

UPWARD AND DOWNWARD ADJUSTMENTS TO EXPIRED APPROPRIATIONS

This scenario begins in the first expired year of an appropriation. The beginning trial balance and outstanding orders are illustrated. The scenario highlights events that occur during the expired phase of an appropriation. Matching SGL Section III Transaction numbers are shown at the end of the description for each entry. Where necessary, a new transaction number is proposed and shown in italics. This scenario does not include entries for cancellations. Cancellation entries will be exhibited in a future scenario.

Several blocks of Purchase Order numbers are used in the scenario. PO numbers falling in the range of 10 through 50 are used for Purchase Orders that were outstanding at the beginning of the first expired year. PO numbers PX01 and PX02 are used for new obligations that are established as a result of upward adjustments in the expired years. Purchase Order numbers 101, 102, 103, and 104 are used for transactions that are upward or downward adjustments to prior-year expended authority paid.

TRIAL BALANCE BEGINNING OF EXPIRED YEAR 1

BUDGETARY	DR	CR	PROPRIETARY	DR	CR
4201 Total Actual Resources-Collected	34,500		1010 Fund Balance with Treasury	24,280	
4650 Allotments – Expired Authority		5,980	1410 Advances to Others (Fed)	2,000	
4801 Unexpended Obligations - Unpaid		13,800	1410 Advances to Others (NFed)	8,220	
4802 Unexpended Obligations – Prepd/Adv		10,220	2110 Accounts Payable		4,500
4901 Expended Authority - Unpaid	0	4,500	3100 Unexpended Appropriations	0	30,000
TOTALS	<u>34,500</u>	<u>34,500</u>	TOTALS	<u>34,500</u>	<u>34,500</u>

4801 Unexpended Obligations - Unpaid

PO#10 = 7,000	Fed
PO#15 = 600	NFed
PO#20 = 5,000	NFed
PO#25 = 1,200	Fed

**UPWARD AND DOWNWARD ADJUSTMENTS
TO EXPIRED APPROPRIATIONS**

4802 Unexpended Obligations – Paid PO#30 = 8,000 NFed PO#40 = 2,000 Fed PO#45 = 220 NFed
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4901 Expended Authority – Unpaid PO#50 = 4,500 Fed
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Begin Expired Year 1

1. Due to a contract adjustment, PO#10 increases from \$7,000 to \$8,600. No goods, services or invoice received. Post an upward adjustment to Unexpended Obligations – Unpaid Account 4801. Proposed Section III – D118.

BUDGETARY		PROPRIETARY
4650 Allotments – Expired Authority	1,600	No entry.
4881 Upward Adjust of Prior-Yr Unpd Unexpend Obligs	1,600	

2. Post an invoice for \$9,000 against PO#10 for \$8,600. Post an upward adjustment to Unexpended Obligations – Unpaid Account 4801. Section III-D114.

BUDGETARY		PROPRIETARY	
4650 Allotments – Expired Authority	400	6100 Operating Expenses/Program Costs	9,000
4881 Upward Adjust of Prior-Yr Unpd Unexpend Obligs	400	2110 Accounts Payable	9,000
4801 Unexpended Obligations - Unpaid	9,000	3100 Unexpended Appropriations	9,000
4901 Expended Authority - Unpaid	9,000	5700 Expended Appropriations	9,000

**UPWARD AND DOWNWARD ADJUSTMENTS
TO EXPIRED APPROPRIATIONS**

3. Goods and services but no invoice received for \$655 against PO#15 for \$600. Post an upward adjustment to Unexpended Obligations – Unpaid Account 4801. Section III-D114.

BUDGETARY		PROPRIETARY	
4650 Allotments – Expired Authority	55	6100 Operating Expenses/Program Costs	655
4881 Upward Adjust of Prior-Yr Unpd Unexpend Obligs	55	2110 Accounts Payable	655
4801 Unexpended Obligations - Unpaid	655	3100 Unexpended Appropriations	655
4901 Expended Authority - Unpaid	655	5700 Expended Appropriations	655

4. Received a progress billing for \$330 against PO#25 for \$1,200. The progress bill is for \$30 more than originally anticipated for this portion of the order. No payment made at this time. Post an upward adjustment to Unexpended Obligations – Unpaid Account 4801. Section III-D114.

BUDGETARY		PROPRIETARY	
4650 Allotments – Expired Authority	30	6100 Operating Expenses/Program Costs	330
4881 Upward Adjust of Prior-Yr Unpd Unexpend Obligs	30	2110 Accounts Payable	330
4801 Unexpended Obligations - Unpaid	330	3100 Unexpended Appropriations	330
4901 Expended Authority - Unpaid	330	5700 Expended Appropriations	330

5. Due to a contract adjustment, PO#20 is reduced from \$5,000 to \$4,700. No goods, services or invoice received. Post a downward adjustment to Unexpended Obligations – Unpaid Account 4801. *Proposed Section III – D120.*

BUDGETARY		PROPRIETARY	
4871 Downward Adjusts of Prior-Yr Unpd Unexpend Obligs	300	No entry.	
4650 Allotments – Expired Authority	300		

**UPWARD AND DOWNWARD ADJUSTMENTS
TO EXPIRED APPROPRIATIONS**

6. Goods, services and invoice received for \$2,700 against PO#20 for \$4,700. Post a downward adjustment to Unexpended Obligations – Unpaid Account 4801. Section III, Transaction B308.

BUDGETARY		PROPRIETARY	
4871 Downward Adjusts of Prior-Yr Unpd Unexpend Obligs	2,000	6100 Operating Expenses/Program Costs	2,700
4650 Allotments – Expired Authority	2,000	2110 Accounts Payable	2,700
4801 Unexpended Obligations - Unpaid	2,700	3100 Unexpended Appropriations	2,700
4901 Expended Authority - Unpaid	2,700	5700 Expended Appropriations	2,700

7. A previously unrecorded obligation of \$4,000 - PO#X01 is discovered. No goods, services or invoice received. The obligation is properly chargeable to the prior year. Post an upward adjustment to 4801 Unexpended Obligations – Unpaid. This entry assumes no invoice/bill is received. *Proposed Section III – D118.*

BUDGETARY		PROPRIETARY	
4650 Allotments - Expired Authority	4,000	No entry.	
4881 Upward Adjusts of Prior-Yr Unpaid Unexpended Obligs	4,000		

8. An invoice of \$4,000 is received for PO#X01. Section III, Transaction B302.

BUDGETARY		PROPRIETARY	
4801 Unexpended Obligs – Unpaid	4,000	6100 Operating Costs/Program Costs	4,000
4901 Expended Authority – Unpaid	4,000	2110 Accounts Payable	4,000
		3100 Unexpended Appropriations	4,000
		5700 Expended Appropriations	4,000

**UPWARD AND DOWNWARD ADJUSTMENTS
TO EXPIRED APPROPRIATIONS**

9. Invoice of \$4,000 is paid for PO#X01. Payment of a previously recorded obligation is not an adjustment. Section III, Transaction B110.

BUDGETARY		PROPRIETARY	
4901 Expended Authority - Unpaid	4,000	2110 Accounts Payable	4,000
4902 Expended Authority – Paid	4,000	1010 Fund Balance with Treasury	4,000

**TRIAL BALANCE
Preclosing for Expired Year 1**

BUDGETARY	DR	CR	PROPRIETARY	DR	CR
4201 Total Actual Resources-Collected	34,500		1010 Fund Balance with Treasury	20,280	
4650 Allotments – Expired Authority		2,195	1410 Advances to Others – Fed	2,000	
4801 Unexpended Obligations – Unpaid	2,885		1410 Advances to Others - NFed	8,220	
4802 Unexpended Obligations – Prepd/Adv		10,220	2110 Accounts Payable		17,185
4871 Downward Adjusts of Prior-Yr Unpd Unexpend Obligs	2,300		3100 Unexpended Appropriations		13,315
4881 Upward Adjusts of Prior-Yr Unpd Unexpend Obligs		6,085	5700 Expended Appropriations		16,685
4901 Expended Authority – Unpaid		17,185	6100 Operating Expenses/Program Costs	<u>16,685</u>	<u>0</u>
4902 Expended Authority – Paid	<u>0</u>	<u>4,000</u>	TOTALS	<u>47,185</u>	<u>47,185</u>
TOTALS	<u>39,685</u>	<u>39,685</u>			

NO PRE-CLOSING ADJUSTING ENTRIES REQUIRED FOR EXPIRED YEAR 1

UPWARD AND DOWNWARD ADJUSTMENTS TO EXPIRED APPROPRIATIONS

CLOSING ENTRIES FOR EXPIRED YEAR 1

C1. To record the closing of upward adjustments to Unexpended Obligations Unpaid. Section III – F226.

BUDGETARY		PROPRIETARY	
4881 Upward Adjust of Prior-Yr Unpd Unexpnd Obligs	6,085	No entry.	
4801 Unexpended Obligations – Unpaid	6,085		

C2. To record the closing of downward adjustments to Unexpended Obligations Unpaid. Section III – F227.

BUDGETARY		PROPRIETARY	
4801 Unexpended Obligations – Unpaid	2,300	No entry.	
4871 Downward Adjust of Prior-Yr Unpd Unexpnd Obligs	2,300		

C3. To record the closing of expended authority – paid. Section III – F214.

BUDGETARY		PROPRIETARY	
4902 Expended Authority – Paid	4,000	No entry.	
4201 Total Actual Resources – Collected	4,000		

C4. To record the closing of revenue, expense and other financing source accounts to cumulative results of operations. Section III – F228.

BUDGETARY		PROPRIETARY			
No entry.		3310 Cumulative Results of Operations	16,685		
		6100 Operating Expenses/Program Costs		16,685	
		5700 Expended Appropriations	16,685		
		3310 Cumulative Results of Operations		16,685	

**UPWARD AND DOWNWARD ADJUSTMENTS
TO EXPIRED APPROPRIATIONS**

**POST-CLOSING TRIAL BALANCE
END OF EXPIRED YEAR 1**

BUDGETARY	DR	CR	PROPRIETARY	DR	CR
4201 Total Actual Resources-Collected	30,500		1010 Fund Balance with Treasury	20,280	
4650 Allotments – Expired Authority		2,195	1410 Advances to Others (Fed)	2,000	
4801 Unexpended Obligations - Unpaid		900	1410 Advances to Others (NFed)	8,220	
4802 Unexpended Obligations – Prepd/Adv		10,220	2110 Accounts Payable		17,185
4901 Expended Authority - Unpaid	0	17,185	3100 Unexpended Appropriations	0	13,315
TOTALS	<u>30,500</u>	<u>30,500</u>	TOTALS	<u>30,500</u>	<u>30,500</u>

4801 Unexpended Obligations – Unpaid
PO#25 = 900 Fed

4802 Unexpended Obligations – Paid
PO#30 = 8,000 NFed
PO#40 = 2,000 Fed
PO#45 = 220 NFed

4901 Expended Authority – Unpaid
PO#10 = 9,000 Fed
PO#15 = 655 NFed
PO#20 = 2,700 NFed
PO#25 = 330 Fed
PO#50 = 4,500 Fed

UPWARD AND DOWNWARD ADJUSTMENTS TO EXPIRED APPROPRIATIONS

Begin Expired Year 2

10. Payment processed for outstanding PO#10 for \$9,000 and PO#20 for \$2,700. Payment of an outstanding obligation in an expired year is not an adjustment. Section III transaction B110.

BUDGETARY		PROPRIETARY	
4901 Expended Authority – Unpaid	11,700	2110 Accounts Payable	11,700
4902 Expended Authority – Paid	11,700	1010 Fund Balance with Treasury	11,700

11. Received contract adjustment and invoice for a \$700 increase to PO#40 (Fed). Invoice paid. No goods and services received. Post an upward adjustment to prior year unexpended obligations prepaid/advanced – 4882. The adjustment is properly chargeable to the prior year. *Proposed Section III - D122.*

BUDGETARY		PROPRIETARY	
4650 Allotments - Expired Authority	700	1410 Advances to Others (Fed)	700
4882 Up Adjusts of Prior-Yr Prepd/Adv Unexpend Obligs	700	1010 Fund Balance with Treasury	700

12. Received contract adjustment for a \$40 increase on PO#45. Invoice NOT paid. No goods and services received. Post an upward adjustment to prior year unexpended obligations -unpaid – 4881. The adjustment is properly chargeable to the prior year. *Proposed Section III – D124.*

BUDGETARY		PROPRIETARY	
4650 Allotments - Expired Authority	40	No entry.	
4881 Up Adjusts of Prior-Yr Unpaid Unexpend Obligs	40		

UPWARD AND DOWNWARD ADJUSTMENTS TO EXPIRED APPROPRIATIONS

13. Prepaid PO#30 (NFed) for \$8,000 is reduced to \$6,850 and the refund is collected. No goods or services are received. Post a downward adjustment to prior year prepaid/advance unexpended obligations refunds collected – 4872. Section III, Transaction C130.

BUDGETARY	PROPRIETARY
4872 Down Adjusts of Prior-Yr Prepd/Adv Unexpend Obligs Refunds Collected 1,150 4650 Allotments - Expired Authority 1,150	1010 Fund Balance with Treasury 1,150 1410 Advances to Others (NFed) 1,150

14. Prepaid PO#40 (Fed) for \$2,700 (after transaction #11) is reduced to \$2,410. Do not collect refund. Reclassify advance to receivable. No goods or services received. *Proposed Section III – D130.*

BUDGETARY	PROPRIETARY
For this example, the SGL does not endorse recording a budgetary resource for federal refunds receivable.	1310 Accounts Receivable (Fed) 290 1410 Advances to Others (Fed) 290

15. Prepaid PO#30 for \$6,850 will be reduced to \$5,000. Do not collect refund. Reclassify advance to a receivable. No goods or services received. A budgetary resource can *not* be recorded because PO#30 is with a non-Federal entity. OMB A-34 (1999), Section 11.7(a)5A specifically states “Refunds receivable from non-Federal sources are not budgetary resources available for obligation until the refund is collected.” *Proposed Section III – D130.*

BUDGETARY	PROPRIETARY
No entry.	1310 Accounts Receivable (Nfed) 1,850 1410 Advances to Others (NFed) 1,850

**UPWARD AND DOWNWARD ADJUSTMENTS
TO EXPIRED APPROPRIATIONS**

16. Partial portion of goods and services received for \$3,200 against PO#30. PO is not complete. Section III Transaction B404.

BUDGETARY		PROPRIETARY	
4802 Unexpended Obligations – Prepd/Adv	3,200	6100 Operating Expenses/Program Costs	3,200
4902 Expended Authority – Paid	3,200	1410 Advances to Others (NFed)	3,200
		3100 Unexpended Appropriations	3,200
		5700 Expended Appropriations	3,200

**PRE-CLOSING TRIAL BALANCE
EXPIRED YEAR 2**

BUDGETARY	DR	CR	PROPRIETARY	DR	CR
4201 Total Actual Resources-Collected	30,500		1010 Fund Balance with Treasury	4,030	
4650 Allotments – Expired Authority		2,605	1310 Accounts Receivable (Fed)	290	
4801 Unexpended Obligations - Unpaid		900	1310 Accounts Receivable (NFed)	1,850	
4802 Unexpended Obligations – Prepd/Adv		7,020	1410 Advances to Others (Fed)	2,410	
4872 Down Adjusts of Prior-Yr Prepd/Adv			1410 Advances to Others (NFed)	2,020	
Unexpend Obligs Refunds Collected	1,150		2110 Accounts Payable		5,485
4881 Up Adjusts of Prior-Yr Unpaid			3100 Unexpended Appropriations		10,115
Unexpend Obligs		40	5700 Expended Appropriations		3,200
4882 Up Adjusts of Prior-Yr Prepd/Adv			6100 Operating Expenses/Program Costs	<u>3,200</u>	<u>0</u>
Unexpend Obligs		700	TOTALS	<u>18,800</u>	<u>18,800</u>
4901 Expended Authority – Unpaid		5,485			
4902 Expended Authority – Paid	<u>0</u>	<u>14,900</u>			
TOTALS	<u>31,650</u>	<u>31,650</u>			

NO PRE-CLOSING ADJUSTING ENTRIES REQUIRED FOR EXPIRED YEAR 2

**UPWARD AND DOWNWARD ADJUSTMENTS
TO EXPIRED APPROPRIATIONS**

CLOSING ENTRIES FOR EXPIRED YEAR 2

C1. To record the closing of downward adjustments to Unexpended Obligations – refund collected. Section III – F224.

BUDGETARY		PROPRIETARY
4802 Unexpended Obligations – Prepaid/Advanced	1,150	No entry.
4872 Down Adjust of Prior-Yr Prepd/Adv Unexpend Obligs		
Refunds Collected	1,150	

C2. To record the closing of upward adjustments to Unexpended Obligations Paid. Section III – F222.

BUDGETARY		PROPRIETARY
4882 Up Adjust of Prior-Yr Prepd/Adv Unexpend Obligs	700	No entry.
4802 Unexpended Obligations – Prepaid/Advanced	700	

C3. To record the closing of upward adjustments to Unexpended Obligations Paid. Section III – F226.

BUDGETARY		PROPRIETARY
4881 Up Adjusts of Prior-Yr Unpaid Unexpend Obligs	40	No entry.
4801 Unexpended Obligations – Unpaid	40	

C4. To record the closing of expended authority – paid. Section III – F214.

BUDGETARY		PROPRIETARY
4902 Expended Authority – Paid	14,900	No entry.
4201 Total Actual Resources – Collected	14,900	

**UPWARD AND DOWNWARD ADJUSTMENTS
TO EXPIRED APPROPRIATIONS**

C5. To record the closing of revenue, expense and other financing source accounts to cumulative results of operations. Section III – F228.

BUDGETARY	PROPRIETARY	
No entry.	3310 Cumulative Results of Operations	3,200
	6100 Operating Expenses/Program Costs	3,200
	5700 Expended Appropriations	3,200
	3310 Cumulative Results of Operations	3,200

**POST-CLOSING TRIAL BALANCE
END OF EXPIRED YEAR 2**

BUDGETARY	DR	CR	PROPRIETARY	DR	CR
4201 Total Actual Resources-Collected	15,600		1010 Fund Balance with Treasury	9,030	
4650 Allotments – Expired Authority		2,605	1310 Accounts Receivable (Fed)	290	
4801 Unexpended Obligations - Unpaid		940	1310 Accounts Receivable (NFed)	1,850	
4802 Unexpended Obligations – Prepd/Adv		6,570	1410 Advances to Others (Fed)	2,410	
4901 Expended Authority – Unpaid	0	5,485	1410 Advances to Others (NFed)	2,020	
TOTALS	<u>15,600</u>	<u>15,600</u>	2110 Accounts Payable		5,485
			3100 Unexpended Appropriations	0	10,115
			TOTALS	<u>15,600</u>	<u>15,600</u>

4801 Unexpended Obligations – Unpaid

PO#25 = 900 Fed
PO#45 = 40 NFed

**UPWARD AND DOWNWARD ADJUSTMENTS
TO EXPIRED APPROPRIATIONS**

<p>4802 Unexpended Obligations – Paid PO#30 = 3,650 NFed PO#40 = 2,700 Fed PO#45 = 220 NFed</p>

<p>4901 Expended Authority – Unpaid PO#15 = 655 NFed PO#25 = 330 Fed PO#50 = 4,500 Fed</p>
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Begin Expired Year 3

17. Pay first progress bill for PO#25 for \$330. Section III – Transaction B110.

BUDGETARY		PROPRIETARY	
4901 Expended Authority - Unpaid	330	2110 Accounts Payable	330
4902 Expended Authority – Paid	330	1010 Fund Balance with Treasury	330

**UPWARD AND DOWNWARD ADJUSTMENTS
TO EXPIRED APPROPRIATIONS**

18. Receive, but do not pay, a second progress bill for PO#25 for \$450. The invoice is for \$50 less than anticipated for this phase of the order. Section III – Transaction B308.

BUDGETARY			PROPRIETARY		
4871 Down Adjusts of Prior-Yr Unpd Unexpend Obs	50		6100 Operating Expenses/Program Costs	450	
4650 Allotments – Expired Authority		50	2110 Accounts Payable		450
4801 Unexpended Obligations – Unpaid	450		3100 Unexpended Appropriations	450	
4901 Expended Authority - Unpaid		450	5700 Expended Appropriations		450

19. Goods and services and invoice received for \$500 order actually placed but never recorded in an unexpired year – PO#X02. Post an upward adjustment for prior-year unpaid expended authority – 4981. Section III, Transaction D106.

BUDGETARY			PROPRIETARY		
4650 Allotments – Expired Authority	500		6100 Operating Costs/Program Costs	500	
4981 Up Adjusts of Prior-Yr Unpaid Expended Authority		500	2110 Accounts Payable		500
			3100 Unexpended Appropriations	500	
			5700 Expended Appropriations		500

20. New \$3,000 invoice received against PO#50 presently recorded for \$4,500. Post a downward adjustment to Expended Authority – Unpaid Account 4901. This adjustment is not material. If the adjustment is material, make a prior-period adjustment to SGL account 7400. Section III, Transaction D102.

BUDGETARY			PROPRIETARY		
4971 Down Adjusts of Prior-Yr Unpd Expended Auth	1,500		2110 Accounts Payable	1,500	
4650 Allotments - Expired Authority		1,500	6100 Operating Costs/Program Costs		1,500
			5700 Expended Appropriations	1,500	
			3100 Unexpended Appropriations		1,500

**UPWARD AND DOWNWARD ADJUSTMENTS
TO EXPIRED APPROPRIATIONS**

**PRE-CLOSING TRIAL BALANCE
EXPIRED YEAR 3**

BUDGETARY	DR	CR	PROPRIETARY	DR	CR
4201 Total Actual Resources-Collected	15,600		1010 Fund Balance with Treasury	8,700	
4650 Allotments – Expired Authority		3,655	1310 Accounts Receivable (Fed)	290	
4801 Unexpended Obligations - Unpaid		490	1310 Accounts Receivable (NFed)	1,850	
4802 Unexpended Obligations – Prepd/Adv		6,570	1410 Advances to Others (Fed)	2,410	
4871 Down Adjusts of Prior-Yr Unpd Unexpended Obligations	50		1410 Advances to Others (NFed)	2,020	
4901 Expended Authority – Unpaid		5,605	2110 Accounts Payable		4,605
4902 Expended Authority – Paid		330	3100 Unexpended Appropriations		10,665
4971 Down Adjusts of Prior-Yr Unpd Expended Auth	1,500		5700 Expended Appropriations	550	
4981 Up Adjusts of Prior-Yr Unpaid Expended Authority			6100 Operating Expenses/Program Costs	<u>0</u>	<u>550</u>
			TOTALS	<u>15,820</u>	<u>15,820</u>
TOTALS	<u>17,150</u>	<u>17,150</u>			

NO PRE-CLOSING ADJUSTING ENTRIES REQUIRED FOR EXPIRED YEAR 3

**UPWARD AND DOWNWARD ADJUSTMENTS
TO EXPIRED APPROPRIATIONS**

CLOSING ENTRIES FOR EXPIRED YEAR 3

C1. To record the closing of adjustments to expended authority unpaid. Section III – F220.

BUDGETARY		PROPRIETARY
4901 Expended Authority - Unpaid	1,500	No entry.
4971 Down Adjusts of Prior-Yr Unpd Expended Auth	1,500	

C2. To record the closing of adjustments to unpaid. Section III – F227.

BUDGETARY		PROPRIETARY
4801 Unexpended Obligations - Unpaid	50	No entry.
4871 Down Adjusts of Prior-Yr Unpd Unexpend Obs	50	

C3. To record the closing of adjustments to expended authority unpaid. Section III – F218.

BUDGETARY		PROPRIETARY
4981 Up Adjusts of Prior-Yr Unpaid Expended Authority	500	No entry.
4901 Expended Authority - Unpaid	500	

**UPWARD AND DOWNWARD ADJUSTMENTS
TO EXPIRED APPROPRIATIONS**

C4. To record the closing of expended authority paid. Section III – Transaction F214.

BUDGETARY		PROPRIETARY	
4902 Expended Authority – Paid	330	No entry.	
4201 Total Actual Resources – Collected	330		

C5. To record the closing of revenue, expense and other financing source accounts to cumulative results of operations. Section III – Transaction F228.

BUDGETARY		PROPRIETARY		
No entry.		6100 Operating Expenses/Program Costs	550	
		3310 Cumulative Results of Operations		550
		3310 Cumulative Results of Operations	550	
		5700 Expended Appropriations		550

**UPWARD AND DOWNWARD ADJUSTMENTS
TO EXPIRED APPROPRIATIONS**

**POST-CLOSING TRIAL BALANCE
END OF EXPIRED YEAR 3**

BUDGETARY	DR	CR	PROPRIETARY	DR	CR
4201 Total Actual Resources-Collected	15,270		1010 Fund Balance with Treasury	8,700	
4650 Allotments – Expired Authority		3,655	1310 Accounts Receivable (Fed)	290	
4801 Unexpended Obligations - Unpaid		440	1310 Accounts Receivable (NFed)	1,850	
4802 Unexpended Obligations – Prepd/Adv		6,570	1410 Advances to Others (Fed)	2,410	
4901 Expended Authority – Unpaid	0	4,605	1410 Advances to Others (NFed)	2,020	
TOTALS	<u>15,270</u>	<u>15,270</u>	2110 Accounts Payable		4,605
			3100 Unexpended Appropriations	0	10,665
			TOTALS	<u>15,270</u>	<u>15,270</u>

4801 Unexpended Obligations – Unpaid

PO#25 = 400 Fed
PO#45 = 40 NFed

4802 Unexpended Obligations – Paid

PO#30 = 3,650 NFed
PO#40 = 2,700 Fed
PO#45 = 220 NFed

4901 Expended Authority – Unpaid

PO#15 = 655 NFed
PO#25 = 450 Fed
PO#50 = 3,000 Fed
PO#X02 = 500 Fed

**UPWARD AND DOWNWARD ADJUSTMENTS
TO EXPIRED APPROPRIATIONS**

Begin Expired Year 4

21. Corrected invoice received and paid for goods and services previously received and paid for under PO#100. The increase is for \$3,000. Post an upward adjustment to prior-year paid expended authority – 4982. Proposed Section III – D126

BUDGETARY		PROPRIETARY	
4650 Allotments – Expired Authority	3,000	6100 Operating Expenses/Program Costs	3,000
4982 Up Adjusts of Prior Yr Pd Expended Authority	3,000	1010 Fund Balance with Treasury	3,000
		3100 Unexpended Appropriations	3,000
		5700 Expended Appropriations	3,000

22. Collect refund receivable from non-federal entity of \$1,850 on PO#30. No matching Section III transaction – Section III Transaction C130 .

BUDGETARY		PROPRIETARY	
4872 Down Adjusts of Prior Yr Prepd/Adv Unexpend		1010 Fund Balance with Treasury	1,850
Obligations Refunds Collected	1,850	1310 Accounts Receivable (NFed)	1,850
4650 Allotments – Expired Authority	1,850		

**UPWARD AND DOWNWARD ADJUSTMENTS
TO EXPIRED APPROPRIATIONS**

23. Receive new invoice for increase to previously paid invoice for PO#101. Post new invoice but do not pay. Section III transaction D106.

BUDGETARY		PROPRIETARY	
4650 Allotments – Expired Authority	25	6100 Operating Expenses/Program Costs	25
4981 Upward Adjusts of Pr-Yr Unpaid Expend Auth	25	2110 Accounts Payable	25
		3100 Unexpended Appropriations	25
		5700 Expended Appropriations	25

24. Corrected invoice and refund of \$500 received for overpayment on PO#102. Post a downward adjustment of prior year paid expended authority refunds collected – 4972. The downward adjustment is not material. If material, the adjustment would be treated as a prior-period adjustment using SGL account 7400. Section III, Transaction D104.

BUDGETARY		PROPRIETARY	
4972 Down Adjusts of Prior Yr Pd Exp Auth Refunds Coll	500	1010 Fund Balance with Treasury	500
4650 Allotments – Expired Authority	500	6100 Operating Expenses/Program Costs	500
		5700 Expended Appropriations	500
		3100 Unexpended Appropriations	500

25. Paid invoice for outstanding PO#50 of \$3,000. Section III, transaction B-110.

BUDGETARY		PROPRIETARY	
4901 Expended Authority - Unpaid	3,000	2110 Accounts Payable	3,000
4902 Expended Authority – Paid	3,000	1010 Fund Balance with Treasury	3,000

26. Paid invoice for outstanding PO#25 of \$450. Section III, transaction B110.

BUDGETARY		PROPRIETARY	
4901 Expended Authority - Unpaid	450	2110 Accounts Payable	450
4902 Expended Authority – Paid	450	1010 Fund Balance with Treasury	450

**UPWARD AND DOWNWARD ADJUSTMENTS
TO EXPIRED APPROPRIATIONS**

27. A corrected invoice for \$2,380 is received for PO#103 which was previously paid for \$3,000. No refund is collected. PO#103 is with a Federal entity. Proposed Section III – D128.

BUDGETARY	PROPRIETARY
For this example, the SGL does not endorse recording a budgetary resource for federal refunds receivable.	1310 Accounts Receivable (Fed) 620 6790 Other Expenses not Requiring Budgetary Resources 620

28. A corrected invoice for \$265 is received for PO#104 which was previously paid for \$1,000. No refund is collected. PO#104 is with a non-Federal entity. OMB A-34 (1999), Section 11.7(a)5A specifically states “Refunds receivable from non-Federal sources are not budgetary resources available for obligation until the refund is collected.” Proposed Section III – D128.

BUDGETARY	PROPRIETARY
No entry.	1310 Accounts Receivable (Nfed) 735 6790 Other Expenses Not Requiring Budgetary Resources 735

29. Receive and pay invoice for outstanding PO#15 of \$655. Section III, transaction B110.

BUDGETARY	PROPRIETARY
4901 Expended Authority – Unpaid 655 4902 Expended Authority – Paid 655	2110 Accounts Payable 655 1010 Fund Balance with Treasury 655

**UPWARD AND DOWNWARD ADJUSTMENTS
TO EXPIRED APPROPRIATIONS**

30. Receive goods, services and pay invoice for second progress payment against PO#25. Section III, Transactions B110 & B302.

BUDGETARY		PROPRIETARY	
4801 Unexpended Obligations – Unpaid	400	6100 Operating Expenses/Program Costs	400
4901 Expended Authority – Unpaid	400	2110 Accounts Payable	400
4901 Expended Authority – Unpaid	400	3100 Unexpended Appropriations	400
4902 Expended Authority – Paid	400	5700 Expended Appropriations	400
		2110 Accounts Payable	400
		1010 Fund Balance with Treasury	400

31. Collect refund of \$290 and receive goods and services for outstanding PO#40 for \$2410. Transaction #14 recognized the proprietary receivable. Section III – B404 and Proposed Section III – C130.

BUDGETARY		PROPRIETARY	
4872 Down Adjusts of Prior Yr Prepd/Adv Unexpend		1010 Fund Balance with Treasury	290
Obligations Refunds Collected	290	1310 Accounts Receivable (Fed)	290
4650 Allotments – Expired Authority	290	6100 Operating Expenses/Program Costs	2,410
4802 Unexpended Obligations – Paid	2,410	1410 Advances to Others (Fed)	2,410
4902 Expended Authority – Paid	2,410	3100 Unexpended Appropriations	2,410
		5700 Expended Appropriations	2,410

**UPWARD AND DOWNWARD ADJUSTMENTS
TO EXPIRED APPROPRIATIONS**

**32. Receive goods, services and pay invoice for PO#45. PO#45 = 4802 of \$220 + 4881 of \$40 (Trans #12).
Section III, Transactions B110, B302 and B404.**

BUDGETARY			PROPRIETARY		
4801 Unexpended Obligations – Unpaid	40		6100 Operating Expenses/Program Costs	40	
4901 Expended Authority – Unpaid		40	2110 Accounts Payable		40
4901 Expended Authority – Unpaid	40		3100 Unexpended Appropriations	40	
4902 Expended Authority – Paid		40	5700 Expended Appropriations		40
4802 Unexpended Obligations – Paid	220		2110 Accounts Payable	40	
4902 Expended Authority – Paid		220	1010 Fund Balance with Treasury		40
			6100 Operating Expenses/Program Costs	220	
			1410 Advances to Others (NFed)		220
			3100 Unexpended Appropriations	220	
			5700 Expended Appropriations		220

33. Pay invoice for outstanding PO#X02 of \$500. Section III, transaction B110.

BUDGETARY			PROPRIETARY		
4901 Expended Authority – Unpaid	500		2110 Accounts Payable	500	
4902 Expended Authority – Paid		500	1010 Fund Balance with Treasury		500

34. Receive goods, services and pay invoice for PO#30 for \$1,800. Section III, transaction B404.

BUDGETARY			PROPRIETARY		
4802 Unexpended Obligations – Paid	1,800		6100 Operating Expenses/Program Costs	1,800	
4902 Expended Authority – Paid		1,800	1410 Advances to Others (NFed)		1,800
			3100 Unexpended Appropriations	1,800	
			5700 Expended Appropriations		1,800

**UPWARD AND DOWNWARD ADJUSTMENTS
TO EXPIRED APPROPRIATIONS**

35. Collect refund from federal entity against PO#103. *Proposed Section III – C136.*

BUDGETARY		PROPRIETARY	
4972 Down Adjusts of Prior Yr Paid Expend Authority – Refunds Collected	620	1010 Fund Balance with Treasury	620
4650 Allotments – Expired Authority	620	1310 Accounts Receivable (Fed)	620
		5700 Expended Appropriations	620
		3100 Unexpended Appropriations	620
		6790 Other Expenses not Requiring Budgetary Resources	620
		6100 Operating Expenses/Program Costs	620

36. Collect refund receivable from non-federal entity against PO#104. *Proposed Section III – C136.*

BUDGETARY		PROPRIETARY	
4972 Down Adjusts of Prior Yr Paid Expend Authority – Refunds Collected	735	1010 Fund Balance with Treasury	735
4650 Allotments – Expired Authority	735	1310 Accounts Receivable (NFed)	735
		5700 Expended Appropriations	735
		3100 Unexpended Appropriations	735
		6790 Other Expenses Not Requiring Budgetary Resources	735
		6100 Operating Expenses/Program Costs	735

37. Paid invoice for upward adjustment recorded against PO#101 in transaction #23. Section III, transaction B110.

BUDGETARY		PROPRIETARY	
4901 Expended Authority – Unpaid	25	2110 Accounts Payable	25
4902 Expended Authority – Paid	25	1010 Fund Balance with Treasury	25

**UPWARD AND DOWNWARD ADJUSTMENTS
TO EXPIRED APPROPRIATIONS**

**PRE-CLOSING TRIAL BALANCE
EXPIRED YEAR 4**

BUDGETARY	DR	CR	PROPRIETARY	DR	CR
4201 Total Actual Resources-Collected	15,270		1010 Fund Balance with Treasury	4,625	
4650 Allotments – Expired Authority		4,625	3100 Unexpended Appropriations		4,625
4802 Unexpended Obligations – Prepd/Adv		2,140	5700 Expended Appropriations		6,040
4872 Down Adjusts of Prior-Yr Prepd/Adv			6100 Operating Expenses/Program Costs	<u>6,040</u>	<u>0</u>
Unexpended Obligations Refunds Collected	2,140		TOTALS	<u>10,665</u>	<u>10,665</u>
4901 Expended Authority – Unpaid	25				
4902 Expended Authority - Paid		9,500			
4972 Down Adjusts of Prior-Yr Pd					
Expended Auth Refunds Collected	1,855				
4981 Up Adjusts of Prior-Yr Unpaid					
Expended Authority		25			
4982 Up Adjusts of Prior-Yr Paid Expended					
Authority	<u>0</u>	<u>3,000</u>			
TOTALS	<u>19,290</u>	<u>19,290</u>			

NO PRE-CLOSING ADJUSTING ENTRIES REQUIRED

CLOSING ENTRIES

C1. To record the closing of adjustments to expended authority paid. Section III – Transaction F214.

BUDGETARY		PROPRIETARY
4902 Expended Authority – Paid	9,500	No entry.
4982 Up Adjusts of Prior-Yr Paid Expended Authority	3,000	
4201 Total Actual Resources – Collected	12,500	

**UPWARD AND DOWNWARD ADJUSTMENTS
TO EXPIRED APPROPRIATIONS**

C2. To record the closing of adjustments to expended authority paid. Section III, Transaction F216.

BUDGETARY		PROPRIETARY	
4201 Total Actual Resources – Collected	1,855	No entry.	
4972 Down Adjusts of Prior-Yr Paid Expended Authority			
Refunds Collected	1,855		

C3. To record the closing of adjustments to unexpended obligations paid. Section III, Transaction F216.

BUDGETARY		PROPRIETARY	
4802 Unexpended Obligations – Paid	2,140	No entry.	
4872 Down Adjusts of Prior-Yr Prepd/Adv Unexpend Obs			
Refunds Collected	2,140		

C4. To record the closing of revenue, expense and other financing source accounts to cumulative results of operations. Section III, Transaction F228.

BUDGETARY		PROPRIETARY	
No entry.		3310 Cumulative Results of Operations	6,040
		6100 Operating Expenses/Program Costs	6,040
		5700 Expended Appropriations	6,040
		3310 Cumulative Results of Operations	6,040

**POST-CLOSING TRIAL BALANCE
END OF EXPIRED YEAR 4**

BUDGETARY	DR	CR	PROPRIETARY	DR	CR
4201 Total Actual Resources-Collected	4,625		1010 Fund Balance with Treasury	4,625	
4650 Allotments – Expired Authority	0	4,625	3100 Unexpended Appropriations	0	4,625
TOTALS	4,625	4,625	TOTALS	4,625	4,625

UPWARD AND DOWNWARD ADJUSTMENTS TO EXPIRED APPROPRIATIONS

SF133
Expired Year 1

Line 2A	4201B	34,500
	4801B	(13,800)
	4802B	(10,220)
	4901B	<u>(4,500)</u>
		5,980
Line 4A	4871E	2,300
Line 7		<u>8,280</u>
Line 8	4801E	(2,885)
	4801B	(13,800)
	4802E	10,220
	4802B	(10,220)
	4881E	6,085
	4901E	17,185
	4901B	(4,500)
	4902E	<u>4,000</u>
		6,085
Line 10D	4650E	2,195
Line 11		<u>8,280</u>
Line 12	4801B	13,800
	4901B	<u>4,500</u>
		18,300
Line 14C	4801E	(2,885)
	4871E	(2,300)
	4881E	<u>6,085</u>
		900
Line 14D	4901E	17,185
Line 15A	4802B	(10,220)
	4802E	10,220
	4902E	<u>4,000</u>
		4,000

UPWARD AND DOWNWARD ADJUSTMENTS TO EXPIRED APPROPRIATIONS

Balance Sheet Expired Year 1

Line 1A1	1010E	20,280
Line 1A3	1310E Fed	0
Line 1A4	1410E Fed	<u>2,000</u>
		22,280
Line 1B3	1310E NFed	0
Line 1B4	1410E NFed	<u>8,220</u>
		8,220
Line 3		<u>30,500</u>
Line 4A1	2110E	<u>17,185</u>
Line 6		17,185
Line 7	3100E	<u>13,315</u>
Line 10		<u>30,500</u>

Statement of Net Cost Expired Year 1

Line 1A1	6100E	<u>16,685</u>
Line 1C and Line 1E		<u>16,685</u>
Line 5		<u>16,685</u>

Statement of Changes in Net Position Expired Year 1

Line1	Net Cost	16,685
Line 2A	5700E	<u>16,685</u>
Line 3 and Line 5		0
Line 6	3100E	13,315
	3100B	<u>(30,000)</u>
		(16,685)
Line 8	3100B	<u>30,000</u>
		<u>13,315</u>

UPWARD AND DOWNWARD ADJUSTMENTS TO EXPIRED APPROPRIATIONS

Statement of Budgetary Resources Expired Year 1 (Page 1 of 1)

Line 2A	4201B	34,500
	4801B	(13,800)
	4802B	(10,220)
	4901B	<u>(4,500)</u>
		5,980
Line 4A	4871E	2,300
Line 5		<u>8,280</u>
Line 6	4801E	(2,885)
	4801B	(13,800)
	4802E	10,220
	4802B	(10,220)
	4881E	6,085
	4901E	17,185
	4901B	(4,500)
	4902E	<u>4,000</u>
		6,085
Line 8D	4650E	<u>2,195</u>
Line 9		<u>8,280</u>
Line 10	4801E	(2,885)
	4801B	(13,800)
	4802E	10,220
	4802B	(10,220)
	4881E	6,085
	4901E	17,185
	4901B	(4,500)
	4902E	<u>4,000</u>
		6,085
Line 11D	4871E	2,300
Line 12	4801B	13,800
	4901B	<u>4,500</u>
		18,300
Line 14C	4801E	(2,885)
	4871E	(2,300)
	4881E	<u>6,085</u>
		900
Line 14D	4901E	<u>17,185</u>
Line 15		<u>4,000</u>
Line 15A	4802B	(10,220)
	4802E	10,220
	4902E	<u>4,000</u>
		<u>4,000</u>

UPWARD AND DOWNWARD ADJUSTMENTS TO EXPIRED APPROPRIATIONS

Statement of Financing Expired Year 1

Line 1A	4801E	(2,885)
	4801B	(13,800)
	4802E	10,220
	4802B	(10,220)
	4881E	6,085
	4901E	17,185
	4901B	(4,500)
	4902E	<u>4,000</u>
		6,085
Line 1B4	4871E	<u>2,300</u>
Line 1J		3,785
Line 2A	4801E	(2,885)
	4801B	(13,800)
	4802E	10,220
	4802B	(10,220)
	4871E	2,300
	4881E	<u>6,085</u>
		(12,900)
Line 2H		<u>12,900</u>
Line 5	Net Cost	<u>16,685</u>

UPWARD AND DOWNWARD ADJUSTMENTS TO EXPIRED APPROPRIATIONS

SF 133
Expired Year 2

Line 2A	4201B	30,500
	4801B	(900)
	4802B	(10,220)
	4901B	<u>(17,185)</u>
		2,195
Line 3A1	4872E	<u>1,150</u>
Line 7		<u>3,345</u>
Line 8	4801E	900
	4801B	(900)
	4802E	7,020
	4802B	(10,220)
	4881E	40
	4882E	700
	4901E	5,485
	4901B	(17,185)
	4902E	<u>14,900</u>
		740
Line 10D	4650E	2,605
Line 11		<u>3,345</u>
Line 12	4801B	900
	4901B	<u>17,185</u>
		18,085
Line 14C	4801E	900
	4881E	40
		940
Line 14D	4901E	5,485
Line 15A	4802E	7,020
	4802B	(10,220)
	4882E	700
	4902E	<u>14,900</u>
		12,400
Line 15B	4872E	1,150

UPWARD AND DOWNWARD ADJUSTMENTS TO EXPIRED APPROPRIATIONS

Balance Sheet Expired Year 2

Line 1A1	1010E	9,030
Line 1A3	1310E Fed	290
Line 1A4	1410E Fed	<u>2,410</u>
		11,730
Line 1B3	1310E NFed	1,850
Line 1B4	1410E NFed	<u>2,020</u>
		3,870
Line 3		<u>15,600</u>
Line 4A1	2110E	<u>5,485</u>
Line 6		5,485
Line 7	3100E	<u>10,115</u>
Line 10		<u>15,600</u>

Statement of Net Cost Expired Year 2

Line 1A1	6100E	<u>3,200</u>
Line 1C and Line 1E		<u>3,200</u>
Line 5		<u>3,200</u>

Statement of Changes in Net Position Expired Year 2

Line1	Net Cost	3,200
Line 2A	5700E	<u>3,200</u>
Line 3 and Line 5		0
Line 6	3100E	10,115
	3100B	<u>(13,315)</u>
		(3,200)
Line 8	3100B	<u>13,315</u>
		<u>10,115</u>

UPWARD AND DOWNWARD ADJUSTMENTS TO EXPIRED APPROPRIATIONS

Statement of Budgetary Resources Expired Year 2 (Page 1 of 2)

Line 2A	4201B	30,500
	4801B	(900)
	4802B	(10,220)
	4901B	<u>(17,185)</u>
		2,195
Line 3A1	4872E	<u>1,150</u>
Line 5		<u>3,345</u>
Line 6	4801E	900
	4801B	(900)
	4802E	7,020
	4802B	(10,220)
	4881E	40
	4882E	700
	4901E	5,485
	4901B	(17,185)
	4902E	<u>14,900</u>
		740
Line 8D	4650E	2,605
Line 9		<u>3,345</u>
Line 10	4801E	900
	4801B	(900)
	4802E	7,020
	4802B	(10,220)
	4881E	40
	4882E	700
	4901E	5,485
	4901B	(17,185)
	4902E	<u>14,900</u>
		740
Line 11A1	4872E	(1,150)
Line 12	4801B	900
	4901B	<u>17,185</u>
		18,085
Line 14C	4801E	900
	4881E	<u>40</u>
		940
Line 14D	4901E	5,485
Line 15		<u>11,250</u>

UPWARD AND DOWNWARD ADJUSTMENTS TO EXPIRED APPROPRIATIONS

Statement of Budgetary Resources Expired Year 2 (Page 2 of 2)

Line 15A	4802E	7,020
	4802B	(10,220)
	4882E	700
	4902E	<u>14,900</u>
		12,400
Line 15B	4872E	1,150

UPWARD AND DOWNWARD ADJUSTMENTS TO EXPIRED APPROPRIATIONS

Statement of Financing Expired Year 2

Line 1A	4801E	900
	4801B	(900)
	4802E	7,020
	4802B	(10,220)
	4881E	40
	4882E	700
	4901E	5,485
	4901B	(17,185)
	4902E	<u>14,900</u>
		740
Line 1B1a	4872E	1,150
Line 1J		(410)
Line 2A	4801E	900
	4801B	(900)
	4802E	7,020
	4802B	(10,220)
	4872E	(1,150)
	4881E	40
	4882E	<u>700</u>
		(3,610)
Line 2H		(3,610)
Line 5	Net Cost	3,200

UPWARD AND DOWNWARD ADJUSTMENTS TO EXPIRED APPROPRIATIONS

SF-133
Expired Year 3

Line 2A	4201B	15,600
	4801B	(940)
	4802B	(6,570)
	4901B	<u>(5,485)</u>
		2,605
Line 4A	4871E	50
	4971E	<u>1,500</u>
		1,550
Line 7		<u>4,155</u>
Line 8	4801E	490
	4801B	(940)
	4802E	6,570
	4802B	(6,570)
	4901E	5,605
	4901B	(5,485)
	4902E	330
	4981E	<u>500</u>
		<u>500</u>
Line 10D	4650E	3,655
Line 11		<u>4,155</u>
Line 12	4801B	940
	4901B	<u>5,485</u>
		6,425
Line 14C	4801E	490
	4871E	<u>(50)</u>
		440
Line 14D	4901E	5,485
	4971E	(1,500)
	4981E	<u>500</u>
		4,605
Line 15A	4802E	6,570
	4802B	(6,570)
	4902E	<u>330</u>
		330

UPWARD AND DOWNWARD ADJUSTMENTS TO EXPIRED APPROPRIATIONS

Statement of Budgetary Resources Expired Year 3 (Page 1 of 2)

Line 2A	4201B	15,600
	4801B	(940)
	4802B	(6,570)
	4901B	<u>(5,485)</u>
		2,605
Line 4A	4871E	50
	4971E	<u>1,500</u>
		1,550
Line 5		<u>4,155</u>
Line 6	4801E	490
	4801B	(940)
	4802E	6,570
	4802B	(6,570)
	4901E	5,605
	4901B	(5,485)
	4902E	330
	4981E	<u>500</u>
		<u>500</u>
Line 8D	4650E	3,655
Line 9		<u>4,155</u>
Line 10	4801E	490
	4801B	(940)
	4802E	6,570
	4802B	(940)
	4901E	5,605
	4901B	(5,485)
	4902E	330
	4981E	<u>500</u>
		<u>500</u>
Line 11D	4871E	(50)
	4971E	<u>(1,500)</u>
		(1,550)
Line 12	4801B	940
	4901B	<u>5,485</u>
		6,425

UPWARD AND DOWNWARD ADJUSTMENTS TO EXPIRED APPROPRIATIONS

Statement of Budgetary Resources Expired Year 3 (page 2 of 2)

Line 14C	4801E	490
	4871E	<u>(50)</u>
		440
Line 14D	4901E	5,485
	4971E	(1,500)
	4981E	<u>500</u>
		4,605
Line 15A	4802E	6,570
	4802B	(6,570)
	4902E	<u>330</u>
		330

UPWARD AND DOWNWARD ADJUSTMENTS TO EXPIRED APPROPRIATIONS

Balance Sheet Expired Year 3

Line 1A1	1010E	8,700
Line 1A3	1310E Fed	290
Line 1A4	1410E Fed	<u>2,410</u>
		11,400
Line 1B3	1310E NFed	1,850
Line 1B4	1410E NFed	<u>2,020</u>
		3,870
Line 3		<u>15,270</u>
Line 4A1	2110E	<u>4,605</u>
Line 6		4,605
Line 7	3100E	<u>10,665</u>
Line 10		<u>15,270</u>

Statement of Net Cost Expired Year 3

Line 1A1	6100E	<u>(550)</u>
Line 1C and Line 1E		<u>(550)</u>
Line 5		<u>(550)</u>

Statement of Changes in Net Position Expired Year 3

Line 1	Net Cost	(550)
Line 2A	5700E	<u>(550)</u>
Line 3 and Line 5		0
Line 6	3100E	10,665
	3100B	<u>(10,115)</u>
		550
Line 8	3100B	<u>10,115</u>
		<u>10,665</u>

UPWARD AND DOWNWARD ADJUSTMENTS TO EXPIRED APPROPRIATIONS

Statement of Financing Expired Year 3

Line 1A	4801E	490
	4801B	(940)
	4802E	6,570
	4802B	(6,570)
	4901E	5,605
	4901B	(5,485)
	4902E	330
	4981E	<u>500</u>
		500
Line 1B4	4871E	(50)
	4971E	<u>(1,500)</u>
		(1,550)
Line 1J		(1,050)
Line2A	4801E	490
	4801B	(940)
	4871E	(50)
	4802E	6,570
	4802B	<u>(6,570)</u>
		(500)
Line 2H		(500)
Line 5	Net Cost	(550)

UPWARD AND DOWNWARD ADJUSTMENTS TO EXPIRED APPROPRIATIONS

SF-133
Expired Year 4

Line 2A	4201B	15,270
	4801B	(440)
	4802B	(6,570)
	4901B	<u>(4,605)</u>
		3,655
Line 3A1	4872E	2,140
	4972E	<u>1,855</u>
		3,995
Line 7		<u>7,650</u>
Line 8	4801E	0
	4801B	(440)
	4802E	2,140
	4802B	(6,570)
	4901E	(25)
	4901B	(4,605)
	4902E	9,500
	4981E	25
	4982E	<u>3,000</u>
		3,025
Line 10D	4650E	4,625
Line 11		<u>7,650</u>
Line 12	4801B	440
	4901B	<u>4,605</u>
		5,045
Line 14D	4901E	(25)
	4981E	<u>25</u>
		0
Line 15A	4802E	2,140
	4802B	(6,570)
	4902E	9,500
	4982E	<u>3,000</u>
		8,070
Line 15B	4872E	2,140
	4972E	<u>1,855</u>
		3,995

UPWARD AND DOWNWARD ADJUSTMENTS TO EXPIRED APPROPRIATIONS

Balance Sheet Expired Year 4

Line 1A1	1010E	4,625
Line 1A3	1310E Fed	0
Line 1A4	1410E Fed	<u>0</u>
		4,625
Line 1B3	1310E NFed	0
Line 1B4	1410E NFed	<u>0</u>
		0
Line 3		<u>4,625</u>
Line 4A1	2110E	<u>0</u>
Line 6		0
Line 7	3100E	<u>4,625</u>
Line 10		<u>4,625</u>

Statement of Net Cost Expired Year 4

Line 1A1	6100E	<u>6,040</u>
Line 1C and Line 1E		<u>6,040</u>
Line 5		<u>6,040</u>

Statement of Changes in Net Position Expired Year 4

Line1	Net Cost	6,040
Line 2A	5700E	<u>6,040</u>
Line 3 and Line 5		0
Line 6	3100E	4,625
	3100B	<u>(10,665)</u>
		(6,040)
Line 8	3100B	<u>10,665</u>
		<u>4,625</u>

UPWARD AND DOWNWARD ADJUSTMENTS TO EXPIRED APPROPRIATIONS

Statement of Budgetary Resources Expired Year 4 (page 1 of 2)

Line 2A	4201B	15,270
	4801B	(440)
	4802B	(6,570)
	4901B	<u>(4,605)</u>
		3,655
Line 3A1	4872E	2,140
	4972E	<u>1,855</u>
		3,995
Line 5		<u>7,650</u>
Line 6	4801E	0
	4801B	(440)
	4802E	2,140
	4802B	(6,570)
	4901E	(25)
	4901B	(4,605)
	4902E	9,500
	4981E	25
	4982E	<u>3,000</u>
		3,025
Line 8D	4650E	4,625
Line 9		<u>7,650</u>
Line 10	4801E	0
	4801B	(440)
	4802E	2,140
	4802B	(6,570)
	4901E	(25)
	4901B	(4,605)
	4902E	9,500
	4981E	25
	4982E	<u>3,000</u>
		3,025
Line 11A1	4872E	(2,140)
	4972E	<u>(1,855)</u>
		(3,995)

UPWARD AND DOWNWARD ADJUSTMENTS TO EXPIRED APPROPRIATIONS

Statement of Budgetary Resources Expired Year 4 (page 2 of 2)

Line 12	4801B	440
	4901B	<u>4,605</u>
		5,045
Line 14D	4901E	(25)
	4981E	<u>25</u>
		0
Line 15		3,785
Line 15A	4802E	2,140
	4802B	(6,570)
	4902E	9,500
	4982E	<u>3,000</u>
		8,070
Line 15B	4872E	2,140
	4972E	<u>1,855</u>
		3,995

UPWARD AND DOWNWARD ADJUSTMENTS TO EXPIRED APPROPRIATIONS

Statement of Financing Expired Year 4

Line 1A	4801E	0
	4801B	(440)
	4802E	2,140
	4802B	(6,570)
	4901E	(25)
	4901B	(4,605)
	4902E	9,500
	4981E	25
	4982E	<u>3,000</u>
		3,025
Line 1B1a	4872E	2,140
	4972E	<u>1,855</u>
		3,995
Line 1J		(970)
Line 2A	4801E	0
	4801B	(440)
	4802E	2,140
	4802B	(6,570)
	4872E	<u>(2,140)</u>
		(7,010)
Line 2H		<u>(7,010)</u>
Line 5	Net Cost	<u><u>6,040</u></u>