

CHAPTER C
PRE-CLOSING REVIEW

C.1. What is Pre-closing Review?

The pre-closing review is an analysis of agency accounting records in preparation for the year-end close. After the close of Month 10 (April), transactions and balances in R*STARS are reviewed by both agency accounting staff and SARS to identify errors or problems that need correction. The pre-closing review provides agencies the opportunity to make accounting corrections and other adjustments without the pressure of year-end closing deadlines. It is the best time for agencies to revisit the prior year's work papers, balance interagency transactions, update ongoing reconciliations, and plan for year-end.

C.2. Why is the Pre-closing Review Important?

During the course of daily operations, the focus of accounting is to record expenditures and revenues, code them to the appropriate accounting structures, and not exceed the budget. Daily operations rarely involve a review of accounts at the balance sheet and operating statement level.

The pre-closing review focuses on trial balance data at the GAAP fund level used for financial reporting and CAFR preparation. By reviewing accounting data at the GAAP fund level, agencies can uncover posting errors due to incorrect transaction codes, identify out-of-balance situations, adjust dangling balances in clearing accounts, identify transactions that should be offset, or resolve other issues that need correction.

When agencies address accounting problems during the pre-closing review, they reduce their workload during Month 13. Of course, some entries can only be made in Month 13, but an early start provides more time to assemble these entries for input later.

Although SARS reviews agencies' accounting data during the pre-closing review, **agencies are primarily responsible for the accuracy and completeness of their accounting records**. Please feel free to call your SARS analyst with any pre-closing review questions, comments, or procedural concerns.

C.3. Before the Start of Pre-closing Review

C.3.a. Update the CAFR Contact List

SARS maintains a statewide listing of CAFR contacts by agency. This list includes the agency accountant responsible for year-end closing and reporting, as well as contact information such as phone, fax, and statewide email address. The SARS analyst and SFMS analyst assigned to support each agency are also included. The CAFR contact list facilitates communications between state agencies and SARS during the year and especially during year-end closing.

Review http://www.oregon.gov/das/Financial/Acctng/Documents/CAFR_Contacts.pdf and ensure the CAFR contact for your agency is correct. If your agency's CAFR contact has changed, please email your SARS analyst with the updated information.

C.3.b. GAAP Fund

GAAP Fund refers to the fund level used for financial reporting purposes. Each D23 detail fund rolls up to a pre-determined GAAP Fund. When an agency requests a new D23 fund, SARS reviews the request to ensure the GAAP Fund is correct. The GAAP Fund number appears on the D23 screen, while the GAAP Fund title is found on the D24 screen.

The GAAP Fund Type, which is system generated, indicates whether a fund is General Fund, Special Revenue Fund, etc. The GAAP Fund Type number appears on the D23 screen; while the GAAP Fund Type title appears on the D21 GAAP Fund Type Profile Listing.

Sample D23 Screen

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SD23 UC 10                STATE OF OREGON                03/14/XX 01:51 PM
LINK TO:                  FUND PROFILE                    PROD

          AGENCY: 150    FISCAL YEAR: XX    FUND: 4100
                    TITLE: OTHER FUNDS
APPROPRIATED FUND: 3400  (MUST BE IN D22 APPROP FUND PROFILE)
  GAAP FUND: 1103      (MUST BE IN D24 GAAP FUND PROFILE)
          STATE FUND GROUP: 9999  DEFAULT OREGON
          LOCAL FUND IND: N    GASB54:  R1    CASH FUND: 22000
          FUND LEVELS DETERMINE THE LEVEL OF CONTROL FOR THE FOLLOWING
          (0=NONE, 1=APPROPRIATED FUND, 2=FUND, 3=CASH FUND):
          APPROPRIATION: 1  AGENCY BUDGET: 2  CASH CONTROL: 3
CASH BALANCE DISP - IND: N  %/AMT: 0000000000  TREASURY FUND: 0401
                    DESCRIPTION: FEDERAL GRANTS
          CC ORG LEVEL IND: 1    (0=DO NOT POST AGENCY, 1=POST AGENCY)
          DEPOSIT INTEREST - IND: Y  AGENCY:      FUND:
          GAAP FUND GROUP: 01      (SYSTEM GENERATED)
  GAAP FUND TYPE: 02      (SYSTEM GENERATED)  STATUS CODE: A
EFF START DATE: 070120XX  EFF END DATE:      LAST PROC DATE: 040820XX
                    Z06 RECORD SUCCESSFULLY READ

F1-HELP  F3-DEL  F5-NEXT  F9-INT  F10-SAVE  F11-SAVE/CLEAR  ENTER-INQ  CLEAR-EXIT
```

The Appropriated Fund identifies the funding source and budgetary treatment. In R*STARS, the sources are identified as follows: 3XXX = other funds; 4XXX = lottery funds; 6XXX = federal funds, 8XXX = general fund; and 9998 = Government-wide Reporting Fund (GWRP).

This funding source identifier can be found on the R*STARS D22 Appropriated Fund Profile Listing. The D22 profile also shows whether the fund is limited (X4XX); non-limited (X2XX); non-budgeted (X6XX); capital improvement (XX10); capital construction (XX20); or debt service (XX30).

C.3.c. Ordering Reports

To get the maximum benefit from the guidance provided in this chapter, agencies should order specific R*STARS reports or use the Datamart Repository reports as of the close of Month 10. Guidance for ordering reports can be found in Chapter D. Agencies use these reports to identify and correct accounting problems in R*STARS. Corrections identified during the pre-closing review should be recorded in R*STARS as soon as possible, but no later than the close of Month 12 (June).

- Order the following reports (at the GAAP fund level) through R*STARS or use the Datamart Repository reports:

- DAFR 6610 Agency Operating Statement
 - DAFR 6620 Agency Balance Sheet

- To check the status of interfund and interagency transactions, Statewide Balancing reports may be viewed online through a link provided on the SARS webpage:

<http://www.oregon.gov/das/Financial/Acctng/Pages/Balancing.aspx>.

- The following SFMA reports may also be useful in verifying an agency’s accounting data:
 - DAFR 6120 Status of Appropriation and Expenditure
 - DAFR 8650 Trial Balance by Fund/General Ledger
 - DAFR 9210 Revenues & Expenditures by Fund, Program, Object – GAAP Offset Revenues and Expenditures only (*also a Datamart Repository report – named “GAAP Offsets Query”*)

C.4. Pre-closing Review Procedures

C.4.a. Clear Balances in General Ledger Account 2951

The balance in GL account 2951 must be zero. Most agencies clear the balances in GL account 2951 on a routine basis.

Use the DAFR 6620 Agency Balance Sheet report to determine if GL account 2951 has a zero balance in each GAAP fund. Use the *D23 Fund Within GAAP Fund-GL Account* view of the Datamart DAFR 6620 report to isolate any D23 fund with a balance.

To research balances in GL account 2951, go to the R*STARS 89 screen, set the screen for detail, and scroll through the entries using the F5 key. For each D23 fund that is out-of-balance, look for T-codes that may have created balances in GL 2951. Look at all transactions and funds affected by those T-codes. Determine if a companion entry is missing or if an incorrect T-code was used. Make all entries needed to clear the 2951 GL account.

C.4.b. Review GAAP Offset Accounts

GAAP offset accounts allow financial data in R*STARS to be reported on either a budgetary basis or a GAAP basis, depending on user needs. By reviewing certain balance sheet and operating statement items, including the GAAP offset accounts, agencies can determine if entries necessary for GAAP basis financial statements have been made correctly. Additional information on GAAP offsets is available in Chapter E.

Changes in long-term assets and liabilities accounts, including capital assets and long-term debt payable, are recorded in R*STARS using GAAP offsets so that the related budgetary revenues and expenditures/expenses (including proceeds from bond/COP issues, loan repayments, capital lease payments, and capital outlay) are eliminated for full accrual GAAP basis financial statements. Changes in the balances for accrued vacation, inventory, and prepaid items are also recorded using GAAP offset transactions. Since depreciation and amortization are needed only for full accrual GAAP basis reporting, they are also recorded using GAAP offset transactions.

Agencies should use the DAFR 6620, 6610 and 9210 reports to review their GAAP offset transactions.

- **DAFR 6620 Agency Balance Sheet, DAFR 6610 Agency Operating Statement and the DAFR 9210 GAAP Offset Revenues & Expenditures Reports.** If balances in the following GL accounts have changed since last year, use the DAFR 9210 (GAAP offset revenues and expenditures only) to see if the changes have been recorded in the appropriate comptroller objects and in the appropriate funds. For example, the amount of the increase in vacation payable-current in the government-wide reporting fund on the DAFR 6620 should appear as a debit to comptroller object 3111, *Regular Employees*, in the government-wide reporting fund on the DAFR 9210. Note that the related comptroller objects listed are not exhaustive.

GL accounts to review:

- a. Cash on Hand (GL 0072)
 1. Related comptroller object: *4XXX Services and Supplies*
- b. Investment Valuation Account-OITP, Designated, or Other (GL 0235, 0245 and 0255)
 1. Related comptroller object: *0830 Net Increase(Decr) in FV of Investments*
- c. Inventory-Materials and Supplies or Stores for Resale (GL 0600 & 0601)
 1. Related comptroller object: *4XXX Services and Supplies*
- d. Prepaid Expenses (GL 0602)
 1. Related comptroller object: *4XXX Services and Supplies*
- e. Advance To Other Funds/Agencies (GL 0950)

Related comptroller objects:

 1. *1104 Other Loan Repayments*
 2. *1600 Loan Proceeds*
 3. *6870 Loans to State Agencies*
 4. *7200 Principal – Loans*
- f. Capital Asset accounts (GL 0811 through 0863)

Related comptroller objects:

 1. *2330 Gain (Loss) on Disposition of Assets*
 2. *5XXX Capital Outlay*
 3. *7510 Gain (Loss) on Cap. Asset Impairments*
- g. Accumulated Amortization/Depreciation accounts (GL 0865 through 0885)

Related comptroller objects:

 1. *7474 Amortization of Other Capital Assets*
 2. *7475 Amortization of Leasehold Improvements*
 3. *7476 Depreciation Expense*
 4. *7477 Amortization of Leased Property*
 5. *7478 Amortization Expense - Software*
- h. Loans Receivable in Governmental Funds (GL 0931)

Related comptroller objects:

 1. *1104 Other Loan Repayments*
 2. *1600 Loan Proceeds*
 3. *7200 Principal – Loans*
- i. Noncurrent Receivables in Proprietary, Fiduciary & GWRF (GL 0420, 0927, 0930, 0931, 0932, 0933, & 0935)

Related comptroller objects:

 1. *Contact SARS analyst for assistance*

- j. Deferred Outflows of Resources
 - 1. Hedging Derivative Instruments (GL 0999)
 - Related comptroller objects: *None*
 - 2. Loss on Debt Refunding (GL 1000)
 - Related comptroller objects:
 - i. 4051 Bond Refund Debt Pmt*
 - ii. 7470 Amort Deferred Loss/(Gain) on Refunding*
 - 3. Related to Pensions (GL 1001 – 1005)
 - Related comptroller objects:
 - i. 3210 Public Employees Retirement Contribution*
 - ii. 3214 Pension Expense*
- k. Vacation Payable-Current or Noncurrent (GL 1605 & 1718)
 - 1. Related comptroller object: *3111 Regular Employees (salaries and wages)*
- l. Advance From Other Funds/Agencies (GL 1800)
 - Related comptroller objects:
 - 1. 1104 Other Loan Repayments*
 - 2. 1600 Loan Proceeds*
 - 3. 6870 Loans to State Agencies*
 - 4. 7200 Principal – Loans*
- m. Unearned Revenue (GL 1603 & 1604)
 - Related comptroller object ranges:
 - 1. 0111 – 1200*
 - 2. 1404 – 1405*
 - 3. 1501 – 1750*
 - 4. 2000 - 2600*
- n. Bond and COP principal (GL 1276, 1279, 1704, 1714)
 - Related comptroller objects:
 - 1. 1500 General Obligation Bonds (Dedicated Fund)*
 - 2. 1501 General Obligation Bonds*
 - 3. 1502 Lottery Revenue Bonds*
 - 4. 1503 Revenue Bonds*
 - 5. 1504 Tax Exempt Commercial Paper*
 - 6. 1506 Certificates of Participation*
 - 7. 1512 Appropriation Bonds*
 - 8. 7100 Principal - Bonds*
 - 9. 7150 Principal – Certificates of Participation*
 - 10. 7275 Principal – Appropriation Bonds*

- o. Bond and COP discounts, premiums, and accreted interest (GL 1702, 1703, 1709, 1712, & 1713)

Related comptroller objects:

- 1. *1507 Original Issue Discount – Certificates of Participation*
- 2. *1508 Original Issue Discount - Bonds*
- 3. *1509 Original Issue Premium - Certificates of Participation*
- 4. *1510 Original Issue Premium - Bonds*
- 5. *7250 Interest - Bonds*
- 6. *7280 Interest – Appropriation Bonds*
- 7. *7300 interest – Certificates of Participation*

- p. Noncurrent Payables in Proprietary, Fiduciary & GWRF (e.g., Claims and Judgments, Loans) (GL 1577, 1717, 1719, 1720, 1721, 1722, 1725, 1726, 1727, 1730, 1735, 1740, 1745, 1750, and 1780)

Related comptroller objects:

- 1. *Contact SARS analyst for assistance*

- q. Pension-related Debt in Proprietary, Fiduciary & GWRF (GL 1755)

Related comptroller objects:

- 1. *3210 Public Employees Retirement Contribution*
- 2. *7405 Other Interest Expense*

- r. Net Pension Liability (Asset) (GL 1760)

Related comptroller objects:

- 1. *3210 Public Employees Retirement Contribution*
- 2. *3214 Pension Expense*

- s. Deferred Inflows of Resources

- 1. Derivative Instruments Hedging (GL 1850)

Related comptroller objects: *None*

- 2. Gain on Debt Refunding (GL 1851)

Related comptroller objects:

- i. *4051 Bond Refund Debt Pmt*
- ii. *7470 Amort Deferred Loss/(Gain) on Refunding*

- 3. Loan Origination (GL 1852)

Related comptroller objects:

- i. *0401 Administrative and Service Charges*
- ii. *0801 Interest on Program Loans*

- 4. Related to Pensions (GL 1853 - 1856)

Related comptroller objects:

- i. *3214 Pension Expense*
- ii. *7400 Interest – Loans*

DAFR6610 Agency Operating Statement Report

- a. Does capital outlay = zero? (comptroller objects beginning with 5)
- b. Do loan, bond and COP proceeds = zero? (comptroller objects 1500-1513, 1600, 1605)
- c. Do loan repayment revenues = zero? (comptroller objects 1100-1104)
- d. Do loan expenditures (excluding loans made to individuals) = zero? (comptroller objects 6825, 6870, 6875)
- e. Do debt service principal payments = zero? (comptroller objects 7050-7200, 7275, 7410)
- f. Does depreciation or amortization appear on the report? (comptroller objects 7430-7478)
- g. Do other revenue and expenditure accounts related to long-term items = zero? (comptroller objects associated with construction in progress)

Keep in mind that for governmental funds only those comptroller objects related to loans and advances (listed in c and d above) should equal zero within the fund.

Comptroller objects in governmental funds that are related to capital outlay and debt (listed in a, b, and e above) should have an exact offset, or negative amount in the same comptroller object, in the government-wide reporting fund.

Sample 91 screen set-up for the DAFR 9210 for GAAP offset revenues and expenditures only. The italicized numbers and letters are specific to agency, user, and dates requested. Additional guidance on ordering R*Stars reports is included in Section D.3.

S091 UC: 10 STATE OF OREGON 04/12/XX 03:58 PM
 LINK TO: _____ REPORT REQUEST PROFILE PROD

AGENCY: *AGY* REQUESTER: *NAME* REQUEST NO: *01* REPORT ID: *DAFR9210*

APPN YEAR: __ PERIOD: __ FY: __ FREQUENCY: *MDDYEAR* FREQ CONTROL: *S*
 RANGE - FROM DATE: *01 20XX* THRU DATE: *13 20XX*
 LEVEL - ORG: _ PROGRAM: _ OBJECT: _ FUND: _ NACUBO FUND: _ GL ACCT: _

SPECIAL SELECTS -

AGENCY: ____ OR AGENCY GROUP: ____ ORG CODE: ____
 PROGRAM CODE: ____ NACUBO FUND: ____
 APPROP FUND: ____ FUND: ____
 COMP OBJECT: ____ AGY OBJECT: ____
 GL ACCT: ____ AGY GL ACCT: ____
 SPEC SEL 1: *C* _____ *1* _____ SPEC SEL 2: *0* _____ *3G* _____

EFF START DATE: 04122017 EFF END DATE: _____ STATUS CODE: A
 LAST PROC DATE: _____

F1-HELP F3-DEL F5-NEXT F9-INT F10-SAVE F11-SAVE/CLEAR ENTER-INQ CLEAR-EXIT

C.4.c. Reconcile Changes in Fund Equity

Changes in fund equity must be supported by changes in revenues, expenditures/expenses and/or other operating statement items.

A number of R*STARS reports can be used to analyze changes in equity. For example, the DAFR 6620 can be used to check current year versus prior year equity accounts to determine if there were any changes in fund equity. As an alternative, the net activities on the DAFR 9210 can be compared to the DAFR 8650, which shows changes in Fund Balance. Since equity accounts differ according to GAAP fund, and for governmental funds by GASB 54 code, this analysis must be based on total equity within each GAAP fund. If you have a change in fund equity, please work with your SARS analyst to resolve the difference.

C.4.d. Review Interfund/Interagency Accounts

The objective of this subsection is to help agencies balance their interfund and interagency transactions. The use of interfund/interagency accounts allows agencies to track and report resources as they move from one fund to another or from one agency to another. For reporting purposes, SARS must balance these accounts at a statewide level and report the movement between specific GAAP funds. This means that agencies must ensure their interfund/interagency accounts are in balance at both the agency and GAAP fund level and that the correct agency GL (AGL) and GASB 38 (G38) codes were used.

To assist agencies in this process, SARS developed the Statewide Balancing Reports, which are available at <http://www.oregon.gov/das/Financial/Acctng/Pages/Balancing.aspx>.

AGLs and G38 codes are related in that they both identify the agency and fund of the opposite side of an intra/interfund transaction. The format is the same: eight characters in the format AAAFFFF0 where AAA is the agency and FFFF is the D23 fund, and 0 is a placeholder. AGLs are used whenever one makes an entry to GLs 0586, 0950, 1532, or 1800. The AGL is a **required** field in transactions making entries to those GL accounts. G38 codes are used when a transaction uses comptroller objects in the ranges of 1279 – 1403, 1430, 1456, and 1801 – 1915, or 6081 – 6200; the G38 code is a **required** field when using those comptroller objects. The AGL and G38 codes are often used together in transactions (refer to Example 2 below), but can be independent of each other as well (refer to Examples 1 & 3 below). Both the AGL and G38 codes are used to track the related opposing balance and eventually they are used to prepare a note disclosure in the CAFR.

Due To/From Other Funds/Agencies. Due To/From Other Funds/Agencies accounts (refer to Exhibit A) are balance sheet accounts used to represent amounts owed between funds or agencies. These accounts are used primarily to account for amounts collected by one fund or agency that will be transferred to another fund or agency and to accrue transfers between funds or agencies. Note that the same general ledger accounts (0586 and 1532) are used for amounts due between funds within an agency as well as between agencies.

- **Due To/From Other Funds** must balance within each agency (i.e., a due from balance in one fund must have an offsetting due to balance in a different fund within the same agency). *The agency GL associated with the balance in Due To Other Funds must reference the D23 fund where the corresponding Due From Other Funds is reported (and vice versa).*
- **Due To/From Other Agencies** must balance between agencies, including non-R*STARS agencies such as Oregon Corrections Enterprises and the Lottery Commission. Refer to Section B.6. for a list of drop-in agencies. If your agency has transfers with non-R*STARS agencies, you will not be in balance in R*STARS. SARS analysts will prepare compilation entries to correct out-of-balance situations with non-

R*STARS agencies. The AGL associated with the balance in Due To Other Agency must reference the agency and D23 fund where the corresponding Due From Other Agency is reported (and vice versa).

Exhibit A – Due To/From Other Funds/Agencies		
DR		CR
0586 Due From Other Funds/Agencies	=	1532 Due To Other Funds/Agencies

Example 1

Assume agency 107 (DAS) receives a bill for Attorney General fees, which is considered a reimbursement transaction (OAM 15.45.10). The \$5,000 bill is paid entirely out of the general fund (D23 fund 1211) but it is determined that \$1,000 of the expenditures belong to a special revenue fund (D23 fund 3433). Assuming the expenditures have already been recorded in the general fund, the agency would use R*STARS T-code 926 to set up a Due From Other Funds for \$1,000 in the general fund and T-code 925 to set up a \$1,000 Due To Other Funds in the special revenue fund.

TC 926: General fund entry to record due from special revenue fund for Attorney General charges paid by the general fund on behalf of the special revenue fund.

DR	0586	Due From Other Funds/Agencies (AGL 10734330)	\$1,000
	CR	3505 Expenditure Control - Financial Statement Accrual (C/O 4550 - Legal Fees)	\$1,000

TC 925: Special revenue fund entry to record amount owed to the general fund for share of Attorney General charges.

DR	3505	Expenditure Control - Financial Statement Accrual (C/O 4550 - Legal Fees)	\$1,000
	CR	1532 Due To Other Funds/Agencies (AGL 10712110)	\$1,000

Example 2

Assume agency 107 (DAS) receives federal financial assistance in a special revenue fund (D23 fund 1111) and that the funds are budgeted to be transferred to agency 137 (DOJ). DOJ receives the federal funds in its special revenue fund (D23 fund 2222) as other funds “transfers-in,” which in turn, passes the federal assistance on to local governments and nonprofit organizations. Assume also that at the end of the current reporting period, it is determined that DAS owes DOJ \$3,000. In this example, DAS should communicate with DOJ in recording the end of year accruals as follows:

TC 919: Entry made by DAS to accrue amounts owed to DOJ at year-end.

DR	3550	Operating Transfers Out Control (C/O 1809 - Transfer Out to Justice) (G38 code - 13722220)	\$3,000
	CR	1532 Due To Other Funds/Agencies (AGL - 13722220)	\$3,000

TC 920: Entry made by DOJ to accrue amounts due from DAS at year-end.

DR	0586	Due From Other Funds/Agencies (AGL - 10711110)	\$3,000
CR	3150	Operating Transfers In Control (C/O 1306 - Transfer In from DAS) (G38 code - 10711110)	\$3,000

Reimbursements. Reimbursements are those transactions that constitute repayment to a fund for expenditures/expenses initially made from it that are properly applicable to another fund. Agencies should record due to/from adjustments for outstanding reimbursements existing as of the end of the reporting period. Refer to OAM 15.45.10 and Example 1 above under Due To/From Other Funds/Agencies. As noted above, Due To and Due From accounts must balance and the AGLs must be correct.

Advances. Advances (refer to Exhibit B) are long-term loans from one fund or agency to another fund or agency. These long-term loans are fund assets and liabilities that should be accounted for in the funds initiating and receiving them regardless of the fund type (OAM 15.45.20). All advances to other fund/agency accounts should balance with offsetting advances from other fund/agency accounts. The AGL for the GL 0950 - Advance To Other Funds/Agencies portion of the transaction should reference the agency and D23 fund where the GL 1800 - Advance From Other Funds/Agencies portion of the transaction is recorded.

Exhibit B - Advance To/From Other Funds/Agencies		
DR	=	CR
0950 Advance to Other Funds/Agencies	=	1800 Advance From Other Funds/Agencies

Example 3

Assume an enterprise fund (D23 fund 4244) loaned a special revenue fund (D23 fund 1121) \$10,000 to be repaid over a five year period (an advance within the agency) in agency 107. Use the following entries to record the initial advance (note that the T-codes below can be used for advances between funds within an agency or between agencies).

TC 446: Enterprise fund entry to record advance to special revenue fund.

DR	0950	Advance To Other Funds/Agencies (AGL - 10711210)	\$10,000
CR	3600	GAAP Expenditure Offset (C/O 6870 - Loans Made to State Agencies)	\$10,000

TC 448: Special revenue fund entry to record advance from enterprise fund.

DR	3200	GAAP Revenue Offset (C/O 1600 - Loan Proceeds)	\$10,000
CR	1800	Advances From Other Funds/Agencies (AGL - 10742440)	\$10,000

Transfers. Transfers are used to track authorized movements of resources between funds within an agency or between agencies. For example, an enterprise fund may frequently receive routine transfers from another fund because it does not generate enough revenue to

be entirely self-supporting. Transfers should *not* be used to report transactions where there is an exchange of goods or services between state agencies (or funds) or between state agencies and entities outside the government. Refer to Exhibit C for applicable comptroller objects.

Common examples of transfers between agencies: The Oregon Liquor Control Commission collects beer and wine taxes and distributes portions to agencies in support of various alcohol abuse programs; the Lottery Commission transfers money for economic development; and the Department of Revenue distributes various tax moneys to agencies.

Transfers are reported in the "Other Financing Sources (Uses)" section in the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balance and after the "Nonoperating Revenues (Expenses)" section in the proprietary fund Statement of Revenues, Expenses, and Changes in Fund Net Position. For government-wide reporting, transfers within each activity are eliminated and only amounts between governmental and business-type activities are presented.

If a question arises whether a transaction should be treated as a transfer or a revenue and expenditure/expense, one of the first places to check is the budget. Transfers may be budgeted as transfers out, special payments to state agencies, or transfers in. Refer to OAM 15.45.10 for more information about transfers.

If at year-end it is necessary to accrue a transfer, the accrual should be recorded as a due to/from transaction, not as a receivable/payable. Refer to Example 2 above under Due To/From Other Funds/Agencies. Remember that transfers in/out must balance at the agency level and the GAAP fund level and be careful to use the correct AGL(s) and G38 codes.

Exhibit C — D10 Transfer Comptroller Objects (Refer to OAM 60.20.00 for a complete listing)	
DR	CR
1430 Transfer To Oregon Corrections Enterprises 1801 Transfer Out To Dept. of Admin Services Through 1915 Transfer Out To LT Care Ombudsman 6081 Distribution To Board of Dentistry Through 6198 Distribution To Higher Education Coordinating Commission	= 1279 Transfer In From Board of Dentistry Through 1400 Transfer In From Teacher Standards
1401 Transfer Out To Other Fund	= 1301 Transfer In From Other Fund
1402 Transfer Out Lottery Proceeds	= 1302 Transfer In Lottery Proceeds
1403 Transfer Out To General Fund 6200 Intra-agency General Fund Transfer	= 1303 Transfer In From General Fund
1456 Transfer Out-Indirect Cost Center	= 1356 Transfer In From Indirect Cost Center

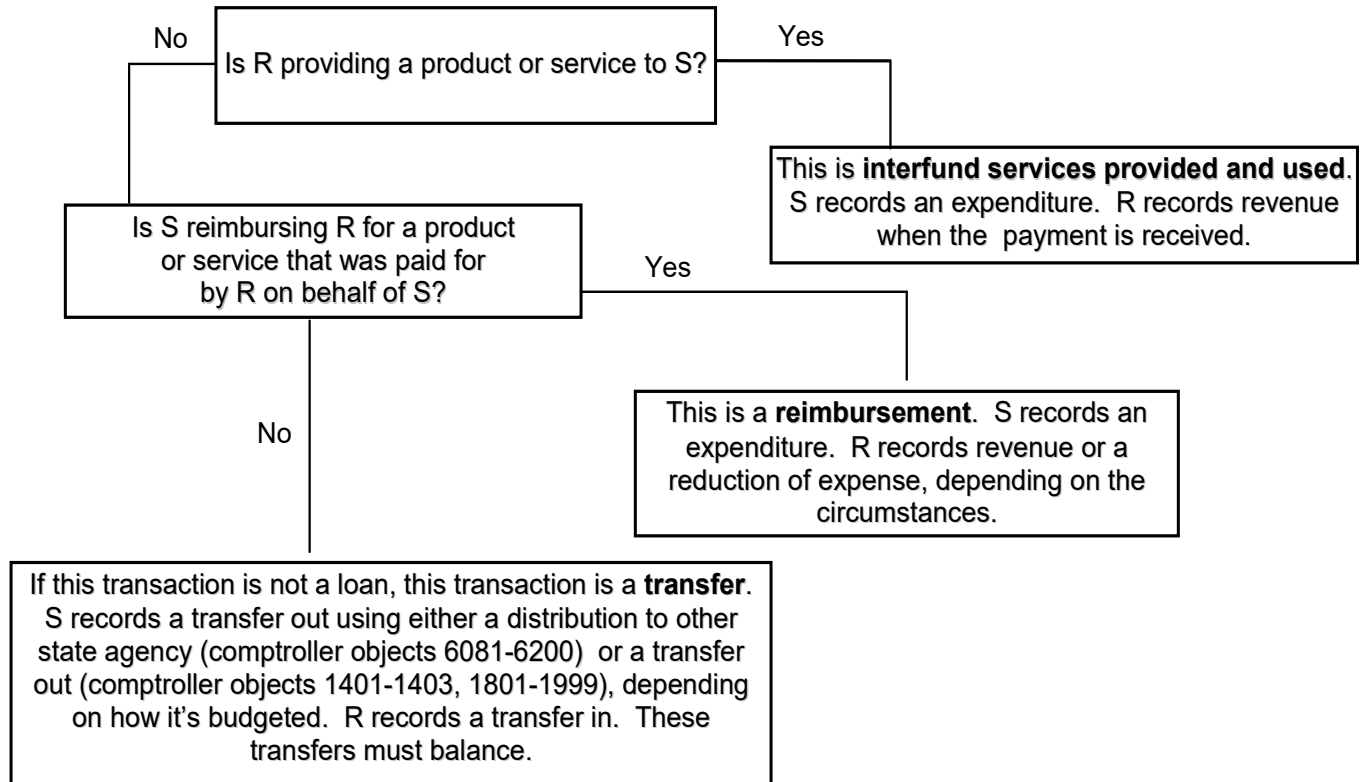
Interfund Services Provided and Used. Interfund services provided and used are not considered transfers. Instead, these transactions involve the exchange of goods and services between agencies or funds and must be treated as revenues and expenditures/expenses. When recording these transactions, use revenue and expenditure comptroller objects rather than transfer comptroller objects in Exhibit C above. Refer to OAM 15.45.10 for additional information.

Examples of interfund services provided and used include motor pool charges, audit services, attorney general charges, data processing services, telecommunications charges,

purchases of furniture from Oregon Corrections Enterprises, and other contracted goods and services provided through interagency agreements.

Classifying Interfund Transactions. Determining the most appropriate way to record an interfund transaction can be a challenge, especially since the term “transfer” is used in many different ways. To simplify the decision making process, the key questions an agency should ask are depicted in the flow chart below. When working with other agencies, use this flow chart as the basis of your discussion to determine the appropriate accounting treatment:

S = Agency fund sending monies R = Agency fund receiving monies



Common Problems and Solutions. The following is a list of common problems and solutions associated with interfund and interagency transactions. If you have any questions, please do not hesitate to call your SARS analyst.

PROBLEMS	SOLUTIONS
<p>SEFA transfers not recorded properly.</p>	<p>Analyze Statewide Balancing Report to identify transfers from other agencies to your agency. (NOTE: Federal assistance received from other state agencies may be budgeted as other funds in your agency. Nonetheless, such transfers must be reported as federal transfers and expenditures for the SEFA schedule.)</p> <p>An agency initiating a federal transfer <u>must</u> contact the receiving agency to</p>

PROBLEMS	SOLUTIONS
	<p>communicate the amount sent, the proper Catalog of Federal Domestic Assistance (CFDA) number, and which agency should record/report the corresponding expenditures.</p> <p>CAFR contacts in each agency should collaborate with the person preparing the SEFA. Federal grant accounting and reporting are addressed in OAM 15.42.00.</p>
<p>Late information from the other agency.</p>	<p>Record an accrual based on a reasonable estimate agreed to by both agencies. Document the method used to estimate the amount of the accruals.</p>

Correction of Out-of-Balance Transfers. In most cases, an out-of-balance transfer should be reversed exactly as originally entered and then re-entered correctly. If you need assistance with G38 code issues, please call your SARS analyst. If you have questions about which T-code to use to make a correction, please call your SFMS analyst.

Pre-closing Review Procedures – Interfund/Interagency Transactions. Interfund and interagency transactions must balance. By following the suggestions listed below, agencies can reduce the number of out-of-balance interfund/interagency transactions at year-end. Refer to OAM 15.45.10 and 15.45.20 for additional details and examples of interfund/interagency transactions.

- Make sure all interfund transactions within your agency are balanced and the AGL(s) and G38 codes are correct (i.e., due to/from other funds, transfers to/from other funds, advances to/from other funds).
- Communicate with other agencies and reach agreement on the appropriate comptroller objects, AGL(s), and G38 codes to be used. Both the initiating and receiving agencies should use either revenue and expenditure/expense objects or transfer objects. Do not use a transfer object with another object type.
- For accruals, communicate with other agencies to ensure the correct balance sheet accounts and AGL(s) and G38 codes are used. Both the initiating and receiving agencies should use either due to/from accounts or receivable/payable accounts. Do not mix the two.
- When an agency transfers federal funds to another agency, the initiating agency must inform the receiving agency of the dollar amount and the proper CFDA number to use. Refer to OAM 15.42.00 for more information on federal grant accounting and reporting.
- Using the DAFR 6620 reports, review balances for GL accounts 0586, 0950, 1532, and 1800. GL accounts 0586 and 0950 should have debit balances, GL accounts 1532 and 1800 should have credit balances.
- Using the DAFR 6610 report, review balances for comptroller objects 1279 – 1403, 1801 – 1915, or 6081 – 6200. Transfers in (1279 – 1403, 1430, and 1456) should have credit balances, and transfers out (1801 – 1915) or distributions to other agencies (6081 -6200)

should be debit balances. If a balance is a credit when it should be a debit (or vice versa), the error must be corrected.

Sample Query for Interfund/Interagency Balancing. The Statewide Balancing reports are available online at <http://www.oregon.gov/das/Financial/Acctng/Pages/Balancing.aspx>. Alternatively, agencies can query the Datamart directly using the instructions below. Please note: the repository has a report containing Query 1 and 2 saved as “Transfer – SWB”.

Query 1

This query identifies interfund/interagency transfers. Base the query on the *All Acct Event* table.

Request

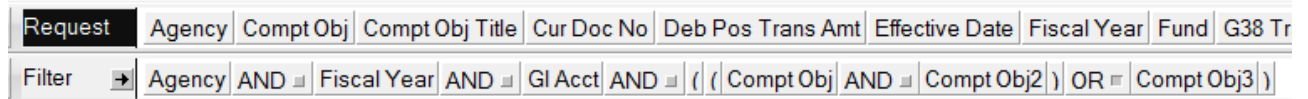
Agency
 Compt Obj
 Compt Obj Title (*Compt Obj* table)
 375
 Cur Doc No
 Effective Date
 Fiscal Year
 Fund
 G38 Transfer
 GI Acct
 Deb Pos Trans Amount
 Tcode

Filters

Agency = your agency number
 Fiscal Year = current fiscal year
 GI Acct Begins with 315, 335, 35, and 375
 ((Compt Obj Between 1279 and 1915
 Compt Obj Not Between 1500 and 1700)
 Compt Obj Between 6081 and 6200)

Note placement of the parentheses - they must be this way to get the correct amounts.

This is how the filter line in IR Studio will look:



When you drag the field into the filter line, IR Studio adds a number if you use the field more than once.

- Process the query.
- Create a computed item entitled "Transfer Type." (NOTE: The double vertical lines represent "or.")


```
if (Compt_Obj == "1301" || Compt_Obj == "1303" || Compt_Obj == "1401" ||
    Compt_Obj == "6200") {"Interfund"} else if (Compt_Obj == "1356" || Compt_Obj ==
    "1456") {"Indirect Cost"} else {"Interagency"}
```
- Create an additional computed item entitled "To/From".


```
if (GI_Acct >= 3500) {"Transfers Out"} else {"Transfers In"}
```
- Create a pivot table by dragging the request items into the outliner.

Column labels: Transfer Type, Tcode, GI Acct

Row labels: Compt Obj, Compt Obj Title, Effective Date, Cur Doc No, Fund, G38 Transfer

Facts: Deb Pos Trans Amt

NOTE: Arrange these items in any fashion that is useful. The arrangement noted above is just a suggestion. You can create a separate pivot report for each of the Transfer Types by duplicating the pivot and focusing on each of the Transfer Types. The comptroller object titles indicate the agencies involved.

Query 2

This query will allow you to see how the other agency recorded the interagency transfer. Base the query on the *All Acct Event* table.

- Duplicate Query 1 and make the following changes to the Filters:

Agency = the agencies you noted on the pivot from Query 1

Compt Obj = xxxx (Transfer in from your agency), yyyy (Transfer out to your agency) and zzzz (Distribution to your agency);

For example, for Department of Agriculture: xxxx = 1367, yyyy = 1858 and zzzz = 6175. Remember to change the limit to equal the comptroller objects specific to your agency.

- After you process Query 2, the other agencies' transfers will appear on the pivot report. Print the interagency pivot from Query 2 and compare how your agency recorded its side of the transfer to the way other agencies recorded their side of the transfer.

Query 3

This query identifies detail transactions of other specific agencies that recorded a transfer in from your agency (e.g., a transfer out from your agency (DAS) is recorded as a transfer in by DHS using comptroller object 1306). If you know the agency with which you are out-of-balance, and the other agency has not yet corrected the error, this query provides the details so the correcting entries can be processed promptly. Base the query on the *All Acct Event* table.

Request

Agency
Compt Obj
Compt Obj Title (Compt Obj Table)
Doc No, Doc No Suffix
Effective Date
Fund, PCA
Fiscal Year
GI Acct
G38 Transfer
Deb Pos Trans Amount
Tcode
Batch Date, Batch No, Batch Seq

Filters

Agency = other agency number (e.g. 100 DHS)
Fiscal Year = current fiscal year
GI Acct Begins with 31 and 35
Compt Obj = appropriate to sending agency (e.g. 1306 Transfer From DAS)

- Process the query.
- Use the pivot table to analyze or export the data to Excel. Modify this sample query as needed to make it useful for your agency.

C.4.e. Component Unit balances

When the aggregated outstanding balance with an individual component unit exceeds \$100,000, agencies must record those balances in the following GLs:

- 0587 – Due from Component Units (current asset)
- 1533 – Due to Component Units (current liability)
- 0951 – Advances to Component Units (noncurrent asset)
- 1805 – Advances From Component Units (noncurrent liability)

The \$100,000 floor **does not apply** to the following types of outstanding balances; therefore, even if the balances are below the \$100,000 threshold, agencies need to report the balances using the GL accounts listed above:

- Undistributed bond/COP proceeds owed to a component unit
- Amounts receivable from or to a component unit pursuant to a loan agreement

The following types of balances are **exempt** from identification as balances of a component unit, regardless of dollar value:

- Retirement plan contributions
- OPEB contributions
- Payroll tax related liabilities such as state income tax withholding and unemployment assessments.

It is critical that agencies confirm all balances recorded in the GL accounts reporting outstanding balances with component units. Agencies document that the balances have been confirmed in *General Disclosure 30*. The amounts on the disclosure must match agency accounting records at the close of month 13. More information on accounting and reporting of outstanding balances with component units is found in OAM 15.51.00.

C.4.f. Review Appropriations

Appropriation information for the budgetary schedules in the CAFR is taken directly from R*STARS. For this reason, it is important that the budgetary information in R*STARS is complete and accurate. All appropriations must be recorded in R*STARS by the close of June for statewide financial reporting purposes.

To verify the accuracy of appropriation amounts recorded in R*STARS, review the 62 screen for each appropriation.

Problem 1

An E-Board/Appropriation/Special Session action is not recorded in R*STARS.

Solution: If the R*STARS 62 screen does not reflect the amounts recorded on the documentation you have received, contact DAS CFO Statewide Audit and Budget Reporting Section (SABRS). One explanation could be that your agency has not provided SABRS with an Appropriation Profile form <http://www.oregon.gov/das/Financial/Documents/Appnprofile.xlsx>. These forms must be approved at the agency level and then forwarded to SABRS for entry into R*STARS. Until this profile is set up, the budget batches cannot be entered in R*STARS.

To enter E-Board, Appropriation, or Special Session actions in R*STARS, agencies must provide SABRS the Chapter Law information, appropriation number assigned by the agency, fund number, and program cost account (PCA). Some agencies may also need to provide the index.

Problem 2

An E-Board, Appropriation, or Special Session action is recorded in R*STARS with an incorrect amount, fund, PCA, or index.

Solution: Contact SABRS for resolution. Agencies will need to provide the Chapter Law information, appropriation number, fund number, PCA (and/or Index) number, the incorrect information, and the correct information. Email a copy of the R*STARS 62 screen and any other supporting information to ORBITS.help@oregon.gov for further clarification.

C.4.g. Adjust R*STARS for Prior Year Post-Closing Adjustments

Agency accounting records will not reflect the final audited year-end account balances from the previous year unless all post-closing CAFR adjustments have been recorded in R*STARS. SARS notifies agencies of any required post-closing adjustments in the January/February timeframe.

To correct R*STARS for a prior year's post-closing adjustment, two transactions are typically required:

- One transaction records the adjusting entry, and
- A second transaction (using T-codes 113, 114, 119, 124 or 125) restates the current year's beginning fund equity. The GAAP offset corrects the current year's revenues or expenses. To ensure the GAAP offset has the desired effect, be careful to use the same comptroller object in both transactions.

For more information, refer to Chapter G - Post Closing Adjustments.

C.4.h. Review Last Year's Closing Adjustments

The close of the current year may require the same type of accounting corrections and closing adjustments as required in the prior year. If possible, prepare the appropriate corrections and adjustments during the pre-closing review to save time during Month 13.

C.4.i. Clear Reconciling Items on Deposit/Cash Reconciliations

Although R*STARS features an automated deposit reconciliation process, the 12 and 13 screens must be monitored on a regular basis because unreconciled deposits are not available to spend. Please contact your SFMS analyst or refer to the SFMS Desk Manual available at <http://www.oregon.gov/das/Financial/AcctgSys/Pages/deskmanual.aspx> for reconciliation instructions.

C.5. Comprehensive Pre-closing Review Checklist

Please use the following checklist to review your accounting records. Some of the items are covered in more detail in other sections of this manual and, of course, some entries cannot be completed until Month 13. If you have any questions, contact your SARS analyst.

1. Are all accounting transactions for your agency recorded on your books? For example, transactions related to:
 - a. Petty cash
 - b. Cash deposited in the General Fund
 - c. Treasury accounts
 - d. Receivables and payables
 - e. Bonds and certificates of participation

- f. Commodities, pass-through funds, fines and penalties
2. Is the debit or credit balance of each general ledger account and GAAP source/object (D08 profile) appropriate for the account type (assets, deferred outflows of resources, and expenses/expenditures have debit balances; liabilities, deferred inflows of resources, equities, and revenues have credit balances)?
 3. Are balances in System Clearing General Ledger Only, GL 2951, equal to zero?
 4. Are the balance sheet accounts used in each fund type appropriate?
 - a. Except for loans and advances, noncurrent liabilities should be reported only in proprietary funds, fiduciary funds and the Government-wide Reporting Fund.
 - b. Long-term loans and advances should be reported in the loaning and receiving funds rather than the Government-wide Reporting Fund.
 - c. Capital assets should be reported only in proprietary funds, fiduciary funds and the Government-wide Reporting Fund; no capital assets are reported in governmental funds.
 5. Are all funds properly classified and directed to a GAAP fund other than 9999 Default Oregon?
 6. Are all funds in balance?
 7. Are all **cash accounts** reconciled to date? Have corrections been recorded by the end of the accounting period?
 8. **Receivables:**
 - a. Have current and noncurrent receivables been recorded at the gross amount, with an allowance for uncollectibles recorded in the appropriate contra-account? NOTE: the allowance for uncollectible account balances must be greater than or equal to the doubtful liquidated and delinquent account (LDA) balance reported to the Legislative Fiscal Office. For more information, contact the Statewide Accounts Receivable Management (SWARM) at: SWARM@oregon.gov.
 - b. Are current receivables expected to be collected within 90 days following the close of the fiscal year? If not, reclassify applicable balances to a noncurrent receivable GL.
 - c. Are current receivables included in current period revenues?
 - d. Are receivables assigned to Department of Revenue for collections reflected in a noncurrent receivable GL?
 - e. Are receivables collected by Department of Revenue and remitted to the agency in July recorded in a current receivable GL? Was a Due From Department of Revenue established to reflect the amount remitted in July?
 - f. Are **long-term loans** between agencies/funds recorded using the Advance To/From Other Agencies/Funds accounts? If advances have been recorded in the Government-wide Reporting Fund, move them to the proper fund; they do not belong in the Government-wide Reporting Fund.
 - g. For governmental funds, does the sum of GLs 0420, 0930, 0932 through 0935, and 0937 equal the balance in GL 3037 Nonspendable Fund Balance – Other Noncurrent Receivables?

- h. Have you confirmed all outstanding balances with the specific component units that meet the criteria to be reported in the related GL accounts?
- 9. Have all **funds, treasury accounts** (including revolving accounts), and **petty cash** accounts been distributed, reimbursed, or otherwise adjusted at the end of the accounting period? If not, Due To/From accounts, advances and related accounts should be established to reflect the proper account balances within each fund.
- 10. **Inventories:**
 - a. Is an annual physical count of inventory items taken as required?
 - b. Are inventories adjusted in the accounting records at least annually?
 - c. Is the balance in GL 0600 - Materials and Supplies equal to the balance in GL 3031 – Nonspendable Fund Balance-Inventory in governmental funds?
 - d. Is the balance in GL 0601 - Stores for Resale equal to the balance in GL 3031 – Nonspendable Fund Balance-Inventory? If not, are the proceeds from the sales restricted, committed, or assigned to a specific purpose?
- 11. **Prepaid Expenses:**
 - a. Is the balance in governmental funds in GL 0602 – Prepaid Expenses equal and offset to the balance in GL 3032 Nonspendable Balance – Prepaids?
- 12. **Capital Assets:**
 - a. Is an annual physical count of capital assets taken as required?
 - b. Have all capital asset additions been reconciled to capital outlay expenditures?
 - c. Have all capital assets been recorded in the property and accounting records?
 - d. Have all additions, deletions, and transfers related to capital assets been recorded?
 - e. Are capital assets recorded in the appropriate general ledger accounts?
 - f. Is depreciation or amortization recorded for the year?
 - g. In proprietary and fiduciary and the government-wide reporting funds, does the total of balances in GL accounts 0811 through 0885 (capital assets less accumulated depreciation) equal the amount reported in GL 3018 - Invested in Capital Assets?
- 13. **Capital Construction and Capital Improvements:**
 - a. Are all major, non-general fund capital construction and capital improvements recorded in a Capital Projects Fund (recommended practice)?
 - b. Is there sufficient revenue in the Capital Projects Fund to cover expenditures?
 - c. Have general funded capital construction (D22 Appropriated Fund 8020) and capital improvements (D22 Appropriated Fund 8010) been reported in the general fund (D24 GAAP Fund 0001)?
 - d. Have all expenditures recorded in the Capital Projects Fund that qualify for capitalization (refer to OAM 15.60.10) been capitalized in the Government-Wide Reporting Fund?

14. Do **subsidiary records** agree with their general ledger control accounts? Accounts receivable, accounts payable, and capital asset GL accounts are examples of control accounts.
15. **Encumbrances:** (Refer to OAM 20.20.00.)
- a. For goods and services received, have the related encumbrance amounts been liquidated and an appropriate expenditure and accounts payable recorded?
 - b. First year of biennium only - Do encumbrances outstanding relate to goods or services to be received in the future?
 - c. Second year of biennium only - In accordance with policy, no encumbrances should be outstanding at the end of the biennium. Encumbered spending commitments should be canceled and re-established in the new biennium. Have you rolled encumbrances to the new biennium, and are current biennium encumbrance balances equal to zero?
16. **Leases:** (Refer to OAM 15.60.30)
- a. Are your agency's leases classified correctly? A lease must be classified as either an operating lease, lease purchase, or a capital lease.
 - b. For any lease purchases or capital leases, have the associated assets and the related long-term liabilities been recorded?
17. **Fund Equity Accounts:**
- a. Does the use of fund equity accounts (fund balance or net position, as applicable) follow the "clean surplus theory"? This theory requires that no entries be made directly to the fund balance accounts except in closing the records and recording the difference between revenues and expenditures. If there are changes in fund balance due to transactions other than the closing of revenue and expenditure accounts, investigate the cause and correct.
 - b. Is the fund equity in each fund properly classified in an account appropriate for the fund type?
 - c. In governmental funds, have appropriate entries been made to correctly report nonspendable fund balance:
 - See the results of steps 10 and 11 above as it relates to the nonspendable fund balances associated with inventory and prepaid expenses. Make corrections as necessary.
 - In the GAAP General Fund only, is there a balance in GL 0931 – Loans Receivable? If yes and the proceeds from collection are not restricted, committed, or assigned to a specific purpose, use T-code 453/454 to reclassify an amount equal to the net receivable from GL 3052 – Assigned Fund Balance to GL 3034 – Nonspendable Fund Balance-LT Loans Receivable.
 - In the GAAP General Fund, is there a balance in GL 0950 – Advances to Other Funds/Agencies? If yes and the proceeds from collection are not restricted, committed, or assigned to a specific purpose, the related fund balance should be recorded in GL 3035 – Nonspendable Fund Balance-Advances to Other Funds/Agencies.

- Did your agency's permanent fund(s) (reported in GAAP fund 7505) receive additional permanent fund principal? If yes, reclassify the related restricted fund balance to GL 3033 – Nonspendable Fund Balance-Permanent Fund Principal. The balance in GL 3033 should equal the amount to be retained in perpetuity.

18. Revenues:

- Are all revenues properly recorded using the modified accrual basis or accrual basis of accounting, as applicable? In governmental funds, are only those revenues considered to be "measurable and available" reported as revenues of the current period.
- Are revenues "from other state agencies" treated as transfers from those State agencies? Remember that a charge for services is not a transfer.
- Are revenues shown net of refunds? Refunds are recorded as a reduction of specific revenue accounts.
- Are revenues distributed to specific revenue or liability accounts by the end of the accounting period, thereby clearing Treasury suspense accounts?
- Are revenues equal to expenditures for reimbursable programs of federal funds? If not, record a receivable or unearned revenue to ensure revenues equal expenditures for federal funds.
- Do agency funds have only balance sheet accounts (no revenues and expenditures)?

19. Have you reviewed **GAAP offset accounts** to ensure the accuracy and completeness of accounting entries? A list of GAAP offset review questions is included in section C.4.b.

20. Transfers: (Refer to section C.4.d.)

- Are your transfers reported for the year in balance with all other agencies' at fiscal year-end? For example, a transfer out from the sending agency must match a transfer in by the recipient agency.
- Are transfers between agencies or between funds within the agency recorded in the same accounting period?
- For transfers of federal funds, did you receive, or did you provide, CFDA numbers from or to other agencies?

21. Debt Service:

- Has all general funded debt service (D22 Appropriated Fund 8030) been reported in the general fund (D24 GAAP Fund 0001)?
- Do debt service funds include sufficient cumulative revenue or transfers-in to cover expenditures to date?
- Did you accrue interest payable – for governmental funds in the government-wide reporting fund and for proprietary and fiduciary funds within the fund itself?

22. Budgetary Entries:

- a. Are all appropriations recorded in the current period?
- b. Are all appropriations recorded at the correct amount?
- c. Are all Emergency Board actions recorded?
- d. Are all funds (except suspense accounts) directed to an Appropriated Fund other than 9999 Default Oregon?

23. Other Pre-closing Activities

- a. Clear general ledger account 0060, Undistributed Cash.
- b. Verify that deposits made during the fiscal year have been matched through the Manual Deposit Release Screen (12 screen). Use the Deposit Research Screen (13 screen) to query transactions with a release status of “N” (no) and make correcting entries as needed. Refer to SFMS Desk Manual – Trea1.pdf: <http://www.oregon.gov/das/Financial/AcctgSys/Documents/trea1.pdf>
- c. Have you recorded the short-term portions of long-term liabilities?
 - i. Bonds Payable 1276 / 1714
 - ii. Bonds Payable Direct Placement-Borrowings 1277 / 1734
 - iii. COPS Payable 1279 / 1704
 - iv. Lease Purchase Contracts Payable 1280 / 1715
 - v. Obligations under Capital Lease 1281 / 1716
 - vi. Vacation Payable 1605 / 1718
 - vii. Claims and Judgments Payable 1617 / 1717
 - viii. Arbitrage Rebate Payable 1619 / 1719
 - ix. Mortgage Payable 1621 / 1721
 - x. Contracts Payable-Retainage 1622 / 1722
 - xi. Legal Reserves 1625 / 1725
 - xii. Reported Claims-Risk Management 1626 / 1726
 - xiii. Loans Payable 1635 / 1735
 - xiv. Notes Payable 1640 / 1750
 - xv. Lottery Prize Awards Payable 1645 / 1745
 - xvi. Pension-related Debt 1650 / 1755
 - xvii. Pollution Remediation Obligation 1680 / 1780