

Trust or Special Fund Refunds and Recoveries of Prior-Year Obligations
Effective Fiscal 2003 (Available for Early Implementation 4th Quarter 2002)

Background

The accounting for **refunds** collected by Federal trust funds or special funds may be different than that of refunds collected by general funds and revolving funds. When a general or revolving fund collects a refund of funds that were obligated in a previous year, and the appropriation against which the obligation was incurred remains available for new obligations, the refund is to be recorded as an offsetting collection.¹ Any remaining unobligated balances will carry forward to the next year as unobligated balances brought forward, available for obligation. When a trust or special fund collects a refund of funds that were obligated in a previous year, the refund is also to be recorded as an offsetting collection. However, the collection **may or may not** be available for obligation. In most cases, the collections are available for obligation.

If the collection is available for obligation, any remaining unobligated balances will carry forward to the next year as unobligated balances brought forward, available for obligation. If the collection is **unavailable** for obligation, however, the authority is to be temporarily precluded from obligation. At year-end, the amounts are then reclassified as either 1) unavailable for obligation, or 2) temporarily precluded from obligation, depending upon the nature of the trust or special fund. In either case, the unobligated balances remain unavailable for obligation. The funds collected will (generally) remain within the trust or special fund, regardless of whether the collection is available or unavailable for obligation.

Furthermore, the same concept applies to **recoveries** of prior-year obligations. Recoveries of amounts that were obligated in a previous year are to be reported the same way regardless of fund type (i.e. general fund, trust fund, special fund). If the recovery is in a trust or special fund, however, it **may or may not** be available for obligation.

In most cases, recoveries are available for obligation, and would be treated the same as general and revolving funds. If the recovery is **unavailable** for obligation, however, the authority is to be temporarily precluded from obligation. At year-end, the amounts are to be reclassified as either 1) unavailable for obligation, or 2) temporarily precluded from obligation, depending upon the nature of the trust or special fund. In either case, the unobligated balances remain unavailable for obligation.

¹ OMB Circular No. A-11 (2002), Section 20-35

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In order to illustrate this concept, the scenario is divided into two sections. EACH SECTION IS INDEPENDENT OF THE OTHER.

Scenario Preface

Special Fund Treasury Appropriation Fund Symbols (TAFS) 14X5123 and 14X5321 collect refunds of funds that were obligated and disbursed in a previous year. Assume receipts and collections are available for investment. Also assume the program is subject to apportionment.

- SECTION I (14X5123): Year 1 and Year 2 illustrate the accounting for a special fund where receipts and collections are **available** for obligation.
- SECTION II (14X5321): Year A and Year B illustrate the accounting for a special fund where receipts and collections are **unavailable** for obligation. **THIS SECTION PROPOSES THE USE OF A NEW USSGL ACCOUNT.**

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New USSGL Account (Refer to SECTION II)

Account Title: Special and Trust Fund Refunds and Recoveries Temporarily Precluded from Obligation
Account Number: 4399
Normal Balance: Credit

Definition: The amount of authority in a trust or special Treasury Appropriation Fund Symbol (TAFS) that is temporarily precluded from obligation as of a result of a refund collected or recovery of a prior-year obligation that is unavailable for obligation. Use only with OMB approval. This account closes at yearend.

Justification: A USSGL account was needed that crosswalks to SF 133: Report on Budget Execution and Budgetary Resources, line 5: Temporarily Not Available Pursuant to Public Law and P&F, line 2398: Unobligated Balance Expiring or Withdrawn. Fund Balance is to remain in the trust or special fund.

Impact on USSGL Crosswalks

USSGL Account 4399		
FMS 2108	Column 11: Unobligated Balance	“E” balance
SF 133	Line 5: Temporarily Not Available Pursuant to Public Law	“E” balance
P&F	Line 2398: Unobligated Balance Expiring or Withdrawn	“E” balance

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Effective Fiscal 2003 (Available for Early Implementation 4th Quarter 2002)**

SECTION I: Year 1

Special Fund 14X5123 - Available for Investment and Obligation

TC A186	<p>1. To record the collection of revenue available for investment AND obligation.</p> <p><u>Budgetary</u> 4114 Appropriated Trust or Special Fund Receipts 125,000 4450 Unapportioned Authority 125,000</p> <p><u>Proprietary</u> 1010 Fund Balance With Treasury 125,000 5900 Other Revenue 125,000</p>
TC B124	<p>2. To record the investment in Federal securities acquired at par value.</p> <p><u>Budgetary</u> None</p> <p><u>Proprietary</u> 1610 Investments in U.S. Treasury Securities Issued by Public Debt 125,000 1010 Fund Balance With Treasury 125,000</p>
TC C132	<p>3. To record the refund of funds that were obligated and disbursed in a previous year. The refund is reflected on the SF 224: Statement of Transactions against the special fund expenditure account (14X5123).</p> <p><u>Budgetary</u> 4972 Downward Adjustments of Prior-Year Paid Delivered Orders – Obligations, Refunds Collected 40,000 4450 Unapportioned Authority 40,000</p> <p><u>Proprietary</u> 1010 Fund Balance With Treasury 40,000 6100 Operating Expenses/Program Costs 40,000</p>
TC B124	<p>4. To record the investment of funds from transaction #3 in Federal securities acquired at par value.</p> <p><u>Budgetary</u> None</p> <p><u>Proprietary</u> 1610 Investments in U.S. Treasury Securities Issued by Public Debt 40,000 1010 Fund Balance With Treasury 40,000</p>

**Trust or Special Fund Refunds and Recoveries of Prior-Year Obligations
Effective Fiscal 2003 (Available for Early Implementation 4th Quarter 2002)**

SECTION I: Year 1

Special Fund 14X5123 - Available for Investment and Obligation

BUDGETARY Closing Entries, Trial Balances

Pre-closing Adjusted Trial Balance (FACTS II submission)													
	<table> <tr><td>4114</td><td>125,000</td><td></td></tr> <tr><td>4450</td><td></td><td>165,000</td></tr> <tr><td>4972</td><td><u>40,000</u></td><td></td></tr> <tr><td></td><td><u>165,000</u></td><td><u>165,000</u></td></tr> </table>	4114	125,000		4450		165,000	4972	<u>40,000</u>			<u>165,000</u>	<u>165,000</u>
4114	125,000												
4450		165,000											
4972	<u>40,000</u>												
	<u>165,000</u>	<u>165,000</u>											
Closing Entries													
TC F204	<p>C1) To record the consolidation of actual net-funded resources.</p> <table> <tr><td>4201</td><td>Total Actual Resources - Collected</td><td>125,000</td></tr> <tr><td>4114</td><td>Appropriated Trust or Special Fund Receipts</td><td>125,000</td></tr> </table>	4201	Total Actual Resources - Collected	125,000	4114	Appropriated Trust or Special Fund Receipts	125,000						
4201	Total Actual Resources - Collected	125,000											
4114	Appropriated Trust or Special Fund Receipts	125,000											
TC F216	<p>C2) To record the closing of related adjustments to Expended Authority – Paid when there is a net downward adjustment.</p> <table> <tr><td>4201</td><td>Total Actual Resources – Collected</td><td>40,000</td></tr> <tr><td>4972</td><td>Downward Adjustments of Prior-Year Paid Delivered Orders – Obligations, Refunds Collected</td><td>40,000</td></tr> </table>	4201	Total Actual Resources – Collected	40,000	4972	Downward Adjustments of Prior-Year Paid Delivered Orders – Obligations, Refunds Collected	40,000						
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4201	165,000												
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PROPRIETARY Closing Entries, Trial Balances

Pre-closing Trial Balance (FACTS I submission)													
	<table> <tr><td>1610</td><td>165,000</td><td></td></tr> <tr><td>5900</td><td></td><td>125,000</td></tr> <tr><td>6100</td><td><u>40,000</u></td><td></td></tr> <tr><td></td><td><u>165,000</u></td><td><u>165,000</u></td></tr> </table>	1610	165,000		5900		125,000	6100	<u>40,000</u>			<u>165,000</u>	<u>165,000</u>
1610	165,000												
5900		125,000											
6100	<u>40,000</u>												
	<u>165,000</u>	<u>165,000</u>											
Closing Entries													
TC F228	<p>C1) To record the closing of revenue and expense accounts to cumulative results of operations.</p> <table> <tr><td>5900</td><td>Other Revenue</td><td>125,000</td></tr> <tr><td>6100</td><td>Operating Expenses/Program Costs</td><td>40,000</td></tr> <tr><td>3310</td><td>Cumulative Results of Operations</td><td>165,000</td></tr> </table>	5900	Other Revenue	125,000	6100	Operating Expenses/Program Costs	40,000	3310	Cumulative Results of Operations	165,000			
5900	Other Revenue	125,000											
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Effective Fiscal 2003 (Available for Early Implementation 4th Quarter 2002)**

SECTION I: Year 1

Special Fund 14X5123 - Available for Investment and Obligation

SF 133: Report on Budget Execution and Budgetary Resources	
1A. Budget Authority: Appropriations Received (4114E)	125,000
3A1. Spending Authority From Offsetting Collections: Collected (4972E)	40,000
5. Temporarily Not Available Pursuant to Public Law (-)	0
7. Total Budgetary Resources (calculation 1..6)	165,000
10D. Unobligated Balance Not Available: Other (4450E)	165,000
11. Total Status of Budgetary Resources (calculation 8..10)	165,000
15B. Outlays: Collections (-) (4972E)	(40,000)
FMS 2108: Year-End Closing Statement	
Column 2 Preclosing Unexpended Balance – Treasury Supplied	0
Column 4 Unobligated and Obligated Balance Withdrawn/Canceled	0
Column 5 Postclosing Unexpended Balance (1010E)	0
Column 6 Other Authorizations (1610E)	165,000
Column 11 Unobligated Balance (4450E)	165,000
<u>FACTS II Edit Checks:</u>	
Column 2 +/- 4 = 5	
Column 5+6+7+8 = 9+10+11	

**Trust or Special Fund Refunds and Recoveries of Prior-Year Obligations
Effective Fiscal 2003 (Available for Early Implementation 4th Quarter 2002)**

SECTION I: Year 1

Special Fund 14X5123 - Available for Investment and Obligation

Budget Program and Financing (P&F) Schedule		
OBLIGATIONS BY PROGRAM ACTIVITY		
1000	Total new obligations (+)	0
BUDGETARY RESOURCES AVAILABLE FOR OBLIGATION		
2140	Unobligated balance carried forward, start of year	0
2200	New budget authority (gross) (+) (sum 4000 to 6990)	165,000
2395	Total new obligations (-) (from line 1000)	0
2440	Unobligated balance carried forward, end of year (4450E)	165,000
NEW BUDGET AUTHORITY (GROSS), DETAIL		
6020	Appropriation (special fund) (+) (4114E)	125,000
6900	Spending authority from offsetting collections (cash) (+) (4972E)	40,000
7000	Total new budget authority (gross) (-) (sum 4000 to 6990)	165,000
OFFSETS		
8800	Offsetting collections from Federal sources (-) (4972E)	(40,000)
NET BUDGET AUTHORITY AND OUTLAYS		
8900	Budget authority (net) (+) (sum 2200 and 8800 to 8896)	125,000
9000	Outlays (net) (+) (sum 8700 and 8800 to 8845)	(40,000)
MEMORANDUM (NON-ADD) ENTRIES		
9201	Total investments, start of year: Federal securities: Par value (+) (1610B)	0
9202	Total investments, end of year: Federal securities: Par value (+) (1610E)	165,000

**Trust or Special Fund Refunds and Recoveries of Prior-Year Obligations
Effective Fiscal 2003 (Available for Early Implementation 4th Quarter 2002)**

SECTION I: Year 1

Special Fund 14X5123 - Available for Investment and Obligation

OMB Form and Content Statements

Balance Sheet

Intragovernmental Assets	
1. Fund Balance With Treasury	0
2. Investments (1610E)	165,000
3. Accounts Receivable	0
6. Total Intragovernmental Assets (calculation 1..5)	165,000
15. Total Assets (calculation 6..14)	165,000
Intragovernmental Liabilities	
16. Accounts Payable	0
19. Total Intragovernmental Liabilities (calculation 16..18)	0
27. Total Liabilities (calculation 19..26)	0
Net Position	
29. Unexpended Appropriations	0
30. Cumulative Results of Operations (3310E)	165,000
31. Total Net Position (calculation 29+30)	165,000
32. Total Liabilities/Net Position (calculation 27+31)	165,000

Statement of Net Cost

Intragovernmental Gross Costs	
1. Intragovernmental	0
2. Less: Intragovernmental Earned Revenues	0
3. Intragovernmental Net Costs (calculation 1-2)	0
Gross Costs With the Public	
4. With the Public (6100N)	(40,000)
5. Less: Earned Revenues	0
6. Net Costs With the Public (calculation 4-5)	(40,000)
7. Total Net Costs (calculation 3+6)	(40,000)
10. Net Cost of Operations (calculation 7+8-9)	(40,000)

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SECTION I: Year 1

Special Fund 14X5123 - Available for Investment and Obligation

OMB Form and Content Statements (continued)

Statement of Changes in Net Position		
	Cum Res of Ops	Unexp Approps
1. Beginning Balances (3310B)		
2. Prior Period Adjustments		
3. Beginning Balances, As Adjusted (calculation 1..2)		
Budgetary Financing Sources		
4. Appropriations Received		0
7. Appropriations Used	0	0
8. Non-Exchange Revenue (5900N)	125,000	
16. Total Financing Sources (calculation 6..15)	125,000	0
17. Net Cost of Operations	(40,000)	0
18. Ending Balances (calculation ((3+16)-17))	165,000	0
Statement of Budgetary Resources		
1A. Budget Authority: Appropriations Received (4114E)		125,000
3A1. Spending Authority From Offsetting Collections: Collected (4972E)		40,000
5. Temporarily Not Available Pursuant to Public Law (-)		0
7. Total Budgetary Resources (calculation 1..6)		165,000
10D. Unobligated Balance Not Available: Other (4450E)		165,000
11. Total Status of Budgetary Resources (calculation 8..10)		165,000
15B. Outlays: Collections (-) (4972E)		(40,000)
15C. Subtotal (calculation 15A..15B)		(40,000)
17. Net Outlays (calculation 15C-16)		(40,000)
Statement of Financing		
1. Obligations Incurred		0
2. Less: Spending Authority From Offsetting Collections and Recoveries (4972E)		(40,000)
3. Obligations Net of Offsetting Collections and Recoveries (calculation 1-2)		(40,000)
4. Less: Offsetting Receipts		0
5. Net Obligations (calculation 3-4)		(40,000)
11. Total Resources Used to Finance Activities (calculation 5+10)		(40,000)
12. Change in Budgetary Resources		0
16. Other Resources or Adjustments to Net Obligated Resources That Do Not Affect Net Cost of Operations		0
17. Total Resources Used to Finance Items Not Part of Net Cost of Operations (calculation 12..16)		0
18. Total Resources Used to Finance the Net Cost of Operations (calculation 11-17)		(40,000)
30. Net Cost of Operations (calculation 18+29)		(40,000)

**Trust or Special Fund Refunds and Recoveries of Prior-Year Obligations
Effective Fiscal 2003 (Available for Early Implementation 4th Quarter 2002)**

SECTION I: Year 2

Special Fund 14X5123 - Available for Investment and Obligation

TC A186	<p>1. To record the collection of revenue available for investment AND obligation.</p> <p><u>Budgetary</u></p> <table border="0"> <tr> <td>4114</td> <td>Appropriated Trust or Special Fund Receipts</td> <td align="right">200,000</td> <td></td> </tr> <tr> <td>4450</td> <td>Unapportioned Authority</td> <td></td> <td align="right">200,00</td> </tr> </table> <p><u>Proprietary</u></p> <table border="0"> <tr> <td>1010</td> <td>Fund Balance With Treasury</td> <td align="right">200,000</td> <td></td> </tr> <tr> <td>5900</td> <td>Other Revenue</td> <td></td> <td align="right">200,000</td> </tr> </table>	4114	Appropriated Trust or Special Fund Receipts	200,000		4450	Unapportioned Authority		200,00	1010	Fund Balance With Treasury	200,000		5900	Other Revenue		200,000
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1010	Fund Balance With Treasury	200,000															
5900	Other Revenue		200,000														
TC B124	<p>2. To record the investment in Federal securities acquired at par value.</p> <p><u>Budgetary</u> (None)</p> <p><u>Proprietary</u></p> <table border="0"> <tr> <td>1610</td> <td>Investments in U.S. Treasury Securities Issued by Public Debt</td> <td align="right">200,000</td> <td></td> </tr> <tr> <td>1010</td> <td>Fund Balance With Treasury</td> <td></td> <td align="right">200,000</td> </tr> </table>	1610	Investments in U.S. Treasury Securities Issued by Public Debt	200,000		1010	Fund Balance With Treasury		200,000								
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**Trust or Special Fund Refunds and Recoveries of Prior-Year Obligations
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SECTION I: Year 2

Special Fund 14X5123 - Available for Investment and Obligation

BUDGETARY Closing Entries, Trial Balances

	Pre-closing Adjusted Trial Balance (FACTS II submission)
	4114 200,000
	4201 165,000
	4450 365,000
	<u>365,000</u> <u>365,000</u>
	Closing Entries
TC F204	C1) To record the consolidation of actual net-funded resources.
	4201 Total Actual Resources - Collected 200,000
	4114 Appropriated Trust or Special Fund Receipts 200,000
	Post-Closing Trial Balance
	4201 365,000
	4450 365,000
	<u>365,000</u> <u>365,000</u>

PROPRIETARY Closing Entries, Trial Balances

	Pre-closing Trial Balance (FACTS I submission)
	1610 365,000
	3310 165,000
	5900 200,000
	<u>365,000</u> <u>365,000</u>
	Closing Entries
TC F228	C1) To record the closing of revenue accounts to cumulative results of operations.
	5900 Other Revenue 200,000
	3310 Cumulative Results of Operations 200,000
	Post-Closing Trial Balance
	1610 365,000
	3310 365,000
	<u>365,000</u> <u>365,000</u>

**Trust or Special Fund Refunds and Recoveries of Prior-Year Obligations
Effective Fiscal 2003 (Available for Early Implementation 4th Quarter 2002)**

SECTION I: Year 2

Special Fund 14X5123 - Available for Investment and Obligation

SF 133: Report on Budget Execution and Budgetary Resources	
1A. Budget Authority: Appropriations Received (4114E)	200,000
2A. Unobligated Balance: Beginning of Period (4201B)	165,000
3A1. Spending Authority From Offsetting Collections: Collected	0
5. Temporarily Not Available Pursuant to Public Law (-)	0
7. Total Budgetary Resources (calculation 1..6)	365,000
10D. Unobligated Balance Not Available: Other (4450E)	365,000
11. Total Status of Budgetary Resources (calculation 8..10)	365,000
FMS 2108: Year-End Closing Statement	
Column 2 Preclosing Unexpended Balance – Treasury Supplied	0
Column 4 Unobligated and Obligated Balance Withdrawn/Canceled	0
Column 5 Postclosing Unexpended Balance (1010E)	0
Column 6 Other Authorizations (1610E)	365,000
Column 11 Unobligated Balance (4450E)	365,000
<u>FACTS II Edit Checks:</u>	
Column 2 +/- 4 = 5	
Column 5+6+7+8 = 9+10+11	

**Trust or Special Fund Refunds and Recoveries of Prior-Year Obligations
Effective Fiscal 2003 (Available for Early Implementation 4th Quarter 2002)**

SECTION I: Year 2

Special Fund 14X5123 - Available for Investment and Obligation

Budget Program and Financing (P&F) Schedule		
OBLIGATIONS BY PROGRAM ACTIVITY		
1000	Total new obligations (+)	0
BUDGETARY RESOURCES AVAILABLE FOR OBLIGATION		
2140	Unobligated balance carried forward, start of year (4201B)	165,000
2200	New budget authority (gross) (+) (sum 4000 to 6990)	200,000
2395	Total new obligations (-) (from line 1000)	0
2440	Unobligated balance carried forward, end of year (4450E)	365,000
NEW BUDGET AUTHORITY (GROSS), DETAIL		
6020	Appropriation (special fund) (+) (4114E)	200,000
6900	Spending authority from offsetting collections (cash) (+)	0
7000	Total new budget authority (gross) (-) (sum 4000 to 6990)	200,000
OFFSETS		
8800	Offsetting collections from Federal sources (-)	0
NET BUDGET AUTHORITY AND OUTLAYS		
8900	Budget authority (net) (+) (sum 2200 and 8800 to 8896)	200,000
9000	Outlays (net) (+) (sum 8700 and 8800 to 8845)	0
MEMORANDUM (NON-ADD) ENTRIES		
9201	Total investments, start of year: Federal securities: Par value (+) (1610B)	165,000
9202	Total investments, end of year: Federal securities: Par value (+) (1610E)	365,000

**Trust or Special Fund Refunds and Recoveries of Prior-Year Obligations
Effective Fiscal 2003 (Available for Early Implementation 4th Quarter 2002)**

SECTION I: Year 2

Special Fund 14X5123 - Available for Investment and Obligation

OMB Form and Content Statements

Balance Sheet

Intragovernmental Assets	
1. Fund Balance With Treasury	0
2. Investments (1610E)	365,000
3. Accounts Receivable	0
6. Total Intragovernmental Assets (calculation 1..5)	365,000
15. Total Assets (calculation 6..14)	365,000
Intragovernmental Liabilities	
16. Accounts Payable	0
19. Total Intragovernmental Liabilities (calculation 16..18)	0
27. Total Liabilities (calculation 19..26)	0
Net Position	
29. Unexpended Appropriations	0
30. Cumulative Results of Operations (3310E)	365,000
31. Total Net Position (calculation 29+30)	365,000
32. Total Liabilities/Net Position (calculation 27+31)	365,000

Statement of Net Cost

Intragovernmental Gross Costs	
1. Intragovernmental	0
2. Less: Intragovernmental Earned Revenues	0
3. Intragovernmental Net Costs (calculation 1-2)	0
Gross Costs With the Public	
4. With the Public	0
5. Less: Earned Revenues	0
6. Net Costs With the Public (calculation 4-5)	0
7. Total Net Costs (calculation 3+6)	0
10. Net Cost of Operations (calculation 7+8-9)	0

**Trust or Special Fund Refunds and Recoveries of Prior-Year Obligations
Effective Fiscal 2003 (Available for Early Implementation 4th Quarter 2002)**

SECTION I: Year 2

Special Fund 14X5123 - Available for Investment and Obligation

OMB Form and Content Statements (continued)

Statement of Changes in Net Position		
	Cum Res of Ops	Unexp Approps
1. Beginning Balances (3310B)	165,000	
2. Prior Period Adjustments		
3. Beginning Balances, As Adjusted (calculation 1..2)	165,000	
Budgetary Financing Sources		
4. Appropriations Received	0	
7. Appropriations Used	0	0
8. Non-Exchange Revenue (5900N)	200,000	
16. Total Financing Sources (calculation 6..15)	200,000	0
17. Net Cost of Operations	0	0
18. Ending Balances (calculation ((3+16)-17))	365,000	0
Statement of Budgetary Resources		
1A. Budget Authority: Appropriations Received (4114E)		200,000
2A. Unobligated Balance: Beginning of Period (4201B)		165,000
3A1. Spending Authority From Offsetting Collections: Collected		0
5. Temporarily Not Available Pursuant to Public Law (-)		0
7. Total Budgetary Resources (calculation 1..6)		365,000
10D. Unobligated Balance Not Available: Other (4450E)		365,000
11. Total Status of Budgetary Resources (calculation 8..10)		365,000
17. Net Outlays (calculation 15C-16)		0
Statement of Financing		
1. Obligations Incurred		0
2. Less: Spending Authority From Offsetting Collections and Recoveries		<u>(0)</u>
3. Obligations Net of Offsetting Collections and Recoveries (calculation 1-2)		0
4. Less: Offsetting Receipts		0
5. Net Obligations (calculation 3-4)		0
11. Total Resources Used to Finance Activities (calculation 5+10)		0
12. Change in Budgetary Resources		0
16. Other Resources or Adjustments to Net Obligated Resources That Do Not Affect Net Cost of Operations		0
17. Total Resources Used to Finance Items Not Part of Net Cost of Operations (calculation 12..16)		0
18. Total Resources Used to Finance the Net Cost of Operations (calculation 11-17)		0
30. Net Cost of Operations (calculation 18+29)		0

**Trust or Special Fund Refunds and Recoveries of Prior-Year Obligations
Effective Fiscal 2003 (Available for Early Implementation 4th Quarter 2002)**

SECTION II: Year A

Special Fund 14X5321 - Available for Investment and Unavailable for Obligation

	<p>Beginning Trial Balances</p> <p><u>Budgetary</u> 4201 4,000 4901 4,000 <u>4,000</u> <u>4,000</u></p> <p><u>Proprietary</u> 1610 4,000 2110 4,000 <u>4,000</u> <u>4,000</u></p>
TC A188	<p>1. To record the collection of revenue available for investment but NOT obligation.</p> <p><u>Budgetary</u> 4114 Appropriated Trust or Special Fund Receipts 100,000 4394 Receipts Unavailable for Obligation Upon Collection 100,00</p> <p><u>Proprietary</u> 1010 Fund Balance With Treasury 100,000 5900 Other Revenue 100,000</p>
TC B124	<p>2. To record the investment in Federal securities acquired at par value.</p> <p><u>Budgetary</u> None</p> <p><u>Proprietary</u> 1610 Investments in U.S. Treasury Securities Issued by Public Debt 100,000 1010 Fund Balance With Treasury 100,000</p>
TC C132	<p>3. To record the <u>refund</u> of funds that were obligated and disbursed in a previous year. The refund is reflected on the SF 224: Statement of Transactions against the special fund expenditure account (14X5123). At year-end, the amount of this refund is to be reclassified as "Receipts Unavailable for Obligation Upon Collection," due to the nature of the special fund.</p> <p><u>Budgetary</u> 4972 Downward Adjustments of Prior-Year Paid Delivered Orders – Obligations, Refunds Collected 15,000 4450 Unapportioned Authority 15,000</p> <p><u>Proprietary</u> 1010 Fund Balance With Treasury 15,000 6100 Operating Expenses/Program Costs 15,000</p>

**Trust or Special Fund Refunds and Recoveries of Prior-Year Obligations
Effective Fiscal 2003 (Available for Early Implementation 4th Quarter 2002)**

TC A139	<p>4. The authority in transaction #3 is immediately withdrawn. The funds, however, are invested in U.S. Treasury securities.</p> <p>4A. To record the withdrawal of authority.</p> <p><u>Budgetary</u> 4450 Unapportioned Authority 15,000 4399 Special and Trust Fund Refunds and Recoveries Temporarily Precluded from Obligation 15,000</p> <p><u>Proprietary</u> None</p>
TC B124	<p>4B. To record the investment in Federal securities acquired at par value.</p> <p><u>Budgetary</u> None</p> <p><u>Proprietary</u> 1610 Investments in U.S. Treasury Securities Issued by Public Debt 15,000 1010 Fund Balance With Treasury 15,000</p>
TC D110	<p>5. To record a downward adjustment (recovery) to prior-year unpaid expended authority and reduce the related liability. NOTE: At year-end, the amount of this recovery is to be reclassified as “Receipts and Appropriations Temporarily Precluded From Obligation,” due to an obligational limitation written in the law.</p> <p><u>Budgetary</u> 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders – Obligations, Recoveries 4,000 4450 Unapportioned Authority 4,000</p> <p><u>Proprietary</u> 2110 Accounts Payable 4,000 6100 Operating Expenses/Program Costs 4,000</p>
TC A139	<p>6. The authority in transaction #5 is immediately withdrawn.</p> <p><u>Budgetary</u> 4450 Unapportioned Authority 4,000 4399 Special and Trust Fund Refunds and Recoveries Temporarily Precluded from Obligation 4,000</p> <p><u>Proprietary</u> None</p>

**Trust or Special Fund Refunds and Recoveries of Prior-Year Obligations
Effective Fiscal 2003 (Available for Early Implementation 4th Quarter 2002)**

SECTION II: Year A

Special Fund 14X5321 - Available for Investment and Unavailable for Obligation

BUDGETARY Closing Entries, Trial Balances

Pre-closing Adjusted Trial Balance (FACTS II submission)									
4114	100,000								
4201	4,000								
4399	19,000								
4394	100,000								
4901	4,000								
4971	4,000								
4972	<u>15,000</u>								
	<u>123,000 123,000</u>								
Closing Entries									
TC F204	<p>C1) To record the consolidation of actual net-funded resources.</p> <table> <tr> <td>4201</td> <td>Total Actual Resources - Collected</td> <td>100,000</td> <td></td> </tr> <tr> <td>4114</td> <td>Appropriated Trust or Special Fund Receipts</td> <td></td> <td>100,000</td> </tr> </table>	4201	Total Actual Resources - Collected	100,000		4114	Appropriated Trust or Special Fund Receipts		100,000
4201	Total Actual Resources - Collected	100,000							
4114	Appropriated Trust or Special Fund Receipts		100,000						
TC F216	<p>C2) To record the closing of related adjustments to Expended Authority – Paid when there is a net downward adjustment.</p> <table> <tr> <td>4201</td> <td>Total Actual Resources – Collected</td> <td>15,000</td> <td></td> </tr> <tr> <td>4972</td> <td>Downward Adjustments of Prior-Year Paid Delivered Orders – Obligations, Refunds Collected</td> <td></td> <td>15,000</td> </tr> </table>	4201	Total Actual Resources – Collected	15,000		4972	Downward Adjustments of Prior-Year Paid Delivered Orders – Obligations, Refunds Collected		15,000
4201	Total Actual Resources – Collected	15,000							
4972	Downward Adjustments of Prior-Year Paid Delivered Orders – Obligations, Refunds Collected		15,000						
TC F220	<p>C3) To record the closing of Downward Adjustments and Delivered Orders - Obligations Transferred - Unpaid to Expended Authority - Unpaid.</p> <table> <tr> <td>4901</td> <td>Delivered Orders - Obligations, Unpaid</td> <td>4,000</td> <td></td> </tr> <tr> <td>4971</td> <td>Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries</td> <td></td> <td>4,000</td> </tr> </table>	4901	Delivered Orders - Obligations, Unpaid	4,000		4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		4,000
4901	Delivered Orders - Obligations, Unpaid	4,000							
4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		4,000						
TC F245	<p>C4) To record the closing of authority withdrawn in a trust or special fund to the appropriate status account.²</p> <p>4399 Special and Trust Fund Refunds and Recoveries Temporarily Precluded from Obligation 15,000</p> <table> <tr> <td>4394</td> <td>Receipts Unavailable for Obligation Upon Collection</td> <td></td> <td>15,000</td> </tr> </table> <p align="center">and</p> <p>To record the closing of authority withdrawn in a trust or special fund to receipts unavailable for obligation upon collection.</p> <p>4399 Special and Trust Fund Refunds and Recoveries Temporarily Precluded from Obligation 4,000</p> <table> <tr> <td>4397</td> <td>Receipts and Appropriations Temporarily Precluded From Obligation</td> <td></td> <td>4,000</td> </tr> </table>	4394	Receipts Unavailable for Obligation Upon Collection		15,000	4397	Receipts and Appropriations Temporarily Precluded From Obligation		4,000
4394	Receipts Unavailable for Obligation Upon Collection		15,000						
4397	Receipts and Appropriations Temporarily Precluded From Obligation		4,000						

² It is extremely rare that both USSGL 4394 and 4397 will be recorded within the same TAFS. It is shown in this scenario for illustrative purposes ONLY. Note that use of USSGL 4399 requires prior OMB approval.

**Trust or Special Fund Refunds and Recoveries of Prior-Year Obligations
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Post-Closing Trial Balance	
4201	119,000
4394	115,000
4397	<u>4,000</u>
	<u>119,000</u> <u>119,000</u>

**Trust or Special Fund Refunds and Recoveries of Prior-Year Obligations
Effective Fiscal 2003 (Available for Early Implementation 4th Quarter 2002)**

SECTION II: Year A

Special Fund 14X5321 - Available for Investment and Unavailable for Obligation

PROPRIETARY Closing Entries, Trial Balances

	Pre-closing Trial Balance (FACTS I submission)		
	1610	119,000	
	5900		100,000
	6100		<u>19,000</u>
		<u>119,000</u>	<u>119,000</u>
	Closing Entries		
TC F228	C1) To record the closing of revenue and expense accounts to cumulative results of operations.		
	5900	Other Revenue	100,000
	6100	Operating Expenses/Program Costs	19,000
	3310	Cumulative Results of Operations	119,000
	Post-Closing Trial Balance		
	1610	119,000	
	3310		<u>119,000</u>
		<u>119,000</u>	<u>119,000</u>

**Trust or Special Fund Refunds and Recoveries of Prior-Year Obligations
Effective Fiscal 2003 (Available for Early Implementation 4th Quarter 2002)**

SECTION II: Year A

Special Fund 14X5321 - Available for Investment and Unavailable for Obligation

SF 133: Report on Budget Execution and Budgetary Resources	
1A. Budget Authority: Appropriations Received (4114E, 4394E-B)	0
3A1. Spending Authority From Offsetting Collections: Collected (4972E)	15,000
4A. Recoveries of Prior Year Obligations: Actual (4971E)	4,000
5. Temporarily Not Available Pursuant to Public Law (-) (4399E)	(19,000)
7. Total Budgetary Resources (calculation 1..6)	0
11. Total Status of Budgetary Resources (calculation 8..10)	0
12. Obligated Balance, Net, Beginning of Period (4901B)	4,000
14D. Accounts Payable (+) (4901E, 4971E)	0
15B. Outlays: Collections (-) (4972E)	(15,000)
FMS 2108: Year-End Closing Statement	
Column 2 Preclosing Unexpended Balance – Treasury Supplied	0
Column 4 Unobligated and Obligated Balance Withdrawn/Canceled	0
Column 5 Postclosing Unexpended Balance (1010E)	0
Column 6 Other Authorizations (1610E)	115,000
Column 10 Accounts Payable and Other Liabilities (4971E)	(4,000)
Column 11 Unobligated Balance (4394E, 4399E)	119,000
<u>FACTS II Edit Checks:</u>	
Column 2 +/- 4 = 5	
Column 5+6+7+8 = 9+10+11	

**Trust or Special Fund Refunds and Recoveries of Prior-Year Obligations
Effective Fiscal 2003 (Available for Early Implementation 4th Quarter 2002)**

SECTION II: Year A

Special Fund 14X5321 - Available for Investment and Unavailable for Obligation

Budget Program and Financing (P&F) Schedule		
OBLIGATIONS BY PROGRAM ACTIVITY		
1000	Total new obligations (+)	0
BUDGETARY RESOURCES AVAILABLE FOR OBLIGATION		
2140	Unobligated balance carried forward, start of year	0
2200	New budget authority (gross) (+) (sum 4000 to 6990)	15,000
2210	Resources available from recoveries of prior year obs (+) (4971E)	4,000
2395	Total new obligations (-) (from line 1000)	0
2398	Unobligated balance expiring or withdrawn (-) (4399E)	(19,000)
2440	Unobligated balance carried forward, end of year	0
NEW BUDGET AUTHORITY (GROSS), DETAIL		
6020	Appropriation (special fund) (+) (4114E, 4394E-B)	0
6900	Spending authority from offsetting collections (cash) (+) (4972E)	15,000
7000	Total new budget authority (gross) (-) (sum 4000 to 6990)	15,000
CHANGE IN OBLIGATED BALANCES		
7240	Obligated balance, start of year (+) (4901B)	4,000
7345	Recoveries of prior year obligations (-) (same as 2210, opp sign)	(4,000)
7440	Obligated balance, end of year (+) (4901E, 4971E)	0
OFFSETS		
8800	Offsetting collections from Federal sources (-) (4972E)	(15,000)
NET BUDGET AUTHORITY AND OUTLAYS		
8900	Budget authority (net) (+) (sum 2200 and 8800 to 8896)	0
9000	Outlays (net) (+) (sum 8700 and 8800 to 8845)	(15,000)
MEMORANDUM (NON-ADD) ENTRIES		
9201	Total investments, start of year: Federal securities: Par value (+) (1610B)	0
9202	Total investments, end of year: Federal securities: Par value (+) (1610E)	115,000

**Trust or Special Fund Refunds and Recoveries of Prior-Year Obligations
Effective Fiscal 2003 (Available for Early Implementation 4th Quarter 2002)**

SECTION II: Year A

Special Fund 14X5321 - Available for Investment and Unavailable for Obligation

OMB Form and Content Statements

Balance Sheet

Intragovernmental Assets	
1. Fund Balance With Treasury	0
2. Investments (1610E)	115,000
3. Accounts Receivable	0
6. Total Intragovernmental Assets (calculation 1..5)	115,000
15. Total Assets (calculation 6..14)	115,000
Intragovernmental Liabilities	
16. Accounts Payable (2110E)	(4,000)
19. Total Intragovernmental Liabilities (calculation 16..18)	0
27. Total Liabilities (calculation 19..26)	(4,000)
Net Position	
29. Unexpended Appropriations	0
30. Cumulative Results of Operations (3310E)	119,000
31. Total Net Position (calculation 29+30)	119,000
32. Total Liabilities/Net Position (calculation 27+31)	115,000

Statement of Net Cost

Intragovernmental Gross Costs	
1. Intragovernmental	0
2. Less: Intragovernmental Earned Revenues	0
3. Intragovernmental Net Costs (calculation 1-2)	0
Gross Costs With the Public	
4. With the Public (6100N)	(19,000)
5. Less: Earned Revenues	0
6. Net Costs With the Public (calculation 4-5)	(19,000)
7. Total Net Costs (calculation 3+6)	(19,000)
10. Net Cost of Operations (calculation 7+8-9)	(19,000)

**Trust or Special Fund Refunds and Recoveries of Prior-Year Obligations
Effective Fiscal 2003 (Available for Early Implementation 4th Quarter 2002)**

SECTION II: Year A

Special Fund 14X5321 - Available for Investment and Unavailable for Obligation

OMB Form and Content Statements (continued)

Statement of Changes in Net Position		
	Cum Res of Ops	Unexp Approps
1. Beginning Balances (3310B)		
3. Prior Period Adjustments		
3. Beginning Balances, As Adjusted (calculation 1..2)		
Budgetary Financing Sources		
4. Appropriations Received		0
7. Appropriations Used	0	0
8. Non-Exchange Revenue (5900N)	100,000	
16. Total Financing Sources (calculation 6..15)	100,000	0
18. Net Cost of Operations	(19,000)	
18. Ending Balances (calculation ((3+16)-17))	119,000	0
Statement of Budgetary Resources		
1A. Budget Authority: Appropriations Received (4114E, 4394E-B)		0
3A1. Spending Authority From Offsetting Collections: Collected (4972E)		15,000
4A. Recoveries of Prior Year Obligations: Actual (4971E)		4,000
5. Temporarily Not Available Pursuant to Public Law (-) (4399E)		(19,000)
7. Total Budgetary Resources (calculation 1..6)		0
11. Total Status of Budgetary Resources (calculation 8..10)		0
12. Obligated Balance, Net, Beginning of Period (4901B)		4,000
14D. Accounts Payable (+) (4901E, 4971E)		0
15B. Outlays: Collections (-) (4972E)		(15,000)
15C. Subtotal (calculation 15A..15B)		(15,000)
17. Net Outlays (calculation 15C-16)		(15,000)
Statement of Financing		
1. Obligations Incurred		0
2. Less: Spending Authority From Offsetting Collections and Recoveries (4971E, 4972E)		(19,000)
3. Obligations Net of Offsetting Collections and Recoveries (calculation 1-2)		(19,000)
4. Less: Offsetting Receipts		0
5. Net Obligations (calculation 3-4)		(19,000)
11. Total Resources Used to Finance Activities (calculation 5+10)		(19,000)
12. Change in Budgetary Resources		0
16. Other Resources or Adjustments to Net Obligated Results That Do Not Affect Net Cost of Operations		0
17. Total Resources Used to Finance Items Not Part of Net Cost of Operations (calculation 12..16)		0
18. Total Resources Used to Finance the Net Cost of Operations (calculation 11-17)		(19,000)
30. Net Cost of Operations (calculation 18+29)		(19,000)

**Trust or Special Fund Refunds and Recoveries of Prior-Year Obligations
Effective Fiscal 2003 (Available for Early Implementation 4th Quarter 2002)**

SECTION II: Year B

Special Fund 14X5321 - Available for Investment and Unavailable for Obligation

BUDGETARY Closing Entries, Trial Balances

Pre-closing Adjusted Trial Balance (FACTS II submission)	
4157	4,000
4201	119,000
4394	15,000
4397	4,000
4902	<u>104,000</u>
	<u>123,000 123,000</u>
Closing Entries	
TC F214	C1) To record the closing of Expended Authority - Paid.
	4902 Delivered Orders - Obligations, Paid 104,000
	4201 Total Actual Resources – Collected 104,000
TC F215	C2) To record the closing of authority made available from balances previously precluded from obligation to authority temporarily precluded from obligation.
	4397 Receipts and Appropriations Temporarily Precluded From Obligation 4,000
	4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation 4,000
Post-Closing Trial Balance	
4201	15,000
4394	<u>15,000</u>
	<u>15,000 15,000</u>

PROPRIETARY Closing Entries, Trial Balances

Pre-closing Trial Balance (FACTS I submission)	
1610	15,000
3310	119,000
6100	<u>104,000</u>
	<u>119,000 119,000</u>
Closing Entries	
TC F228	C1) To record the closing of expense accounts to cumulative results of operations.
	3310 Cumulative Results of Operations 104,000
	6100 Operating Expenses/Program Costs 104,000
Post-Closing Trial Balance	
1610	15,000
3310	<u>15,000</u>
	<u>15,000 15,000</u>

**Trust or Special Fund Refunds and Recoveries of Prior-Year Obligations
Effective Fiscal 2003 (Available for Early Implementation 4th Quarter 2002)**

SECTION II: Year B

Special Fund 14X5321 - Available for Investment and Unavailable for Obligation

SF 133: Report on Budget Execution and Budgetary Resources

1A. Budget Authority: Appropriations Received (4157E, 4394E-B)	104,000
2A. Unobligated Balance: Beginning of Period (4201B, 4394B, 4397B)	0
5. Temporarily Not Available Pursuant to Public Law (-) (4397E-B)	0
7. Total Budgetary Resources (calculation 1..6)	104,000
8. Obligations Incurred (4902E)	104,000
11. Total Status of Budgetary Resources (calculation 8..10)	104,000
15A. Outlays: Disbursements (+) (4902E)	104,000

FMS 2108: Year-End Closing Statement

Column 2	Preclosing Unexpended Balance – Treasury Supplied	0
Column 4	Unobligated and Obligated Balance Withdrawn/Canceled	0
Column 5	Postclosing Unexpended Balance (1010E)	0
Column 6	Other Authorizations (1610E)	15,000
Column 11	Unobligated Balance (4157E, 4394E, 4397E)	15,000

FACTS II Edit Checks:

Column 2 +/- 4 = 5

Column 5+6+7+8 = 9+10+11

**Trust or Special Fund Refunds and Recoveries of Prior-Year Obligations
Effective Fiscal 2003 (Available for Early Implementation 4th Quarter 2002)**

SECTION II: Year B

Special Fund 14X5321 - Available for Investment and Unavailable for Obligation

Budget Program and Financing (P&F) Schedule		
OBLIGATIONS BY PROGRAM ACTIVITY		
1000	Total new obligations (+) (4902E)	104,000
BUDGETARY RESOURCES AVAILABLE FOR OBLIGATION		
2140	Unobligated balance carried forward, start of year (4201B, 4394B, 4397B)	0
2200	New budget authority (gross) (+) (sum 4000 to 6990)	104,000
2395	Total new obligations (-) (from line 1000)	(104,000)
2398	Unobligated balance expiring or withdrawn (-) (4399E)	0
2440	Unobligated balance carried forward, end of year	0
NEW BUDGET AUTHORITY (GROSS), DETAIL		
6020	Appropriation (special fund) (+) (4394E-B)	100,000
6028	Appropriation (unavailable balances) (+) (4157E)	4,000
6250	Appropriation (total mandatory) (+) (sum 6000..6200)	104,000
CHANGE IN OBLIGATED BALANCES		
7240	Obligated balance, start of year (+)	0
7310	Total new obligations (+) (same as line 1000)	104,000
7320	Total outlays (gross) (-) (4902E)	(104,000)
7440	Obligated balance, end of year (+)	0
OUTLAYS (GROSS), DETAIL		
8698	Outlays from mandatory balances (+) (4902E)	104,000
8700	Total outlays (gross) (+) (calc 8690..8698)	104,000
OFFSETS		
8800	Offsetting collections from Federal sources (-)	0
NET BUDGET AUTHORITY AND OUTLAYS		
8900	Budget authority (net) (+) (sum 2200 and 8800 to 8896)	104,000
9000	Outlays (net) (+) (sum 8700 and 8800 to 8845)	104,000
MEMORANDUM (NON-ADD) ENTRIES		
9201	Total investments, start of year: Federal securities: Par value (+) (1610B)	119,000
9202	Total investments, end of year: Federal securities: Par value (+) (1610E)	11,000

**Trust or Special Fund Refunds and Recoveries of Prior-Year Obligations
Effective Fiscal 2003 (Available for Early Implementation 4th Quarter 2002)**

SECTION II: Year B

Special Fund 14X5321 - Available for Investment and Unavailable for Obligation

OMB Form and Content Statements

Balance Sheet

Intragovernmental Assets	
1. Fund Balance With Treasury	0
2. Investments (1610E)	15,000
3. Accounts Receivable	0
6. Total Intragovernmental Assets (calculation 1..5)	15,000
15. Total Assets (calculation 6..14)	15,000
Intragovernmental Liabilities	
16. Accounts Payable	0
19. Total Intragovernmental Liabilities (calculation 16..18)	0
27. Total Liabilities (calculation 19..26)	0
Net Position	
29. Unexpended Appropriations	0
30. Cumulative Results of Operations (3310E)	15,000
31. Total Net Position (calculation 29+30)	15,000
32. Total Liabilities/Net Position (calculation 27+31)	15,000

Statement of Net Cost

Intragovernmental Gross Costs	
1. Intragovernmental	0
2. Less: Intragovernmental Earned Revenues	0
3. Intragovernmental Net Costs (calculation 1-2)	0
Gross Costs With the Public	
4. With the Public	104,000
5. Less: Earned Revenues	0
6. Net Costs With the Public (calculation 4-5)	0
7. Total Net Costs (calculation 3+6)	0
10. Net Cost of Operations (calculation 7+8-9)	104,000

**Trust or Special Fund Refunds and Recoveries of Prior-Year Obligations
Effective Fiscal 2003 (Available for Early Implementation 4th Quarter 2002)**

SECTION II: Year B

Special Fund 14X5321 - Available for Investment and Unavailable for Obligation

OMB Form and Content Statements

Statement of Changes in Net Position

	Cum Res of Ops	Unexp Approps
1. Beginning Balances (3310B)	119,000	
2. Prior Period Adjustments		
3. Beginning Balances, As Adjusted (calculation 1..2)	119,000	
Budgetary Financing Sources		
4. Appropriations Received		0
7. Appropriations Used	0	0
8. Non-Exchange Revenue	0	
16. Total Financing Sources (calculation 6..15)	0	0
17. Net Cost of Operations	104,000	0
18. Ending Balances (calculation ((3+16)-17))	15,000	0

Statement of Budgetary Resources

1A. Budget Authority: Appropriations Received (4157E, 4394E-B)	104,000
2A. Unobligated Balance: Beginning of Period (4201B, 4394B, 4397B)	0
5. Temporarily Not Available Pursuant to Public Law (-) (4397E-B)	0
7. Total Budgetary Resources (calculation 1..6)	104,000
8. Obligations Incurred (4902E)	104,000
11. Total Status of Budgetary Resources (calculation 8..10)	104,000
15A. Outlays: Disbursements (+) (4902E)	104,000
15C. Subtotal (calculation 15A..15B)	104,000
17. Net Outlays (calculation 15C-16)	104,000

Statement of Financing

1. Obligations Incurred (4902E)	104,000
2. Less: Spending Authority From Offsetting Collections and Recoveries	(0)
3. Obligations Net of Offsetting Collections and Recoveries (calculation 1-2)	104,000
4. Less: Offsetting Receipts	0
5. Net Obligations (calculation 3-4)	104,000
11. Total Resources Used to Finance Activities (calculation 5+10)	104,000
12. Change in Budgetary Resources	0
16. Other Resources or Adjustments to Net Obligated Resources That Do Not Affect Net Cost of Operations	0
17. Total Resources Used to Finance Items Not Part of Net Cost of Operations (calculation 12..16)	0
18. Total Resources Used to Finance the Net Cost of Operations (calculation 11-17)	104,000
30. Net Cost of Operations (calculation 18+29)	104,000