

Scenario II D- Special/Trust Fund Rescissions

**Available Receipt TAFS Automatically Appropriates to Expenditure TAFS
Corresponds to Trust Fund Guide Scenario V
Appropriation Rescinded but *not* Cancelled**

This scenario addresses Treasury managed trust fund allocation accounts and the corresponding Treasury corpus account. Specifically, the transactions reflect receipts that are appropriated to the corpus account and are temporarily precluded from obligation at year-end, as well as, transfers that result in receivables and payables between the allocation and corpus accounts. USSGL account 4382 Rescissions – New Budget Authority - Special and Trust TAFS designated by Treasury as “Available” and USSGL account 4168 Allocations of Realized Authority – Not to be transferred from Invested Balances – Rescinded are used in this scenario.

USSGL account 4386 Authority Permanently Unavailable for Obligation Pursuant to Public Law in Special and Trust TAFS Designated by Treasury as “Available” must be used when OMB requires rescissions be reported on SF-133 line 6E and the associated Schedule P lines. It is not appropriate to use USSGL account 4383 Rescission – Prior-Year Special and Trust TAFS Designated by Treasury as “Available” with this scenario since unobligated balances remaining at year-end are classified as precluded from obligation. USSGL accounts 4382, 4386, and 4168 will be available for use in FY 2003. USSGL account 4384 is available for use in FY 2002.

YEAR 1

BPD Trust Fund Corpus Account

Agency Trust Fund Allocation Account

1. To record amounts anticipated by Agency for transfer from the Treasury account. This is based upon an SF-132: Apportionment and Reapportionment Request. (TC A204)

<u>Budgetary</u> No entry.			<u>Budgetary</u> 4165 Allocations of Authority – Anticipated from Invested Balances 4450 Unapportioned Authority	6,000	6,000
<u>Proprietary</u> No entry.			<u>Proprietary</u> No entry.		

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2. To record receipts credited to the corpus account. (Note: This transaction combines the activity of the receipt and expenditure accounts.) (TC A186)

<u>Budgetary</u> 4114 Appropriated Trust or Special Fd Receipts 4620 Unobligated Funds Not Subject to Apportionment	10,000		<u>Budgetary</u> No entry.		
		10,000			
<u>Proprietary</u> 1010 Fund Balance with Treasury 5800 Tax Revenue Collected	10,000		<u>Proprietary</u> No entry.		
		10,000			

3. To invest receipts in U.S. Treasury securities issued by the Bureau of Public Debt at par value. (TC B124)

<u>Budgetary</u> No entry.			<u>Budgetary</u> No entry.		
<u>Proprietary</u> 1610 Invest in US Treas Sec issued by BPD 1010 Fund Balance with Treasury	10,000		<u>Proprietary</u> No entry.		
		10,000			

4. To record apportionment of funds anticipated in transaction #1 based on an approved SF132. (TC A116)

<u>Budgetary</u> No entry.			<u>Budgetary</u> 4450 Unapportioned Authority 4510 Apportionments	6,000	6,000
<u>Proprietary</u> No entry.					

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5. To record receivables/payables for the transfer of authority and financing sources. This may be based upon an amount specified in an annual appropriation act, or based upon an agency's authority to obligate.

A. To record payable in BPD account and receivable in agency account prior to the SF1151 Nonexpenditure Transfer Authorization request. (TC A223) and (TC A217)

<u>Budgetary</u> 4620 Unob Fds Not Subject to Apport 4166 Allocations of Realized Authority – To be transferred from Invested Balances	6,000	6,000	<u>Budgetary</u> 4166 Allocations of Realized Authority – To be transferred from Invested Balances 4165 Allocations of Authority – Anticipated from Invested Balances	6,000	6,000
<u>Proprietary</u> 5765 Nonexpenditure Financing Sources – Transfers-Out 2150 Payable for Transfer of currently Invested Balances	6,000	6,000	<u>Proprietary</u> 1330 Receivable for Transfer of Current Invested Balances 5755 Nonexpenditure Financing Sources Transfers-In	6,000	6,000

B. To record allotment of full apportionment and to record obligations incurred. (TC A120, B202, B204)

<u>Budgetary</u> No entry.			<u>Budgetary</u> 4510 Apportionments 4610 Allotments 4610 Allotments 4801 Undelivered Orders – Obligations, Unpaid	6,000 5,500	6,000 5,500
<u>Proprietary</u> No entry.			<u>Proprietary</u> No entry.		

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6. Record the rescission of \$500 in the Agency TAFS and adjust receivable and payable between the related accounts. (TC A221 and TC A218)

<u>Budgetary</u> 4166 Allocations of Real Auth – To be trans from Invested Balances 4168 Allocations of Real Auth – Not to be Trans from Invested Balances - Rescinded	500	500	<u>Budgetary</u> 4610 Allotments 4382 Rescissions – New Budget Auth - Spec & Tr TAFS Desig by Treas as “Available” 4168 Allocations of Realized Authority – Not to be Transferred from Invested Balances - Rescinded 4166 Allocations of Real Auth – To be trans from Invested Balances	500	500
<u>Proprietary</u> 2150 Payable for Transfer of Curr Invested Bals 5765 Nonexpend Fin Sources – Transfers-Out	500	500	<u>Proprietary</u> 5755 Nonexpenditure Financing Sources – Transfers-In 1330 Receivable for Transfer of Current Invest Bals	500	500

7. To record appropriated receipts temporarily precluded from obligation. (TC A127)

<u>Budgetary</u> 4620 Unobligated Funds Not Subject to Apportionment 4397 Receipts and Appropriations Temporarily Precluded from Obligation	4,000	4,000	<u>Budgetary</u> No entry.		
<u>Proprietary</u> No entry.			<u>Proprietary</u> No entry.		

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PRE-CLOSING ADJUSTED TRIAL BALANCE YEAR 1

BPD

AGENCY

<u>Budgetary</u>			<u>Budgetary</u>		
4114 Approp Trust or Special Fund Receipts	10,000		4166 Allocations of Real Auth – To be trans from invest Bals	5,500	
4166 Allocations of Real Auth – To be transferred from Invested Balances		5,500	4168 Allocations of Realized Authority – Not to be transferred from Invested Balances - Rescinded	500	
4168 Allocations of Realized Authority – Not To Be Trans from Invested Bals - Rescinded		500	4382 Rescissions – New Budget Auth - Spec & Tr TAFS desig by Treas as “Available”		500
4397 Receipts & Approp Temp Precluded f/ Ob	<u>0</u>	<u>4,000</u>	4801 Undelivered Orders – Obligations, Unpaid	<u>0</u>	<u>5,500</u>
	<u>10,000</u>	<u>10,000</u>		<u>6,000</u>	<u>6,000</u>
<u>Proprietary</u>			<u>Proprietary</u>		
1610 Invest in US Treas Securities iss by BPD	10,000		1330 Receivable for Transfer of Current Invested Balances	5,500	
2150 Payable for Transfer of Curr Invested Bals		5,500	5755 Nonexpenditure Financing Sources Transfers-In	<u>0</u>	<u>5,500</u>
5765 Nonexpend Fin Sources – Transfers-Out	5,500			<u>5,500</u>	<u>5,500</u>
5800 Tax Revenue Collected	<u>0</u>	<u>10,000</u>			
	<u>15,500</u>	<u>15,500</u>			

Closing Entries

8. To reclassify the rescission. (TC F248 and F247)

<u>Budgetary</u>			<u>Budgetary</u>		
4168 Allocations of Realized Authority – Not to be Transferred from Inv Balances – Rescinded	500		4382 Rescissions – New Budget Auth - Spec & Tr TAFS desig by Treas as “Available”	500	
4384 Rescinded Amts Approp from Sp & Tr TAFS desig by Treas as “Available”		500	4168 Allocations of Realized Authority - Not to be Transferred from Invested Balances - Rescinded		500
<u>Proprietary</u>			<u>Proprietary</u>		
No entry.			No entry,		

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9. In the BPD TAFS, close appropriation to total actual resources collected. (TC F204) In both accounts close revenue and financing sources transferred to cumulative results of operations. (TC F228)

<u>Budgetary</u> 4201 Total Actual Resources Collected 4114 Approp Trust or Special Fd Receipts	10,000	10,000	<u>Budgetary</u> No entry.		
<u>Proprietary</u> 5800 Tax Revenue Collected 5765 Nonexpend Fin Sources – Trans Out 3310 Cumulative Results of Ops	10,000	5,500 4,500	<u>Proprietary</u> 5755 Nonexpenditure Financing Sources – Trans In 3310 Cumulative Results of Operations	5,500	5,500

POST-CLOSING TRIAL BALANCE YEAR 1
BPD

AGENCY

<u>Budgetary</u> 4166 Allocations of Real Auth – To be transferred from Invested Balances 4201 Total Actual Resources Collected 4384 Rescinded Amts Approp from Sp & Tr TAFS desig by Treas as “Available” 4397 Receipts and Appropriations Temporarily Precluded from Obligation	10,000	5,500 500 <u>4,000</u> 10,000	<u>Budgetary</u> 4166 Allocations of Real Auth – To be trans from invest Bals 4801 Undelivered Orders – Obligations, Unpaid	5,500 <u>0</u> <u>5,500</u>	<u>5,500</u> <u>5,500</u>
<u>Proprietary</u> 1610 Invest in US Treas Securities iss by BPD 2150 Payable for Transfer of Curr Invested Bals 3310 Cumulative Results of Ops	10,000	5,500 <u>0</u> 4,500 10,000	<u>Proprietary</u> 1330 Receivable for Transfer of Current Invested Balances 3310 Cumulative Results of Operations	5,500 <u>0</u> <u>5,500</u>	<u>5,500</u> <u>5,500</u>

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SF-2108	YEAR 1	BPD	Agency
Column 5	1010	0	0
Column 6	1610	10,000	0
Column 7	4166, 4168	(6,000)	6,000
Column 9	4801	0	5,500
Column 11	4397	4,000	0
	4382	0	500

Columns 4+5+6+7+8-9-10 = Column 11
BPD: 0+0+10,000+(6,000)+0+0 = 4,000

Columns 4+5+6+7+8-9-10 = Column 11
Agency: 0+0+0+6,000+0-5,500=500

SF 133 Report on Budget Execution and Budgetary Resources Year 1

		BPD	Agency	Total
Line 1	Budget authority			
Line 1A	Appropriations 4114E	10,000	0	10,000
Line 1D	Net transfers 4166E-B, 4168E	(6,000)	6,000	0
Total Line 1		4,000	6,000	10,000
Line 5	Temporarily not avail pursuant to P.L.4397 E-B	(4,000)		(4,000)
Line 6B	Enacted rescissions 4382E		(500)	(500)
Line 6E	Pursuant to Public Law			
Line 7	Total budgetary resources	<u>0</u>	<u>5,500</u>	<u>5,500</u>
Line 8	Obligations 4801 E-B	<u>0</u>	<u>5,500</u>	<u>5,500</u>
Line 11	Total status of budgetary resources	<u>0</u>	<u>5,500</u>	<u>5,500</u>
Line 14C	Undelivered orders 4801E	<u>0</u>	<u>5,500</u>	<u>5,500</u>

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Schedule N Unavailable Collections YR 1	BPD	Agency	
0199 Balance, start of year	0	N/A	From prior year Schedule N, Line 0799
02XX Receipts	10,000		From Schedule R
0400 Total: balances & collections	10,000		SUM
05XX Appropriations (-)	(6,000)		From Sch P, this scenario lines 6026 & 6045
0610 Unobligated balances returned to receipts			Use if rescinded & cancelled - do not use in scenario
0620 Reduction pursuant to Public Law	<u>500</u>		Schedule P rescission and reduction lines
0799 Balance, end of year	<u>4,500</u>		

Schedule P Program and Financing YEAR 1	BPD	Agency	Total
2200 New Budget Authority (gross) (line 6250)	0	5,500	5,500
6026 Appropriation (trust fund) (4114E)	10,000		10,000
6035 Appropriation rescinded (-) (4382E)		(500)	(500)
6045 Portion Precluded from obligation (-) (4397E-B)	(4,000)		(4,000)
6100 Transferred to other accounts (-) (4166E-B) (4168E)	(6,000)		(6,000)
6200 Transferred from other accounts (+) (4166E-B) (4168E)		<u>6,000</u>	<u>6,000</u>
6250 Appropriation, (total)	0	5,500	5,500
7240 Obligated Balance, soy (4801B)	0	0	0
7310 Total New Obligations (+) (line 1000) (4801E-B)	0	5,500	5,500
7440 Obligated balance, eoy (4801E)	0	5,500	5,500
8700 Total Outlays (gross)	0	0	0
8900 Budget Authority (net)			0
9000 Outlays (net)	0	0	0
9201 Total Investments, soy: Federal securities (1610B)	0	0	0
9202 Total Investments, eoy: Federal securities (1610E)	10,000	0	10,000

NOTE: The corpus and agency accts submit separate FACTSII data but it is consolidated by OMB.

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Form and Content Balance Sheet YR 1	BPD	Agency	Combined	Consol
Assets				
Intragovernmental				
2. Investments 1610E	10,000		10,000	10,000
3. Accounts receivable 1330E		5,500	5,500	0
6. Total Intragovernmental	<u>10,000</u>	<u>5,500</u>	<u>15,500</u>	<u>10,000</u>
15. Total assets	<u>10,000</u>	<u>5,500</u>	<u>15,500</u>	<u>10,000</u>
Liabilities				
Intragovernmental				
16. Accounts payable 2150E	5,500		5,500	0
19. Total intragovernmental	<u>5,500</u>		<u>5,500</u>	<u>0</u>
27. Total liabilities	<u>5,500</u>		<u>5,500</u>	<u>0</u>
Net Position				
30. Cumulative results of operations (3310E)	4,500	5,500	10,000	10,000
31. Total net position	<u>4,500</u>	<u>5,500</u>	<u>10,000</u>	<u>10,000</u>
32. Total liabilities and net position	<u>10,000</u>	<u>5,500</u>	<u>15,500</u>	<u>10,000</u>

Form and Content Statement of Net Cost YR 1	BPD	Agency	Combined
Consol			
Program Costs			
1. Intragovernmental gross costs			
5. Less: Ernd rev f/ public (tax rev not on Net Cost)	0	0	0
6. Net costs with the public	<u>0</u>	<u>0</u>	<u>0</u>
7. Total net cost	<u>0</u>	<u>0</u>	<u>0</u>
10. Net Cost of Operations	<u>0</u>	<u>0</u>	<u>0</u>

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Form and Content Statement of Changes in Net Position Receipt YR 1

	BPD		Agency		Combined		Consolidated	
	CumRes	UnexAp	CumRes	UnexAp	CumRes	UnexAp	CumRes	UnexAp
Budgetary Financing Sources:								
8. Nonexchange revenue (5800E)	10,000	0	0	0	10,000	0	10,000	0
10. Transfers-in/out w/out reimburs (5765E, 5755E)	(5,500)	0	5,500	0	0	0	0	0
16. Total Financing Sources	4,500	0	5,500	0	10,000	0	10,000	0
17. Net Cost of Operations	0	0	0	0	0	0	0	0
18. Ending Balances	4,500	0	5,500	0	10,000	0	10,000	0

Form and Content Statement of Financing YR 1

Resources used to Finance Activities:

Budgetary Resources Obligated

	BPD	Agency	Combined	Consolidated
1.Obligations incurred 4801E-B	0	5,500	5,500	5,500
3.Obligations net of offsetting collections & recoveries (1-2)	0	5,500	5,500	5,500
4. Less: Offsetting receipts (5800E)	(10,000)	0	(10,000)	(10,000)
5. Net Obligations (3-4)	10,000	5,500	15,500	15,500
11. Total resources used to finance activities	10,000	5,500	15,500	15,500
Resources used to finance items not part of the net cost of operations:				
12. Change in budgetary resources obligated for goods, svcs & ben ordered but not yet provided (4801E-B)	0	5,500	5,500	5,500
14. Budgetary offsetting collections and receipts that do not affect net cost of operations 14b. Other (5800E)	10,000	0	10,000	10,000
17.Total resources used to finance items not part of the net cost of operations (12-16)	10,000	5,500	15,500	15,500
18.Total resources used to finance the net Cost of operations (11-17)	0	0	0	0
30. Net Cost of Operations (18+29)	0	0	0	0

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YEAR 2

BPD Trust Fund Corpus Account

Agency Trust Fund Allocation Account

1. To bring authority rescinded in prior-year (year 1) forward as current year authority. (TC A108)

<u>Budgetary</u> 4384 Rescinded Amts Approp from Sp & Tr TAFS desig by Treas as "Available" 4620 Unobligated Funds Not Subject to Apportionment	500	500	<u>Budgetary</u> No entry.		
<u>Proprietary</u> No entry.			<u>Proprietary</u> No entry.		

2. To record amounts anticipated by Agency for transfer from the Treasury account. This is based upon an SF-132: Apportionment and Reapportionment Request. (TC A204)

<u>Budgetary</u> No entry.			<u>Budgetary</u> 4165 Allocations of Authority – Anticipated from Invested Balances 4450 Unapportioned Authority	8,000	8,000
<u>Proprietary</u> No entry.			<u>Proprietary</u> No entry.		

3. To record receipts credited to the corpus account. (Note: This transaction combines the activity of the receipt and expenditure accounts.) (TC A186)

<u>Budgetary</u> 4114 Appropriated Trust or Special Fd Receipts 4620 Unobligated Funds Not Subject to Apportionment	12,000	12,000	<u>Budgetary</u> No entry.		
<u>Proprietary</u> 1010 Fund Balance with Treasury 5800 Tax Revenue Collected	12,000	12,000	<u>Proprietary</u> No entry.		

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4.To invest receipts in U.S. Treasury securities issued by the Bureau of Public Debt at par value. (TC B124)

<u>Budgetary</u> No entry.			<u>Budgetary</u> No entry.		
<u>Proprietary</u> 1610 Invest in US Treas Sec issued by BPD 1010 Fund Balance with Treasury	12,000	12,000	<u>Proprietary</u> No entry.		

5.To record apportionment of funds anticipated in transaction #1 based on an approved SF132. (TC A116)

<u>Budgetary</u> No entry.			<u>Budgetary</u> 4450 Unapportioned Authority 4510 Apportionments	8,000	8,000
<u>Proprietary</u>			<u>Proprietary</u> No entry.		

6.To record receivables/payables for the transfer of authority and financing sources. This may be based upon an amount specified in an annual appropriation act, or based upon an agency’s authority to obligate.

A. To record payable in BPD account and receivable in agency account prior to the SF1151 Non-expenditure Transfer Authorization request. (TCA223) and (TCA217)

<u>Budgetary</u> 4620 Unob Fds Not Subject to Apport 4166 Allocations of Realized Authority – To be transferred from Invested Balances	8,000	8,000	<u>Budgetary</u> 4166 Allocations of Realized Authority – To be transferred from Invested Balances 4165 Allocations of Authority – Anticipated from Invested Balances	8,000	8,000
<u>Proprietary</u> 5765 Nonexpenditure Financing Sources – Transfers-Out 2150 Payable for Transfer of currently Invested Balances	8,000	8,000	<u>Proprietary</u> 1330 Receivable for Transfer of Current Invested Balances 5755 Nonexpenditure Financing Sources Transfers-In	8,000	8,000

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B. To record allotment of full apportionment and to record obligations incurred. (TC A120, B202, B204)

<u>Budgetary</u> No entry.			<u>Budgetary</u> 4510 Apportionments 4610 Allotments 4610 Allotments 4801 Undelivered Orders – Obligations, Unpaid	8,000 7,500	8,000 7,500
<u>Proprietary</u>			<u>Proprietary</u> No entry.		

7. Record the rescission of \$500 in the Agency TAFS and adjust receivable and payable between the related accounts. (TC A221 and TC A218)

<u>Budgetary</u> 4166 Allocations of Real Auth – To be trans from Invested Balances 4168 Allocations of Real Auth – Not to be trans from Invested Bals - Rescinded	500	500	<u>Budgetary</u> 4610 Allotments 4382 Rescissions – New Budget Auth - Spec & Tr TAFS desig by Treas as “Available” 4168 Allocations of Realized Authority – Not to be transferred from Invested Balances - Rescinded 4166 Allocations of Real Auth – To be trans from Invested Balances	500 500	500 500
<u>Proprietary</u> 2150 Payable for Transfer of Curr Invested Bals 5765 Nonexpend Fin Sources – Transfers-Out	500	500	<u>Proprietary</u> 5755 Nonexpenditure Financing Sources – Transfers-In 1330 Receivable for Transfer of Current Invest Bals	500	500

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8. To record appropriated receipts temporarily precluded from obligation. (TC A127)

<u>Budgetary</u> 4620 Unobligated Funds Not Subject to Apportionment 4397 Receipts and Appropriations Temporarily Precluded from Obligation	4,500	4,500	<u>Budgetary</u> No entry.		
<u>Proprietary</u> No entry.			<u>Proprietary</u> No entry.		

PRE-CLOSING ADJUSTED TRIAL BALANCE YEAR 2
BPD

AGENCY

<u>Budgetary</u> 4114 Approp Trust or Special Fund Receipts 4166 Allocations of Real Auth – To be transferred from Invested Balances 4168 Allocations of Realized Authority – Not To Be Trans from Invested Bals - Rescinded 4201 Total Actual Resources - Collected 4397 Receipts & Approp Temp Precluded f/ Ob	12,000	13,000	<u>Budgetary</u> 4166 Allocats of Real Auth – To be trans from invest Bals 4168 Allocations of Realized Authority – Not to be transferred from Invested Balances - Rescinded 4382 Rescissions – New Budget Auth - Spec & Tr TAFS desig by Treas as “Available” 4801 Undelivered Orders, Obligations, Unpaid	13,000	500	500
	10,000	500		0	13,000	13,000
	<u>0</u>	<u>8,500</u>		<u>13,500</u>	<u>13,500</u>	<u>13,500</u>
	<u>22,000</u>	<u>22,000</u>				
<u>Proprietary</u> 1610 Invest in US Treas Securities iss by BPD 2150 Payable for Transfer of Curr Invested Bals 3310 Cumulative Results of Operations 5765 Nonexpend Fin Sources – Transfers-Out 5800 Tax Revenue Collected	22,000	13,000	<u>Proprietary</u> 1330 Receivable for Transfer of Current Invested Balances 3310 Cumulative Results of Operations 5755 Nonexpenditure Financing Sources Transfers-In	13,000	5,500	7,500
	7,500	4,500		0	13,000	13,000
	<u>0</u>	<u>12,000</u>		<u>13,000</u>	<u>13,000</u>	<u>13,000</u>
	<u>29,500</u>	<u>29,500</u>				

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Closing Entries

9. To reclassify the rescission. (TC F248 and TC F247)

<u>Budgetary</u> 4168 Allocations of Realized Authority – Not to be Transferred from Inv Balances - Rescinded 4384 Rescinded Amts Approp from Sp & Tr TAFS desig by Treas as “Available”	500	500	<u>Budgetary</u> 4382 Rescissions – New Budget Auth - Spec & Tr TAFS desig by Treas as “Available” 4168 Allocations of Realized Authority - Not to be Transferred from Invested Balances - Rescinded	500	500
<u>Proprietary</u> No entry.			<u>Proprietary</u> No entry,		

10. In the BPD TAFS, close appropriation to total actual resources collected. (TC F204) In both accounts close revenue and financing sources transferred to cumulative results of operations. (TC F228)

<u>Budgetary</u> 4201 Total Actual Resources Collected 4114 Approp Trust or Special Fd Receipts	12,000	12,000	<u>Budgetary</u> No entry.		
<u>Proprietary</u> 5800 Tax Revenue Collected 5765 Nonexpend Fin Sources – Trans Out 3310 Cumulative Results of Ops	12,000	7,500 4,500	<u>Proprietary</u> 5755 Nonexpenditure Financing Sources – Trans In 3310 Cumulative Results of Operations	7,500	7,500

Scenario II D- Special/Trust Fund Rescissions
Available Receipt TAFS Automatically Appropriates to Expenditure TAFS
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Appropriation Rescinded but *not* Cancelled

POST-CLOSING TRIAL BALANCE YEAR 2

BPD			AGENCY		
<u>Budgetary</u>			<u>Budgetary</u>		
4166 Allocations of Real Auth – To be transferred from Invested Balances		13,000	4166 Allocat of Real Auth – To be trans from invest Bals	13,000	
4201 Total Actual Resources Collected	22,000		4801 Undelivered Orders – Obligations, Unpaid	<u>0</u>	<u>13,000</u>
4384 Rescinded Amts Approp from Sp & Tr TAFS desig by Treas as “Available”		500		<u>13,000</u>	<u>13,000</u>
4397 Receipts and Appropriations Temporarily Precluded from Obligation	<u>0</u>	<u>8,500</u>			
	<u>22,000</u>	<u>22,000</u>			
<u>Proprietary</u>			<u>Proprietary</u>		
1610 Invest in US Treas Securities iss by BPD	22,000		1330 Receivable for Transfer of Current Invested Balances	13,000	
2150 Payable for Transfer of Curr Invested Bals		13,000	3310 Cumulative Results of Operations	<u>0</u>	<u>13,000</u>
3310 Cumulative Results of Ops	<u>0</u>	<u>9,000</u>		<u>13,000</u>	<u>13,000</u>
	<u>22,000</u>	<u>22,000</u>			

SF-2108	YEAR 2	BPD	Agency
Column 5	1010	0	0
Column 6	1610E	22,000	0
Column 7	4166E, 4168E	(13,500)	13,500
Column 9	4801E	0	13,000
Column 11	4397E	8,500	0
	4382E	0	500

Columns 4+5+6+7+8-9-10 = Column 11
BPD: 0+0+22,000+(13,500)+0+0 = 8,500

Columns 4+5+6+7+8-9-10 = Column 11
Agency: 0+0+0+13,500+0-13,500-0=500

Scenario II D- Special/Trust Fund Rescissions

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SF 133 Report on Budget Execution and Budgetary Resources Year 2

		BPD	Agency	Total
Line 1	Budget authority			
Line 1A	Appropriations 4114E, 4384 (E-B)	12,500	0	12,500
Line 1D	Net transfers 4166E-B, 4168E-B	<u>(8,000)</u>	<u>8,000</u>	<u>0</u>
Total Line 1		4,500	8,000	12,500
Line 2 A	Unobligated balance (4166B+4201B+4384B+4397B+4801B)	0	0	0
Line 5	Temporarily not avail pursuant to P.L. (-) 4397 E-B	(4,500)		(4,500)
Line 6B	Enacted rescissions (-) 4382E		(500)	(500)
Line 6E	Pursuant to Public Law			
Line 7	Total budgetary resources	<u>0</u>	<u>7,500</u>	<u>7,500</u>
Line 8	Obligations 4801 E-B	0	7,500	7,500
Line 11	Total status of budgetary resources	<u>0</u>	<u>7,500</u>	<u>7,500</u>
Line 14C	Undelivered orders 4801E	<u>0</u>	<u>13,000</u>	<u>13,000</u>

Scenario II D- Special/Trust Fund Rescissions

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Schedule N Unavailable Collections YR 2	BPD	Agency	
0199 Balance, start of year	4,500	N/A	From prior year Schedule N, Line 0799
02XX Receipts	<u>12,000</u>		From Schedule R
0400 Total: balances & collections	16,500		SUM
05XX Appropriations (-)	(8,000)		From Sch P, this scenario lines 6026 & 6045
0610 Unobligated balances returned to receipts			Use if rescinded & cancelled - do not use in scenario
0620 Reduction pursuant to Public Law	<u>500</u>		Schedule P rescission and reduction lines
0799 Balance, end of year	<u>9,000</u>		

Scenario II D- Special/Trust Fund Rescissions

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Schedule P Program and Financing YEAR 2	BPD	Agency	Total
1000 Total new obligations (line 7310) (4801E-B)		7,500	7,500
2140 Unob bal carried fwd, soy (+) (4201B+4384B+4394B+4801B)	0	0	0
2200 New budget authority (gross) (line 7000)	0	7,500	7,500
2390 Total budgetary resources available for obligation			
6026 Appropriation (trust fund) (4114E+4384E-B)	12,500	0	12,500
6035 Appropriation rescinded (-) (4382E)	0	(500)	(500)
6045 Portion precluded from obligation (-) (4397E-B)	(4,500)		(4,500)
6100 Transferred to other accounts (-) (4166E-B) (4168E)	(8,000)		(8,000)
6200 Transferred f/ other accounts (+) (4166E-B) (4168E)		8,000	8,000
6250 Appropriation, (total)	0	7,500	7,500
7240 Obligated balance, soy (4801B)	0	5,500	5,500
7310 Total new obligations (+) (line 1000) (4801E-B)	0	7,500	7,500
7440 Obligated balance, eoy (4801E)	0	13,000	13,000
8700 Total outlays (gross)	0	0	0
8900 Budget authority (net)	0	7,500	7,500
9000 Outlays (net)	0	0	0
9201 Total investments, soy: Federal securities (1610B)	10,000	0	10,000
9202 Total investments, eoy: Federal securities (1610E)	22,000	0	22,000

NOTE: The corpus and agency accts submit separate FACTSII data but they are consolidated by OMB.

Scenario II D- Special/Trust Fund Rescissions

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Form and Content Balance Sheet YR 2	BPD	Agency	Combined	Consol
Assets				
Intragovernmental				
2. Investments 1610E	22,000		22,000	22,000
3. Accounts receivable 1330E		13,000	13,000	13,000
6. Total Intragovernmental	<u>22,000</u>	<u>13,000</u>	<u>35,000</u>	<u>35,000</u>
15. Total assets	<u>22,000</u>	<u>13,000</u>	<u>35,000</u>	<u>35,000</u>
Liabilities				
Intragovernmental				
17. Accounts payable 2150E	13,000		13,000	13,000
19. Total intragovernmental	<u>13,000</u>		<u>13,000</u>	<u>13,000</u>
27. Total liabilities	<u>13,000</u>		<u>13,000</u>	<u>13,000</u>
Net Position				
30. Cumulative results of operations (3310E)	9,000	13,000	22,000	22,000
31. Total net position	<u>9,000</u>	<u>13,000</u>	<u>22,000</u>	<u>22,000</u>
32. Total liabilities and net position	<u>9,000</u>	<u>13,000</u>	<u>22,000</u>	<u>22,000</u>

Form and Content Statement of Net Cost YR 2	BPD	Agency	Combined	Consol0
Program Costs				
11. Intragovernmental gross costs				
5. Less: Ernd rev f/ public (tax rev not on Net Cost)	0	0	0	0
6. Net costs with the public	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7. Total net cost	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
10. Net Cost of Operations	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Scenario II D- Special/Trust Fund Rescissions

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Form and Content Statement of Changes in Net Position Receipt YR 2

	BPD		Agency		Combined		Consolidated	
	CumRes	UnexAp	CumRes	UnexAp	CumRes	UnexAp	CumRes	UnexAp
1. Beginning Balance (3310B)	4,500	0	5,500	0	10,000	0	10,000	0
2. Prior period adjustments	0	0	0	0	0	0	0	0
3. Beginning Balance, as adjusted	4,500	0	5,500	0	10,000	0	10,000	0
Budgetary Financing Sources:								
8. Nonexchange revenue (5800E)	12,000	0	0	0	12,000	0	12,000	0
10. Transfers-in/out w/out reimburs (5765E, 5755E)	(7,500)	0	7,500	0	0	0	0	0
16. Total Financing Sources	9,000	0	13,000	0	22,000	0	22,000	0
17. Net Cost of Operations	0	0	0	0	0	0	0	0
18. Ending Balances	9,000	0	13,000	0	22,000	0	22,000	0

Scenario II D- Special/Trust Fund Rescissions

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Form and Content Statement of Financing YR 2	BPD	Agency	Combined	Consolidated
Resources used to Finance Activities:				
Budgetary Resources Obligated				
1.Obligations incurred 4801E-B	0	7,500	7,500	7,500
3.Obligations net of offsetting collections & recoveries (1-2)	0	7,500	7,500	7,500
4. Less: Offsetting receipts (5800E)	<u>(12,000)</u>	<u>0</u>	<u>(12,000)</u>	<u>(12,000)</u>
5. Net Obligations (3-4)	<u>12,000</u>	<u>7,500</u>	<u>19,500</u>	<u>19,500</u>
11. Total resources used to finance activities	12,000	7,500	19,500	19,500
Resources used to finance items not part of the net cost of operations:				
12. Change in budgetary resources obligated for goods, svcs & ben ordered but not yet provided (4801E-B)	0	7,500	7,500	7,500
14. Budgetary offsetting collections and receipts that do not affect net cost of operations				
14b. Other (5800E)	<u>12,000</u>	<u>0</u>	<u>12,000</u>	<u>12,000</u>
17.Total resources used to finance items not part of the net cost of operations (12thru16)	12,000	7,500	19,500	19,500
18.Total resources used to finance the net Cost of operations (11-17)	0	0	0	0
30. Net Cost of Operations (18+29)	0	0	0	0