

## Temporary Reduction

### Appropriation Reduced in Special/Trust Expenditure Account **and** Amount Returned to Associated Special/Trust Unavailable Receipt Account (USSGL Accounts 4387 and 4388 Effective FY 2005)

This scenario captures temporary reductions of amounts appropriated from unavailable receipt accounts. These transactions are classified as temporary because the amounts are returned to an unavailable special or trust receipt TAFS. Amounts are appropriated from unavailable receipt accounts through warrant. Therefore, a reduction of the appropriation must also occur through a warrant. The warrant to temporarily reduce the appropriation results in an increase in fund balance in the unavailable receipt account and a decrease in fund balance in the receiving expenditure account. Do not confuse the transactions illustrated in this scenario with permanent reductions of unavailable receipts or with temporary reductions of available receipts – those types of activity are described in other scenarios.

The following two accounts are highlighted in this scenario.

Account Number: 4387  
Account Title: Temporary Reduction of Appropriation from Unavailable Receipts, New Budget Authority  
Definition: The amount of new budget authority temporarily reduced by enacted legislation in special or non-revolving trust Treasury Appropriation Fund Symbols (TAFS) associated with a receipt account designated by Treasury as “unavailable”.

Account Number: 4388  
Account Title: Temporary Reduction of Appropriation from Unavailable Receipts, Prior-Year Balances  
Definition: The amount of prior-year balances temporarily reduced by enacted legislation in special or non-revolving trust Treasury Appropriation Fund Symbols (TAFS) associated with a receipt account designated by Treasury as “unavailable”.

**Excerpts** from OMB Circular A-11 (2004) guidance for the SF-133, Report on Budget Execution and Budgetary Resources and the Program and Financing (Schedule P) follow. Refer specifically to the “*Include amounts returned to unavailable receipt account*” wording found in each of the line descriptions. Previous to the release of this 2004 guidance, OMB Circular A-11 did not specifically identify reductions of appropriations from unavailable receipts as temporary.

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### OMB Circular A-11 (2004), APPENDIX F—FORMAT OF SF 132 AND SF 133

Entry	Description
Line 5. Temporarily not available pursuant to Public Law ____ (–)	<p data-bbox="856 399 1171 431"><i>For unexpired accounts:</i></p> <p data-bbox="856 472 1770 540">Amount of budgetary resources temporarily not available for obligation pursuant to a specific provision in law. This is a negative amount.</p> <p data-bbox="856 581 1661 649">The following paragraphs describe the application of the above principles to specific circumstances:</p> <p data-bbox="856 690 1885 722">... (See actual text of Circular A-11 for additional bullet points under this topic)</p> <ul data-bbox="856 763 1686 1380" style="list-style-type: none"><li data-bbox="856 763 1686 1047">• <i>Enacted account-specific rescissions.</i>—Temporary rescissions of new appropriations and prior year balances. <i>This applies to only temporary reductions for appropriations from appropriated receipts in special and trust funds, spending authority from offsetting collections and unobligated balances of prior year budgetary resources not returned to the general fund of the Treasury but available for subsequent appropriation. Include amounts returned to unavailable receipt accounts.</i></li><li data-bbox="856 1088 1686 1380">• <i>Across-the-board reductions.</i>—Amount in budget authority (percentage or other) mandated in appropriations law to be reduced from more than one account and authorizes the agency head or other Executive Branch official to distribute the reduction to affected accounts <i>This applies to only temporary reductions for appropriations from appropriated receipts in special and trust funds and spending authority from offsetting collections not returned to the general fund of the Treasury but</i></li></ul>

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*available for subsequent appropriation. Include amounts returned to unavailable receipt accounts.*

#### OMB Circular A-11 (2004), Section 82-24, 25 - Program and Financing (Schedule P)

Entry	Description
xx37 [type of authority] temporarily reduced (-)	Amount of (1) account-specific rescissions; (2) across-the-board reductions in budget authority (percentage or other) mandated in appropriations law to be taken from more than one account, and the agency head or other Executive Branch official is authorized to distribute the reduction to affected accounts; and (3) budgetary resources temporarily canceled by sequester ordered by the President pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985 (G-R-H, P.L. 99-177).  <i>This line is copied into schedule N.</i>  <i>Amounts are not returned to the general fund of the Treasury but are available for subsequent appropriation. Includes amounts returned to unavailable receipt accounts. Use only in PY and CY.</i>
xx38 unobligated balance temporarily reduced (-)	Amount of rescission of unobligated balances of prior year budgetary resources.  <i>This line is copied into schedule N.</i>  <i>Amounts are not returned to the general fund of the Treasury but are available for subsequent appropriation. Includes amounts returned to unavailable receipt accounts. Use only in PY and CY.</i>

**Temporary Reduction**

**Appropriation Reduced in Special/Trust Expenditure Account **and** Amount Returned to  
Associated Special/Trust Unavailable Receipt Account  
(USSGL Accounts 4387 and 4388 Effective FY 2005)**

**YEAR 1**

1. To record exchange revenue from the public. Entries are made in the expenditure account only when an appropriation is made from the unavailable receipt account. This scenario assumes that these receipts are distributed and offsetting on the Statement of Budgetary Resources.

<b>Unavailable Special or Trust Receipt Account</b>	<b>DR</b>	<b>CR</b>	<b>TC</b>	<b>Special or Trust Expenditure Account</b>	<b>DR</b>	<b>CR</b>	<b>TC</b>
<b><u>Budgetary</u></b> No entry.				<b><u>Budgetary</u></b> No entry.			
<b><u>Proprietary</u></b> 1010 Fund Balance with Treasury 5900 Other Revenue	10,000		C188	<b><u>Proprietary</u></b> No entry.		10,000	

2. To record an appropriation, as reflected in an appropriations act, from an unavailable receipt account to an associated expenditure account. Treasury processes a warrant.

<b>Unavailable Special or Trust Receipt Account</b>	<b>DR</b>	<b>CR</b>	<b>TC</b>	<b>Special or Trust Expenditure Account</b>	<b>DR</b>	<b>CR</b>	<b>TC</b>
<b><u>Budgetary</u></b> No entry.				<b><u>Budgetary</u></b> 4114 Appropriated Trust or Special Fund Receipts 4450 Unapportioned Authority	6,000		
<b><u>Proprietary</u></b> 5745 FXX Appropriated Earmarked Receipts Transferred Out 1010 Fund Balance with Treasury	6,000		A183	<b><u>Proprietary</u></b> 1010 Fund Balance with Treasury 5740 FXX Appropriated Earmarked Receipts Transferred In		6,000	A184

**Temporary Reduction**

**Appropriation Reduced in Special/Trust Expenditure Account and Amount Returned to  
Associated Special/Trust Unavailable Receipt Account  
(USSGL Accounts 4387 and 4388 Effective FY 2005)**

3. To record a temporary reduction of new budget authority and fund balance in the trust or special fund expenditure account and to return the fund balance to the associated unavailable receipt account. Treasury processes a warrant reducing fund balance in the expenditure account and increasing fund balance in the associated unavailable receipt account.

<b>Unavailable Special or Trust Receipt Account</b>	<b>DR</b>	<b>CR</b>	<b>TC</b>	<b>Special or Trust Expenditure Account</b>	<b>DR</b>	<b>CR</b>	<b>TC</b>
<u><b>Budgetary</b></u> No entry.				<u><b>Budgetary</b></u> 4450 Unapportioned Authority 4387 Temp Reduction of Approp from Unavailable Receipts, New Budget Authority	500		
<u><b>Proprietary</b></u> 1010 Fund Balance with Treasury 5740 FXX Appropriated Earmarked Receipts Transferred In	500		A185	<u><b>Proprietary</b></u> 5745 FXX Appropriated Earmarked Receipts Transferred Out 1010 Fund Balance with Treasury		500	A189
		500			500	500	

4. To record apportionment and allotment of \$5,500.

<b>Unavailable Special or Trust Receipt Account</b>	<b>DR</b>	<b>CR</b>	<b>TC</b>	<b>Special or Trust Expenditure Account</b>	<b>DR</b>	<b>CR</b>	<b>TC</b>
<u><b>Budgetary</b></u> No entry.				<u><b>Budgetary</b></u> 4450 Unapportioned Authority 4510 Apportionments	5,500		A116
<u><b>Proprietary</b></u> No entry.				4510 Apportionment 4610 Allotments – Realized Resources	5,500	5,500	A120
				<u><b>Proprietary</b></u> No entry		5,500	

Temporary Reduction

Appropriation Reduced in Special/Trust Expenditure Account **and** Amount Returned to  
Associated Special/Trust Unavailable Receipt Account  
(USSGL Accounts 4387 and 4388 Effective FY 2005)

**PRECLOSING ADJUSTED TRIAL BALANCE**

Unavailable Special or Trust Receipt Account	DR	CR	Special or Trust Expenditure Account	DR	CR
<b><u>Budgetary</u></b> No entries.			<b><u>Budgetary</u></b> 4114 Appropriated Trust or Special Fund Receipts 4387 Temporary Reduction of Appropriation from Unavailable Receipts, New Budget Authority 4450 Unapportioned Authority 4510 Apportionments 4610 Allotments – Realized Authority <b>TOTAL</b>	6,000      <u>0</u> <u>6,000</u>	      <u>500</u> <u>0</u> <u>0</u> <u>5,500</u> <u>6,000</u>
<b><u>Proprietary</u></b> 1010 Fund Balance with Treasury 5740 FXX Approp. Earmarked Rec. Transferred In 5745 FXX Approp. Earmarked Rec. Trans. Out 5900 Other Revenue <b>TOTAL</b>	4,500  6,000 <u>0</u> <u>10,500</u>	   500 <u>10,000</u> <u>10,500</u>	<b><u>Proprietary</u></b> 1010 Fund Balance with Treasury 5740 FXX Appropriated Earmarked Receipts Transferred In 5745 FXX Appropriated Earmarked Receipt Trans Out <b>TOTAL</b>	5,500      <u>500</u> <u>6,000</u>	      <u>6,000</u> <u>0</u> <u>6,000</u>

**Temporary Reduction**

**Appropriation Reduced in Special/Trust Expenditure Account **and** Amount Returned to  
Associated Special/Trust Unavailable Receipt Account  
(USSGL Accounts 4387 and 4388 Effective FY 2005)**

**Closing Entries**

5. To record consolidation of actual net-funded resources and to close revenue, expense and other financing source accounts to cumulative results of operations.

<b>Unavailable Special or Trust Receipt Account</b>	<b>DR</b>	<b>CR</b>	<b>TC</b>	<b>Special or Trust Expenditure Account</b>	<b>DR</b>	<b>CR</b>	<b>TC</b>
<b><u>Budgetary</u></b> No entry				<b><u>Budgetary</u></b> 4201 Total Actual Resources Collected	5,500		F204
<b><u>Proprietary</u></b> 5900 Other Revenue	10,000			4387 Temp Reduction of Approp from Unavailable Receipts, New Budget Authority	500		
5740 FXX Appropriated Earmarked Rec. Trans In	500			4114 Appropriated Trust or Special Fund Receipts		6,000	
3310 Cumulative Results of Ops		4,500	F228	<b><u>Proprietary</u></b> 5740 FXX Appropriated Earmarked Receipts Transferred In	6,000		
5745 FXX Approp. Earmkd. Recpts. Trans Out		6,000		3310 Cumulative Results of Operations		5,500	F228
				5745 FXX Appropriated Earmarked Recs. Trans Out		500	

6. To record closing of unobligated balances to unapportioned authority in an unexpired account.

<b>Unavailable Special or Trust Receipt Account</b>	<b>DR</b>	<b>CR</b>	<b>TC</b>	<b>Special or Trust Expenditure Account</b>	<b>DR</b>	<b>CR</b>	<b>TC</b>
<b><u>Budgetary</u></b> No entry.				<b><u>Budgetary</u></b> 4610 Allotments – Realized Authority	5,500		
<b><u>Proprietary</u></b> No entry.				4450 Unapportioned Authority		5,500	F210
				<b><u>Proprietary</u></b> No entry			

Temporary Reduction

Appropriation Reduced in Special/Trust Expenditure Account **and** Amount Returned to  
Associated Special/Trust Unavailable Receipt Account  
(USSGL Accounts 4387 and 4388 Effective FY 2005)

**POST CLOSING TRIAL BALANCE**

Unavailable Special or Trust Receipt Account	DR	CR	Special or Trust Expenditure Account	DR	CR
<b><u>Budgetary</u></b> No entries.			<b><u>Budgetary</u></b> 4201 Total Actual Resources 4450 Unapportioned Authority <span style="float: right;"><b>TOTAL</b></span>	5,500 <u>0</u> 5,500	  <u>5,500</u>
<b><u>Proprietary</u></b> 1010 Fund Balance with Treasury 3310 Cumulative Results of Operations <span style="float: right;"><b>TOTAL</b></span>	4,500 <u>0</u> 4,500	  <u>4,500</u>	<b><u>Proprietary</u></b> 1010 Fund Balance with Treasury 3310 Cumulative Results of Operations <span style="float: right;"><b>TOTAL</b></span>	5,500 <u>0</u> 5,500	  <u>5,500</u>

**SF-2108**

**Receipt**

**Expenditure**

<b>Column 5</b>	1010	n/a	5,500
<b>Column 11</b>	4610	n/a	5,500

**Columns 4+5+6+7+8-9-10 = Column 11**  
**Expenditure Account: 0+5,500+0+0+0-0-0 = 5,500**



**Temporary Reduction**

**Appropriation Reduced in Special/Trust Expenditure Account **and** Amount Returned to  
Associated Special/Trust Unavailable Receipt Account  
(USSGL Accounts 4387 and 4388 Effective FY 2005)**

**SF 133 Report on Budget Execution and Budgetary Resources/Statement of Budgetary Resources**

<b>Line 1</b>	Budget authority	
<b>Line 1A</b>	Appropriations 4114E	6,000
<b>Line 1D</b>	Net transfers	<u>0</u>
<b>Total Line 1</b>		6,000
<b>Line 5</b>	Temporarily not available pursuant to Public Law (-) 4387E	<u>(500)</u>
<b>Line 7</b>	Total budgetary resources	<u>5,500</u>
<b>Line 9A1</b>	Balance, currently available 4610E	<u>5,500</u>
<b>Line 11</b>	Total status of budgetary resources	<u>5,500</u>
<b>Line 12</b>	Obligated balance, net as of Oct 1	0
<b>Line 14</b>	Obligated balance, net, end of period	0
<b>Line 15</b>	Outlays	0
<b>Line 15A</b>	Disbursements (+)	0
<b>Line 15B</b>	Collections (-)	0
<hr style="border-top: 1px dashed black;"/>		
<b>SBR only</b>		
<b>Line 15C</b>	Subtotal	0
<b>Line 16</b>	Less: Distributed Offsetting Receipts (5900E) <sup>1</sup>	<u>10,000</u>
<b>Line 17</b>	Net Outlays	<u>(10,000)</u>

**Schedule N Unavailable Collections**

0199 Balance, start of year	0	From prior year Schedule N, Line 0799
02XX Receipts	<u>10,000</u>	From Schedule R
0400 Total: balances & collections	10,000	SUM
05XX Appropriations, net (-)	<u>(5,500)</u>	From Schedule P, this scenario lines 4020/6020 and 4037/6037
0799 Balance, end of year	<u>4,500</u>	SUM

<sup>1</sup> Form and Content Bulletin 01-09 requires distributed offsetting receipts on SBR, Line 16 to equal distributed offsetting receipts on the Statement of Financing, Line 4.

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**Appropriation Reduced in Special/Trust Expenditure Account **and** Amount Returned to  
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**Schedule P Program and Financing**

2200	New budget authority (gross)	5,500
2395	Total new obligations	0
4020/6020	Appropriation (special fund) (4114E)	6,000
4037/6037	Appropriation temporarily reduced (-) (4387E)	<u>(500)</u>
4300/6250	Appropriation (total)	5,500

<b>Form and Content Balance Sheet</b>	<b>Receipt</b>	<b>Expenditure</b>	<b>Total</b>
Assets			
Intragovernmental			
1. Fund balance with Treasury (1010E)	4,500	5,500	10,000
15. Total assets	<u>4,500</u>	<u>5,500</u>	<u>10,000</u>
Net Position			
30. Cumulative results of operations (3310E)	4,500	5,500	10,000
31. Total net position	<u>4,500</u>	<u>5,500</u>	<u>10,000</u>
32. Total liabilities and net position	<u>4,500</u>	<u>5,500</u>	<u>10,000</u>

<b>Form and Content Statement of Net Cost</b>	<b>Receipt</b>	<b>Expenditure</b>	<b>Total</b>
Program Costs			
1. Intragovernmental gross costs			
5. Less: Earned rev f/ public (5900E)	10,000	0	10,000
6. Net costs with the public	<u>(10,000)</u>	0	<u>(10,000)</u>
7. Total net cost	<u>(10,000)</u>	0	<u>(10,000)</u>
10. Net Cost of Operations	<u>(10,000)</u>	0	<u>(10,000)</u>

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**Form and Content Statement of Changes in Net Position**

	Receipt		Expenditure		Total	
	CumRes	UnexAp	CumRes	UnexAp	CumRes	UnexAp
8. Nonexchange revenue						
10. Transfers-in/out w/out reimbursement (5740E, 5745E)	(5,500)	0	5,500	0	0	0
16. Total Financing Sources	(5,500)	0	5,500	0	0	0
17. Net Cost of Operations	(10,000)	0	0	0	(10,000)	0
18. Ending Balances	4,500	0	5,500	0	10,000	0

**Form and Content Statement of Financing**

	Receipt	Expend	Total
1. Obligations incurred	0	0	0
3. Obligations net of offsetting collections & recoveries (1-2)	0	0	0
4. Less: Offsetting receipts (5900E) <sup>1</sup>	10,000	0	10,000
5. Net Obligations (3-4)	(10,000)	0	(10,000)
11. Total resources used to finance activities (5+10)	(10,000)	0	(10,000)
18. Total resources used to finance the net Cost of operations (11-17)	(10,000)	0	(10,000)
30. Net Cost of Operations (18+29)	(10,000)	0	(10,000)

<sup>1</sup> Form and Content Bulletin 01-09 requires distributed offsetting receipts on SBR, Line 16 equal distributed offsetting receipts on the Statement of Financing, Line 4.

**Temporary Reduction**

**Appropriation Reduced in Special/Trust Expenditure Account **and** Amount Returned to  
Associated Special/Trust Unavailable Receipt Account  
(USSGL Accounts 4387 and 4388 Effective FY 2005)**

**YEAR 2**

7. To record a temporary reduction of prior-year authority and fund balance in the trust or special fund expenditure account and to return the fund balance to the associated unavailable receipt account. Treasury processes a warrant reducing fund balance in the expenditure account and increasing fund balance to the associated unavailable receipt account.

<b>Unavailable Special or Trust Receipt Account</b>	<b>DR</b>	<b>CR</b>	<b>TC</b>	<b>Special or Trust Expenditure Account</b>	<b>DR</b>	<b>CR</b>	<b>TC</b>
<u><b>Budgetary</b></u> No entry.				<u><b>Budgetary</b></u> 4450 Unapportioned Authority 4388 Temporary Reduction of Approp from Unavailable Receipts, Prior Year Balances	300		
<u><b>Proprietary</b></u> 1010 Fund Balance with Treasury 5740 FXX Appropriated Earmarked Receipts Transferred In	300		A185	<u><b>Proprietary</b></u> 5745 FXX Appropriated Earmarked Receipts Transferred Out 1010 Fund Balance with Treasury		300	A189
		300			300	300	

8. To record apportionment and allotment of \$3,000.

<b>Unavailable Special or Trust Receipt Account</b>	<b>DR</b>	<b>CR</b>	<b>TC</b>	<b>Special or Trust Expenditure Account</b>	<b>DR</b>	<b>CR</b>	<b>TC</b>
<u><b>Budgetary</b></u> No entry.				<u><b>Budgetary</b></u> 4450 Unapportioned Authority 4510 Apportionments	3,000		A116
<u><b>Proprietary</b></u> No entry.				4510 Apportionment 4610 Allotments – Realized Resources	3,000	3,000	A120
				<u><b>Proprietary</b></u> No entry		3,000	

**Temporary Reduction**

Appropriation Reduced in Special/Trust Expenditure Account **and** Amount Returned to  
Associated Special/Trust Unavailable Receipt Account  
(USSGL Accounts 4387 and 4388 Effective FY 2005)

**PRECLOSING ADJUSTED TRIAL BALANCE**

<b>Unavailable Special or Trust Receipt Account</b>	<b>DR</b>	<b>CR</b>	<b>Special or Trust Expenditure Account</b>	<b>DR</b>	<b>CR</b>
<b><u>Budgetary</u></b> No entries			<b><u>Budgetary</u></b> 4201 Total Actual Resources 4388 Temporary Reduction of Appropriation from Unavailable Receipts, Prior-Year Balances 4450 Unapportioned Authority 4510 Apportionments 4610 Allotments – Realized Authority <b style="text-align: right;">TOTAL</b>	5,500     <u>0</u> <u>5,500</u>	     <u>300</u> <u>2,200</u> <u>0</u> <u>3,000</u> <u>5,500</u>
<b><u>Proprietary</u></b> 1010 Fund Balance with Treasury 3310 Cumulative Results of Operations 5740 FXX Approp. Earmarked Rec. Transferred In <b style="text-align: right;">TOTAL</b>	4,800   <u>0</u> <u>4,800</u>	   <u>300</u> <u>4,800</u>	<b><u>Proprietary</u></b> 1010 Fund Balance with Treasury 3310 Cumulative Results of Operations 5745 FXX Appropriated Earmarked Receipts Trans. Out <b style="text-align: right;">TOTAL</b>	5,200   <u>300</u> <u>5,500</u>	   <u>0</u> <u>5,500</u>

**Closing Entries.**

9. To record consolidation of actual net-funded resources and to close revenue, expense and other financing source accounts to cumulative results of operations.

<b>Unavailable Special or Trust Receipt Account</b>	<b>DR</b>	<b>CR</b>	<b>TC</b>	<b>Special or Trust Expenditure Account</b>	<b>DR</b>	<b>CR</b>	<b>TC</b>
<b><u>Budgetary</u></b> No entry				<b><u>Budgetary</u></b> 4388 Temporary Reduction of Appropriation from Unavailable Receipts, Prior-Year Balances 4201 Total Actual Resources Collected	300	300	F204
<b><u>Proprietary</u></b> 5740 FXX Appropriated Earmarked Rec. Trans In 3310 Cumulative Results of Ops	300	300	F228	<b><u>Proprietary</u></b> 3310 Cumulative Results of Operations 5745 FXX Appropriated Earmarked Recs. Trans Out	300	300	F228

**Temporary Reduction**

**Appropriation Reduced in Special/Trust Expenditure Account and Amount Returned to  
Associated Special/Trust Unavailable Receipt Account  
(USSGL Accounts 4387 and 4388 Effective FY 2005)**

10. To record closing of unobligated balances to unapportioned authority in an unexpired account.

<b>Unavailable Special or Trust Receipt Account</b>	<b>DR</b>	<b>CR</b>	<b>TC</b>	<b>Special or Trust Expenditure Account</b>	<b>DR</b>	<b>CR</b>	<b>TC</b>
<b><u>Budgetary</u></b> No entry.				<b><u>Budgetary</u></b> 4610 Allotments – Realized Authority 4450 Unapportioned Authority	3,000	3,000	F210
<b><u>Proprietary</u></b> No entry.				<b><u>Proprietary</u></b> No entry			

**POST CLOSING TRIAL BALANCE**

<b>Unavailable Special or Trust Receipt Account</b>	<b>DR</b>	<b>CR</b>	<b>Special or Trust Expenditure Account</b>	<b>DR</b>	<b>CR</b>
<b><u>Budgetary</u></b> No entries			<b><u>Budgetary</u></b> 4201 Total Actual Resources 4450 Unapportioned Authority <b style="text-align: right;">TOTAL</b>	5,200 <u>0</u> <u>5,200</u>	  <u>5,200</u>
<b><u>Proprietary</u></b> 1010 Fund Balance with Treasury 3310 Cumulative Results of Operations <b style="text-align: right;">TOTAL</b>	4,800 <u>0</u> <u>4,800</u>	  <u>4,800</u>	<b><u>Proprietary</u></b> 1010 Fund Balance with Treasury 3310 Cumulative Results of Operations <b style="text-align: right;">TOTAL</b>	5,200 <u>0</u> <u>5,200</u>	  <u>5,200</u>

**SF-2108**

**Receipt**

**Expenditure**

<b>Column 5</b>	1010	n/a	5,200
<b>Column 11</b>	4450, 4610	n/a	5,200

**Columns 4+5+6+7+8-9-10 = Column 11**

**Expenditure Account: 0+5,200+0+0+0-0-0 = 2,200+3,000**

Temporary Reduction

Appropriation Reduced in Special/Trust Expenditure Account **and** Amount Returned to  
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**SF 133 Report on Budget Execution and Budgetary Resources/Statement of Budgetary Resources**

<b>Line 2</b>	Unobligated balance	
<b>Line 2A</b>	Brought forward, October 1 4201B	<u>5,500</u>
<b>Total Line 2</b>		<u>5,500</u>
<b>Line 5</b>	Temporarily not available pursuant to Public Law (-) 4388E	<u>(300)</u>
<b>Line 7</b>	Total budgetary resources	<u><u>5,200</u></u>
<b>Line 9</b>	Unobligated balance	
<b>Line 9A1</b>	Apportioned, balance currently available 4610E	3,000
<b>Line 10</b>	Unobligated balance not available	
<b>Line 10C</b>	Other 4450E	<u>2,200</u>
<b>Line 11</b>	Total status of budgetary resources	<u><u>5,200</u></u>
<b>Line 12</b>	Obligated balance, net as of Oct 1	0
<b>Line 14</b>	Obligated balance, net, end of period	0
<b>Line 15</b>	Outlays	0
<b>Line 15A</b>	Disbursements (+)	0
<b>Line 15B</b>	Collections (-)	0
<hr style="border-top: 1px dashed black;"/>		
<b>SBR only</b>		
<b>Line 15C</b>	Subtotal	0
<b>Line 16</b>	Less: Distributed Offsetting Receipts <sup>1</sup>	<u>0</u>
<b>Line 17</b>	Net Outlays	<u><u>0</u></u>

<sup>1</sup> Form and Content Bulletin 01-09 requires distributed offsetting receipts on SBR, Line 16 equal distributed offsetting receipts on the Statement of Financing, Line 4.

**Temporary Reduction**

**Appropriation Reduced in Special/Trust Expenditure Account **and** Amount Returned to  
Associated Special/Trust Unavailable Receipt Account  
(USSGL Accounts 4387 and 4388 Effective FY 2005)**

**Schedule N Unavailable Collections**

0199 Balance, start of year	4,500	From prior year Schedule N, Line 0799
02XX Receipts	<u>0</u>	From Schedule R
0400 Total: balances & collections	4,500	SUM
05XX Appropriations, net (-)	<u>300</u>	From Schedule P lines 4037/6037
0799 Balance, end of year	<u><u>4,800</u></u>	SUM

**Schedule P Program and Financing**

2140 Unobligated bal carried fwd, start of year (4201B)	5,500
2395 Total new obligations	0
4038/6038 Unobligated bal. temporarily reduced (-) (4388E)	<u>(300)</u>
4300/6250 Appropriation, total	5,200

**Form and Content Balance Sheet**

	<b>Receipt</b>	<b>Expenditure</b>	<b>Total</b>
Assets			
Intragovernmental			
1. Fund balance with Treasury (1010E)	4,800	5,200	10,000
15. Total assets	<u>4,800</u>	<u>5,200</u>	<u>10,000</u>
Net Position			
30. Cumulative results of operations (3310E)	4,800	5,200	10,000
31. Total net position	<u>4,800</u>	<u>5,200</u>	<u>10,000</u>
32. Total liabilities and net position	<u>4,800</u>	<u>5,200</u>	<u>10,000</u>



**Temporary Reduction**

**Appropriation Reduced in Special/Trust Expenditure Account **and** Amount Returned to  
Associated Special/Trust Unavailable Receipt Account  
(USSGL Accounts 4387 and 4388 Effective FY 2005)**

<b>Form and Content Statement of Net Cost</b>	<b>Receipt</b>	<b>Expenditure</b>	<b>Total</b>
Program Costs			
2. Intragovernmental gross costs			
5. Less: Earned rev f/ public (5900E)	0	0	0
6. Net costs with the public	0	0	0
7. Total net cost	0	0	0
10. Net Cost of Operations	0	0	0

**Form and Content Statement of Changes in Net Position**

	<b>Receipt</b>		<b>Expenditure</b>		<b>Total</b>	
	<b>CumRes</b>	<b>UnexAp</b>	<b>CumRes</b>	<b>UnexAp</b>	<b>CumRes</b>	<b>UnexAp</b>
1. Beginning Balances (3310B)	4,500	0	5,500	0	10,000	0
3. Beginning Balances, as adjusted	4,500	0	5,500	0	10,000	0
10. Transfers-in/out w/out reimbursement (5740E, 5745E)	300	0	(300)	0	0	0
16. Total Financing Sources	300	0	(300)	0	0	0
17. Net Cost of Operations	0	0	0	0	0	0
18. Ending Balances	4,800	0	5,200	0	10,000	0

**Form and Content Statement of Financing**

	<b>Receipt</b>	<b>Expnd</b>	<b>Total</b>
1. Obligations incurred	0	0	0
3. Obligations net of offsetting collections & recoveries (1-2)	0	0	0
4. Less: Offsetting receipts <sup>1</sup>	0	0	0
5. Net Obligations (3-4)	0	0	0
11. Total resources used to finance activities	0	0	0
19. Total resources used to finance the net Cost of operations (11-17)	0	0	0
30. Net Cost of Operations (18+29)	0	0	0

<sup>1</sup> Form and Content Bulletin 01-09 requires distributed offsetting receipts on SBR, Line 16 equal distributed offsetting receipts on the Statement of Financing, Line 4.