

**FORMAT FOR
FORM AND CONTENT BALANCE SHEET**

FISCAL 2000

ASSETS

1. Entity
 - A. Intragovernmental
 1. Fund Balance With Treasury
 2. Investments
 3. Accounts Receivable, Net
 4. Other
 5. Total Intragovernmental
 - B.
 1. Investments
 2. Accounts Receivable, Net
 3. Loans Receivable and Related Foreclosed Property, Net
 4. Cash and Other Monetary Assets
 5. Inventory and Related Property, Net
 6. General Property, Plant and Equipment, Net
 7. Other
 - C. Total Entity
2. Non-Entity
 - A. Intragovernmental
 1. Fund Balance With Treasury
 2. Accounts Receivable, Net
 3. Other
 4. Total Intragovernmental
 - B.
 1. Accounts Receivable, Net
 2. Taxes Receivable
 3. Cash and Other Monetary Assets
 4. Other
 - C. Total Non-Entity
3. Total Assets

**FORMAT FOR
FORM AND CONTENT BALANCE SHEET**

FISCAL 2000

LIABILITIES

4. Liabilities Covered by Budgetary Resources
 - A. Intragovernmental
 1. Accounts Payable
 2. Environmental Cleanup Costs
 3. Debt
 4. Other
 5. Total Intragovernmental
 - B.
 1. Accounts Payable
 2. Loan Guarantees
 3. Debt Held by the Public
 4. Federal Employee and Veterans' Benefits
 5. Environmental Cleanup Costs
 6. Benefits Due and Payable
 7. Other
 - C. Total Liabilities Covered by Budgetary Resources
5. Liabilities Not Covered by Budgetary Resources
 - A. Intragovernmental
 1. Accounts Payable
 2. Debt
 3. Environmental Cleanup Costs
 4. Other
 5. Total Intragovernmental
 - B.
 1. Accounts Payable
 2. Debt Held by the Public
 3. Federal Employee and Veterans' Benefits
 4. Environmental Cleanup Costs
 5. Benefits Due and Payable
 6. Other
 - C. Total Liabilities Not Covered by Budgetary Resources

**FORMAT FOR
FORM AND CONTENT BALANCE SHEET**

FISCAL 2000

6. Total Liabilities

NET POSITION

- 7. Unexpended Appropriations
- 8. Cumulative Results of Operations
- 9. Total Net Position
- 10. Total Liabilities and Net Position

**FORMAT FOR
FORM AND CONTENT BALANCE SHEET**

FISCAL 2001

1. Assets
 - A. Intragovernmental
 1. Fund Balance With Treasury
 2. Accounts Receivable
 3. Loans Receivable
 4. Investments
 5. Other
 6. Total Intragovernmental
 - B.
 1. Cash and Other Monetary Assets
 2. Investments
 3. Accounts Receivable
 4. Taxes Receivable
 5. Loans Receivable and Related Foreclosed Property
 6. Inventory and Related Property
 7. General Property, Plant and Equipment
 8. Other
2. Total Assets

**FORMAT FOR
FORM AND CONTENT BALANCE SHEET**

FISCAL 2001

3. Liabilities
 - A. Intragovernmental
 1. Accounts Payable
 2. Debt
 3. Other
 4. Total Intragovernmental
 - B.
 1. Accounts Payable
 2. Loan Guarantee Liability
 3. Debt Held by the Public
 4. Federal Employee and Veterans' Benefits
 5. Environmental and Disposal Costs
 6. Benefits Due and Payable
 7. Other
4. Total Liabilities
5. Commitments and Contingencies (Note 16)
6. Net Position
 - A. Unexpended Appropriations
 - B. Cumulative Results of Operations
7. Total Net Position
8. Total Liabilities and Net Position

**FORMAT FOR
FORM AND CONTENT STATEMENT OF NET COST**

1. Program Costs
 - A. Intragovernmental
 1. Production
 2. Nonproduction
 - B. Public
 1. Production
 2. Nonproduction
 - C. Total Program Cost
 - D. Less Earned Revenues
 - E. Net Program Costs
2. Costs Not Assigned to Programs
3. Less Earned Revenues Not Attributable to Programs
4. Net Cost of Operations

**FORMAT FOR
FORM AND CONTENT STATEMENT OF CHANGES IN
NET POSITION**

1. Net Cost of Operations
2. Financing Sources
(Other than exchange revenues):
 - A. Appropriations Used
 - B. Taxes (and other nonexchange revenue)
 - C. Donations (nonexchange revenue)
 - D. Imputed Financing
 - E. Transfers-in
 - F. Transfers-out
 - G. Other
3. Net Results of Operations
4. Prior-Period Adjustments
5. Net Change in Cumulative Results of Operations
6. Increase/(Decrease) in Unexpended Appropriations
7. Change in Net Position
8. Net Position - Beginning of Period
9. Net Position - End of Period

FORMAT FOR FORM AND CONTENT STATEMENT OF BUDGETARY RESOURCES

BUDGETARY RESOURCES

1. Budget Authority (line 1)
 - A. Appropriations
 - B. Borrowing Authority
 - C. Contract Authority
 - D. Net Transfers, Current-Year Authority
 - E. Other

2. Unobligated Balance (line 2)
 - A. Brought Forward October 1
 - B. Net Transfers Prior-Year Balance, Actual (+ or -)
 - C. Anticipated Transfers Prior-Year Balance (+ or -)

3. Spending Authority from Offsetting Collections (line 3)
 - A. Earned
 1. Collected
 2. Receivable from Federal Sources
 - B. Change in Unfilled Customer Orders
 1. Advance Received
 2. Without Advance from Federal Sources
 - C. Anticipated for Rest of Year
 1. Advance for Anticipated Orders
 2. Without Advance
 - D. Transfers from Trust Funds
 1. Collected
 2. Anticipated

4. Adjustments (lines 4-6)
 - A. Recoveries of Prior-Year Obligations
 - B. Temporarily Not Available Pursuant to Public Law
 - C. Permanently Not Available
 1. Cancellation of Expired and No-Year Accounts
 2. Enacted Rescissions of Prior-Year Balances
 3. Capital Transfers and Redemption of Debt
 4. Other Authority Withdrawn
 5. Pursuant to Public Law
 6. Anticipated for Rest of Year

5. Total Budgetary Resources

**FORMAT FOR
FORM AND CONTENT STATEMENT OF BUDGETARY RESOURCES**

STATUS OF BUDGETARY RESOURCES

6. Obligations Incurred (line 8)*
7. Unobligated Balances Available (line 9)
 - A. Apportioned
 - B. Exempt from Apportionment
 - C. Other
8. Unobligated Balances Not Yet Available (line 10)
 - A. Apportioned for Subsequent Periods
 - B. Deferred
 - C. Withheld Pending Rescission
 - D. Other
9. Total, Status of Budgetary Resources (line 11)

OUTLAYS

10. Obligations Incurred (line 8)*
11. Less: Spending Authority From Offsetting Collections and Adjustments (lines 3A, B, D, and 4A)
 - A. Earned
 1. Collected
 2. Receivable from Federal Sources
 - B. Change in Unfilled Customer Orders
 1. Advance Received
 2. Without Advance from Federal Sources
 - C. Transfers From Trust Funds
 1. Collected
 2. Anticipated
 - D. Actual Recoveries of Prior-Year Obligations

* Form and Content Statement of Budgetary Resources does not require separate reporting on direct and reimbursable obligations (e.g., Category A, Category B) for these lines in the statement. The SF 133: Report on Budget Execution, however, does require agencies to report obligations in that format.

**FORMAT FOR
FORM AND CONTENT STATEMENT OF BUDGETARY RESOURCES**

- 12. Obligated Balance, Net - Beginning of Period (line 12)
- 13. Obligated Balance Transferred, Net (line 13)
- 14. Less: Obligated Balance, Net - End of Period (line 14)
 - A. Accounts Receivable
 - B. Unfilled Customer Orders
 - 1. Federal Sources Without Advance
 - 2. Use only with prior OMB Approval
 - 3. Use only with prior OMB Approval
 - C. Undelivered Orders
 - D. Accounts Payable
- 15. Total Outlays (line 15)

**FORMAT FOR
FORM AND CONTENT STATEMENT OF FINANCING**

1. Obligations and Nonbudgetary Resources
 - A. Obligations Incurred
 - B. Less: Spending Authority from Offsetting Collections and Adjustments
 1. Earned Reimbursements
 - a. Collected
 - b. Receivable from Federal Sources
 2. Change in Unfilled Customer Orders (Decreases)/Increases
 3. Transfers from Trust Funds
 4. Recoveries of Prior-Year Obligations
 - C. Donations Not in the Entity's Budget
 - D. Financing Imputed for Cost Subsidies
 - E. Transfers-in (out)
 - F. Exchange Revenue Not in the Entity's Budget
 - G. Nonexchange Revenue Not in the Entity's Budget
 - H. Less: Trust or Special Fund Receipts Related to Exchange Revenue in the Entity's Budget
 - I. Other
 - J. Total Obligations as Adjusted and Nonbudgetary Resources

**FORMAT FOR
FORM AND CONTENT STATEMENT OF FINANCING**

2. Resources That Do Not Fund Net Cost of Operations
 - A. Change in Amount of Goods Services and Benefits Ordered but Not Yet Provided (Net Increases) Net Decreases
 - B. Change in Unfilled Customer Orders
 - C. Costs Capitalized on the Balance Sheet (Increases)/Decreases
 1. General Property, Plant and Equipment
 2. Loans
 3. Purchases of Inventory
 4. Purchases of Non-Government Investments
 5. Adjustments to Costs Capitalized on the Balance Sheet
 - D. Financing Sources That Fund Costs of Prior Periods
 - E. Collections That Decrease Credit Program Receivables or Increase Credit Program Liabilities
 - F. Adjustment for Trust Fund Outlays That Do Not Affect Net Cost
 - G. Other
 - H. Total Resources That Do Not Fund Net Costs of Operations
3. Components of Costs of Operations That Do Not Require or Generate Resources
 - A. Depreciation and Amortization
 - B. Bad Debts Related to Uncollectible Non-Credit Reform Receivables
 - C. Revaluation of Assets and Liabilities
 - D. Loss of Disposition of Assets
 - E. Other
 - F. Total Costs That Do Not Require Resources
4. Financing Sources Yet to be Provided
5. Net Cost of Operations

**FORMAT FOR
FORM AND CONTENT STATEMENT OF CUSTODIAL ACTIVITY**

REVENUE ACTIVITY

1. Sources of Cash Collections
 - A. Tax Revenues (by type)
 - B. Miscellaneous
2. Total Cash Collections
3. Accrual Adjustments (+ or -)
4. Total Custodial Revenue

DISPOSITION OF COLLECTIONS

5. Transferred to Others (by Recipient)
6. (Increase)/Decrease in Amounts Yet to be Transferred
7. Refunds and Other Payments
8. Retained by the Reporting Entity
9. Net Custodial Revenue Activity