

**OPERATING MATERIALS AND SUPPLIES HELD FOR REPAIR OR IN DEVELOPMENT**

**EFFECTIVE FISCAL YEAR 2018**

**PREPARED BY:**

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**OPERATING MATERIALS AND SUPPLIES HELD FOR REPAIR OR IN DEVELOPMENT  
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<b>Version Number</b>	<b>Date</b>	<b>Description of Change</b>	<b>Effective USSGL TFM</b>	<b>Effective Date</b>
1.0	2002	Original Version		
2.0	05/2017	Updated case study (account numbers and titles, Transaction Codes, crosswalks) in accordance with T/L S2-17-06, revised the Introduction, added USSGL account 151600, and added Scenario 2.	17-06	FY2018
3.0	12/2017	Revised wording for transactions and updated SF-133	18-04	FY2018

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**Introduction**

The Department of Defense purchases reparable components, subsystems and assemblies, consumable repair parts, bulk items and material, subsistence, and expendable end items, including clothing and other personal gear to hold in stock. The Department of Defense also purchases munitions ranging from tactical missiles and bombs to small caliber ammunition. If items are purchased with working capital funds and held in stock for sale to end users, then the stock is reported as inventory on the financial statements of the pertinent working capital fund entity. If items are purchased with procurement funds and held for issue without reimbursement to end users, then the stock is reported as operating materials and supplies (OM&S) on the financial statements of the pertinent general fund entity.

The material in stock is held for sale or issue, held for future sale or future issue, held for repair, or held as excess, obsolete or condemned pending transfer to disposal.

<u>Inventory Account</u>	<u>Account Title</u>	<u>OM&amp;S Account</u>	<u>Account Title</u>
152100	Inventory Purchased for Resale	151100	Operating Materials and Supplies Held for Use
152200	Inventory Held in Reserve for Future Sale	151200	Operating Materials and Supplies Held in Reserve for Future Use
152300	Inventory Held for Repair	151400	Operating Materials and Supplies Held for Repair
152400	Inventory – Excess, Obsolete, and Unserviceable	151300	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
152900	Inventory – Allowance	151900	Operating Materials and Supplies Allowance
		151600	Operating Materials and Supplies in Development

The Department of Defense has OM&S items that are held for repair. For instance, if the tail fin of a bomb is bent, the bomb is not thrown away. Replacing the damaged tail fin repairs the bomb. Similarly, spare parts for certain aircraft (e.g., the C-17) are stocked in the general fund and issued to replace broken parts. The broken parts are then repaired and returned to stock as serviceable assets.

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In addition, the Department of Defense enters into contracts with suppliers to build munitions that can take several years to develop and complete. During this time, the Department of Defense makes progress payments to their suppliers. Title to the portion completed in the progress billings passes to the Department of Defense at the time of payment. Therefore, these payments would be recorded in the new USSGL account 151600, "Operating Materials and Supplies in Development" until completion of the contract and all progress payments have been made.

Sample transactions and further details follow.

Note that the illustrative transactions above use the allowance account. Statement of Federal Financial Accounting Standard # 3, Accounting for Inventory and Related Property, permits the use of either the direct method or the allowance method with inventory held for repair. The Department of Defense has opted for the allowance method. To be consistent, the allowance method also will be used for OM&S.

**New USSGL Account (Approved June 2017)**

**Account Title:** Operating Materials and Supplies in Development

**Account Number:** 151600

**Normal Balance:** Debit

**Definition:** The cost incurred or value of tangible personal property, such as operating materials and supplies in development that will be consumed in normal operations upon completion of development. Upon completion, these costs will be transferred to USSGL account 151100, "Operating Materials and Supplies Held for Use," or USSGL account 151200 "Operating Materials and Supplies Held in Reserve for Future Use." Only the Department of Defense may use this account. This account does not close at yearend.

**Justification:** Department of Defense procures various items as part of their Operating Material and Supplies that often require development by contractors/vendors. Such items result in progress payments made over a number of years while the items are developed. However, title is passed to DOD upon payment and not necessarily on delivery of the good. This USSGL account will provide a standard means for DOD to record this asset.

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**Attribute Table**

No.	USSGL Account Title	Anticipated	Budg/ Prop	Norm Bal	Begin /End	Debit/ Credit	Auth Type Code	Apport Cat	Apport Cat B
151600	Operating Materials and Supplies in Development	N	P	D	B/E	D/C			

Avail Time	BEA Cat	Borrow Source	Budgetary Impact Indicator	Cohort Yr	Cust/ Noncust	Exch/ Nonexch	Fed/ Non Fed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator

Program Rpt Cat	Reimb Flag	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
				EG/ER/ET	E/F/U	D/G/N	U/E	X/K/N

**Impact on Crosswalks (FY 2018)**

USSGL Account	Balance Sheet	Net Cost	Net Position	Custodial Activity	Reclassified Balance Sheet	Reclassified Net Cost	Reclassified Net Position	SF133	Schedule P	SBR
151600	Line 12	N/A	N/A	N/A	Line 2.4	N/A	N/A	N/A	N/A	N/A

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**Listing of USSGL Accounts Used in This Scenario**

<b>Account Number</b>	<b>Account Title</b>
<b><u>Budgetary</u></b>	
411900	Other Appropriations Realized
420100	Total Actual Resources - Collected
445000	Unapportioned Authority
451000	Apportionments
461000	Allotments - Realized Resources
470000	Commitments- Programs Subject to Apportionment
480100	Undelivered Orders - Obligations, Unpaid
490100	Delivered Orders - Obligations, Unpaid
490200	Delivered Orders - Obligations, Paid
<b><u>Proprietary</u></b>	
101000	Fund Balance With Treasury
151100	Operating Materials and Supplies Held for Use
151400	Operating Materials and Supplies Held for Repair
151600	Operating Materials and Supplies in Development
151900	Operating Materials and Supplies - Allowance
211000	Accounts Payable
310000	Unexpended Appropriations - Cumulative
310100	Unexpended Appropriations – Appropriations Received
310700	Unexpended Appropriations - Used
331000	Cumulative Results of Operations
570000	Expended Appropriations
610000	Operating Expenses/Program Costs
679000	Other Expenses Not Requiring Budgetary Resources

\*For Account Definitions please refer to the USSGL TFM Section II.

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**Scenario 1: Operating Materials and Supplies Held for Repair**

**Year 1**

<b>Beginning Trial Balances</b>		
	<b>Debit</b>	<b>Credit</b>
<b><u>Accounts</u></b>		
<b><u>Budgetary</u></b>		
None		
<b>Total</b>	-	-
<b><u>Proprietary</u></b>		
151100 Operating Materials and Supplies Held For Use	4,000	
331000 Cumulative Results of Operations		4,000
<b>Total</b>	<b>4,000</b>	<b>4,000</b>

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**Illustrative Transactions**

Transactions for an exchange of a serviceable spare part for a reparable one so a broken end item can be fixed.

1-1 To record the issue of the serviceable item

	DR	CR	TC
<b><u>Budgetary Entry</u></b> None			
<b><u>Proprietary Entry</u></b> 679000 Other Expenses Not Requiring Budgetary Resources 151100 Operating Materials and Supplies Held for Use	1,000	1,000	E406

1-2 To record the turn-in of the broken part and to revalue the part based on the estimated repair costs.

	DR	CR	TC
<b><u>Budgetary Entry</u></b> None			
<b><u>Proprietary Entry</u></b> 151400 Operating Materials and Supplies Held for Repair 679000 Other Expenses Not Requiring Budgetary Resources	1,000	1,000	D526
679000 Other Expenses Not Requiring Budgetary Resources 151900 Operating Materials and Supplies-Allowance	400	400	D528



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<b>Pre-Closing Trial Balances</b>		
	<b>Debit</b>	<b>Credit</b>
<b><u>Accounts</u></b>		
<b><u>Budgetary</u></b>		
None		
<b>Total</b>	-	-
<b><u>Proprietary</u></b>		
151100 Operating Materials and Supplies Held For Use	3,000	
151400 Operating Materials and Supplies Held for Repair	1,000	
151900 Operating Materials and Supplies – Allowance		400
331000 Cumulative Results of Operations		4,000
679000 Other Expenses Not Requiring Budgetary Resources	400	
<b>Total</b>	<b>4,400</b>	<b>4,400</b>

**Closing Entries**

	<b>DR</b>	<b>CR</b>	<b>TC</b>
<b><u>Budgetary Entry</u></b>			
None			
<b><u>Proprietary Entry</u></b>			
331000 Cumulative Results of Operations	400		F336
679000 Expenses Not Requiring Budgetary Resources		400	

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<b>Post-Closing Trial Balances</b>		
	<b>Debit</b>	<b>Credit</b>
<b>Accounts</b>		
<b>Budgetary</b>		
None		
<b>Total</b>	-	-
<b>Proprietary</b>		
151100 Operating Materials and Supplies Held For Use	3,000	
151400 Operating Materials and Supplies Held for Repair	1,000	
151900 Operating Materials and Supplies – Allowance		400
331000 Cumulative Results of Operations		3,600
<b>Total</b>	<b>4,000</b>	<b>4,000</b>

<b>BALANCE SHEET</b>		
	<b>Assets:</b>	
12.	Inventory and related property, net (151100E, 151400E, 151900E)	3,600
15.	Total assets (calc.)	<b><u>3,600</u></b>
	<b>Net Position:</b>	
33.	Cumulative results of operations - All Other Funds (3310000B, 679000E)	3,600
35.	Total Net Position – All Other Funds (calc.)	<b><u>3,600</u></b>
36.	Total Net Position (calc.)	<b><u>3,600</u></b>
37.	Total liabilities and net position (calc.)	<b><u>3,600</u></b>

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<b>STATEMENT OF NET COST</b>		
	Gross Program Costs:	
	Program A:	
1.	Gross costs (679000E)	400
3.	Net program costs: (calc. 1-2)	<u>400</u>
8.	Net cost of operations (calc. 5+6-3)	<u>400</u>

<b>STATEMENT OF CHANGES IN NET POSITION</b>		
	<b>Cumulative Results from Operations:</b>	
1.	Beginning Balances (331000B)	4,000
3.	Beginning balances, as adjusted (calc. 1 through 2B)	<u>4,000</u>
	<b>Budgetary Financing Sources:</b>	
14.	Total Financing Sources (calc. 4 through 13)	-
15.	Net Cost of Operations (+/-)	<u>400</u>
16.	Net Change (calc. 14-15)	<u>(400)</u>
17.	<b>Cumulative Results of Operations (calc. 3+16)</b>	<u>3,600</u>
	<b>Unexpended Appropriations:</b>	
	<b>Budgetary Financing Sources:</b>	
25.	Total Budgetary Financing Sources ( calc. 21 through 24)	-
26.	Total Unexpended Appropriations ( calc. 20 + 25)	-
27.	<b>Net Position (calc. 17 + 26)</b>	<u>3,600</u>

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**Reclassified Statements**

<b>RECLASSIFIED BALANCE SHEET</b>		
<b>1</b>	<b>Assets</b>	
<b>2</b>	<b>Non-federal</b>	
2.4	Inventories and related properties, net (151100E, 151400E, 151900E)	3,600
<b>2.9</b>	<b>Total non-federal assets (calc. 2.1..2.8)</b>	<b><u>3,600</u></b>
<b>3</b>	<b>Federal</b>	
<b>3.14</b>	<b>Total federal assets (calc. 3.1..3.13)</b>	-
<b>4</b>	<b>Total assets (calc. 2.9+3.14)</b>	<b><u>3,600</u></b>
<b>5</b>	<b>Liabilities:</b>	
<b>6</b>	<b>Non-federal</b>	
<b>6.10</b>	<b>Total non-federal liabilities (calc. 6.1..6.9)</b>	-
<b>8</b>	<b>Total liabilities ( calc. 6.10+7.14)</b>	-
<b>9</b>	<b>Net position:</b>	
9.2	Net position– funds other than those from dedicated collections ( 331000E, 679000E)	3,600
<b>10</b>	<b>Total net position (calc. 9.1+9.2)</b>	<b><u>3,600</u></b>
<b>11</b>	<b>Total liabilities and net position (calc. 8+10)</b>	<b><u>3,600</u></b>

<b>RECLASSIFIED STATEMENT OF NET COST</b>		
<b>1</b>	<b>Gross costs</b>	-
2	Non-federal gross costs (679000E)	<b><u>400</u></b>
<b>6</b>	<b>Total non-federal gross cost (calc. 2..5)</b>	<b><u>400</u></b>
<b>8</b>	<b>Total federal gross cost (calc. 7.1..7.8)</b>	-
<b>9</b>	<b>Department total gross cost (calc. 6+8)</b>	<b><u>400</u></b>
<b>10</b>	<b>Earned revenue</b>	
<b>11</b>	<b>Non-federal earned revenue</b>	-
<b>12</b>	<b>Federal earned revenue</b>	
<b>13</b>	<b>Total federal earned revenue (calc. 12.1..12.7)</b>	-

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<b>RECLASSIFIED STATEMENT OF NET COST</b>		
<b>14</b>	<b>Department total earned revenue (calc. 11+13)</b>	-
<b>15</b>	<b>Net Cost of Operations (calc. 14-9)</b>	<b><u>400</u></b>

<b>RECLASSIFIED STATEMENT OF OPERATIONS AND CHANGES IN NET POSITION</b>		
1	Net position, beginning of period (331000E)	4,000
<b>4</b>	<b>Net position, beginning of period – adjusted (calc. 1..2.1..2.2..3.1..and 3.2)</b>	<b><u>4,000</u></b>
<b>5</b>	<b>Non-federal non-exchange revenue:</b>	
<b>5.9</b>	<b>Total non-federal non-exchange revenue (calc. 5.1..5.8)</b>	-
<b>6</b>	<b>Federal non-exchange revenue:</b>	-
<b>6.5</b>	<b>Total federal non-exchange revenue (calc. 6.1..6.4)</b>	-
<b>7</b>	<b>Budgetary financing sources:</b>	
<b>7.20</b>	<b>Total budgetary financing sources (calc. 7.1..7.19)</b>	-
<b>8</b>	<b>Other financing sources:</b>	
<b>8.11</b>	<b>Total other financing sources (calc. 8.1..8.10)</b>	-
<b>9</b>	<b>Net cost of operations (+/-)</b>	-
<b>10</b>	<b>Net position, end of period (calc. 4, 5.9, 6.5, 7.20, 8.11, and 9)</b>	<b><u>4,000</u></b>

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**Year 2**

Transactions to record the repair of the broken item and its return to stock as a serviceable asset.

2-1 To record the record enactment of appropriation, apportionment of authority by OMB, and the allotment of authority.

	<b>DR</b>	<b>CR</b>	<b>TC</b>
<b><u>Budgetary Entry</u></b>			
411900 Other Appropriations Realized	500		
445000 Unapportioned Authority		500	A104
445000 Unapportioned Authority	500		
451000 Apportionments		500	A116
451000 Apportionments			
461000 Allotments- Realized Resources	500		
		500	A120
<b><u>Proprietary Entry</u></b>			
101000 Fund Balance With Treasury	500		
310100 Unexpended Appropriations – Appropriations Received		500	A104

2-2 To record the obligation for repair contract

	<b>DR</b>	<b>CR</b>	<b>TC</b>
<b><u>Budgetary Entry</u></b>			
461000 Allotments – Realized Resources	400		
480100 Undelivered Orders – Obligations, Unpaid		400	B306
<b><u>Proprietary Entry</u></b>			
None			

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2-3 To record the repair of the broken part

	<b>DR</b>	<b>CR</b>	<b>TC</b>
<b><u>Budgetary Entry</u></b>			
480100 Undelivered Orders – Obligations, Unpaid	400		
490100 Delivered Orders – Obligations, Unpaid		400	D134
<b><u>Proprietary Entry</u></b>			
610000 Operating Expenses/Program Costs	400		
211000 Accounts Payable		400	
310700 Unexpended Appropriations-Used	400		B134
570000 Expended Appropriations		400	

2-4 To record the item's return to stock as a serviceable item

	<b>DR</b>	<b>CR</b>	<b>TC</b>
<b><u>Budgetary Entry</u></b>			
None			
<b><u>Proprietary Entry</u></b>			
151100 Operating Materials and Supplies Held for Use	1,000		D530
151400 Operating Materials and Supplies Held for Repair		1,000	
151900 Operating Materials and Supplies – Allowance	400		D528R
679000 Other Expenses Not Requiring Budgetary Resources		400	

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<b>Pre-Closing Trial Balances</b>		
	<b>Debit</b>	<b>Credit</b>
<b>Accounts</b>		
<b>Budgetary</b>		
411900 Other Appropriations Realized	500	
461000 Allotments – Realized Resources		100
490100 Delivered Orders – Obligations, Unpaid		400
<b>Total</b>	<b>500</b>	<b>500</b>
<b>Proprietary</b>		
101000 Fund Balance With Treasury	500	
151100 Operating Materials and Supplies Held For Use	4,000	
211000 Accounts Payable		400
310100 Unexpended Appropriations – Appropriations Received		500
310700 Unexpended Appropriations-Used	400	
331000 Cumulative Results of Operations		3,600
570000 Expended Appropriations		400
610000 Operating Expenses/Program Costs	400	
679000 Other Expenses Not Requiring Budgetary Resources		400
<b>Total</b>	<b>5,300</b>	<b>5,300</b>



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**Closing Entries**

	<b>DR</b>	<b>CR</b>	<b>TC</b>
<b><u>Budgetary Entry</u></b>			
4201000 Total Actual Resources – Collected	500		
411900 Other Appropriations Realized		500	F302
461000 Allotments – Realized Resources	100		
445000 Unapportioned Authority		100	F308
<b><u>Proprietary Entry</u></b>			
570000 Expended Appropriations	400		
679000 Other Expenses Not Requiring Budgetary Resources	400		
331000 Cumulative Results of Operations		400	F336
610000 Operating Expenses/Program Costs		400	
310100 Unexpended Appropriations – Appropriations Received	500		
310000 Unexpended Appropriations – Cumulative		100	
310700 Unexpended Appropriations-Used		400	F342

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<b>Post-Closing Trial Balances</b>		
	<b>Debit</b>	<b>Credit</b>
<b>Accounts</b>		
<b>Budgetary</b>		
420100 Total Actual Resources - Collected	500	
445000 Unapportioned Authority		100
490100 Delivered Orders – Obligations, Unpaid		400
<b>Total</b>	<b>500</b>	<b>500</b>
<b>Proprietary</b>		
101000 Fund Balance With Treasury	500	
151100 Operating Materials and Supplies Held For Use	4,000	
211000 Accounts Payable		400
310000 Expended Appropriations - Cumulative		100
331000 Cumulative Results of Operations		4,000
<b>Total</b>	<b>4,500</b>	<b>4,500</b>

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<b>BALANCE SHEET</b>		
	<b>Assets:</b>	
1.	Fund Balance With Treasury (101000E)	500
12.	Inventory and related property, net (151100E)	4,000
15.	Total assets (calc.)	<b><u>4,500</u></b>
	<b>Liabilities:</b>	
17.	Accounts Payable (211000E)	400
28.	Total Liabilities (calc.)	<b><u>400</u></b>
	<b>Net Position:</b>	
31.	Unexpended appropriations – All Other Funds(310100E, 310700E)	100
33.	Cumulative results of operations - All Other Funds (331000E)	4,000
35.	Total Net Position – All Other Funds (calc.)	<b><u>4,100</u></b>
36.	Total Net Position (calc.)	<b><u>4,100</u></b>
37.	Total liabilities and net position (calc.)	<b><u>4,500</u></b>

<b>STATEMENT OF NET COST</b>		
	Gross Program Costs:	
	Program A:	
1.	Gross costs (610000E, 679000E)	-
3.	Net program costs: (calc.)	-

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<b>STATEMENT OF NET COST</b>		
8.	Net cost of operations (calc.)	-

<b>STATEMENT OF CHANGES IN NET POSITION</b>		
	<b>Cumulative Results from Operations:</b>	
1.	Beginning Balances (331000E)	3,600
3.	Beginning balances, as adjusted (calc. 1 + 2B)	<u>3,600</u>
	<b>Budgetary Financing Sources:</b>	
5.	Appropriations used (570000E)	400
14.	Total Financing Sources ( calc. 4 through 13)	<u>400</u>
15.	Net Cost of Operations (+/-)	-
16.	Net Change (calc. 14-15)	<u>400</u>
17.	Cumulative Results of Operations (calc. 3+16)	<u>4,000</u>
	<b>Unexpended Appropriations:</b>	
18.	Beginning Balance	-
	<b>Budgetary Financing Sources:</b>	
19.	Adjustments (+ or -)	
20.	Beginning balance, as adjusted (calc. 18 through 19B)	-
21.	Appropriations received (310100E)	500
24.	Appropriations used (310700E)	(400)
25.	Total Budgetary Financing Sources ( calc. 21 through 24)	<u>100</u>
26.	Total Unexpended Appropriations ( calc. 20 + 25)	<u>100</u>
27.	Net Position (calc. 17 + 26)	<u>4,100</u>

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<b>STATEMENT OF BUDGETARY RESOURCES</b>		
	<b>Budgetary resources:</b>	
1290	Appropriations (discretionary and mandatory) (411900E)	500
1910	Total budgetary resources (calc.)	<u>500</u>
	<b>Status of Budgetary Resources:</b>	
2190	New obligations and upward adjustments (total) (490100E)	400
2204	Apportioned, unexpired accounts (461000E)	100
2490	Unobligated balance, end of year (total) (calc. 2204 + 2304 + 2404 + 2413 and 2412 + 2413)	<u>100</u>
2500	Total budgetary resources (calc. 2190 and 2490)	<u>500</u>
	<b>Change in obligated balance:</b>	
	<b>Unpaid obligations:</b>	
3012	New obligations and upward adjustments (490100E)	400
3050	Unpaid obligations, end of year (490100E)	400
3200	Obligated balance, end of year	400
	<b>Budget Authority and Outlays, Net:</b>	
4175	Budget authority, gross (discretionary and mandatory) (calc.)	<u>500</u>
4180	Budget authority, net (total) (discretionary and mandatory) (calc.)	<u>500</u>

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<b>SF 133: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES &amp; BUDGET PROGRAM AND FINANCING SCHEDULE (SCHEDULE P)</b>			
	<b>Budgetary Resources</b>	SF 133	Schedule P
	<b>All accounts:</b>		
0900	Total new obligations, unexpired accounts (490100E)		<b>400</b>
	<b>Budget Authority:</b>		
	<b>Appropriations:</b>		
	<b>Discretionary:</b>		
1100	Appropriation (411900E)	500	500
1160	Appropriation, discretionary (total)	<b>500</b>	<b>500</b>
1900	Budgetary authority (total)	<b>500</b>	<b>500</b>
1910	Total budgetary resources (calc.)	<b>500</b>	
1930	Total budgetary resources available		<b>500</b>
	<b>Memorandum (non-add) entries:</b>		
	<b>All accounts:</b>		
1941	Unexpired unobligated balance, end of year (461000E)		100
	<b>STATUS OF BUDGETARY RESOURCES</b>		
	<b>New obligations and upward adjustments:</b>		
	<b>Direct:</b>		
2001	Category A (by quarter) (490100E)	400	
2004	Direct obligations (total)	<b>400</b>	
2190	New obligations and upward adjustments (total)	<b>400</b>	

**OPERATING MATERIALS AND SUPPLIES HELD FOR REPAIR OR IN DEVELOPMENT  
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<b>SF 133: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES &amp; BUDGET PROGRAM AND FINANCING SCHEDULE (SCHEDULE P)</b>			
	<b>Unobligated balance:</b>		
	<b>Apportioned , unexpired accounts:</b>		
2201	Available in the current period (461000E)	100	
2412	Unexpired unobligated balance: end of year (calc.)	100	
2500	Total budgetary resources (calc.)	<b>500</b>	
	<b>CHANGE IN OBLIGATED BALANCE</b>		
	<b>Unpaid obligations:</b>		
3010	New obligations, unexpired accounts (490100E)	400	400
3200	Obligated balance, end of year (+ or -)	400	400
	<b>BUDGET AUTHORITY AND OUTLAYS, NET</b>		
	<b>Discretionary:</b>		
	<b>Gross budget authority and outlays:</b>		
4000	Budget authority, gross (calc.)	<b>500</b>	<b>500</b>

**Reclassified Statements**

<b>RECLASSIFIED BALANCE SHEET</b>		
<b>1</b>	<b>Assets</b>	
<b>2</b>	<b>Non-federal</b>	
2.4	Inventories and related properties, net (151100E)	4,000
<b>2.9</b>	<b>Total non-federal assets (calc. 2.1..2.8)</b>	<b>4,000</b>
<b>3</b>	<b>Federal</b>	
3.1	Fund balance with Treasury (RC/40)/1 (101000E)	500

**OPERATING MATERIALS AND SUPPLIES HELD FOR REPAIR OR IN DEVELOPMENT  
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<b>RECLASSIFIED BALANCE SHEET</b>		
<b>3.14</b>	<b>Total federal assets (calc. 3.1..3.13)</b>	<b><u>500</u></b>
<b>4</b>	<b>Total assets (calc. 2.9+3.14)</b>	<b><u>4,500</u></b>
<b>5</b>	<b>Liabilities:</b>	
<b>6</b>	<b>Non-federal</b>	
6.1	Accounts payable (211000E)	400
<b>6.10</b>	<b>Total non-federal liabilities (calc. 6.1..6.9)</b>	<b><u>400</u></b>
<b>8</b>	<b>Total liabilities ( calc. 6.10+7.14)</b>	<b><u>400</u></b>
<b>9</b>	<b>Net position:</b>	
9.2	Net position– funds other than those from dedicated collections ( 310100E, 310700E, 331000E, 570000E, 610000E, 679000E)	4,100
<b>10</b>	<b>Total net position (calc. 9.1+9.2)</b>	<b><u>4,100</u></b>
<b>11</b>	<b>Total liabilities and net position (calc. 8+10)</b>	<b><u>4,500</u></b>

<b>RECLASSIFIED STATEMENT OF NET COST</b>		
<b>1</b>	<b>Gross costs</b>	<b>-</b>
2	Non-federal gross costs (610000E, 679000E)	800
<b>6</b>	<b>Total non-federal gross cost (calc. 2..5)</b>	<b><u>800</u></b>
<b>8</b>	<b>Total federal gross cost (calc. 7.1..7.8)</b>	<b>-</b>
<b>9</b>	<b>Department total gross cost (calc. 6+8)</b>	<b><u>800</u></b>
<b>10</b>	<b>Earned revenue</b>	
<b>11</b>	<b>Non-federal earned revenue</b>	<b>-</b>
<b>12</b>	<b>Federal earned revenue</b>	
<b>13</b>	<b>Total federal earned revenue (calc. 12.1..12.7)</b>	<b>-</b>
<b>14</b>	<b>Department total earned revenue (calc. 11+13)</b>	<b>-</b>
<b>15</b>	<b>Net cost of operations (calc. 14-9)</b>	<b><u>800</u></b>

<b>RECLASSIFIED STATEMENT OF OPERATIONS AND CHANGES IN NET POSITION</b>		
1	Net position, beginning of period (331000E)	3,600



**OPERATING MATERIALS AND SUPPLIES HELD FOR REPAIR OR IN DEVELOPMENT  
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<b>RECLASSIFIED STATEMENT OF OPERATIONS AND CHANGES IN NET POSITION</b>		
<b>4</b>	<b>Net position, beginning of period – adjusted (calc. 1..2.1..2.2..3.1..and 3.2)</b>	<b><u>3,600</u></b>
<b>5</b>	<b>Non-federal non-exchange revenue:</b>	
<b>5.9</b>	<b>Total non-federal non-exchange revenue (calc. 5.1..5.8)</b>	-
<b>6</b>	<b>Federal non-exchange revenue:</b>	
<b>6.5</b>	<b>Total federal non-exchange revenue (calc. 6.1..6.4)</b>	-
<b>7</b>	<b>Budgetary financing sources:</b>	
7.1	Appropriations received as adjusted (rescissions and other adjustments) (RC 41)/1 (310100E)	500
7.2	Appropriations used (RC 39)/1 (310700E)	400
7.3	Appropriations expended (RC 38)/1 (570000E)	400
<b>7.20</b>	<b>Total budgetary financing sources (calc. 7.1..7.19)</b>	<b><u>500</u></b>
<b>8</b>	<b>Other financing sources:</b>	
<b>8.11</b>	<b>Total other financing sources (calc. 8.1..8.10)</b>	-
<b>9</b>	<b>Net cost of operations (+/-)</b>	-
<b>10</b>	<b>Net position, end of period (calc. 4, 5.9, 6.5, 7.20, 8.11, and 9)</b>	<b><u>4,100</u></b>

**OPERATING MATERIALS AND SUPPLIES HELD FOR REPAIR OR IN DEVELOPMENT  
EFFECTIVE 2018**

**Scenario 2: Operating Materials and Supplies in Development**

**Year 1**

1-1 To record the enactment of appropriation, apportionment of authority by OMB, and the allotment of authority.

	<b>DR</b>	<b>CR</b>	<b>TC</b>
<b><u>Budgetary Entry</u></b>			
411900 Other Appropriations Realized 445000 Unapportioned Authority	12,000	12,000	A104
445000 Unapportioned Authority 451000 Apportionment	12,000	12,000	A116
451000 Apportionment 461000 Allotments – Realized Resources	12,000	12,000	A120
<b><u>Proprietary Entry</u></b>			
101000 (G) Fund Balance With Treasury 310100 (G) Unexpended Appropriations – Appropriations Received	12,000	12,000	

1-2 Department of Defense commits resources to build and deliver munitions.

	<b>DR</b>	<b>CR</b>	<b>TC</b>
<b><u>Budgetary Entry</u></b>			
461000 Allotments-Realized Resources 470000 Commitments- Programs Subject to Apportionment	12,000	12,000	B302
<b><u>Proprietary Entry</u></b>			
None			

**OPERATING MATERIALS AND SUPPLIES HELD FOR REPAIR OR IN DEVELOPMENT  
EFFECTIVE 2018**

1-3 Department of Defense enters into contract with supplier and records current-year undelivered orders without an advance.

	DR	CR	TC
<b><u>Budgetary Entry</u></b>			
470000 Commitments- Programs Subject to Apportionment	12,000		
480100 Undelivered Orders - Obligations, Unpaid		12,000	B306
<b><u>Proprietary Entry</u></b>			
None			

1-4 Department of Defense receives progress billing from supplier.

	DR	CR	TC
<b><u>Budgetary Entry</u></b>			
480100 Undelivered Orders- Obligations, Unpaid	4,000		
490100 Delivered Orders- Obligations, Unpaid		4,000	B402
<b><u>Proprietary Entry</u></b>			
151600 Operating Materials and Supplies in Development	4,000		
211000 (N) Accounts Payable		4,000	B134
310700 (G) Unexpended Appropriations – Used	4,000		
570000 (G) Expended Appropriations		4,000	

**OPERATING MATERIALS AND SUPPLIES HELD FOR REPAIR OR IN DEVELOPMENT  
EFFECTIVE 2018**

1-5 Department of Defense makes progress payment to supplier for work performed through progress billing.

	DR	CR	TC
<b><u>Budgetary Entry</u></b>			
490100 Delivered Orders - Obligations, Unpaid	4,000		
490200 Delivered Orders - Obligations, Paid		4,000	
<b><u>Proprietary Entry</u></b>			B110
211000 (N) Accounts Payable	4,000		
101000 (G) Fund Balance With Treasury		4,000	

<b>Pre-Closing Trial Balances</b>		
	Debit	Credit
<b><u>Accounts</u></b>		
<b><u>Budgetary</u></b>		
411900 Other Appropriations Realized	12,000	
480100 Undelivered Orders- Obligations, Unpaid		8,000
490200 Delivered Orders - Obligations, Paid		4,000
<b>Total</b>	<b>12,000</b>	<b>12,000</b>
<b><u>Proprietary</u></b>		
101000 (G) Fund Balance With Treasury	8,000	
151600 Operating Materials and Supplies in Development	4,000	
310100 (G) Unexpended Appropriations – Appropriations Received		12,000
310700 (G) Unexpended Appropriations – Used	4,000	
570000 (G) Expended Appropriations		4,000
<b>Total</b>	<b>16,000</b>	<b>16,000</b>

**OPERATING MATERIALS AND SUPPLIES HELD FOR REPAIR OR IN DEVELOPMENT  
EFFECTIVE 2018**

**Closing Entries**

	<b>DR</b>	<b>CR</b>	<b>TC</b>
<b><u>Budgetary Entry</u></b>			
4201000 Total Actual Resources – Collected	12,000		
411900 Other Appropriations Realized		12,000	F302
490200 Delivered Orders - Obligations, Paid	4,000		
420100 Total Actual Resources - Collected		4,000	F314
<b><u>Proprietary Entry</u></b>			
310100 (G)Unexpended Appropriations – Appropriations Received	12,000		F342
310000 Unexpended Appropriations – Cumulative		12,000	
310000 Unexpended Appropriations – Cumulative	4,000		F342
310700 (G) Unexpended Appropriations – Used		4,000	
570000 (G) Expended Appropriations	4,000		F336
331000 Cumulative Results of Operations		4,000	

**OPERATING MATERIALS AND SUPPLIES HELD FOR REPAIR OR IN DEVELOPMENT  
EFFECTIVE 2018**

<b>Post-Closing Trial Balances</b>		
	<b>Debit</b>	<b>Credit</b>
<b>Accounts</b>		
<b>Budgetary</b>		
420100 Total Actual Resources – Collected	8,000	
480100 Undelivered Orders- Obligations, Unpaid		8,000
<b>Total</b>	<b>8,000</b>	<b>8,000</b>
<b>Proprietary</b>		
101000 (G) Fund Balance With Treasury	8,000	
151600 Operating Materials and Supplies in Development	4,000	
310000 Unexpended Appropriations – Cumulative		8,000
331000 Cumulative Results of Operations		4,000
<b>Total</b>	<b>12,000</b>	<b>12,000</b>

<b>BALANCE SHEET</b>		
	<b>Assets:</b>	
1.	Fund Balance With Treasury (101000E)	8,000
12.	Inventory and related property, net (151600E)	4,000
15.	Total assets (calc.)	<b><u>12,000</u></b>
	<b>Liabilities:</b>	
17.	Accounts Payable (211000E)	-
28.	Total Liabilities (calc.)	-

**OPERATING MATERIALS AND SUPPLIES HELD FOR REPAIR OR IN DEVELOPMENT  
EFFECTIVE 2018**

<b>BALANCE SHEET</b>		
	<b>Net Position:</b>	
31.	Unexpended appropriations – All Other Funds(310100E, 310700E)	8,000
33.	Cumulative results of operations - All Other Funds (570000E)	4,000
35.	Total Net Position – All Other Funds (calc.)	<b><u>12,000</u></b>
36.	Total Net Position (calc.)	<b><u>12,000</u></b>
37.	Total liabilities and net position (calc.)	<b><u>12,000</u></b>

<b>STATEMENT OF CHANGES IN NET POSITION</b>		
	<b>Cumulative Results from Operations:</b>	
1.	Beginning Balances	-
5.	Appropriations used (570000E)	4,000
14.	Total Financing Sources (calc.)	<b><u>4,000</u></b>
15.	Net Cost of Operations	-
16.	Net Change (calc.)	<b><u>4,000</u></b>
17.	Cumulative Results of Operations (calc. 3 + 16)	<b><u>4,000</u></b>
	<b>Unexpended Appropriations:</b>	
18.	Beginning Balance	-
20.	Beginning balance, as adjusted (calc. 18 through 19B)	-
	<b>Budgetary Financing Sources:</b>	
21.	Appropriation received (310100E)	12,000
24.	Appropriations used (310700E)	(4,000)
25.	Total Budgetary Financing Sources ( calc. 21 through 24)	<b><u>8,000</u></b>

**OPERATING MATERIALS AND SUPPLIES HELD FOR REPAIR OR IN DEVELOPMENT  
EFFECTIVE 2018**

<b>STATEMENT OF CHANGES IN NET POSITION</b>		
26.	Total Unexpended Appropriations ( calc. 20 + 25)	<b><u>8,000</u></b>
27.	Net Position (calc. 17 + 26)	<b><u>12,000</u></b>

<b>STATEMENT OF BUDGETARY RESOURCES</b>		
	<b>Budgetary resources:</b>	
1290	Appropriations (discretionary and mandatory) (411900E)	12,000
1910	Total budgetary resources	<b><u>12,000</u></b>
	<b>Status of budgetary resources:</b>	
2190	New obligations and upward adjustments (total) (480100E, 490200E)	<b><u>12,000</u></b>
2490	Unobligated balances, end of year (total)	-
2500	Total budgetary resources	<b><u>12,000</u></b>
	<b>Change in obligated balance:</b>	
	<b>Unpaid obligations:</b>	
3012	New obligations and upward adjustments (480100E, 490200E)	12,000
3020	Outlays (gross) (490200E)	(4,000)
3050	Unpaid obligations, end of the year (480100E)	8,000
3200	Obligated balance, end of the year (calc.)	<b><u>8,000</u></b>
	<b>Budget Authority and Outlays, Net:</b>	
4175	Budget authority, gross (discretionary and mandatory) (calc.)	<b><u>12,000</u></b>
4180	Budget authority, net (total) (discretionary and mandatory) (calc.)	<b><u>12,000</u></b>
4185	Outlays, gross (discretionary and mandatory) (490200E)	4,000



**OPERATING MATERIALS AND SUPPLIES HELD FOR REPAIR OR IN DEVELOPMENT  
EFFECTIVE 2018**

<b>STATEMENT OF BUDGETARY RESOURCES</b>		
4190	Outlays, net (total) (discretionary and mandatory)	<b><u>4,000</u></b>

<b>SF 133: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES &amp; BUDGET PROGRAM AND FINANCING SCHEDULE (SCHEDULE P)</b>			
	<b>BUDGETARY RESOURCES</b>	SF 133	Schedule P
	<b>All accounts:</b>		
0900	Total new obligations (480100E, 490200E)		<b>12,000</b>
	<b>Budget authority:</b>		
	<b>Appropriations:</b>		
	<b>Discretionary:</b>		
1100	Appropriations (411900E)	12,000	12,000
1160	Appropriation, discretionary (total)	<b>12,000</b>	<b>12,000</b>
1900	Budgetary authority (total)	<b>12,000</b>	<b>12,000</b>
1910	Total budgetary resources (calc.)	12,000	
1930	Total budgetary resources available		12,000
	<b>STATUS OF BUDGETARY RESOURCES</b>		
	<b>New obligations and upward adjustments:</b>		
	<b>Direct:</b>		
2001	Category A (by quarter) (480100E, 490200E)	12,000	
2004	Direct obligations (total)	<b>12,000</b>	
2190	New obligations and upward adjustments (total)	<b>12,000</b>	
2500	Total budgetary resources (calc.)	<b>12,000</b>	

**OPERATING MATERIALS AND SUPPLIES HELD FOR REPAIR OR IN DEVELOPMENT  
EFFECTIVE 2018**

<b>SF 133: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES &amp; BUDGET PROGRAM AND FINANCING SCHEDULE (SCHEDULE P)</b>			
	<b>CHANGE IN OBLIGATED BALANCE</b>		
	<b>Unpaid obligations:</b>		
3010	New obligations, unexpired accounts (480100E)	12,000	12,000
3020	Outlays (gross) (-) (490200E)	(4,000)	(4,000)
3050	Unpaid obligations, end of year	8,000	8,000
3200	Obligated balance, end of year (+ or -)	12,000	12,000
	<b>BUDGET AUTHORITY AND OUTLAYS, NET</b>		
	<b>Discretionary:</b>		
	<b>Gross budget authority and outlays:</b>		
4000	Budget authority, gross (calc.)	<b>12,000</b>	<b>12,000</b>
	Outlays, gross		
4010	Outlays from new discretionary authority (490200E)	4,000	4,000
4020	Outlays, gross (total) (calc.)	<b>4,000</b>	<b>4,000</b>
4070	Budget authority, net (discretionary) (calc.)	<b>12,000</b>	<b>12,000</b>
4080	Outlays, net (discretionary) (calc.)	<b>4,000</b>	<b>4,000</b>
4180	Budget authority, net (total)	<b>12,000</b>	<b>12,000</b>
4190	Outlays, net, (total)	<b>4,000</b>	<b>4,000</b>

**Reclassified Statements**

<b>RECLASSIFIED BALANCE SHEET</b>		
<b>1</b>	<b>Assets</b>	
<b>2</b>	<b>Non-Federal</b>	

**OPERATING MATERIALS AND SUPPLIES HELD FOR REPAIR OR IN DEVELOPMENT  
EFFECTIVE 2018**

<b>RECLASSIFIED BALANCE SHEET</b>		
2.4	Inventories and related properties, net (151600E)	4,000
<b>2.9</b>	<b>Total Non-Federal Assets (calc. 2.1..2.8)</b>	<b><u>4,000</u></b>
<b>3</b>	<b>Federal</b>	
3.1	Fund balance with Treasury (RC 40) (101000E)	8,000
<b>3.14</b>	<b>Total federal assets (calc. 3.1..3.13)</b>	<b><u>8,000</u></b>
<b>4</b>	<b>Total assets (calc. 2.9+3.14)</b>	<b><u>12,000</u></b>
<b>5</b>	<b>Liabilities:</b>	
<b>6</b>	<b>Non-federal</b>	
<b>6.10</b>	<b>Total non-federal liabilities (calc. 6.1..6.9)</b>	-
<b>8</b>	<b>Total liabilities (calc. 6.10+7.14)</b>	-
<b>9</b>	<b>Net position:</b>	
9.2	Net Position– funds other than those from dedicated collections ( 310100E, 310700E, 570000E)	12,000
<b>10</b>	<b>Total net position (calc. 9.1+9.2)</b>	<b><u>12,000</u></b>
<b>11</b>	<b>Total liabilities and net position (calc. 8+10)</b>	<b><u>12,000</u></b>

<b>RECLASSIFIED STATEMENT OF OPERATIONS AND CHANGES IN NET POSITION</b>		
<b>7</b>	<b>Budgetary financing sources:</b>	
7.1	Appropriations received as adjusted (rescissions and other adjustments) (RC 41) / 1 (310100E)	12,000
7.2	Appropriations used (RC 39) (310700E)	(4,000)
7.3	Appropriations expended (RC38) / 1 (570000E)	4,000
<b>7.20</b>	<b>Total budgetary financing sources (calc. 7.1..7.19)</b>	<b><u>12,000</u></b>
<b>10</b>	<b>Net position, end of period (calc. 4..5.9..6.5..7.20.. 8.11..and 9)</b>	<b><u>12,000</u></b>

**OPERATING MATERIALS AND SUPPLIES HELD FOR REPAIR OR IN DEVELOPMENT  
EFFECTIVE 2018**

**Year 2**

2-1 Department of Defense receives another progress billing from supplier.

	<b>DR</b>	<b>CR</b>	<b>TC</b>
<b><u>Budgetary Entry</u></b>			
480100 Undelivered Orders- Obligations, Unpaid	8,000		
490100 Delivered Orders- Obligations, Unpaid		8,000	B402
<b><u>Proprietary Entry</u></b>			
151600 Operating Materials and Supplies in Development	8,000		B134
211000 (N) Accounts Payable		8,000	
310700 (G) Unexpended Appropriations – Used	8,000		
570000 (G) Expended Appropriations		8,000	

2-2 Department of Defense makes \$8,000 payment to supplier to complete the contract.

	<b>DR</b>	<b>CR</b>	<b>TC</b>
<b><u>Budgetary Entry</u></b>			
490100 Delivered Orders - Obligations, Unpaid	8,000		
490200 Delivered Orders - Obligations, Paid		8,000	
<b><u>Proprietary Entry</u></b>			
211000 (N) Accounts Payable	8,000		B110
101000 (G) Fund Balance With Treasury		8,000	

**OPERATING MATERIALS AND SUPPLIES HELD FOR REPAIR OR IN DEVELOPMENT  
EFFECTIVE 2018**

2-3 The contract for munitions is complete and Operating Materials and Supplies in Development is moved to Operating Materials and Supplies Held for Use.<sup>1</sup>

	DR	CR	TC
<b><u>Budgetary Entry</u></b> None			
<b><u>Proprietary Entry</u></b> 151100 Operating Materials and Supplies Held for Use 151600 Operating Materials and Supplies in Development	12,000	12,000	D545

<b>Pre-Closing Trial Balances</b>		
	Debit	Credit
<b><u>Accounts</u></b>		
<b><u>Budgetary</u></b>		
420100 Total Actual Resources - Collected	8,000	
490200 Delivered Orders - Obligations, Paid		8,000
<b>Total</b>	<b>8,000</b>	<b>8,000</b>
<b><u>Proprietary</u></b>		
151100 Operating Materials and Supplies Held for Use	12,000	
310000 Unexpended Appropriations – Cumulative		8,000
310700 (G) Unexpended Appropriations – Used	8,000	
331000 Cumulative Results of Operations		4,000
570000 (G) Expended Appropriations		8,000
<b>Total</b>	<b>20,000</b>	<b>20,000</b>

<sup>1</sup> At any time during the development and production phase, if the supplier cannot fulfill their obligation on the remaining contract, the Department of Defense would be entitled to claim ownership of any and all munitions on which progress payments have been made since title passes to the Department of Defense at the time of progress payments.

**OPERATING MATERIALS AND SUPPLIES HELD FOR REPAIR OR IN DEVELOPMENT  
EFFECTIVE 2018**

**Closing Entry**

	<b>DR</b>	<b>CR</b>	<b>TC</b>
<b><u>Budgetary Entry</u></b>			
490200 Delivered Orders - Obligations, Paid	8,000		
420100 Total Actual Resources - Collected		8,000	F314
<b><u>Proprietary Entry</u></b>			
310000 Unexpended Appropriations – Cumulative	8,000		F342
310700 (G) Unexpended Appropriations – Used		8,000	
570000 (G) Expended Appropriations	8,000		F336
331000 Cumulative Results of Operations		8,000	

**OPERATING MATERIALS AND SUPPLIES HELD FOR REPAIR OR IN DEVELOPMENT  
EFFECTIVE 2018**

<b>Post-Closing Trial Balances</b>		
	<b>Debit</b>	<b>Credit</b>
<b>Accounts</b>		
<b>Budgetary</b>		
None	-	-
<b>Proprietary</b>		
151100 Operating Materials and Supplies Held for Use	12,000	
331000 Cumulative Results of Operations		12,000
<b>Total</b>	<b>12,000</b>	<b>12,000</b>

**OPERATING MATERIALS AND SUPPLIES HELD FOR REPAIR OR IN DEVELOPMENT  
EFFECTIVE 2018**

<b>BALANCE SHEET</b>		
	<b>Assets:</b>	
12.	Inventory and related property, net (151100E)	12,000
15.	Total assets (calc.)	<u><b>12,000</b></u>
	<b>Net Position</b>	
31.	Unexpended appropriations – All Other Funds	-
33.	Cumulative results of operations - All Other Funds (331000E, 570000E)	<u>12,000</u>
35.	Total Net Position – All Other Funds (calc.)	<u><b>12,000</b></u>
36.	Total Net Position (calc.)	<u><b>12,000</b></u>
37.	Total liabilities and net position (calc.)	<u><b>12,000</b></u>

<b>STATEMENT OF BUDGETARY RESOURCES</b>		
	<b>Budgetary resources:</b>	
1000	Unobligated balance brought forward, Oct 1 (420100B, 480100B)	-
1910	Total budgetary resources	-
	<b>Status of budgetary resources:</b>	
2190	New obligations and upward adjustments (total) (490200E, 480100B)	-
2500	Total budgetary resources	-
	<b>Change in obligated balance:</b>	
	<b>Unpaid obligations:</b>	
3000	Unpaid obligations, brought forward, Oct. 1 (480100B)	8,000



**OPERATING MATERIALS AND SUPPLIES HELD FOR REPAIR OR IN DEVELOPMENT  
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<b>STATEMENT OF BUDGETARY RESOURCES</b>		
3020	Outlays (gross) (490200E)	(8,000)
3100	Obligated balance, start of year (+ or -)	8,000
3200	Obligated balance, end of year (+ or -)	-
	<b>Budget authority and outlays, net:</b>	
4185	Outlays, gross (discretionary and mandatory) (490200E)	8,000
4190	Outlays, net (total) (discretionary and mandatory)	<b>8,000</b>
4210	Agency outlays, net (discretionary and mandatory)	<b>8,000</b>

<b>SF 133: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES &amp; BUDGET PROGRAM AND FINANCING SCHEDULE (SCHEDULE P)</b>			
		SF 133	Schedule P
	<b>BUDGETARY RESOURCES</b>		
	<b>All accounts:</b>		
0900	Total new obligations (480100B, 490200E)		-
	<b>Unobligated balance:</b>		
1000	Unobligated balance brought forward, Oct 1 (420100B, 480100B)	-	-
1050	Unobligated balance, (total)	-	-
1910	Total budgetary resources (calc.)	-	
1930	Total budgetary resources available		-
	<b>STATUS OF BUDGETARY RESOURCES</b>		
	<b>New obligations and upward adjustments:</b>		

**OPERATING MATERIALS AND SUPPLIES HELD FOR REPAIR OR IN DEVELOPMENT  
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<b>SF 133: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES &amp; BUDGET PROGRAM AND FINANCING SCHEDULE (SCHEDULE P)</b>			
		SF 133	Schedule P
	<b>Direct:</b>		
2001	Category A (by quarter) (480100B, 490200E)	-	
2004	Direct obligations (total)	-	
2190	New obligations and upward adjustments (total)	-	
2500	Total budgetary resources (calc.)	-	
	<b>CHANGE IN OBLIGATED BALANCE</b>		
	<b>Unpaid obligations:</b>		
3000	Unpaid obligations, brought forward, Oct. 1 (480100E, 490200E)	8,000	8,000
3020	Outlays (gross) (-) (490200E)	(8,000)	(8,000)
3100	Obligated balance, start of year (+ or -)	8,000	8,000
3200	Obligated balance, end of year (+ or -)	-	-
	<b>BUDGET AUTHORITY AND OUTLAYS, NET</b>		
	<b>Discretionary:</b>		
	<b>Gross budget authority and outlays:</b>		
4000	Budget authority, gross	-	-
	<b>Outlays, gross</b>		
4011	Outlays from discretionary balances (490200E)	8,000	8,000
4020	Outlays, gross (total)	<b>8,000</b>	<b>8,000</b>
4080	Outlays, net (discretionary)	<b>8,000</b>	<b>8,000</b>

**OPERATING MATERIALS AND SUPPLIES HELD FOR REPAIR OR IN DEVELOPMENT  
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**Reclassified Statements**

<b>RECLASSIFIED BALANCE SHEET</b>		
<b>1</b>	<b>Assets</b>	
<b>2</b>	<b>Non-federal</b>	
2.4	Inventories and related property, net (151100E)	12,000
<b>2.9</b>	<b>Total non-federal assets (calc. 2.1..2.8)</b>	<b><u>12,000</u></b>
<b>4</b>	<b>Total assets (calc. 2.9..3.14)</b>	<b><u>12,000</u></b>
<b>5</b>	<b>Liabilities:</b>	
<b>6</b>	<b>Non-federal</b>	
<b>6.10</b>	<b>Total non-federal liabilities (calc. 6.1..6.9)</b>	-
<b>8</b>	<b>Total Liabilities (calc. 6.10 +7.14)</b>	-
<b>9</b>	<b>Net position:</b>	
9.2	Net position– funds other than those from dedicated collections (310000B, 331000B)	12,000
<b>10</b>	<b>Total net position (calc. 9.1+9.2)</b>	<b><u>12,000</u></b>
<b>11</b>	<b>Total liabilities and net position (calc. 8+10)</b>	<b><u>12,000</u></b>

<b>RECLASSIFIED STATEMENT OF OPERATIONS AND CHANGES IN NET POSITION</b>		
<b>1</b>	Net position, beginning of period (310000B, 331000B)	12,000
<b>4</b>	<b>Net position, beginning of period – adjusted (1..2.1..2.2..2.3..3.1..3.2..and 3.3)</b>	<b><u>12,000</u></b>
<b>7</b>	<b>Budgetary financing sources:</b>	
7.2	Appropriations used (RC 39) (310700E)	(8,000)
7.3	Appropriations expended (RC 38) / 1 (570000E)	8,000
<b>7.20</b>	<b>Total budgetary financing sources (calc. 7.1..7.19)</b>	-
<b>10</b>	<b>Net position, end of period (calc. 4..5.9..6.5..7.20.. 8.11..and 9)</b>	<b><u>12,000</u></b>