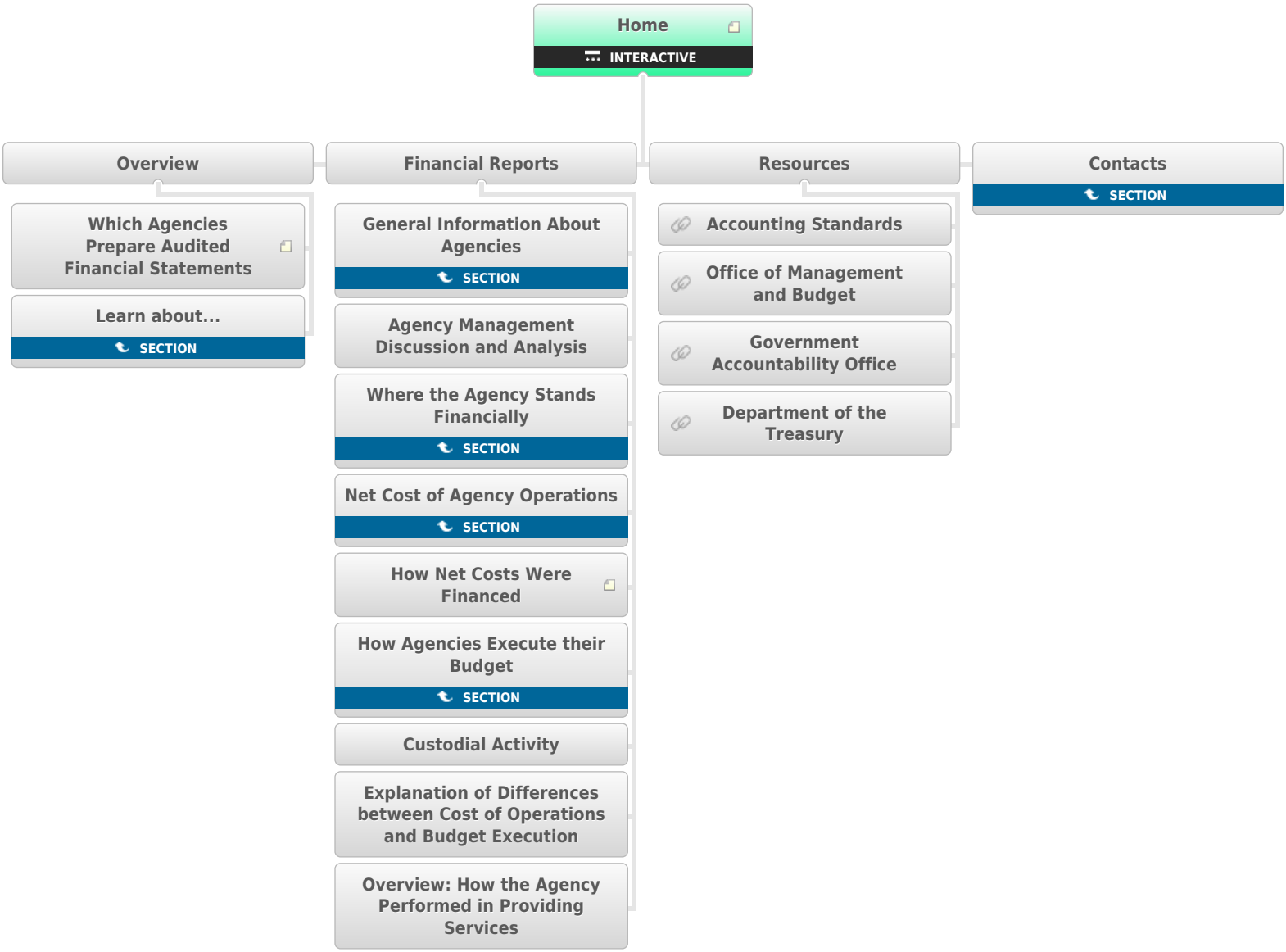
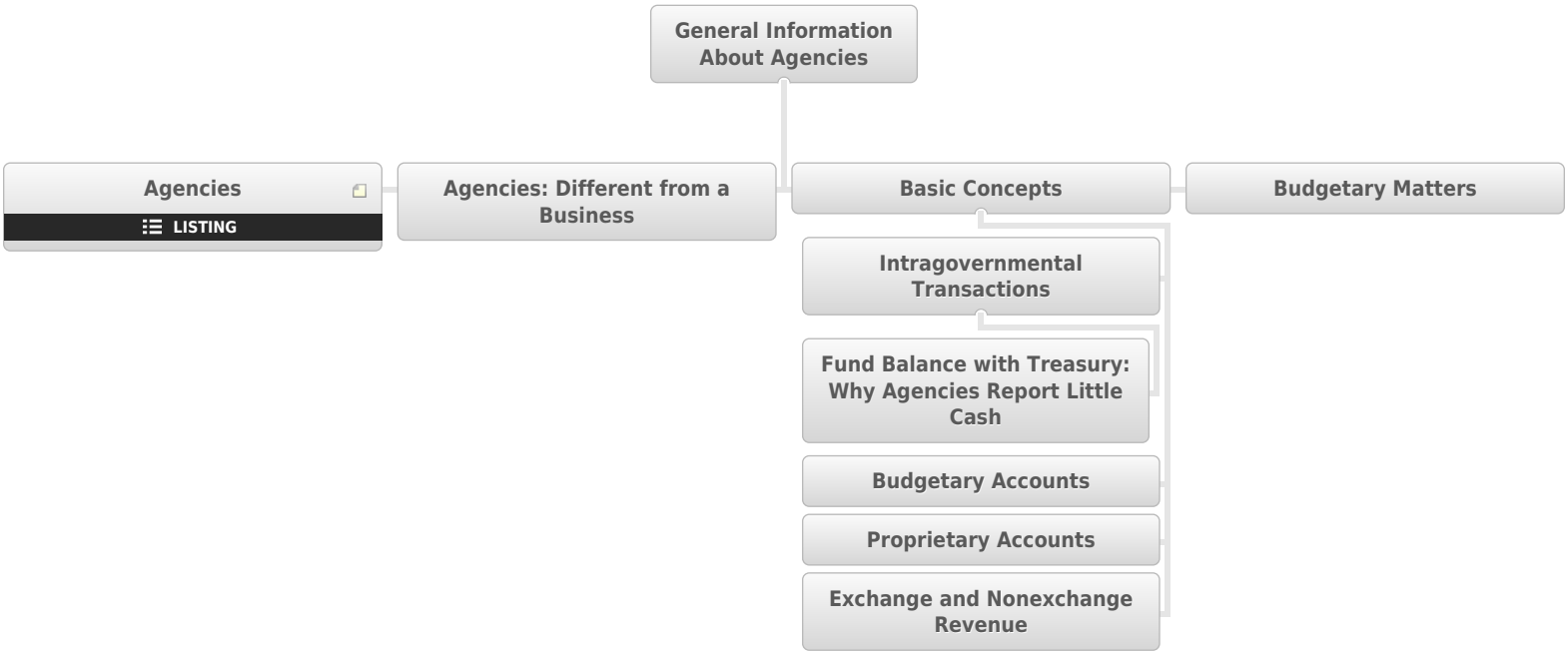
Framework for an Educational Website

The objective of the framework is to provide a high-level view of a website intended to assist users in understanding federal agency financial reports. It shows the topics that will be presented and the overall structure of the site. Each box in the presentation represents a webpage and each webpage will have certain features such as a brief, 2 minute video presentation, audio, animation, pictures, links, and text. In other words, users will not be expected to read each page. Also, the site will include links to individual agency financial reports.

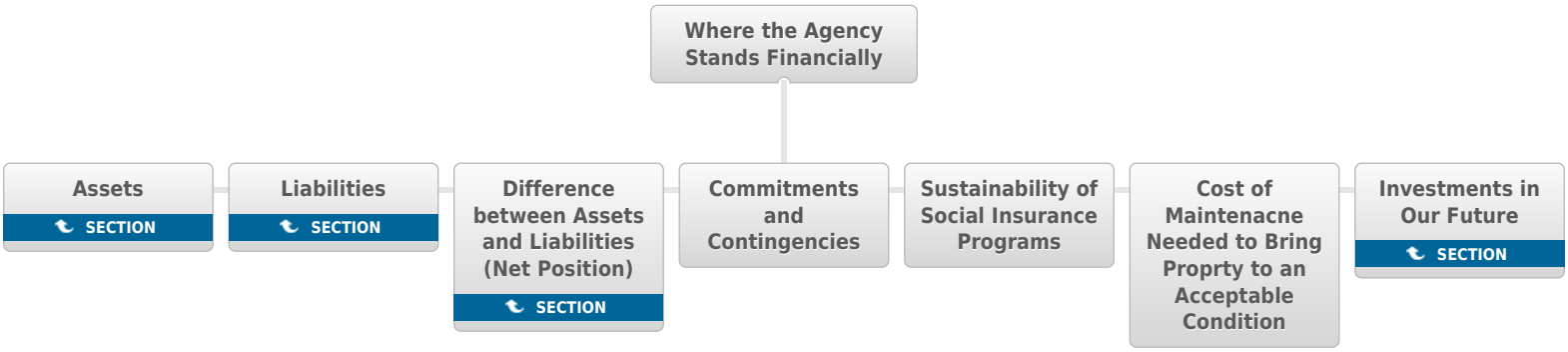
Framework for an Educational Website

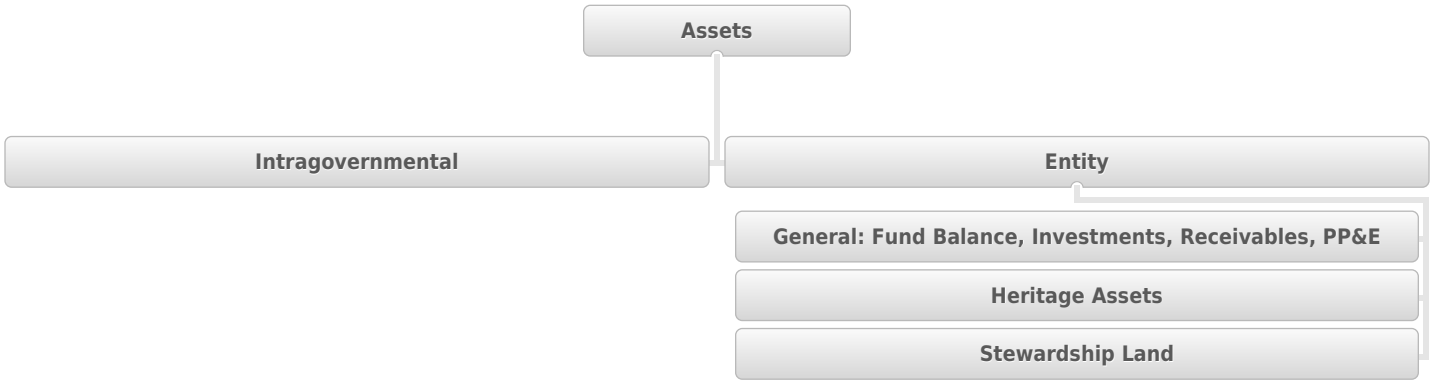


Framework for an Educational Website


General Information About Agencies
Agencies
LISTING
Agencies: Different from a Business
Basic Concepts
Budgetary Matters
Intragovernmental Transactions
Fund Balance with Treasury: Why Agencies Report Little Cash
Budgetary Accounts
Proprietary Accounts
Exchange and Nonexchange Revenue

Framework for an Educational Website



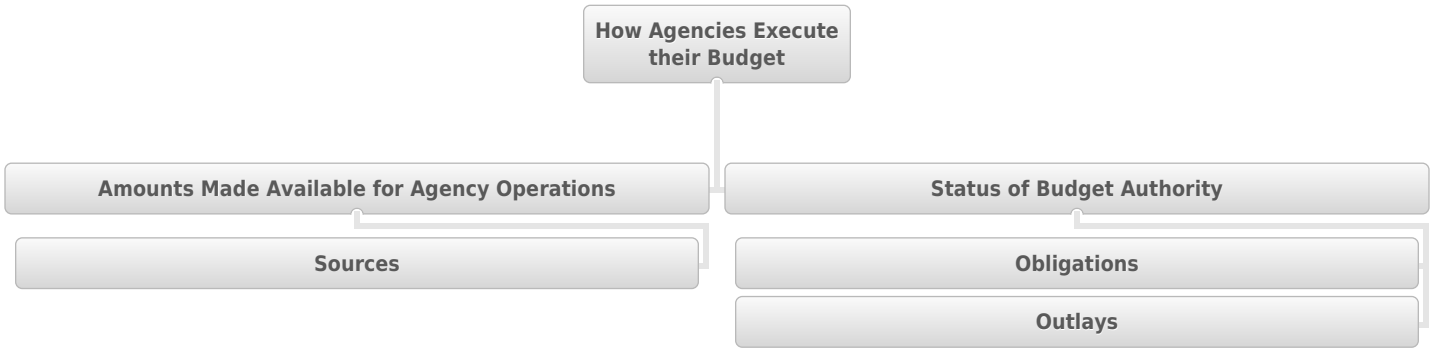

Assets
Intragovernmental
Entity
General: Fund Balance, Investments, Receivables, PP&E
Heritage Assets
Stewardship Land

Liabilities
Intragovernmental
Entity

Difference between Assets and Liabilities (Net Position)
Unexpended Appropriations
Cummulative Results

Framework for an Educational Website

Net Cost of Agency Operations
Gross Cost
Earned Revenue


How Agencies Execute their Budget
Amounts Made Available for Agency Operations
Status of Budget Authority
Sources
Obligations
Outlays

Contacts
Ask Questions
FASAB