

Statement of Financing for Fiscal 2001 Reporting

<u>Line No</u>	<u>Pre/ Post</u>	<u>Trial Bal</u>	<u>Acct No</u>	<u>Account Title</u>	<u>Additional Information Required</u>
1A	Pre	E-B	4801	Unexpended Obligations - Unpaid	
1A	Pre	E-B	4802	Unexpended Obligations - Prepaid/Advance	
1A	Pre	E	4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations	
1A	Pre	E	4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations	
1A	Pre	E-B	4901	Expended Authority - Unpaid	
1A	Pre	E	4902	Expended Authority - Paid	
1A	Pre	E	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority	
1A	Pre	E	4982	Upward Adjustments of Prior-Year Paid Expended Authority	

Comment: "Obligations incurred" reported on this line must equal the obligations incurred reported on the Statement of Budgetary Resources. Obligations incurred are defined in OMB Circular A-34.

1B1a	Pre	E	4252	Reimbursements and Other Income Earned - Collected	
1B1a	Pre	E	4261	Actual Collection of Fees	
1B1a	Pre	E	4262	Actual Collection of Loan Principal	
1B1a	Pre	E	4263	Actual Collection of Loan Interest	
1B1a	Pre	E	4264	Actual Collection of Rent	
1B1a	Pre	E	4265	Actual Collections from Sale of Foreclosed Property	
1B1a	Pre	E	4266	Other Actual Collections - Non-Federal	
1B1a	Pre	E	4271	Actual Program Fund Subsidy Collected - Definite - Current	
1B1a	Pre	E	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent	
1B1a	Pre	E	4273	Interest Collected from Treasury	
1B1a	Pre	E	4274	Actual Program Fund Subsidy Collected - Indefinite - Current	
1B1a	Pre	E	4275	Actual Collections from Liquidating Fund	
1B1a	Pre	E	4276	Actual Collections from Financing Fund	
1B1a	Pre	E	4277	Other Actual Collections - Federal	
1B1a	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations Refunds Collected	
1B1a	Pre	E	4972	Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected	
1B1b	Pre	E-B	4251	Reimbursements and Other Income Earned - Receivable	
1B1b	Pre	E-B	4281	Actual Program Fund Subsidy Receivable - Definite - Current	
1B1b	Pre	E-B	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	
1B1b	Pre	E-B	4283	Interest Receivable from Treasury	

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1B1b Pre E-B 4284 Actual Program Fund Subsidy Receivable - Indefinite - Current

1B1b Pre E-B 4285 Receivable from Liquidating Fund

1B1b Pre E-B 4286 Receivable from the Financing Fund

1B1b Pre E-B 4287 Other Federal Receivables

1B2 Pre E-B 4222 Unfilled Customer Orders With Advance

Obligated amounts only for final in year of expiration.
 (Decreases)/Increases

1B2 Pre E-B 4221 Unfilled Customer Orders Without Advance

Obligated amounts only for final in year of expiration.
 (Decreases)/Increases

1B3 Pre E-B 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

1B3 Pre E 4255 Appropriation Trust Fund Expenditure Transfers - Collected

1B4 Pre E 4871 Downward Adjustments of Prior-Year Unpaid Unexpended Obligations

1B4 Pre E 4971 Downward Adjustments of Prior-Year Unpaid Expended Authority

Comment: On line 1B, report offsetting collections, recoveries of authority and other items as defined in OMB Circular A-34.

1C Pre E 5610 Donated Revenue - Nonfinancial Resources

1C Pre E 5619 Contra Donated Revenue - Nonfinancial Resources

Comment: Amounts on line 1C should agree with nonfinancial donations reported on the Statement of Changes in Net Position.

1D Pre E 5780 Imputed Financing Sources

Comment: Amount on line 1D should agree with imputed financing reported on the Statement of Changes in Net Position.

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1E Pre E 5720 Financing Sources Transferred In Without Reimbursement
 1E Pre E 5730 Financing Sources Transferred Out Without Reimbursement

Comment: Amount on line 1E should agree with transfers-in and transfers-out of nonmonetary assets reported on the Statement of Changes in Net Position.

1F Pre E-B 1310 Accounts Receivable
 Non-Fed. (Increases)/Decreases. Portion associated with non-Federal exchange revenue
 Excludes accounts receivable related to vendor overpayments

Comment: On line 1F, SGL account 1310 excludes vendor overpayments related to a receivable and a reduction of cost/expense.

1F Pre E-B 1319 Allowance for Loss on Accounts Receivable
 Non-Fed. (Increases)/Decreases. Portion associated with non-Federal exchange revenue
 1F Pre E-B 1340 Interest Receivable
 Non-Fed. (Increases)/Decreases
 1F Pre E-B 1349 Allowance for Loss on Interest Receivable
 Non-Fed. (Increases)/Decreases
 1F Pre E 4263 Actual Collection of Loan Interest
 Credit reform interest accruals and amortization adjustment to interest revenue
 1F Pre E 4273 Interest Collected from Treasury
 Credit reform interest accruals and amortization adjustment to interest revenue
 1F* Pre E 5100 Revenue from Goods Sold
 1F* Pre E 5109 Contra Revenue for Goods Sold
 1F* Pre E 5200 Revenue from Services Provided
 1F* Pre E 5209 Contra Revenue for Services Provided
 1F* Pre E 5310 Interest Revenue
 Credit reform interest accruals and amortization adjustment to interest revenue
 1F* Pre E 5319 Contra Revenue for Interest
 1F* Pre E 5320 Penalties, Fines and Administrative Fees Revenue
 1F* Pre E 5329 Contra Revenue for Penalties, Fines and Administrative Fees

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1F* Pre E 5900 Other Revenue
 1F* Pre E 5909 Contra Revenue for Other Revenue

1F* Comment: Report trust or special fund receipts related to exchange revenue that are either (1) designated by Treasury as "available" but are not immediately available for obligation upon collection, or (2) designated by Treasury as "unavailable" and nonbudgetary until specifically appropriated. Exclude amounts in 1310 and 1340. Also report on line 1F SGL account 5310 for credit reform interest accruals and amortization adjustment to interest revenue.

Comment: An alternative treatment for reporting "Exchange Revenue Not in the Entity's Budget" is addressed in a "Special Edition" of the "FASAB News," dated August 1998, updated March 1999. The current treatment complies with SFFAS #7.

1G Pre E 5900 Other Revenue Portion associated with nonexchange revenue.
 Nonbudgetary
 1G Pre E 5909 Contra Revenue for Other Revenue Portion associated with nonexchange revenue.
 Nonbudgetary

Comment: Amounts on line 1G should agree with those reported on the Statement of Changes in Net Position as part of financing sources other than exchange revenue.

1H Pre E 5100 Revenue from Goods Sold Subtract. Trust or Special fund receipts related to exchange revenue in the entity's budget
 1H Pre E 5109 Contra Revenue for Goods Sold Trust or Special fund receipts related to exchange revenue in the entity's budget
 1H Pre E 5200 Revenue from Services Provided Subtract. Trust or Special fund receipts related to exchange revenue in the entity's budget
 1H Pre E 5209 Contra Revenue for Services Provided Trust or Special fund receipts related to exchange revenue in the entity's budget
 1H Pre E 5310 Interest Revenue Subtract. Trust or Special fund receipts related to exchange revenue in the entity's budget
 1H Pre E 5319 Contra Revenue for Interest Trust or Special fund receipts related to exchange revenue in the entity's budget
 1H Pre E 5320 Penalties, Fines and Administrative Fees Revenue Subtract. Trust or Special fund receipts related to

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1H	Pre	E	5329	Contra Revenue for Penalties, Fines and Administrative Fees	exchange revenue in the entity's budget Trust or Special fund receipts related to exchange revenue in the entity's budget
1H	Pre	E	5400	Benefit Program Revenue	Subtract. Trust or Special fund receipts related to exchange revenue in the entity's budget
1H	Pre	E	5409	Contra Revenue for Benefit Program Revenue	Trust or Special fund receipts related to exchange revenue in the entity's budget
1H	Pre	E	5900	Other Revenue	Subtract. Trust or Special fund receipts related to exchange revenue in the entity's budget
1H	Pre	E	5909	Contra Revenue for Other Revenue	Trust or Special fund receipts related to exchange revenue in the entity's budget

Comment: Activity reported on line 1H is a component of net cost. This activity would normally be classified as offsetting collections but is not reported as such based on instructions in OMB Circular A-34. Therefore, this line adjusts obligations as do offsetting collections reported on line 1B.

1I	Pre	E	5790	Other Financing Sources	
1I				Other	
1J				CALC 1A - (1B1a + 1B1b +or- 1B2 + 1B3 + 1B4) + 1C + 1D +or- 1E +or- 1F +or- 1G - 1H +1I	
2A	Pre	E-B	4801	Unexpended Obligations - Unpaid	Net (Increases)/Decreases
2A	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Unexpended Obligations	
2A	Pre	E	4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations	
2A	Pre	E-B	4802	Unexpended Obligations - Prepaid/Advance	Net (Increases)/Decreases
2A	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations Refunds Collected	
2A	Pre	E	4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations	

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2B Pre E-B 4221 Unfilled Customer Orders Without Advance
 2B Pre E-B 4222 Unfilled Customer Orders With Advance

Comment: Include unfilled customer orders (line 2B); otherwise, the Statement of Financing will not reconcile.

2C1 Pre E-B 1711 Land and Land Rights
 2C1 Pre E-B 1712 Improvements to Land
 2C1 Pre E-B 1720 Construction-in-Progress
 2C1 Pre E-B 1730 Buildings, Improvements and Renovations
 2C1 Pre E-B 1740 Other Structures and Facilities
 2C1 Pre E-B 1750 Equipment
 2C1 Pre E-B 1810 Assets Under Capital Lease
 2C1 Pre E-B 1820 Leasehold Improvements
 2C1 Pre E-B 1830 Internal Use Software
 2C1 Pre E-B 1840 Other Natural Resources
 2C1 Pre E-B 1890 Other General Property, Plant and Equipment

 2C1 Pre E-B 1719 Accumulated Depreciation on Improvements to Land
 2C1 Pre E-B 1739 Accumulated Depreciation on Buildings, Improvements and Renovations
 2C1 Pre E-B 1749 Accumulated Depreciation on Other Structures and Facilities
 2C1 Pre E-B 1759 Accumulated Depreciation on Equipment
 2C1 Pre E-B 1819 Accumulated Depreciation on Assets Under Capital Lease
 2C1 Pre E-B 1829 Accumulated Amortization on Leasehold Improvements

Use to adjust book value of assets upon disposition.
 Use to adjust book value of assets upon disposition.
 Use to adjust book value of assets upon disposition.
 Use to adjust book value of assets upon disposition.
 Use to adjust book value of assets upon disposition.
 Use to adjust book value of assets upon disposition.

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Additional Information Required

2C1 Pre E-B 1839 Accumulated Amortization on Internal Use Software
 2C1 Pre E-B 1849 Allowance for Depletion

Use to adjust book value of assets upon disposition.
 Use to adjust book value of assets upon disposition.

Comment: If "costs capitalized on the balance sheet: property, plant and equipment," line 2C1, cannot be derived from the change in the asset accounts, an optional method is to tag the asset transactions that affect this line. The transactions identified thus far that affect "costs capitalized on the balance sheet: property, plant and equipment" include purchases net of vendor overpayments, donations, transfers-in, transfers-out and the book value of assets sold or disposed of if a budgetary resource is recognized for the proceeds of the sale. Agencies may also find it useful to accumulate the amounts needed from these transactions in an agency-defined memorandum account (9000 series).

Note that other asset transactions that have yet to be identified also may affect this line.

Comment: For losses incurred when an asset is sold or disposed of and a budgetary resource is recognized, two options exist for reporting the loss on the Statement of Financing. The first option is to include the book value in Section 2C: Costs Capitalized on the Balance Sheet and exclude the loss in Section 3: Components of Costs of Operations that Do not Require or Generate Resources. The second option is to include the loss in Section 3. Then, in Section 2C, include the book value of the asset less the loss. The second option is addressed in the "Special Edition" of the "FASAB News," dated August 1998, updated March 1999.

2C2	Pre	E-B	1350	Loans Receivable	Noncredit Reform Loans
2C2	Pre	E-B	4901	Expended Authority - Unpaid	Credit Reform Loans
2C2	Pre	E	4902	Expended Authority - Paid	Credit Reform Loans
2C2	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Expended Authority	Credit Reform Loans Financing account/Liquidating account
2C2	Pre	E	4972	Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected	Credit Reform Loans Financing account/Liquidating account
2C2	Pre	E	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority	Credit Reform Loans Financing account/Liquidating account
2C2	Pre	E	4982	Upward Adjustments of Prior-Year Paid Expended Authority	Credit Reform Loans Financing account/Liquidating account

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2C3	Pre	E-B	1511	Operating Materials and Supplies Held for Use	
2C3	Pre	E-B	1512	Operating Materials and Supplies Held in Reserve for Future Use	
2C3	Pre	E-B	1513	Operating Materials and Supplies - Excess, Unserviceable and Obsolete	
2C3	Pre	E-B	1521	Inventory Purchased for Resale	
2C3	Pre	E-B	1522	Inventory Held in Reserve for Future Sale	
2C3	Pre	E-B	1523	Inventory Held for Repair	
2C3	Pre	E-B	1524	Inventory - Excess, Obsolete and Unserviceable	
2C3	Pre	E-B	1525	Inventory - Raw Materials	
2C3	Pre	E-B	1526	Inventory - Work-in-Process	
2C3	Pre	E-B	1527	Inventory - Finished Goods	
2C3	Pre	E-B	1561	Commodities Held Under Price Support and Stabilization Support Programs	
2C3	Pre	E-B	1571	Stockpile Materials Held in Reserve	
2C3	Pre	E-B	1572	Stockpile Materials Held for Sale	
2C3	Pre	E-B	1591	Other Related Property	
2C3	Pre	E-B	1529	Inventory - Allowance	Use to adjust book value of inventory upon disposition.
2C3	Pre	E-B	1569	Commodities - Allowance	Use to adjust book value of inventory upon disposition.
2C3	Pre	E-B	1599	Other Related Property - Allowance	Use to adjust book value of inventory upon disposition.

Comment: If "costs capitalized on the balance sheet: purchases of inventory," line 2C3, cannot be derived from the change in the inventory accounts, an optional method is to tag the asset transactions that affect this line. The transactions identified thus far that affect "costs capitalized on the balance sheet: purchases of inventory" include purchases net of vendor overpayments, donations, transfers-in, transfers-out and the book value of assets sold or disposed of if a budgetary resource is recognized for the proceeds of sale. Agencies may also find it useful to accumulate the amounts needed from these transactions in an agency-defined memorandum account (9000 series).

Note that other asset transactions that have yet to be identified may also affect this line.

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Comment: For losses incurred when an asset is sold or disposed of and a budgetary resource is recognized, two options exist for reporting the loss on the Statement of Financing. The first option is to include the book value in section 2C: Costs Capitalized on the Balance Sheet and exclude the loss in Section 3: Components of Costs of Operations that do Not Require or Generate Resources. The second option is to include the loss in Section 3. Then, in Section 2C, include the book value of the asset less the loss. The second option is addressed in the "Special Edition" of the "FASAB News," dated August 1998, updated March 1999.

2C4	Pre	E-B	1620	Investments in Securities Other Than Public Debt Securities	Non-Fed
2C4	Pre	E-B	1690	Other Investments	Non-Fed

Comment: Transactions for non-Government securities have not been completed. Changes to line 2C4 may be necessary once the transactions are completed.

2C5	Pre	E-B	1310	Accounts Receivable	
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Comment: SGL 1310, line 2C5 includes vendor overpayments related to capitalized assets. Note that other transactions yet to be identified may also affect this line.

2D	Pre	E	4118	Re-estimated Discretionary Loan Subsidy Appropriation - Indefinite - Permanent	Credit reform loans
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2D*	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	Net debit balance for vendor overpayments collected
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-OR-

2D*	Pre	E-B	1310	Accounts Receivable	Vendor overpayments collected
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2D* Comment: The collection of vendor overpayments may be reported as a resource that does not affect net cost of operations on line 2D. The amount reported on line 2D for vendor overpayments may be derived in two ways: (1) from the change in accounts receivable or (2) from the increase to SGL account 6790 recorded when the collection is received.

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2D^	Pre	E-B	2160	Entitlement Benefits Due and Payable	If net decrease, unfunded
2D^	Pre	E-B	2170	Subsidy Payable to Financing Account	Credit reform, if net decrease, unfunded
2D^	Pre	E-B	2190	Other Accrued Liabilities	If net decrease, unfunded
2D^	Pre	E-B	2220	Unfunded Leave	If net decrease
2D^	Pre	E-B	2225	Unfunded FECA Liability	If net decrease
2D^	Pre	E-B	2290	Other Unfunded Employment Related Liability	If net decrease
2D^	Pre	E-B	2610	Actuarial Pension Liability	If net decrease
2D^	Pre	E-B	2620	Actuarial Health Insurance Liability	
2D^	Pre	E-B	2630	Actuarial Life Insurance Liability	If net decrease
2D^	Pre	E-B	2650	Actuarial FECA Liability	If net decrease
2D^	Pre	E-B	2690	Other Actuarial Liabilities	If net decrease
2D^	Pre	E-B	2920	Contingent Liabilities	If net decrease
2D^	Pre	E-B	2940	Capital Lease Liability	If net decrease. Related to payment made prior to fiscal 1991
2D^	Pre	E-B	2960	Accounts Payable Canceled	If net decrease
2D^	Pre	E-B	2990	Other Liabilities	If net decrease
2D^	Pre	E-B	2995	Estimated Cleanup Cost Liability	If net decrease

-OR-

2D^	Pre	E	6800	Future Funded Expenses	Credit account balance
2D^	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	Credit account balance

2D^ Comment: If "financing sources that fund costs of prior periods" cannot be derived from the change in the unfunded liabilities, an optional method is to record a decrease to future funded expenses, SGL account 6800 and/or 6850 when funding becomes available. The decreases (credit balances) are reported as financing sources that fund costs of prior periods.

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2E	Pre	E	4261	Actual Collection of Fees	Credit reform
2E	Pre	E	4262	Actual Collection of Loan Principal	Credit reform
2E	Pre	E	4264	Actual Collection of Rent	Credit reform
2E	Pre	E	4265	Actual Collections from Sale of Foreclosed Property	Credit reform
2E	Pre	E	4266	Other Actual Collections - Non-Federal	Credit reform, Portion that increases loan guarantee liability or allowance for subsidy
2E	Pre	E	4271	Actual Program Fund Subsidy Collected - Definite - Current	Credit reform
2E	Pre	E	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent	Credit reform
2E	Pre	E	4274	Actual Program Fund Subsidy Collected - Indefinite - Current	Credit reform
2E	Pre	E	4275	Actual Collections from Liquidating Fund	Credit reform, Portion that increases loan guarantee liability or allowance for subsidy
2E	Pre	E	4277	Other Actual Collections - Federal	Credit reform, Portion that increases loan guarantee liability or allowance for subsidy
2E	Pre	E-B	4281	Actual Program Fund Subsidy Receivable - Definite - Current	Credit reform
2E	Pre	E-B	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	Credit reform
2E	Pre	E-B	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	Credit reform
2E	Pre	E-B	4285	Receivable from Liquidating Fund	Credit reform
2E	Pre	E-B	4286	Receivable from the Financing Fund	Credit reform
2E	Pre	E-B	4287	Other Federal Receivables	Credit reform
2F	Pre	E	5760	Expenditure Financing Sources - Transfers-Out	Adjustment for trust fund outlays that do not affect net cost
2G	Pre	E	7400	Prior-Period Adjustments	Use if related to asset or a decrease in a liability reported in section 2.
2G				Other	
<p>Comment: The Statement of Financing for certain inventory scenarios does not reconcile unless SGL account 7400 is included on line 2G. The transactions for prior period adjustments must be analyzed and only those relating to an asset reported in Section 2 should be included on this line.</p>					
2H				CALC (+or- 2A) + (+or- 2B) + (+or- 2C1) + (+ or - 2C2) + (- 2C3) + (+or- 2C4) + (- 2D) + (+or- 2E) + (+or-2F) + (+or-2G)	
3A	Pre	E	6710	Depreciation, Amortization and Depletion	

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Line No	Pre/ Post	Trial Bal	Acct No	Account Title	<u>Additional Information Required</u>
3A	Pre	E-B	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt	Subtract net debit balance. Add net credit balance. Related to exchange revenue
3B	Pre	E	6720	Bad Debt Expense	Related to uncollectible noncredit reform receivables
3C	Pre	E	7190	Other Gains	Revaluation of assets
3C	Pre	E	7290	Other Losses	Revaluation of assets
3D	Pre	E	7110	Gains on Disposition of Assets	Include if a budgetary resource is NOT recognized upon sale or disposition of assets
3D	Pre	E	7210	Losses on Disposition of Assets	
3E	Pre	E	6500	Cost of Goods Sold	
3E*	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	Net credit balance for vendor overpayments receivable; debit balance for other activity
3E* Comment: An option for recording the decrease in cost that results from a receivable for a vendor overpayment is to record a decrease to SGL account 6790. The decrease is reported as part of components of cost that do not require or generate resources.					
3E	Pre	E	6199	Adjustment to Subsidy Expense	Downward subsidy reestimate
3E	Pre	E	7300	Extraordinary Items	Associated with obligations only
3F				CALC +3A + 3B + (+or- 3C) + 3D + (+or- 3E)	

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4*	Pre	E	7400	Prior-Period Adjustments	Use if related to an increase in a liability reported in Section 4.
4*	Pre	E-B	2160	Entitlement Benefits Due and Payable	If net increase, unfunded
4*	Pre	E-B	2170	Subsidy Payable to Financing Account	Credit reform, if net increase, unfunded
4*	Pre	E-B	2190	Other Accrued Liabilities	If net increase, unfunded
4*	Pre	E-B	2220	Unfunded Leave	If net increase
4*	Pre	E-B	2225	Unfunded FECA Liability	If net increase
4*	Pre	E-B	2290	Other Unfunded Employment Related Liability	If net increase
4*	Pre	E-B	2610	Actuarial Pension Liability	If net increase
4*	Pre	E-B	2620	Actuarial Health Insurance Liability	If net increase
4*	Pre	E-B	2630	Actuarial Life Insurance Liability	If net increase
4*	Pre	E-B	2650	Actuarial FECA Liability	If net increase
4*	Pre	E-B	2690	Other Actuarial Liabilities	If net increase
4*	Pre	E-B	2920	Contingent Liabilities	If net increase
4*	Pre	E-B	2940	Capital Lease Liability	If net increase. Related to a payment made prior to fiscal 1991
4*	Pre	E-B	2960	Accounts Payable Canceled	If net increase
4*	Pre	E-B	2990	Other Liabilities	If net increase
4*	Pre	E-B	2995	Estimated Cleanup Cost Liability	If net increase

-OR-

4*	Pre	E	6800	Future Funded Expenses	Debit account balance
4*	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	Debit account balance

4* Comment: Financing sources yet to be provided may be derived using the change in certain liability accounts if a net increase results. Another option is to use the debit balance of SGL account 6800, "Future Funded Expenses" and/or SGL account 6850, "Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)."

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5 CALC 1J + 2H + 3F + 4 (Should equal net cost)

Eliminations: Eliminations will track directly to the Statement of Budgetary Resources and other financial statements that have been tagged. Refer to those statements for elimination pairs for the Statement of Financing.

IMPORTANT NOTE: As with a cash flow statement (no longer required in the Federal sector), the Statement of Financing requires a level of detail beyond that of the SGL accounts. In some instances, such as capitalized asset acquisition and disposition, agencies must analyze transactions to obtain required data. Additional information regarding preparation of this statement is available as illustrative guidance published by FASAB in a special edition newsletter, dated March 1, 1999. This guidance is available on the FASAB website at www.financenet.gov/financenet/fed/fasab/news.htm.