

APPENDIX Z

NOTE 20: NET POSITION

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	<u>Revolving Funds</u>	<u>Trust Funds</u>	<u>Appro- priated Funds</u>	<u>Total</u>
A. Unexpended Appropriations:				
1. Unobligated,				
a. Available	\$ xx	\$ xx	\$ xx	\$ xx
b. Unavailable	xx	xx	xx	xx
2. Undelivered Orders	xx	xx	xx	xx
B. Invested Capital	xx	xx	xx	xx
C. Cumulative Results of Operations	xx	xx	xx	xx
D. Other	xx	xx	xx	xx
E. Future Funding Requirements	(xx)	(xx)	(xx)	(xx)
F. Total	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ xxx</u>	<u>\$ xxx</u>

G. Other Information: _____

Instructions. Provide an analysis of the fund account balances for each category reported on the Statement of Financial Position.

A. Unexpended Appropriations. This amount includes the portion of the entity’s appropriations represented by Unobligated balances and undelivered orders. Unobligated balances should be segregated to show available and unavailable amounts.

B. Invested Capital. The net investment of the Government in the reporting entity. Includes the acquisition cost of capitalized fixed assets financed by appropriations; precredit reform loans financed by appropriations; the additional investment in a revolving fund to commence operations or begin a new activity; less the reduction in investment due to depreciation, amortization, bad debts related to the precredit reform loans, sales or exchanges, donations, other disposals; the return of initial investment to an investor; or the transfer to another entity or revolving fund.

C. Cumulative Results of Operations. The net difference between (1) expenses and losses and (2) financing sources, including appropriations, revenues and gains, since the inception of the activity.

D. Other. This line represents other components of net position not specifically identified above. This category should include the fair market value of donated assets accepted from state, local or foreign governments, individuals, or others not related to the federal government that meet an agency's capitalization criteria, plus any costs incurred to place the donated items in use, including assets acquired by discovery, adverse possession, and means other than purchase or transfer; less the reduction resulting from assets sold, transferred out, donated, used or consumed in operation, or otherwise disposed of. Also include in this category, the net of assets (and liabilities) transferred to or from other federal entities without reimbursement.

E. Future Funding Requirements. This line reflects liabilities reported in the Statement of Financial Position which are not covered by available budgetary resources. The total of this line should agree with the total Liabilities Not Covered by Budgetary Resources, line 5.c.

F. Total. Sum of lines A through E. The amounts reflected on column 4 for the individual categories of net position should agree with the amounts reported on the Statement of Financial Position. The total for column 4 should agree with total net position reported on the Statement of Financial Position line 7.f.