

**GUIDE FOR BASIC ACCOUNTING AND REPORTING**  
**ACCOUNTING FOR EXPIRED AND CANCELLED AUTHORITY FOR AGENCY MANAGED**  
**TRUST OR SPECIAL FUNDS (UNAVAILABLE RECEIPTS)**

**PREPARED BY:**

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**ACCOUNTING FOR EXPIRED AND CANCELED AUTHORITY FOR AGENCY MANAGED TRUST OR SPECIAL FUNDS (UNAVAILABLE RECEIPTS)**

**Version History**

<b>Version Number</b>	<b>Date</b>	<b>Description of Change</b>	<b>Effective TFM</b>
1.0	6/2006	Original	USSGL TFM S2-06-02
2.0	1/2011	Updated account titles and numbers, and crosswalks based on USSGL TFM Supplement T/L S2-10-02 (August 2010)	USSGL TFM S2-10-02, Part 2

## ACCOUNTING FOR EXPIRED AND CANCELED AUTHORITY FOR AGENCY MANAGED TRUST OR SPECIAL FUNDS (UNAVAILABLE RECEIPTS)

### Overview

This scenario illustrates the cancellation of expired amounts appropriated from unavailable receipt accounts. Amounts are sometimes appropriated from trust or special fund receipt accounts to annual or multi-year expenditure accounts. The amounts appropriated can expire and if unexpended at the end of 5 years after expiration, can be canceled. The amounts may also be canceled early by administrative action. Because the amounts were derived from special or trust fund receipts, the canceled amount must be returned to the special or trust fund receipt account from which it was derived.

The following USSGL accounts are used in this scenario:

<b>Account Number</b>	<b>Account Name</b>
<u>Budgetary</u>	
4114	Appropriated Trust or Special Fund Receipts
4201	Total Actual Resources - Collected
4355	Cancellation of Appropriation From Unavailable Receipts
4450	Unapportioned Authority
4510	Apportionments
4610	Allotments – Realized Resources
4650	Allotments – Expired Authority
4801	Undelivered Orders – Obligations, Unpaid
4901	Delivered Orders – Obligations, Unpaid
4902	Delivered Orders – Obligations, Paid
<u>Proprietary</u>	
1010	Fund Balance With Treasury
2110	Accounts Payable
3310	Cumulative Results of Operations
5740	Appropriated Earmarked Receipts Transferred In
5745	Appropriated Earmarked Receipts Transferred Out
5900	Other Revenue
6100	Operating Expenses/Program Costs

**ACCOUNTING FOR EXPIRED AND CANCELED AUTHORITY FOR AGENCY MANAGED TRUST OR SPECIAL FUNDS (UNAVAILABLE RECEIPTS)**

**Year 1**

1. To record the collection of revenue into an unavailable receipt account. Entries are made in the corresponding expenditure account only when an appropriation is made from the unavailable receipt account. (TC C188)

<b>Unavailable Special or Trust Receipt Account</b>	<b>Debit</b>	<b>Credit</b>	<b>Special or Trust Expenditure Account</b>	<b>Debit</b>	<b>Credit</b>
<u>Budgetary</u> No entry.			<u>Budgetary</u> No entry.		
<u>Proprietary</u> 1010 Fund Balance With Treasury 5900 Other Revenue	10,000	10,000	<u>Proprietary</u> No entry.		

2. To record an appropriation from an unavailable receipt account to an associated annual expenditure account. (TC A183, A184)

<b>Unavailable Special or Trust Receipt Account</b>	<b>Debit</b>	<b>Credit</b>	<b>Special or Trust Expenditure Account</b>	<b>Debit</b>	<b>Credit</b>
<u>Budgetary</u> No entry.			<u>Budgetary</u> 4114 Appropriated Trust or Special Fund Receipts 4450 Unapportioned Authority	6,000	6,000
<u>Proprietary</u> 5745 Appropriated Earmarked Receipts Trans. Out 1010 Fund Balance With Treasury	6,000	6,000	<u>Proprietary</u> 1010 Fund Balance With Treasury 5740 Appropriated Earmarked Receipts Transferred In	6,000	6,000

**ACCOUNTING FOR EXPIRED AND CANCELED AUTHORITY FOR AGENCY MANAGED TRUST OR SPECIAL FUNDS (UNAVAILABLE RECEIPTS)**

3. To record an apportionment and allotment of \$6,000. (TC A116, A120)

<b>Unavailable Special or Trust Receipt Account</b>	<b>Debit</b>	<b>Credit</b>	<b>Special or Trust Expenditure Account</b>	<b>Debit</b>	<b>Credit</b>
<u>Budgetary</u> No entry.			<u>Budgetary</u> 4450 Unapportioned Authority 4510 Apportionments	6,000	6,000
			4510 Apportionments 4610 Allotments – Realized Resources	6,000	6,000
<u>Proprietary</u> No entry.			<u>Proprietary</u> No entry		

4. To record current year undelivered orders without an advance. (TC B306)

<b>Unavailable Special or Trust Receipt Account</b>	<b>Debit</b>	<b>Credit</b>	<b>Special or Trust Expenditure Account</b>	<b>Debit</b>	<b>Credit</b>
<u>Budgetary</u> No entry.			<u>Budgetary</u> 4610 Allotments – Realized Resources 4801 Undelivered Orders – Obligations, Unpaid	5,500	5,500
<u>Proprietary</u> No entry.			<u>Proprietary</u> No entry		

5. To record the delivery of goods and services and accrue a liability. (TC B402)

<b>Unavailable Special or Trust Receipt Account</b>	<b>Debit</b>	<b>Credit</b>	<b>Special or Trust Expenditure Account</b>	<b>Debit</b>	<b>Credit</b>
<u>Budgetary</u> No entry.			<u>Budgetary</u> 4801 Undelivered Orders – Obligations, Unpaid 4901 Delivered Orders – Obligations, Unpaid	5,500	5,500
<u>Proprietary</u> No entry.			<u>Proprietary</u> 6100 Operating Expenses/Program Costs 2110 Accounts Payable	5,500	5,500

**ACCOUNTING FOR EXPIRED AND CANCELED AUTHORITY FOR AGENCY MANAGED TRUST OR SPECIAL FUNDS (UNAVAILABLE RECEIPTS)**

6. To record a disbursement. (TC B110)

<b>Unavailable Special or Trust Receipt Account</b>	<b>Debit</b>	<b>Credit</b>	<b>Special or Trust Expenditure Account</b>	<b>Debit</b>	<b>Credit</b>
<u>Budgetary</u> No entry.			<u>Budgetary</u> 4901 Delivered Orders – Obligations, Unpaid 4902 Delivered Orders – Obligations, Paid	5,500	5,500
<u>Proprietary</u> No entry.			<u>Proprietary</u> 2110 Accounts Payable 1010 Fund Balance With Treasury	5,500	5,500

**Preclosing Adjusted Trial Balance**

<b>Unavailable Special or Trust Receipt Account</b>	<b>Debit</b>	<b>Credit</b>	<b>Special or Trust Expenditure Account</b>	<b>Debit</b>	<b>Credit</b>
<u>Budgetary</u> No entry.			<u>Budgetary</u> 4114 Appropriated Trust or Special Fund Receipts 4450 Unapportioned Authority 4510 Apportionments 4610 Allotments – Realized Authority 4801 Undelivered Orders – Obligations, Unpaid 4901 Delivered Orders – Obligations, Unpaid 4902 Delivered Orders – Obligations, Paid Total	6,000	0 0 500 0 0 5,500 <u>6,000</u>
<u>Proprietary</u> 1010 Fund Balance With Treasury 5745 Appropriated Earmarked Receipts Transfer Out 5900 Other Revenue Total	4,000 6,000 <u>10,000</u>	<u>10,000</u> <u>10,000</u>	<u>Proprietary</u> 1010 Fund Balance With Treasury 2110 Accounts Payable 5740 Appropriated Earmarked Receipts Transferred In 6100 Operating Expenses/Program Expenses Total	500  5,500 <u>6,000</u>	0  6,000 <u>6,000</u>

**The appropriation has expired.**

**ACCOUNTING FOR EXPIRED AND CANCELED AUTHORITY FOR AGENCY MANAGED TRUST OR SPECIAL FUNDS (UNAVAILABLE RECEIPTS)**

**Closing Entries**

C1. To record the consolidation of actual net-funded resources. (TC F302)

<b>Unavailable Special or Trust Receipt Account</b>	<b>Debit</b>	<b>Credit</b>	<b>Special or Trust Expenditure Account</b>	<b>Debit</b>	<b>Credit</b>
<u>Budgetary</u> No entry.			<u>Budgetary</u> 4201 Total Actual Resources - Collected 4114 Appropriated Trust or Special Fund Receipts	6,000	6,000
<u>Proprietary</u> No entry.			<u>Proprietary</u> No entry.		

C2. To record the closing of paid delivered orders to total actual resources. (TC F314)

<b>Unavailable Special or Trust Receipt Account</b>	<b>Debit</b>	<b>Credit</b>	<b>Special or Trust Expenditure Account</b>	<b>Debit</b>	<b>Credit</b>
<u>Budgetary</u> No entry.			<u>Budgetary</u> 4902 Delivered Orders – Obligations, Paid 4201 Total Actual Resources - Collected	5,500	5,500
<u>Proprietary</u> No entry.			<u>Proprietary</u> No entry.		

C3. To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations. (TC F336)

<b>Unavailable Special or Trust Receipt Account</b>	<b>Debit</b>	<b>Credit</b>	<b>Special or Trust Expenditure Account</b>	<b>Debit</b>	<b>Credit</b>
<u>Budgetary</u> No entry.			<u>Budgetary</u> No entry.		
<u>Proprietary</u> 5900 Other Revenue 3310 Cumulative Results of Operations 5745 Appropriated Earmarked Receipts Transfer Out	10,000	4,000 6,000	<u>Proprietary</u> 5740 Appropriated Earmarked Receipts Transferred In 3310 Cumulative Results of Operations 6100 Operating Expenses/Program Costs	6,000	500 5,500

**ACCOUNTING FOR EXPIRED AND CANCELED AUTHORITY FOR AGENCY MANAGED  
TRUST OR SPECIAL FUNDS (UNAVAILABLE RECEIPTS)**

C4. To record closing of unobligated balances to expiring authority. (TC F312)

<b>Unavailable Special or Trust Receipt Account</b>	<b>Debit</b>	<b>Credit</b>	<b>Special or Trust Expenditure Account</b>	<b>Debit</b>	<b>Credit</b>
<u>Budgetary</u> No entry.			<u>Budgetary</u> 4610 Allotments – Realized Authority 4650 Allotments - Expired Authority	500	500
<u>Proprietary</u> No entry.			<u>Proprietary</u> No entry.		

**Post-Closing Trial Balance**

<b>Unavailable Special or Trust Receipt Account</b>	<b>Debit</b>	<b>Credit</b>	<b>Special or Trust Expenditure Account</b>	<b>Debit</b>	<b>Credit</b>
<u>Budgetary</u> No entry.			<u>Budgetary</u> 4201 Total Actual Resources - Collected 4650 Allotments - Expired Authority Total	500 <u>500</u>	<u>500</u> <u>500</u>
<u>Proprietary</u> 1010 Fund Balance With Treasury 3310 Cumulative Results of Operations Total	4,000 <u>0</u> <u>4,000</u>	<u>4,000</u> <u>4,000</u>	<u>Proprietary</u> 1010 Fund Balance With Treasury 3310 Cumulative Results of Operations Total	500 <u>500</u>	<u>500</u> <u>500</u>

**USSGL 2108 YEAR-END CLOSING STATEMENT (YEAR 1)  
Expenditure Account**

Column 5 Postclosing Unexpended Balance (1010E)	<u>500</u>
Column 11 Unobligated Balance (4610E)	500

**ACCOUNTING FOR EXPIRED AND CANCELED AUTHORITY FOR AGENCY MANAGED TRUST OR SPECIAL FUNDS (UNAVAILABLE RECEIPTS)**

**SF 133: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES AND BUDGET PROGRAM AND FINANCING (P&F) SCHEDULE PRIOR YEAR ACTUAL COLUMN – YEAR 1**  
**Expenditure Account**

<b>BUDGETARY RESOURCES</b>	SF 133	P&F
<b>Unobligated balance:</b>		
1000 Unobligated balance brought forward, October 1		
Budget authority:		
Appropriations:		
Discretionary:		

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<b>BUDGETARY RESOURCES</b>	<b>SF 133</b>	<b>P&amp;F</b>
1101 Appropriation (special fund): (4114E)	6,000	6,000
1160 Appropriation (total)	6,000	6,000
1910 Total budgetary resources		
1930 Total budgetary resources available		

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<b>MEMORANDUM (NON-ADD) ENTRIES</b>		
1940 Unobligated balance expiring (-) (4610E)		500
1951 Unobligated balance expiring (special and trust funds) (4610E)		500

<b>STATUS OF BUDGETARY RESOURCES</b>		
Obligations incurred:		
Direct:		
2001 Category A, (by quarter) (4902E)	5,500	
2004 Direct obligations (total)	5,500	
Unobligated balance		
Apportioned		

<b>BUDGETARY RESOURCES</b>	<b>SF 133</b>	<b>P&amp;F</b>
2201 Available in the current period (4610E)	500	
2500 Total budgetary resources	6,000	

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<b>CHANGE IN OBLIGATED BALANCE</b>		
Changes in obligated balances during the year:		
3030 Obligations incurred, unexpired accounts (4902E)	5,500	5,500
3040 Outlays (gross) (-) (4902E)	5,500	5,500

**ACCOUNTING FOR EXPIRED AND CANCELED AUTHORITY FOR AGENCY MANAGED  
TRUST OR SPECIAL FUNDS (UNAVAILABLE RECEIPTS)**

**SF-133 AND P&F CONTINUED...**

**BUDGET AUTHORITY AND OUTLAYS, NET**

Discretionary:		
Gross budget authority and outlays:		
4000 Budget authority, gross (Calc.)	6,000	6,000
4010 Outlays from new discretionary authority (4902E)	5,500	5,500
4020 Total outlays, gross	5,500	5,500
4070 Budget authority, net (discretionary) (Calc line 4000)	6,000	6,000
4080 Outlays, net (discretionary) (Calc line 4010)	5,500	5,500

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**STATEMENT OF BUDGETARY RESOURCES (YEAR 1)  
Expenditure Account**

**BUDGETARY RESOURCES**

3. Budget authority	
A. Appropriation actual (4114E)	<u>6,000</u>
7. <b>Total budgetary resources</b>	<u>6,000</u>

**STATUS OF BUDGETARY RESOURCES**

8. Obligations incurred:	
A. Direct (4902E)	5,500
9. Unobligated balance:	
A. Apportioned (4610E)	<u>500</u>
11. <b>Total status of budgetary resources</b>	<u>6,000</u>

**CHANGE IN OBLIGATED BALANCE**

13. Obligations incurred (+) (4902E)	5,500
14. Gross outlays (-) (4902E)	(5,500)

**NET OUTLAYS**

19. Net Outlays:	
A. Gross outlays (+) (4902E)	5,500
D. Net Outlays	<u>5,500</u>

**ACCOUNTING FOR EXPIRED AND CANCELED AUTHORITY FOR AGENCY MANAGED  
TRUST OR SPECIAL FUNDS (UNAVAILABLE RECEIPTS)**

**BALANCE SHEET  
As of September 30, YEAR 1  
(in dollars/thousands/millions)**

	<u>Receipt</u>	<u>Expenditure</u>
<b>Assets:</b>		
<b>Intragovernmental:</b>		
1. Fund balance with Treasury (1010E)	<u>4,000</u>	<u>500</u>
6. Total intragovernmental	<u>4,000</u>	<u>500</u>
15. Total assets	<u>4,000</u>	<u>500</u>
<b>Liabilities:</b>		
21. Accounts payable (2110E)		
28. Total liabilities		
<b>Net Position:</b>		
32. Cumulative results of operations – earmarked funds (5745E, 5900E for Receipt account) and (5740E, 6100E for Expenditure account)	<u>4,000</u>	<u>500</u>
34. Total net position (calc lines 30 through 33)	<u>4,000</u>	<u>500</u>
35. Total liabilities and net position	<u>4,000</u>	<u>500</u>

**STATEMENT OF NET COST  
For the year ended September 30, YEAR 1  
(in dollars/thousands/millions)**

	Receipt	Expenditure	Total
1. Gross Program costs:			
Program A:			
1. Gross costs (Note 22) (6100E)		5,500	5,500
2. Less: earned revenue (5900E)	<u>10,000</u>	<u>0</u>	<u>10,000</u>
3. Net program costs (calc)	<u>(10,000)</u>	<u>5,500</u>	<u>(4,500)</u>
6. Cost not assigned to programs			
7. Less: earned revenues not attributed to programs			
8. Net cost of operations	<u>(10,000)</u>	<u>5,500</u>	<u>(4,500)</u>

**ACCOUNTING FOR EXPIRED AND CANCELED AUTHORITY FOR AGENCY MANAGED TRUST OR SPECIAL FUNDS (UNAVAILABLE RECEIPTS)**

**STATEMENT OF CHANGES IN NET POSITION**  
**For the year ended September 30, YEAR 1**  
(in dollars/thousands/millions)

	Receipt		Expenditure		Eliminations	Consolidated Total
	Earmkd	Other	Earmkd	Other		
Budgetary Financing Sources:						
8. Transfers in/out w/out reimbursement	6,000	0	(6,000)	0	0	0
14. Total Financing Sources	6,000	0	(6,000)	0	0	0
15. Net Cost of Operations	(10,000)	0	5,500	0	0	(4,500)
16. Net Change	(4,000)	0	(500)	0	0	(4,500)
<b>17. Cumulative Results of Operations</b>	<b>(4,000)</b>	<b>0</b>	<b>(500)</b>	<b>0</b>	<b>0</b>	<b>(4,500)</b>

**Year 5 (year of cancellation)**

The expired amounts in the special/trust fund expenditure account are now slated for cancellation. These amounts are not to be returned to the General Fund of the Treasury, instead, the amounts are to be returned to the associated unavailable receipt account from which they were originally derived.

**Beginning Trial Balance**

<u>Unavailable Special or Trust Receipt Account</u>	Debit	Credit	<u>Special or Trust Expenditure Account</u>	Debit	Credit
<u>Budgetary</u> No entry.			<u>Budgetary</u> 4201 Total Actual Resources - Collected 4650 Allotments - Expired Authority Total	500 <u>500</u>	<u>500</u>
<u>Proprietary</u> 1010 Fund Balance With Treasury 3310 Cumulative Results of Operations Total	4,000 <u>0</u> <u>4,000</u>	<u>4,000</u>	<u>Proprietary</u> 1010 Fund Balance With Treasury 3310 Cumulative Results of Operations Total	500 <u>500</u>	<u>500</u>

**ACCOUNTING FOR EXPIRED AND CANCELED AUTHORITY FOR AGENCY MANAGED  
TRUST OR SPECIAL FUNDS (UNAVAILABLE RECEIPTS)**

7. To record the cancellation of expired balances in the expenditure account and return amounts to the associated unavailable receipt account. A Treasury warrant is required. (TC A185, F146)

Unavailable Special or Trust Receipt Account	Debit	Credit	Special or Trust Expenditure Account	Debit	Credit
<u>Budgetary</u> No entry.			<u>Budgetary</u> 4650 Allotments – Expired Authority 4355 Cancellation of Appropriation From Unavailable Receipts	500	500
<u>Proprietary</u> 1010 Fund Balance With Treasury 5740 Appropriated Earmarked Receipts Transferred In	500	500	<u>Proprietary</u> 5745 Appropriated Earmarked Receipts Transferred Out 1010 Fund Balance With Treasury	500	500

**Preclosing Adjusted Trial Balance**

Unavailable Special or Trust Receipt Account	Debit	Credit	Special or Trust Expenditure Account	Debit	Credit
<u>Budgetary</u>			<u>Budgetary</u> 4201 Total Actual Resources - Collected 4355 Cancellation of Appropriation From Unavailable Receipts  Total	500 0 <u>500</u>	 <u>500</u>
<u>Proprietary</u> 1010 Fund Balance With Treasury 3310 Cumulative Results of Operations 5740 Appropriated Earmarked Rcppts. Transferred In Total	4,500   <u>4,500</u>	 4,000 <u>500</u> <u>4,500</u>	<u>Proprietary</u> 3310 Cumulative Results of Operations 5745 Appropriated Earmarked Receipts Transferred Out Total	  <u>500</u> <u>500</u>	500 0 <u>500</u>

**ACCOUNTING FOR EXPIRED AND CANCELED AUTHORITY FOR AGENCY MANAGED  
TRUST OR SPECIAL FUNDS (UNAVAILABLE RECEIPTS)**

**Closing Entries**

C5. To record consolidation of actual net-funded resources. (TC F302)

<b>Unavailable Special or Trust Receipt Account</b>	<b>Debit</b>	<b>Credit</b>	<b>Special or Trust Expenditure Account</b>	<b>Debit</b>	<b>Credit</b>
<u>Budgetary</u> No entry.			<u>Budgetary</u> 4355 Cancellation of Appropriation From Unavailable Receipts 4201 Total Actual Resources - Collected	500	500
<u>Proprietary</u> No entry.			<u>Proprietary</u> No entry.		

C6. To record the closing of revenue, expense, and other financing sources to cumulative results of operations. (TC F336)

<b>Unavailable Special or Trust Receipt Account</b>	<b>Debit</b>	<b>Credit</b>	<b>Special or Trust Expenditure Account</b>	<b>Debit</b>	<b>Credit</b>
<u>Budgetary</u> No entry.			<u>Budgetary</u> No entry.		
<u>Proprietary</u> 5740 Appropriated Earmarked Receipts Transfer In 3310 Cumulative Results of Operations	500	500	<u>Proprietary</u> 3310 Cumulative Results of Operations 5745 Appropriated Earmarked Receipts Transferred Out	500	500

**ACCOUNTING FOR EXPIRED AND CANCELED AUTHORITY FOR AGENCY MANAGED  
TRUST OR SPECIAL FUNDS (UNAVAILABLE RECEIPTS)**

**Post-Closing Trial Balance**

<u>Unavailable Special or Trust Receipt Account</u>	Debit	Credit	<u>Special or Trust Expenditure Account</u>	Debit	Credit
<u>Budgetary</u> No entry.			<u>Budgetary</u> 4201 Total Actual Resources - Collections 4355 Cancellation of Appropriation From Unavailable Receipts <b>Total</b>	0  <u>0</u>	  <u>0</u>
<u>Proprietary</u> 1010 Fund Balance With Treasury 3310 Cumulative Results of Operations  Total	4,500  <u>4,500</u>	 <u>4,500</u> <u>4,500</u>	<u>Proprietary</u> 1010 Fund Balance With Treasury 3310 Cumulative Results of Operations  Total	 <u>0</u>  <u>0</u>	  <u>0</u> <u>0</u>

**\*\*\*USSGL 2108 Year-end Closing Statement is not applicable in the year of cancellation due to the warrant that is processed.\*\*\***

**ACCOUNTING FOR EXPIRED AND CANCELED AUTHORITY FOR AGENCY MANAGED  
TRUST OR SPECIAL FUNDS (UNAVAILABLE RECEIPTS)**

**SF 133: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES AND BUDGET PROGRAM AND  
FINANCING (P&F) SCHEDULE PRIOR YEAR ACTUAL COLUMN – YEAR 1**

**Expenditure Account**

<b>BUDGETARY RESOURCES</b>	<b>SF 133</b>	<b>P&amp;F</b>
<b>Unobligated balance:</b>		
1000 Unobligated balance brought forward, October 1 (4201E)	500	500
1029 Other balances withdrawn (-) (4355E)	(500)	(500)
1910 Total budgetary resources	0	
1930 Total budgetary resources available	0	0
<b>MEMORANDUM (NON-ADD) ENTRIES</b>		
1952 Expired unobligated balance carried forward, start of year (special and trust funds) (4201B)		500
1954 Unobligated balance canceling (special and trust funds) (4355E)		(500)
<b>STATUS OF BUDGETARY RESOURCES</b>		
Obligations incurred:		
Direct:		
2004 Direct obligations (total)		0
Unobligated balance		
Apportioned		
2201 Available in the current period		0
2500 Total budgetary resources		0
<b>CHANGE IN OBLIGATED BALANCE</b>		
<b>BUDGET AUTHORITY AND OUTLAYS, NET</b>		
Discretionary:		
Gross budget authority and outlays:		
4000 Budget authority, gross (Calc.)		0
4020 Total outlays, gross		0
4070 Budget authority, net (discretionary) (Calc.)		0
4080 Outlays, net (discretionary) (Calc.)		0

**ACCOUNTING FOR EXPIRED AND CANCELED AUTHORITY FOR AGENCY MANAGED  
TRUST OR SPECIAL FUNDS (UNAVAILABLE RECEIPTS)**

**STATEMENT OF BUDGETARY RESOURCES (YEAR 1)  
Expenditure Account**

**BUDGETARY RESOURCES**

1. Unobligated balance; brought forward, October 1: (4201B)	500
6. Permanently not available (4355E)	(500)
7. <b>Total budgetary resources</b>	<u>0</u>

**STATUS OF BUDGETARY RESOURCES**

8. Obligations incurred:	
A. Direct	0
9. Unobligated balance:	
A. Apportioned	<u>0</u>
11. <b>Total status of budgetary resources</b>	<u>0</u>

**CHANGE IN OBLIGATED BALANCE**

13. Obligations incurred (+)	0
14. Gross outlays (-)	0

**NET OUTLAYS**

19. Net Outlays:	
A. Gross outlays (+)	0
D. <b>Net Outlays</b>	<u>0</u>

**NET COST**

N/A

**ACCOUNTING FOR EXPIRED AND CANCELED AUTHORITY FOR AGENCY MANAGED  
TRUST OR SPECIAL FUNDS (UNAVAILABLE RECEIPTS)**

**BALANCE SHEET  
As of September 30, YEAR 5  
(in dollars/thousands/millions)**

	<u>Receipt</u>	<u>Expenditure</u>
<b>Assets</b>		
<b>Intragovernmental:</b>		
1. Fund balance with Treasury (1010E)	4,500	0
6. Total Intragovernmental	4,500	0
15. Total Assets	4,500	0
<b>Net Position:</b>		
32. Cumulative results of operations, earmarked funds (3310E, 5740E)	4,500	0
34. Total Net Position (calc)	4,500	0
35. Total Liabilities and Net Position	4,500	0

**STATEMENT OF CHANGES IN NET POSITION  
For the year ended September 30, YEAR 5  
(in dollars/thousands/millions)**

	<u>Receipt</u>		<u>Expenditure</u>		<u>Eliminations</u>	<u>Consolidated Total</u>
	<u>Earmkd</u>	<u>Other</u>	<u>Earmkd</u>	<u>Other</u>		
<b>Cumulative Results of Operations:</b>						
1. Beginning balances (3310B)	(4,000)	0	(500)	0	0	(4,500)
3. Beginning balances as adjusted (calc)	(4,000)	0	(500)	0	0	(4,500)
<b>Budgetary Financing Sources:</b>						
10. Transfers in/out w/out reimbursement (5740E, 5745E)	(500)	0	500	0	0	0
14. Total Financing Sources	(500)	0	500	0	0	0
15. Net Cost of Operations	0	0	0	0	0	0
16. Net Change	(500)	0	500	0	0	0

**ACCOUNTING FOR EXPIRED AND CANCELED AUTHORITY FOR AGENCY MANAGED  
TRUST OR SPECIAL FUNDS (UNAVAILABLE RECEIPTS)**

<b>17. Cumulative Results of Operations</b>	<u>(4,500)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(4,500)</u>
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