



Chapter 17 Appendices

Appendix I: CFO Financial Statement Analytic Relationships

The following are bureau's suggested analysis of FY 2003 CFO Financial Statements Relationships. These relationships were taken from a combination of OMB Form and Content (01-09), Treasury crosswalks for '03 reporting (T/L S2-02-01) and comments from KPMG.

A. Balance Sheet:

- Accounts receivable with the public, net (plus your allowance for doubtful accounts) should tie to the Schedule 9, Part 1, Sec. A, Line 7 (A/R Gross)
- Non-entity assets should equal related liabilities
- Verify roll-forward of cumulative results of operations. (Beginning balance plus flow accounts = ending balance)
- Difference between FY's for PP&E and Inventory line items should agree to the sum of line items; Costs of Capitalized Assets on the Balance Sheet, Depreciation and Amortization and Disposition and Revaluation of Assets on the Statement of Financing
- Difference between FY's for Loans – Public, Net should agree to Change in Loans Receivable on the Statement of Financing
- The note or schedule that supports Unfunded Liabilities should agree to the sum of Financing Sources for Unfunded Costs and Financing Sources Yet to be Provided on the Statement of Financing
- Current year (CY) Unexpended appropriations ties to ending balance on Changes in Net Position
- CY Cumulative Results of Operations ties to ending balance on Changes in Net Position
- Prior year (PY) unexpended appropriations and cumulative results ties to beginning balance on Changes in Net Position

B. Net Cost:

- For FY 2003 reporting, costs (expense categories) are to be summarized,



direct ties to other statements (e.g. depreciation expense, etc.) are no longer applicable (this is dependent on level of detail DOI chooses to display on statement)

- Net Cost of Operations must agree to the same line item reported on the Statement of Changes in Net Position

C. Changes in Net Position:

- Appropriations Received should match corresponding line item (line 1a) on Statement of Budgetary Resources except for special and trust funds
- Amounts included as “Other Adjustments” (e.g. rescissions, cancellations) in the Budgetary Financing Sources section should also be included on the Statement of Budgetary Resources line 6 “Permanently not Available”
- Individual line items under the “Other Financing Sources” section should tie to the Statement of Financing:
 - a. Donations and Forfeitures of Property
 - b. Transfers-in/out w/o Reimbursement
 - c. Imputed Financing
 - d. Other Resources
- Imputed Financing from Costs Absorbed by Others should equal Imputed Costs on the Statement of Net Cost (if this level of detail is broken out)

D. Budgetary Resources:

- Spending Authority from Offsetting Collection and Recoveries (lines 3 & 4) should equal Statement of Financing line 2.
- Obligations Incurred (line 8) should tie to same line on Statement of Financing (line 1)
- Offsetting Receipts (line 16) must agree with Statement of Financing line 4 (same title). Amounts should equal deposits reported to Treasury on SFs 224, 1219 and 1220. Exclude amounts related to the change in receivables. Revenue collected and distributed in offsetting receipt accounts only.
- All anticipated resources should be zero for year-end reporting

E. Statement of Financing:



- Verify that the line items on this statement reconcile to the amounts or change in amounts from other financial statements.

F. Statement of Budgetary Resources

- A combining Statement of Budgetary Resources is required. Bureaus should use the organization structure used for the Statement of Financing combining them as appropriate.

G. Statement of Custodial Activity

Validate that the “change in un-transferred revenue” from the statement of custodial activity reconciles to the change in related non-entity assets and liabilities on the balance sheet.