

SAMPLE TRI. 4. BALANCE WORKSHEET
PENDIX 2

Account No.	Account Title	TRIAL BALANCE WORKSHEET - 30 SEPT 78				
		Pre-closing Trial Balance (A)	Year-to-Date Debit Entries (B)	Year-to-Date Credit Entries (C)	Post-closing Trial Balance (D)	(E)
ASSETS						
1000	Manufacturing Officers' Cash	-0-				
1010	Funds with Treasury	43,279,308				
1100	Accounts Receivable	8,100				
112A	Progress Payments under Supply Contracts	200,000				
1401	Advances to Employees	1,000				
1411	Advances to Contractors and Suppliers	34,100				
1421	Working Fund Advances	48,000,000				
1601	Work in Progress - Real Estate Acquisition and Construction	200,500				
1602	Completed Bch. Current F.Y. - Real Estate Acquisition and Construction	65,278				
1612	Construction Materials and Supplies	213,700				
1613	Operation and Maintenance of Construction Facilities and Equipment	7,750				
1614	General Overhead	99,360				
1819	Other Unapplied Costs	33,150				
LIABILITIES AND OTHER CREDITS						
2100	Accounts Payable	72,200				
2120	Contract Payments Withheld (Retained Percentage)	1,000				
2201	Accrued Payroll	18,000				
2400	Unapplied Deposits	33,180				
2612	Depreciation - Construction Facilities & Equipment (Unapplied Const. Costs)	15,000				
2901	CRAB Fund Reductions, Current	21,000				
2902	CRAB Fund Reductions, Prior	104,300				
2903	CRAB Fund Reductions, Cumulative (Dr)	136,400				
INVESTMENT OF THE UNITED STATES						
3011	Net Investment from Appropriations	37,879,800				
3012	Spended Appropriations	366,184				
3013	Appropriation Reversions	3,400				
3014	Deposits to Treasury	12,000				
3021	Cash from Beneficiaries	800				
3022	Transfers due to Beneficiaries	3,000				
3023	Military Pay and Allowances	6,000				
3024	Transfers without Reimbursement	2,000				
UNRECOVERED APPROPRIATIONS						
6491	Uncommitted Appropriations	34,799,100				
6492	Unobligated Commitments	50,000				
3301	Unobligated Orders Outstanding	23,437,000				
3302	Disbursements from Completed Suballocations Received	9,000				
3303	Disbursements from Completed Suballocations Issued	1,000				
3304	Costs under Suballocations Issued	1,000				
INCOME ACCOUNTS						
6799	Undistributed Miscellaneous Income	2,700				
EXPENSE ACCOUNTS						
7199	Undistributed Expenditures	1,828				
TOTALS		\$4,403,310	\$6,405,510	\$91,210	\$91,210	\$4,318,330

NOTE: Closing entries are coded to sample transactions shown in Appendix 1.