:				
1700	Collected (425200E)	12,000	12,000	-	-
1750	Spending authority from offsetting collections, discretionary (total)	12,000	12,000	-	-
1900	Budget authority (total)	12,000	12,000	12,000	12,000
1910	Total budgetary resources (calc.)	<u>12,000</u>	-	<u>12,000</u>	-
1930	Total budgetary resources available (calc.)	-	12,000	-	12,000
	STATUS OF BUDGETARY RESOURCES				
	New obligations and upward adjustments:				
	Reimbursable:				
2102	Category B (by project) (490200E)	12,000	-	12,000	-
2104	Reimbursable obligations (total) (calc.)	12,000	-	12,000	-
2170	New obligations, unexpired accounts (490200E)	12,000	-	12,000	-
2190	New obligations and upward adjustments (total)	12,000	-	12,000	-
2490	Unobligated balance, end of year (total) (calc.)	-	-	-	-
2500	Total budgetary resources (calc.)	<u>12,000</u>	-	<u>12,000</u>	-

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SF 133 AND SCHEDULE P: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES AND BUDGET PROGRAM AND FINANCING SCHEDULE					
	Memorandum (non-add) entries:				
2501	Subject to apportionment – excluding anticipated amounts (490200E)	12,000	-	12,000	-
	CHANGE IN OBLIGATED BALANCE				
	Unpaid obligations:				
3010	New obligations, unexpired accounts (490200E)	12,000	12,000	12,000	12,000
3020	Outlays (gross) (-) (490200E)	(12,000)	(12,000)	(12,000)	(12,000)
	BUDGET AUTHORITY AND OUTLAYS, NET				
	Discretionary:				
	Gross budget authority and outlays:				
4000	Budget authority, gross (calc.)	12,000	12,000	12,000	12,000
4010	Outlays from new discretionary authority (490200E)	12,000	12,000	12,000	12,000
4020	Outlays, gross (total) (calc.)	12,000	12,000	12,000	12,000
4030	Federal sources (-) (425200E)	(12,000)	(12,000)	-	-
4040	Offsets against gross budget authority and outlays (total) (-)	(12,000)	(12,000)	-	-
4070	Budget authority, net (discretionary) (calc.)	-	-	12,000	12,000
4080	Outlays, net (discretionary) (calc.)	-	-	12,000	12,000
4180	Budget authority, net (total)	-	-	<u>12,000</u>	<u>12,000</u>
4190	Outlays, net (total)	-	-	12,000	12,000

Reclassified Financial Statements:

RECLASSIFIED BALANCE SHEET			
Line No.		Assumption 1, Performing Agency	Assumption 1, Ordering Agency
1	Assets		
2	Non-federal		
2.5	Property, plant and equipment, net (175000E, 175900E)	-	9,500
2.9	Total non-federal assets (calc.)	-	9,500
3	Federal		
3.1	Fund balance with Treasury (RC 40)/1 (101000E)	-	-
3.14	Total federal assets	-	-
4	Total assets (calc.)	-	<u>9,500</u>
9	Net position:		
9.2	Net position – funds from other than those from dedicated collections (310100E, 310700E, 510000E, 570000E, 610000E, 661000E, 671000E)	-	9,500
10	Total net position (calc.)	-	9,500
11	Total liabilities and net position (calc.)	-	<u>9,500</u>

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RECLASSIFIED STATEMENT OF NET COST			
Line No.		Assumption 1, Performing Agency	Assumption 1, Ordering Agency
1	Gross cost		
2	Non-federal gross cost (610000E, 661000E, 671000E)	12,000	(9,500)
6	Total non-federal gross cost (calc.)	12,000	(9,500)
7	Federal gross cost		
7.3	Buy/sell cost (RC 24)/2 (610000E)	-	12,000
8	Total federal gross cost (calc.)	-	12,000
9	Department total gross cost (calc.)	12,000	2,500
10	Earned Revenue	-	-
12.2	Buy/sell revenue (exchange) (RC 24/2) (510000E)	12,000	-
13	Total federal earned revenue (calc.)	12,000	-
14	Department total earned revenue (calc.)	12,000	-
15	Net cost of operations (calc.)	-	2,500

RECLASSIFIED STATEMENT OF OPERATIONS AND CHANGES IN NET POSITION			
Line No.		Assumption 1, Performing Agency	Assumption 1, Ordering Agency
7	Budgetary financing sources:		
7.1	Appropriations received as adjusted (rescissions and other adjustments) (RC 41)/1 (310100E)	-	12,000
7.2	Appropriations used (RC 39) (310700E)	-	12,000
7.3	Appropriations expended (RC 38)/1 (570000E)	-	12,000
7.20	Total budgetary financing sources (calc.)	-	12,000
9	Net cost of operations (+/-)	-	(2,500)
10	Net position, end of period	-	9,500

Assumption 2: The ordering agency uses the performing agency’s purchasing contract with a non-federal vendor. The ordering agency pays the non-federal vendor \$10,000 directly for the goods. The ordering agency also pays the performing agency an agency fee of \$2,000.

1. To record the enactment of appropriations.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u>Budgetary Entry</u> None				<u>Budgetary Entry</u> 411900 Other Appropriations Realized 445000 Unapportioned Authority	12,000	12,000	A104
<u>Proprietary Entry</u> None				<u>Proprietary Entry</u> 101000 (G) Fund Balance With Treasury (RC 40) 310100 (G) Unexpended Appropriations – Appropriations Received (RC 41)	12,000	12,000	

2. To record budget authority apportioned by the Office of Management and Budget and available for allotment.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u>Budgetary Entry</u> None				<u>Budgetary Entry</u> 445000 Unapportioned Authority 451000 Apportionments	12,000	12,000	A116
<u>Proprietary Entry</u> None				<u>Proprietary Entry</u> None			

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3. To record the allotment of authority.

Purchasing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u>Budgetary Entry</u> None				<u>Budgetary Entry</u> 451000 Apportionments 461000 Allotments – Realized Resources	12,000		A120
<u>Proprietary Entry</u> None				<u>Proprietary Entry</u> None		12,000	

4. To record anticipated reimbursement.

Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u>Budgetary Entry</u> 421000 Anticipated Reimbursements and Other Income 445000 Unapportioned Authority	2,000	2,000	A702	<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> None				<u>Proprietary Entry</u> None			

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5. To record anticipated resources apportioned by Office of Management and Budget but not available for use until they are realized for anticipated resources in programs subject to apportionment.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u>Budgetary Entry</u> 445000 Unapportioned Authority 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment <u>Proprietary Entry</u> None	2,000	2,000	A118	<u>Budgetary Entry</u> None <u>Proprietary Entry</u> None			

6. To record a reimbursable agreement without an advance for the agency fee.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u>Budgetary Entry</u> 422100 Unfilled Customer Orders Without Advance 421000 Anticipated Reimbursement and Other Income <u>Proprietary Entry</u> None	2,000	2,000	A706	<u>Budgetary Entry</u> 461000 Allotments – Realized Resources 480100 Undelivered Orders – Obligations, Unpaid <u>Proprietary Entry</u> None	2,000	2,000	B306

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7. To record current-year undelivered order without an advance for the equipment.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u>Budgetary Entry</u> None				<u>Budgetary Entry</u> 461000 Allotments – Realized Resources 480100 Undelivered Orders – Obligations, Unpaid	10,000	10,000	B306
<u>Proprietary Entry</u> None				<u>Proprietary Entry</u> None			

8. To record the realization of previously anticipated and apportioned authority for programs subject to apportionment.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u>Budgetary Entry</u> 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment 461000 Allotments – Realized Resources	2,000	2,000	A122	<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> None				<u>Proprietary Entry</u> None			

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9. To record the delivery of goods or services and to accrue a liability for the ordering agency for the agency fee (\$2,000 paid to the federal agency.) Note: This service fee is first recorded as an expense to facilitate governmentwide eliminations.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u>Budgetary Entry</u> 425100 Reimbursements and Other Income Earned - Receivable 422100 Unfilled Customer Orders Without Advance <u>Proprietary Entry</u> 131000 (F) Accounts Receivable (RC 22) 520000 (F) Revenue From Services Provided (RC 24)	2,000	2,000	A714	<u>Budgetary Entry</u> 480100 Undelivered Orders – Obligations, Unpaid 490100 Delivered Orders – Obligations, Unpaid <u>Proprietary Entry</u> 610000 (F) Operating Expenses/Program Costs (RC 24) 211000 (F) Accounts Payable (RC 22)	2,000	2,000	B402

10. To record the delivery of goods or services and to accrue a liability for the ordering agency for the equipment (\$10,000 to the non-federal vendor.)							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u>Budgetary Entry</u> None <u>Proprietary Entry</u> None				<u>Budgetary Entry</u> 4801000 Undelivered Orders – Obligations, Unpaid 490100 Delivered Orders – Obligations, Unpaid <u>Proprietary Entry</u> 175000 (N) Equipment 211000 (N) Accounts Payable	10,000	10,000	B406

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If funded by direct appropriations, also post:

11. To record appropriations used this fiscal year.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u>Budgetary Entry</u> None				<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> None				<u>Proprietary Entry</u> 310700 (G) Unexpended Appropriations - Used (RC 39) 570000 (G) Expended Appropriations (RC 38)	12,000	12,000	B134

Also post:

12. To record activity for current-year purchases of property, plant, and equipment.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u>Budgetary Entry</u> None				<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> None				<u>Proprietary Entry</u> 880200 (N) Purchases of Property, Plant, and Equipment 880100 (N) Offset for Purchases of Assets	10,000	10,000	G120

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13. To record the reclassification of expenses to asset accounts on the ordering agency's books.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u>Budgetary Entry</u> None				<u>Budgetary Entry</u> None			
<u>Proprietary Entry</u> None				<u>Proprietary Entry</u> 175000 Equipment 661000 (N) Cost Capitalization Offset	2,000	2,000	D514

Also Post:

14. To record activity for current-year purchases of property, plant, and equipment.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u>Budgetary Entry</u> None				<u>Budgetary Entry</u> None			
<u>Memorandum Entry</u> None				<u>Memorandum Entry</u> 880200 (N) Purchases of Property, Plant, and Equipment 880100 (N) Offset for Purchases Of Assets	2,000	2,000	G120

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15. To record depreciation expense on assets other than investments.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u>Budgetary Entry</u> None				<u>Budgetary Entry</u> None			
<u>Memorandum Entry</u> None				<u>Memorandum Entry</u> 671000 (N) Depreciation, Amortization, and Depletion 175900 Accumulated Depreciation on Equipment	2,500	2,500	E120

16. The ordering agency pays the agency fee to the performing agency.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u>Budgetary Entry</u> 425200 Reimbursements And Other Income Earned - Collected 425100 Reimbursement And Other Income Earned – Receivable	2,000	2,000	C186	<u>Budgetary Entry</u> 490100 Delivered Orders – Obligations, Unpaid 490200 Delivered Orders – Obligations, Paid	2,000	2,000	B110
<u>Proprietary Entry</u> 101000 (G) Fund Balance With Treasury (RC 40) 131000 (F) Accounts Receivable (RC 22)	2,000	2,000		<u>Proprietary Entry</u> 211000 (F) Accounts Payable (RC 22) 101000 (G) Fund Balance With Treasury (RC 40)	2,000	2,000	

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17. The ordering agency pays the non-federal vendor for the equipment.							
Performing Agency	Debit	Credit	TC	Ordering Agency	Debit	Credit	TC
<u>Budgetary Entry</u> None				<u>Budgetary Entry</u> 490100 Delivered Orders – Obligations, Unpaid 490200 Delivered Orders – Obligations, Paid	10,000	10,000	B110
<u>Proprietary Entry</u> None				<u>Proprietary Entry</u> 211000 (N) Accounts Payable (RC 22) 101000 (G) Fund Balance With Treasury (RC 40)	10,000	10,000	

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Pre-Closing Adjusted Trial Balance Period 12:

Account	Description	Assumption 2, Performing Agency		Assumption 2, Ordering Agency	
		Debit	Credit	Debit	Credit
<u>Budgetary</u>					
411900	Other Appropriations Realized	-	-	12,000	-
421000	Anticipated Reimbursement and Other Income	-	-	-	-
425200	Reimbursements and Other Income Earned - Collected	2,000	-	-	-
461000	Allotments – Realized Resources	-	2,000	-	-
490200	Delivered Orders, Obligations Paid	-	-	-	12,000
Total		2,000	2,000	12,000	12,000
<u>Proprietary</u>					
101000 (G)	Fund Balance With Treasury	2,000	-	-	-
175000	Equipment	-	-	12,000	-
175900	Accumulated Depreciation on Equipment	-	-	-	2,500
310100 (G)	Unexpended Appropriations – Appropriations Received	-	-	-	12,000
310700 (G)	Unexpended Appropriations – Used	-	-	12,000	-
520000 (F)	Revenue From Goods Sold	-	2,000	-	-
570000 (G)	Expended Appropriations	-	-	-	12,000
610000 (F)	Operating Expenses/Program Costs	-	-	2,000	-
661000 (N)	Cost Capitalization Offset	-	-	-	2,000
671000 (N)	Depreciation, Amortization, and Depletion	-	-	2,500	-
Total		2,000	2,000	28,500	28,500
<u>Memorandum</u>					
880100 (N)	Offset for Purchases of Assets	-	-	-	12,000
880200 (N)	Purchases of Property, Plant, and Equipment	-	-	12,000	-
Total		-	-	12,000	12,000

Financial Statements:

BALANCE SHEET			
Line No.		Assumption 2, Performing Agency	Assumption 2, Ordering Agency
	Assets (Note 2)		
	Intragovernmental		
1.	Fund Balance with Treasury (Note 3) (101000E)	2,000	-
13.	General property, plant, and equipment, net (Note 10) (175000E, 175900E)	-	9,500
15.	Total assets	<u>2,000</u>	<u>9,500</u>
	Net Position		
31.	Unexpended appropriations – All Other Funds (310100E, 310700E)	-	-
33.	Cumulative results of operations - All Other Funds (520000E, 570000E, 610000E, 661000E, 671000E, 690000E, 880100E, 880200E)	2,000	9,500
35.	Total Net Position – All Other Funds	2,000	9,500
36.	Total Net Position	2,000	9,500
37.	Total liabilities and net position	<u>2,000</u>	<u>9,500</u>

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STATEMENT OF NET COST			
Line No.		Assumption 2, Performing Agency	Assumption 2, Ordering Agency
	Gross Program Costs:		
1.	Gross costs (Note 22) (610000E, 661000E, 671000E, 880100E, 880200E)	-	2,500
2.	Less: earned revenue (520000E)	(2,000)	-
3.	Net program costs	(2,000)	2,500
5.	Net program costs including Assumption Changes:	(2,000)	2,500
8.	Net cost of operations	(2,000)	2,500

STATEMENT OF CHANGES IN NET POSITION			
Line No.		Assumption 2, Performing Agency	Assumption 2, Ordering Agency
	Cumulative Results from Operations:		
	Budgetary Financing Sources:		
5.	Appropriations used (570000E)	-	12,000
14.	Total Financing Sources (calc.)	-	12,000
15.	Net Cost of Operations (+/-)	2,000	(2,500)
16.	Net Change (calc.)	2,000	9,500
17.	Cumulative Results of Operations (calc.)	2,000	9,500
	Budgetary Financing Sources:		
21.	Appropriations received (310100E)	-	12,000
24.	Appropriations used (310700E)	-	(12,000)
25.	Total Budgetary Financing Sources (calc.)	-	-
26.	Total Unexpended Appropriations (calc.)	-	-
27.	Net Position (calc.)	2,000	9,500

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STATEMENT OF BUDGETARY RESOURCES			
Line No.		Assumption 2, Performing Agency	Assumption 2, Ordering Agency
	Budgetary resources:		
1290	Appropriations (discretionary and mandatory) (411900E)	-	12,000
1890	Spending authority from offsetting collections (discretionary and mandatory) (425200E)	2,000	-
1910	Total budgetary resources (calc.)	2,000	12,000
	Status of budgetary resources:		
2190	New obligations and upward adjustments (total) (Note 31) (490200E)	-	12,000
2204	Apportioned, unexpired account (461000E)	2,000	-
2412	Unexpired unobligated balance, end of year (calc.)	2,000	-
2490	Unobligated balance, end of year (total)	2,000	-
2500	Total budgetary resources (calc.)	2,000	12,000
	Change in obligated balance:		
	Unpaid obligations:		
3012	New obligations and upward adjustments (490200E)	-	12,000
3020	Outlays (gross) (-) (490200E)	-	(12,000)
	Uncollected payments:		
	Memorandum (non-add) entries		
3100	Obligated balance, start of year (+ or -) (calc.)	-	-
3200	Obligated balance, end of year (+ or -) (calc.)	-	-
	Budget authority and outlays, net:		
4175	Budget authority, gross (discretionary and mandatory) (calc.)	2,000	12,000
4176	Actual offsetting collections (discretionary and mandatory) (-) (425200E)	(2,000)	-
4179	Anticipated offsetting collections (discretionary and mandatory) (421000E)	-	-
4180	Budget authority, net (total) (discretionary and mandatory) (calc.)	-	12,000
4185	Outlays, gross (discretionary and mandatory) (490200E)	-	12,000
4187	Actual offsetting collections (discretionary and mandatory) (-) (425200E)	2,000	-
4190	Outlays, net (total) (discretionary and mandatory) (calc.)	2,000	12,000

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SF 133 AND SCHEDULE P – REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES AND BUDGET PROGRAM AND FINANCING SCHEDULE					
Line No.		Assumption 2, Performing Agency		Assumption 2, Ordering Agency	
		SF 133	Schedule P	SF 133	Schedule P
	BUDGETARY RESOURCES				
0900	Total new obligations, unexpired accounts (490200E)	-	-	-	12,000
	Budget authority:				
	Appropriations:				
	Discretionary:				
1100	Appropriation (411900E)	-	-	12,000	12,000
1160	Appropriation, discretionary (total)	-	-	12,000	12,000
	Spending authority from offsetting collections:				
	Discretionary				
1700	Collected (425200E)	2,000	2,000	-	-
1740	Anticipated collections, reimbursements, and other income (421000E)	-	-	-	-
1750	Spending authority from offsetting collections, discretionary (total)	2,000	2,000	-	-
1900	Budget authority (total)	2,000	2,000	12,000	12,000
1910	Total budgetary resources (calc.)	<u>2,000</u>	-	<u>12,000</u>	-
1930	Total budgetary resources available	-	2,000	-	12,000
	Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year (461000E)	-	2,000	-	-
	STATUS OF BUDGETARY RESOURCES				
	New obligations and upward adjustments:				
	Reimbursable:				
2102	Category B (by project) (490200E)	-	-	12,000	-
2104	Reimbursable obligations (total) (calc.)	-	-	12,000	-
2170	New obligations, unexpired accounts (490200E)	-	-	12,000	-
2190	New obligations and upward adjustments (total)	-	-	12,000	-
2201	Available in the current period (461000E)	2,000	-	-	-
2412	Unexpired unobligated balance: end of year (calc.)	2,000	-	-	-

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SF 133 AND SCHEDULE P – REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES AND BUDGET PROGRAM AND FINANCING SCHEDULE					
2490	Unobligated balance, end of year (total)	2,000	-	-	-
2500	Total budgetary resources (calc.)	<u>2,000</u>	-	<u>12,000</u>	-
	Memorandum (non-add) entries:				
2501	Subject to apportionment – excluding anticipated amounts (461000E)	2,000	-	12,000	-
		-		-	
	CHANGE IN OBLIGATED BALANCE				
	Unpaid obligations:				
3010	New obligations, unexpired accounts (490200E)	-	-	12,000	12,000
3020	Outlays (gross) (-) (490200E)	-	-	(12,000)	(12,000)
	BUDGET AUTHORITY AND OUTLAYS, NET				
	Discretionary:				
4000	Budget authority, gross (calc.)	2,000	2,000	12,000	12,000
4010	Outlays from new discretionary authority (490200E)	-	-	12,000	12,000
4020	Outlays, gross (total)	-	-	12,000	12,000
4030	Federal sources (-) (425200E)	(2,000)	(2,000)	-	-
4040	Offsets against gross budget authority and outlays (-) (calc.)	(2,000)	(2,000)	-	-
4060	Additional offsets against budget authority only (total)	-	-	-	-
4070	Budget authority, net (discretionary) (calc.)	-	-	12,000	12,000
4080	Outlays, net (discretionary) (calc.)	2,000	2,000	12,000	12,000
4180	Budget authority, net (total) (calc.)	-	-	12,000	12,000
4190	Outlays, net (total) (calc.)	2,000	2,000	12,000	12,000

Reclassified Financial Statements:

RECLASSIFIED BALANCE SHEET			
Line No.		Assumption 2, Performing Agency	Assumption 2, Ordering Agency
1	Assets		
2	Non-federal		
2.5	Property, plant and equipment, net (175000E, 175900E)	-	9,500
2.9	Total non-federal assets (calc.)	-	9,500
3	Federal		
3.1	Fund balance with Treasury (RC 40)/1 (101000E)	2,000	-
3.14	Total federal assets	2,000	-
4	Total assets (calc.)	2,000	9,500
9	Net position:		
9.2	Net position – funds from other than those from dedicated collections (310100E, 310700E, 520000E, 570000E, 610000E, 661000E, 671000E)	2,000	9,500
10	Total net position (calc.)	2,000	9,500
11	Total liabilities and net position (calc.)	2,000	9,500

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RECLASSIFIED STATEMENT OF NET COST			
Line No.		Assumption 2, Performing Agency	Assumption 2, Ordering Agency
1	Gross cost		
2	Non-federal gross cost (661000E,671000E)	-	500
6	Total non-federal gross cost (calc.)	-	500
7	Federal gross cost		
7.3	Buy/sell cost (RC 24)/2 (610000E)	-	2,000
8	Total federal gross cost (calc.)	-	2,000
9	Department total gross cost (calc.)	-	2,500
10	Earned Revenue		
12.2	Buy/sell revenue (exchange) (RC 24/2) (520000E)	2,000	-
13	Total federal earned revenue (calc.)	2,000	-
14	Department total earned revenue (calc.)	2,000	-
15	Net cost of operations (calc.)	(2,000)	2,500

RECLASSIFIED STATEMENT OF OPERATIONS AND CHANGES IN NET POSITION			
Line No.		Assumption 2, Performing Agency	Assumption 2, Ordering Agency
7	Budgetary financing sources:		
7.1	Appropriations received as adjusted (rescissions and other adjustments) (RC 41)/1 (310100E)	-	12,000
7.2	Appropriations used (RC 39) (310700E)	-	12,000
7.3	Appropriations expended (RC 38)/1 (570000E)	-	12,000
7.20	Total budgetary financing sources (calc.)	-	12,000
9	Net cost of operations (+/-)	(2,000)	2,500
10	Net position, end of period	2,000	9,500