Table of Contents

Version History ........................................................................................................................................................................................... 3
Proprietary Attributes .................................................................................................................................................................................... 3
Crosswalks Impacted – Prior to Bulletin 2016-05 update .......................................................................................................................... 4
Background ................................................................................................................................................................................................. 6
  Nonfiduciary Deposit Funds ................................................................................................................................................................... 6
  Clearing Accounts ................................................................................................................................................................................... 6
References: Deposit Funds ......................................................................................................................................................................... 7
References: Clearing Accounts ................................................................................................................................................................. 11
New USSGL Account and Change to Existing USSGL Account (Effective FY 2016) ........................................................................... 13
New USSGL Account and Change to Existing USSGL Account (Effective FY 2012) ........................................................................... 14
Listing of USSGL Accounts Used in This Scenario ................................................................................................................................. 15
Section I. Case Study: Nonfiduciary Deposit Funds with Investment Authority .................................................................................... 17
  Year 1 .................................................................................................................................................................................................... 18
  Year 2 .................................................................................................................................................................................................... 34
Section II. Case Study: Clearing Accounts ............................................................................................................................................... 44
I. Unidentified Collection from Nonfederal Sources ................................................................................................................................ 44
  Year 1 .................................................................................................................................................................................................... 44
  Year 2 .................................................................................................................................................................................................... 49
II. Unidentified Collection from Federal Sources ..................................................................................................................................... 58
  Year 1 .................................................................................................................................................................................................... 58
  Year 2 .................................................................................................................................................................................................... 70
Nonfiduciary Deposit Funds with Investment Authority and Clearing Accounts
Effective Fiscal 2016

Version History

<table>
<thead>
<tr>
<th>Version Number</th>
<th>Date</th>
<th>Description of Change</th>
<th>Effective USSGL TFM</th>
<th>Effective Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.0</td>
<td>6/6/2011</td>
<td>Original Version</td>
<td>S2-11-01</td>
<td>FY 2012</td>
</tr>
<tr>
<td>3.0</td>
<td>12/15/2016</td>
<td>Updated</td>
<td>Bulletin 2017-01</td>
<td>FY 2017</td>
</tr>
</tbody>
</table>

Proprietary Attributes

<table>
<thead>
<tr>
<th>No.</th>
<th>USSGL Account Title</th>
<th>Anticipated</th>
<th>Budg/Prop</th>
<th>Norm Bal</th>
<th>Begin/End</th>
<th>Debit/Credit</th>
<th>Auth Type Code</th>
<th>Apport Cat</th>
<th>Apport Cat B</th>
</tr>
</thead>
<tbody>
<tr>
<td>240000</td>
<td>Liability for Nonfiduciary Deposit Funds and Undeposited Collections</td>
<td>N</td>
<td>P</td>
<td>C</td>
<td>B/E</td>
<td>D/C</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>241000</td>
<td>Liability for Clearing Accounts</td>
<td>N</td>
<td>P</td>
<td>C</td>
<td>B/E</td>
<td>D/C</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>679500</td>
<td>Contra Expense – Nonfiduciary Deposit Fund Intragovernmental Administrative Fees</td>
<td>N</td>
<td>P</td>
<td>C</td>
<td>E</td>
<td>D/C</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>No.</th>
<th>Avail Time</th>
<th>BEA Cat</th>
<th>Borrow Source</th>
<th>Budgetary Impact Indicator</th>
<th>Cohort Yr</th>
<th>Cust/Noncust</th>
<th>Exch/Nonexch</th>
<th>Fed/NonFed</th>
<th>Trading Ptnr</th>
<th>Trading Ptnr Main</th>
<th>PY Adj</th>
<th>Program Indicator</th>
</tr>
</thead>
<tbody>
<tr>
<td>240000</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>S</td>
<td></td>
<td>N/Z*</td>
<td>N/Z</td>
<td>N</td>
<td></td>
<td></td>
</tr>
<tr>
<td>241000</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>S</td>
<td></td>
<td>N/Z</td>
<td>N</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>679500</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>S</td>
<td></td>
<td>N/Z</td>
<td>N</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Nonfiduciary Deposit Funds with Investment Authority and Clearing Accounts
Effective Fiscal 2016

<table>
<thead>
<tr>
<th>No.</th>
<th>Year of BA</th>
<th>Reduction Type</th>
<th>Fund Type</th>
<th>Reporting Type Code</th>
<th>Financing Account Code</th>
<th>TAS Status</th>
<th>Trans. Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>241000</td>
<td></td>
<td></td>
<td>DF</td>
<td>E/F/U</td>
<td>U/E</td>
<td>X/N</td>
<td></td>
</tr>
<tr>
<td>679500</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>U/E</td>
<td>X/N</td>
<td></td>
</tr>
</tbody>
</table>

*Effective with USSGL Bulletin 2016-05 with the Period 11 GTAS reporting window there will be a validation to no longer allow the Z domain value with Deposit Funds.

**Crosswalks Impacted – Prior to Bulletin 2016-05 update**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>240000</td>
<td>Line 27</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>Lines 6.9</td>
<td>N/A</td>
</tr>
<tr>
<td>241000</td>
<td>Lines 19,27</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>Lines 6.9, 7.11</td>
<td>N/A</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>134200</td>
<td>Line 2</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>Line 3.5</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>161000</td>
<td>Line 2</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>Line 3.2</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>161100</td>
<td>Line 2</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>Line 3.2</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>161200</td>
<td>Line 2</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>Line 3.2</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>161300</td>
<td>Line 2</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>Line 3.2</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>679500</td>
<td>Lines 32 and 33</td>
<td>Line 1</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>Lines 9.1 and 9.2</td>
<td>Line 2</td>
<td>N/A</td>
</tr>
</tbody>
</table>
Background
Prior to FY 2012, USSGL account 2400, “Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections,” was used to report both deposit fund and clearing account activities. Monies deposited into a clearing account belong to the Federal government, whereas deposit funds do not. Nonfiduciary deposit funds do not have a budgetary impact. Budgetary accounting entries are presented in Section I only for the Bureau of the Fiscal Service Treasury Account Symbol (TAS). Fiscal Service entries are presented in order to understand, from a governmentwide perspective, that the transactions properly eliminate between Fiscal Service and the agency purchasing the securities.

Nonfiduciary Deposit Funds
Nonfiduciary deposit funds are deposit funds that do not meet the definition and characteristics of fiduciary activities in SFFAS 31. For example, deposit funds that are excluded from being reported as fiduciary activities in SFFAS 31, paragraphs 13-15 are nonfiduciary deposit funds. According to SFFAS No 31, Accounting for Fiduciary Activities, paragraph 31. “ . . . .non-entity assets under an entity’s custody or management should be reported in the entity’s financial statements, except for non-entity assets meeting the definition of fiduciary assets, which should not be recognized on the balance sheet, but should be disclosed in accordance with the provisions of SFFAS 31, Accounting for Fiduciary Activities. Non-entity assets recognized on an entity’s balance sheet should be segregated from entity assets. An amount equal to non-entity assets recognized on the balance sheet should be recognized as a liability (due to Treasury or other entities).” It is acknowledged that deposit funds should only record non-entity asset and corresponding liability on the agencies balance sheet. If flow accounts are recorded in a deposit fund, contra flow accounts are needed, so that the agency’s net position will not be impacted resulting in a distortion of the agency’s net position.

Clearing Accounts
USSGL guidance recognizes an offsetting liability for clearing account deposits. The two arguments for recognizing the offsetting liabilities for clearing account deposits are:

1) Accrual Method of Accounting
If agencies adhere to basic accounting principles of accrual method, then the performing agency should have recorded the revenue with corresponding receivable when the revenue was earned. We have determined that if a financing resource is recorded in a clearing account for this particular event, then it will result in double counting of revenue, therefore overstating the net position of the performing agency.

2) Principle of Conservatism
Nonfiduciary Deposit Funds with Investment Authority and Clearing Accounts  
Effective Fiscal 2016

We recognize a clearing account may have many different types of collections and may require different accounting treatments. As a result, we have applied conservatism principle to the clearing account collections. Conservatism should be used when a degree of skepticism is warranted and where prudence in financial accounting and reporting is applied. If there are two reasonable alternatives, the more conservative option should be chosen to have an alternative that will result in less income or less asset value. Conservatism principle anticipates or discloses losses but gains do not have a similar treatment. For clearing account collections, recognition of liability was chosen over recognition of the financing source to prevent any possible double counting of revenue.

References: Deposit Funds

FASAB, SFFAS No. 1, Selected Assets and Liabilities, Paragraph 26 
Both entity assets and non-entity assets under an entity's custody or management should be reported in the entity's financial statements. Non-entity assets reported in an entity's financial statements should be segregated from entity assets. An amount equal to non-entity assets should be recognized as a liability (due to Treasury or other entities) in the entity's financial statements.

FASAB, SFFAS 7, Accounting for Revenue and Other Financing Sources, Paragraph 239 
The final group of transactions in this appendix consists of transactions that produce amounts not recognized as revenues, gains, or other financing sources. Although in some instances there is overlap with other groups, they are presented together as a convenient reference to amounts not classified in any of the other categories. They include:
  • A number of transactions in which there is no net inflow of resources (or the net inflow is less than the full amount of the transaction) because one asset is exchanged for another or there is an increase in both assets and liabilities.
  • Certain transfers and donations that do not affect net cost or net position.
  • A number of transactions involving direct loans and loan guarantees, which are recognized as expenses or reductions in expenses according to the standards in SFFAS No. 2, Accounting for Direct Loans and Loan Guarantees.
  • Deposit fund transactions.

FASAB, SFFAS 31, Accounting for Fiduciary Activities, Paragraphs 7, 31, 26, 29, and 35 
[7] Numerous “fund groups” are used in reporting to the Treasury Fiscal Service and the OMB. For example, “deposit funds” may be used for monies that do not belong to the Federal Government. Regardless of how a fund group may be classified in reporting to the Treasury Fiscal Service or to the OMB, only those activities that meet the definition of fiduciary activity promulgated in this standard are subject to the reporting requirements of this standard. Activities that do not meet the definition of fiduciary activities promulgated in this standard are not subject to the reporting requirements of this standard. Deposit funds that do not meet the definition of fiduciary activities, and therefore are not disclosed in the fiduciary note disclosure, should be recognized in the principal financial statements.
Nonfiduciary Deposit Funds with Investment Authority and Clearing Accounts  
Effective Fiscal 2016

[31] This standard affects current standards for reporting non-entity assets. Paragraphs 26 and 29 of SFFAS 1, Accounting for Selected Assets and Liabilities, are amended as follows:

[26] Both entity assets and non-entity assets under an entity’s custody or management should be reported in the entity’s financial statements, except for non-entity assets meeting the definition of fiduciary assets, which should not be recognized on the balance sheet, but should be disclosed in accordance with the provisions of SFFAS 31, Accounting for Fiduciary Activities. Non-entity assets reported in recognized on an entity’s financial statements should be segregated from entity assets. An amount equal to non-entity assets recognized on the balance sheet should be recognized as a liability (due to Treasury or other entities) in the entity’s financial statements.

[29] Non-entity cash. Non-entity cash is cash that a federal entity collects and holds on behalf of the U.S. Government or other entities. In some circumstances, the entity deposits cash in its accounts in a fiduciary custodial capacity for the U.S. Treasury or other federal component entities, or in a fiduciary capacity for non-federal parties.

(a) Non-entity cash recognized on the balance sheet should be reported separately from entity cash.

(b) Non-entity cash meeting the definition of a fiduciary asset should not be recognized on the balance sheet, but should be disclosed in accordance with the provisions of SFFAS 31, Accounting for Fiduciary Activities.

[35] This standard also amends paragraphs 84 and 102 of SFFAC 2, Entity and Display, as follows:

Paragraph [102] Custodial collections do not include deposit funds, i.e., amounts held temporarily by the government (e.g., bidders’ earnest money or guarantees for performance) or amounts held by the Government as an agent for others, (e.g., state income taxes withheld from Federal employees’ salaries that are to be transferred to the states.). Both of these types of collections can be considered assets and liabilities until they are returned to the depositor or forwarded to the organization entitled to the funds should be reported in accordance with the provisions of SFFAS 31, Accounting for Fiduciary Activities.

Treasury Financial Manual (TFM), Volume 1, Part 2, Chapter 1500, DESCRIPTION OF ACCOUNTS RELATING TO FINANCIAL OPERATIONS

Section 1535—Deposit Fund Accounts are defined as:

Fiscal Service establishes deposit fund accounts to record monies that do not belong to the Federal Government. Deposit funds are a liability in the Government’s central summary general ledger since those assets do not belong to the Government. The deposit fund account (liability) classification is proper for any account that meets one of the following three criteria:

- Monies withheld from Government payments for goods and services received. Agencies may treat this transaction as a deposit fund liability only when they have charged a budget account and the Government is holding the funds pending payment (for example, payroll deductions for savings bonds or State income taxes).
- Monies the Government is holding awaiting distribution based on a legal determination or investigation. This category includes monies in dispute (between the Government and outside parties) where ownership is in doubt and there is no present basis for estimating ultimate distribution.
Nonfiduciary Deposit Funds with Investment Authority and Clearing Accounts
Effective Fiscal 2016

- Deposits received from outside sources for which the Government is acting solely as a banker, fiscal agent, or custodian. This includes certain cash and investments held outside of Treasury. Also, refer to TFM Volume I, Part 2, Chapter 3400 for additional information.

TFM Volume 1, Part 2-4700 (Published May 2016)

4705.20e—Reporting of Government Account Series (GAS) Investments with Fiscal Service Purchased by Agencies Using Fiduciary or Non-fiduciary Funds. Treasury GAS securities purchased using a non-fiduciary fund are normally classified as intragovernmental. The investments in GAS securities by non-fiduciary funds and the associated USSGL accounts should be reported with a federal/non-federal attribute domain value of “F” with a corresponding federal trading partner of 020 for Treasury. Treasury GAS securities purchased using a fiduciary fund are classified as public/non-federal. The investments in GAS securities by a fiduciary fund and the associated USSGL accounts should be reported with a federal/non-federal attribute domain value of “N” and no trading partner.

OMB Circular A11, Preparation, Submission and Execution of the Budget
20.12(f) Deposit funds. You use deposit funds to account for monies that do not belong to the Government. This includes monies held temporarily by the Government until ownership is determined (such as earnest money paid by bidders for mineral leases) or held by the Government as an agent for others (such as State and local income taxes withheld from Federal employees’ salaries and not yet paid to the State or local government). We exclude deposit fund transactions, as such, from the budget totals because the funds are not owned by the Government. Therefore, the budget records transactions between deposit funds and budgetary accounts as transactions with the public. For example, when the mineral leasing process has been completed, the winning bidder's earnest money is transferred from the deposit fund to the appropriate receipt account and the budget records a receipt. Similarly, outlays are recorded in an agency's salaries and expense account when a Federal employee is paid, even though some of the amount is transferred to a deposit fund for State and local income taxes withheld and paid later to the State and local government. Deposits and associated disbursements are recorded in the same account.

OMB Circular A-136, Financial Reporting Requirements
II.4.3.3 Assets
Investments. Investments in Federal securities will be reported separately from investments in non-Federal securities. Investments in Federal securities include non-marketable par value Treasury securities, market-based Treasury securities, marketable Treasury securities, and securities issued by other Federal entities. Non-Federal securities include those issued by State and local governments, Government-Sponsored Enterprises, and other private corporations. Investments are normally reported at acquisition cost or amortized acquisition cost (less an allowance for losses, if any). The components of investments, including the market value...
Nonfiduciary Deposit Funds with Investment Authority and Clearing Accounts  
Effective Fiscal 2016

of market-based and marketable Treasury securities, will be disclosed (Note 5). (See SFFAS No. 1 for further information on investments in par value Treasury securities and in marketable and market-based Treasury securities expected to be held to maturity.) Reporting entities with material investments in Treasury securities attributable to Funds from Dedicated Collections must include in the required Note (Note 5) on Investments as described in SFFAS No. 27, as amended by SFFAS No. 43. Agencies with non-fiduciary deposit funds with investment authority that report intragovernmental FBWT should also report investments in Treasury securities as intragovernmental.

TFM Volume 1, Part 2-4700 Appendix 10 5.3 – Business Rules for Investments (Published May 2016)

**Government Account Series (GAS) Securities:** Fiscal Service accounts for GAS security Investments as follows, and the investing agency must post the calculated balances as provided by Fiscal Service.

- **Amortization method on market-based notes, bonds, zero coupon bonds, Treasury Inflation Protected Securities (TIPS), and Floating Rate Notes (FRN):** Uses the effective interest method calculated by Invest One. Amortization begins on the day of purchase. Market-based notes, bonds, and TIPS purchased at premium will be amortized to the call date. Please contact the Federal Investments Program at FedInvestor@fiscal.treasury.gov for more information on FRNs.

- **Amortization method on market-based bills:** Uses the straight-line method for amortization on market-based bills. Amortization begins the day after purchase.

- **Carrying value:** Fiscal Service reports all fixed-value Treasury securities at amortized cost value per SFFAS No. 5. Therefore, trading partners that are required to report Treasury securities at fair market value per Financial Accounting Standards Board (FASB) standards must not report these market adjustments and unrealized gains or losses using Fiscal Service as their trading partner.

- **Interest accruals:** Interest accruals begin the day after purchase and are calculated using actual calendar days. Inflation compensation earned on non-business days should be included in the interest accruals until the next business day when it is converted to principal.

- **Early redemption:** Early redemptions may be transacted using the specific id method or the first-in/first-out method if the accounts own multiple taxlots. If not specified, the FIFO method will be used.

- **Required reporting:** Fiscal Service must report GAS security investment transactions on behalf of its trading partner to via IPAC and CTA. Fiscal Service’s trading partners are responsible for reporting all non-investment receipts and disbursements to Fiscal Service. Fiscal Service provides its trading partners with a Monthly Statement of Account report in FedInvest for the agency to reconcile with their CARS Account Statement Expenditure Activity report. Fiscal Service also provides its trading partners with a Monthly Accrual Confirmation Report in FedInvest to reconcile to their USSGL account balances.
References: Clearing Accounts

Clearing accounts are amounts that are known to belong to the Federal government but held temporarily until additional information is collected to correctly identify the collections into appropriate receipt or expenditure accounts.

OMB Circular A11, *Preparation, Submission and Execution of the Budget*

20.12 What do I need to know about accounts and fund types?

(c) *Clearing accounts.*

You use clearing accounts to temporarily account for transactions that you know belong to the Government while you wait for information that will allow you to match the transaction to a specific receipt or expenditure account. For example:

- To temporarily credit unclassified transactions from the public when there is a reasonable presumption that the amounts belong to a Federal Government account other than miscellaneous receipts in the Treasury.
- To temporarily credit unclassified transactions between Federal agencies, including Intragovernmental Payment and Collection (IPAC) transactions.

You should not use clearing accounts to mask an over obligation or over expenditure of an expenditure account.

TFM, Volume 1, Part 2 – Chapter 1500 DESCRIPTION OF ACCOUNTS RELATING TO FINANCIAL OPERATIONS

1520.25—Clearing Accounts

Fiscal Service establishes clearing accounts to temporarily hold unidentifiable general, special, or trust funds collections that belong to the Federal Government until they are classified to the proper receipt or expenditure account by the Federal entity. An “F” preceding the last four digits of the fund account symbol identifies these accounts. Clearing accounts consist of the “3800” series fund group preceded by the two-digit department regular code. Agencies should use the following:

- Budget clearing account (suspense), __F3875, to temporarily credit unclassified transactions from the public when there is a reasonable presumption that the amounts belong to their agencies.

- Undistributed intergovernmental payments account, __F3885, to temporarily credit unclassified transactions between Federal agencies, including Intra-governmental Payment and Collection (IPAC) transactions.
Nonfiduciary Deposit Funds with Investment Authority and Clearing Accounts  
Effective Fiscal 2016

Clearing accounts¹ listed in the Federal Account Symbols and Titles (FAST) Book

<table>
<thead>
<tr>
<th>Clearing Account</th>
<th>Description</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>F3500</td>
<td>Collections and/or Payments Default</td>
<td>(20A3045) Reported as offsetting receipts in MTS Table 5.</td>
</tr>
<tr>
<td>F3502</td>
<td>IPAC Default</td>
<td>(20A3045) Reported as offsetting receipts in MTS Table 5.</td>
</tr>
<tr>
<td>F3810</td>
<td>Undistributed Proceeds from Sale of Foreign Currency</td>
<td>(20A3045) Reported as offsetting receipts in MTS Table 5.</td>
</tr>
<tr>
<td>F3820</td>
<td>Unidentified Cash Collections, Federal Tax Deposits, Internal Revenue Service</td>
<td>(20A3040) Reported as receipts in MTS Table 4.</td>
</tr>
<tr>
<td>F3840</td>
<td>Real Property, General Services Administration</td>
<td>(20A3045) Reported as offsetting receipts in MTS Table 5.</td>
</tr>
<tr>
<td>F3842</td>
<td>Broker Rebates, General Services Administration</td>
<td>(20A3045) Reported as offsetting receipts in MTS Table 5.</td>
</tr>
<tr>
<td>F3844</td>
<td>Deposits of Litigations, Internal Revenue Service, Treasury</td>
<td>(20A3045) Reported as offsetting receipts in MTS Table 5.</td>
</tr>
<tr>
<td>F3845</td>
<td>Proceeds of Sales, Personal Property</td>
<td>(20A3045) Reported as offsetting receipts in MTS Table 5.</td>
</tr>
<tr>
<td>F3870</td>
<td>Undistributed Intragovernmental Payrolls, Health and Human Services</td>
<td>(20A3045) Reported as offsetting receipts in MTS Table 5.</td>
</tr>
<tr>
<td>F3875</td>
<td>Budget Clearing Account (suspense)</td>
<td>(20A3045) Reported as offsetting receipts in MTS Table 5. Grossly misused in the past, all agencies other than those with waivers² should have a -0- balance.</td>
</tr>
<tr>
<td>F3880</td>
<td>Unavailable Check Cancellations and Overpayments (suspense)</td>
<td>(20A3045) Reported as offsetting receipts in MTS Table 5.</td>
</tr>
<tr>
<td>F3385</td>
<td>Undistributed Intragovernmental Payments</td>
<td>(20A3045) Reported as offsetting receipts in MTS Table 5. Grossly misused in the past, all agencies other than those with waivers² should have a -0- balance</td>
</tr>
</tbody>
</table>

¹ OMB Circular A11, Section 20.12, What do I need to know about accounts and fund types?
Characteristics of Fund Types and Their Accounts: Clearing accounts: What is the Purpose of the account? “Temporarily hold general, special, or trust fund Federal Government collections or disbursements to the applicable receipt or expenditure accounts. (Amounts in clearing accounts should not be used to make outlays or payments)”

² TFM Volume I, Bulletin No. 2007-07, “Reporting agencies that have justifiable business needs for keeping a suspense account may submit a waiver to OMB and Fiscal Service to request the continued use of the F3875 and/or F3885 suspense accounts for specific business purposes. Agencies must submit a written waiver request to OMB and Fiscal Service (see paragraph 9) by January 31, 2008. . .”

December 2016
Nonfiduciary Deposit Funds with Investment Authority and Clearing Accounts
Effective Fiscal 2016

New USSGL Account and Change to Existing USSGL Account (Effective FY 2016)

New USSGL Account (Effective FY 2016)
Account Title: Contra Expense- Nonfiduciary Deposit Fund Intragovernmental Administrative Fees
Account Number: 679500
Normal Balance: Credit
Definition: The amount that offsets intragovernmental administrative fees paid by nonfiduciary deposit funds, in compliance with SFFAS 7, paragraph 239.

Justification: Deposit Funds are non-budgetary accounts and cannot have results of operations. However, intragovernmental expenses need to be recorded to offset intragovernmental revenues in the performing federal agency.

Change to Existing USSGL Account (Effective FY 2016)

Account Title: Contra Revenue for Interest Revenue- Investments
Account Number: 531800
Normal Balance: Debit
Old Definition: The amount reflecting a reduction in revenue for interest accrued on investments when realization is not expected.
New Definition: The amount reflecting a reduction in revenue for interest accrued on investments when realization is not expected, or to offset intragovernmental interest revenue in nonfiduciary deposit funds with investment authority, in compliance with SFFAS 7, paragraph 239.

Justification: Deposit Funds are non-budgetary accounts and cannot have results of operations. However, intragovernmental revenues need to be recorded in non-fiduciary deposit funds with investment authority to offset intragovernmental interest expense paid by Treasury Fiscal Service.
Nonfiduciary Deposit Funds with Investment Authority and Clearing Accounts
Effective Fiscal 2016

New USSGL Account and Change to Existing USSGL Account (Effective FY 2012)

Changes to Existing USSGL Account (Effective FY 2012)

Account Number: 240000
Old Account Title: Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections
New Account Title: Liability for Nonfiduciary Deposit Funds and Undeposited Collections
Normal Balance: Credit

Old Definition: Amounts offsetting undeposited collections and collections deposited in nonfiduciary deposit funds and clearing accounts, including suspense accounts, awaiting disposition or reclassification. This account does not close at yearend.

New Definition: Amounts offsetting undeposited collections and collections deposited in nonfiduciary deposit funds awaiting disposition. This account does not close at yearend.

Justification: Funds deposited into a clearing account belongs to the Federal Government therefore, a separate accounts was needed to separately identify clearing account transactions from a nonfiduciary deposit fund.

New USSGL Account (Effective FY 2012)

Account Title: Liability for Clearing Accounts
Account Number: 241000
Normal Balance: Credit

Definition: The amount that offsets collections deposited in clearing accounts awaiting disposition or reclassification. This account does not close at year-end.

Justification: To separately identify clearing account transactions from nonfiduciary deposit fund transactions.
Listing of USSGL Accounts Used in This Scenario

<table>
<thead>
<tr>
<th>Budgetary</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>407000 Anticipated Collections From Federal Sources</td>
<td></td>
</tr>
<tr>
<td>411900 Other Appropriations Realized</td>
<td></td>
</tr>
<tr>
<td>420100 Total Actual Resources - Collected</td>
<td></td>
</tr>
<tr>
<td>421000 Anticipated Reimbursements and Other Income</td>
<td></td>
</tr>
<tr>
<td>422100 Unfilled Customer Orders Without Advance</td>
<td></td>
</tr>
<tr>
<td>425100 Reimbursements and Other Income Earned - Receivable</td>
<td></td>
</tr>
<tr>
<td>426100 Actual Collections of Business-Type Fees</td>
<td></td>
</tr>
<tr>
<td>426600 Other Actual Business-Type Collections From Non-Federal Sources</td>
<td></td>
</tr>
<tr>
<td>445000 Unapportioned Authority</td>
<td></td>
</tr>
<tr>
<td>461000 Allotments - Realized Resources</td>
<td></td>
</tr>
<tr>
<td>462000 Unobligated Funds Exempt From Apportionment</td>
<td></td>
</tr>
<tr>
<td>490100 Delivered Orders - Obligations, Unpaid</td>
<td></td>
</tr>
<tr>
<td>490200 Delivered Orders - Obligations, Paid</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Proprietary</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>101000 Fund Balance With Treasury</td>
<td></td>
</tr>
<tr>
<td>131000 Accounts Receivable</td>
<td></td>
</tr>
<tr>
<td>134200 Interest Receivable - Investments</td>
<td></td>
</tr>
<tr>
<td>137000 Administrative Fees Receivable - Not Otherwise Classified</td>
<td></td>
</tr>
<tr>
<td>161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
<td></td>
</tr>
<tr>
<td>161100 Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
<td></td>
</tr>
<tr>
<td>161200 Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
<td></td>
</tr>
<tr>
<td>161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
<td></td>
</tr>
<tr>
<td>211000 Accounts Payable</td>
<td></td>
</tr>
</tbody>
</table>
### Nonfiduciary Deposit Funds with Investment Authority and Clearing Accounts

**Effective Fiscal 2016**

<table>
<thead>
<tr>
<th>Account Number</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>214200</td>
<td>Accrued Interest Payable - Debt</td>
</tr>
<tr>
<td>240000</td>
<td>Liability for Nonfiduciary Deposit Funds and Undeposited Collections</td>
</tr>
<tr>
<td>241000</td>
<td>Liability for Clearing Account</td>
</tr>
<tr>
<td>253000</td>
<td>Securities Issued by Federal Agencies Under General and Special Financing Authority</td>
</tr>
<tr>
<td>253100</td>
<td>Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority</td>
</tr>
<tr>
<td>253300</td>
<td>Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority</td>
</tr>
<tr>
<td>253400</td>
<td>Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority</td>
</tr>
<tr>
<td>310000</td>
<td>Unexpended Appropriations - Cumulative</td>
</tr>
<tr>
<td>310100</td>
<td>Unexpended Appropriations - Appropriations Received</td>
</tr>
<tr>
<td>310700</td>
<td>Unexpended Appropriations – Used</td>
</tr>
<tr>
<td>331000</td>
<td>Cumulative Results of Operations</td>
</tr>
<tr>
<td>520000</td>
<td>Revenue From Services Provided</td>
</tr>
<tr>
<td>531100</td>
<td>Interest Revenue - Investments</td>
</tr>
<tr>
<td>531800</td>
<td>Contra Interest Revenue - Investments</td>
</tr>
<tr>
<td>532500</td>
<td>Administrative Fees Revenue</td>
</tr>
<tr>
<td>570000</td>
<td>Expended Appropriations</td>
</tr>
<tr>
<td>610000</td>
<td>Operating Expenses/Program Costs</td>
</tr>
<tr>
<td>632000</td>
<td>Interest Expenses on Securities</td>
</tr>
<tr>
<td>679000</td>
<td>Other Expenses Not Requiring Budgetary Resources</td>
</tr>
<tr>
<td>679500</td>
<td>Contra Expense- Nonfiduciary Deposit Fund Intragovernmental Administrative Fees</td>
</tr>
</tbody>
</table>
Section I. Case Study: Nonfiduciary Deposit Funds with Investment Authority
**Nonfiduciary Deposit Funds with Investment Authority and Clearing Accounts**

**Effective Fiscal 2016**

**Section I. Case Study: Nonfiduciary Deposit Funds with Investment Authority**

**Year 1**

A beginning trial balance is not applicable in Year 1.

1. To record cash collections into nonfiduciary deposit fund.

<table>
<thead>
<tr>
<th>Nonfiduciary Deposit Fund (Agency 40)</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
<th>Fiscal Service (020X0500)</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>None</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Proprietary</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>101000 Fund Balance with Treasury</td>
<td>100,000</td>
<td></td>
<td>C108</td>
<td>240000(N) Liability for Nonfiduciary Deposit Funds</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

2. To record investment of Treasury securities by a nonfiduciary deposit fund that has investment authority.

<table>
<thead>
<tr>
<th>Nonfiduciary Deposit Fund (Agency 40)</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
<th>Fiscal Service (020X0500/020X0550)</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary</strong></td>
<td></td>
<td></td>
<td></td>
<td><strong>Budgetary</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>None</td>
<td></td>
<td></td>
<td></td>
<td>None</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Proprietary</strong></td>
<td></td>
<td></td>
<td></td>
<td><strong>Proprietary</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>161000(F) Investment in US securities issued by the Bureau of the Fiscal Service</td>
<td>100,000</td>
<td></td>
<td>B166</td>
<td>161100(F) Discount on US Treasury Securities Issued by the Bureau of the Fiscal Service</td>
<td>90,000</td>
<td></td>
<td>B127</td>
</tr>
<tr>
<td>101000 Fund Balance with Treasury</td>
<td>90,000</td>
<td></td>
<td></td>
<td>101000 Fund Balance with Treasury</td>
<td>100,000</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Nonfiduciary Deposit Funds with Investment Authority and Clearing Accounts  
Effective Fiscal 2016

3. To record amortization of the discount on the Fiscal Service securities. (Net interest revenue is not recognized in a deposit fund. See SFFAS No.7, paragraph 239.). Because a deposit fund must always have a net position of zero, the increase in total assets held by the deposit fund created by the amortization of the discount is offset by an increase in the corresponding liability for the deposit fund assets.

<table>
<thead>
<tr>
<th>Nonfiduciary Deposit Fund (Agency 40)</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
<th>Fiscal Service (020X0550)</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary</strong></td>
<td></td>
<td></td>
<td></td>
<td><strong>Budgetary</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>None</td>
<td></td>
<td></td>
<td></td>
<td>None</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Proprietary</strong></td>
<td></td>
<td></td>
<td></td>
<td><strong>Proprietary</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>161300(F) Amortization of Discount and Premium on US Treasury securities Issued by the Bureau of the Fiscal Service</td>
<td>400</td>
<td>Mod E117</td>
<td>632000 (F) Interest Expense on Securities</td>
<td>400</td>
<td></td>
<td>E124</td>
<td></td>
</tr>
<tr>
<td>531100(F) Interest Revenue - Investments</td>
<td>400</td>
<td>New E205</td>
<td>253300(F) Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority</td>
<td>400</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>531800(N) Contra Revenue for Interest Revenue- Investments</td>
<td>400</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>240000(N) Liability for Nonfiduciary Deposit Funds</td>
<td>400</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

4. To record appropriation received for payment of interest.

<table>
<thead>
<tr>
<th>Nonfiduciary Deposit Fund (Agency 40)</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
<th>Fiscal Service (020X0550)</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary</strong></td>
<td></td>
<td></td>
<td></td>
<td><strong>Budgetary</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>None</td>
<td></td>
<td></td>
<td></td>
<td>None</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Proprietary</strong></td>
<td></td>
<td></td>
<td></td>
<td><strong>Proprietary</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>None</td>
<td></td>
<td></td>
<td></td>
<td>None</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

19 of 78 | December 2016
**Nonfiduciary Deposit Funds with Investment Authority and Clearing Accounts**  
**Effective Fiscal 2016**

5. To record accrual of interest due from Fiscal Service for interest on U.S. Treasury securities. (Net interest revenue is not recognized in a deposit fund. See SFFAS No.7, paragraph 239)

<table>
<thead>
<tr>
<th>Nonfiduciary Deposit Fund (Agency 40)</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
<th>Fiscal Service (020X0550)</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>None</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Proprietary</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>134200(F) Interest Receivable - Investments</td>
<td>500</td>
<td>500</td>
<td>Mod</td>
<td>632000 (F) Interest Expense on Securities</td>
<td>500</td>
<td></td>
<td>B418</td>
</tr>
<tr>
<td>531100(F) Interest Revenue - Investments</td>
<td></td>
<td></td>
<td>C418</td>
<td>214200(F) Accrued Interest Payable – Debt</td>
<td></td>
<td></td>
<td>500</td>
</tr>
<tr>
<td>531800(N) Contra Revenue for Interest Revenue – Investments</td>
<td>500</td>
<td>500</td>
<td>New</td>
<td>101000 Fund Balance with Treasury</td>
<td>500</td>
<td></td>
<td>B112</td>
</tr>
<tr>
<td>240000(N) Liability for Nonfid. Deposit Funds</td>
<td></td>
<td></td>
<td></td>
<td>462000 Unobligated Funds Exempt from Apportionment</td>
<td>500</td>
<td></td>
<td>B134</td>
</tr>
<tr>
<td>500</td>
<td></td>
<td></td>
<td></td>
<td>4902 Delivered Orders – Obligations, Paid</td>
<td></td>
<td></td>
<td>500</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>500</td>
</tr>
</tbody>
</table>

6. To record GAS securities interest payment from Fiscal Service to the deposit fund.

<table>
<thead>
<tr>
<th>Nonfiduciary Deposit Fund (Agency 40)</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
<th>Fiscal Service (020X0550)</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>None</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Proprietary</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>101000 Fund Balance with Treasury</td>
<td>500</td>
<td>500</td>
<td>C156</td>
<td>214200(F) Accrued Interest Payable – Debt</td>
<td>500</td>
<td></td>
<td>B112</td>
</tr>
<tr>
<td>134200(F) Interest Receivable - Investments</td>
<td></td>
<td></td>
<td></td>
<td>101000 Fund Balance with Treasury</td>
<td></td>
<td></td>
<td>B134</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>310700 Unexpended Appropriation - Used</td>
<td></td>
<td></td>
<td>500</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>570000 Expended Appropriations</td>
<td></td>
<td></td>
<td>500</td>
</tr>
</tbody>
</table>
7. To record administrative fees earned for administering the deposit fund by an agency that has the authority to charge an administrative fee to be paid by a nonfiduciary deposit fund. The nonfiduciary deposit fund should also record a contra expense. (See SFFAS 7, paragraph 239.) The intragovernmental payable and receivable would be eliminated on the government-wide financial report if the administrative fees were unpaid as of the financial statement date. However, the receivable from the nonfiduciary deposit fund is not a budgetary resource until collected. (Deposit funds are not in the budget, and receivables from deposit funds are not budgetary resources, regardless of whether the deposit funds are fiduciary or nonfiduciary.)

<table>
<thead>
<tr>
<th>Agency 40 - Nonfiduciary Deposit Fund</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
<th>Agency 40 - Operating Fund</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary</strong></td>
<td></td>
<td></td>
<td></td>
<td><strong>Budgetary</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>None</td>
<td></td>
<td></td>
<td></td>
<td>None</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Proprietary</strong></td>
<td></td>
<td></td>
<td></td>
<td><strong>Proprietary</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>679000 (F) Other Expenses Not Requiring Budgetary Resources</td>
<td>100</td>
<td></td>
<td>New B405</td>
<td>137000(F) Administrative Fees Receivable – Not Otherwise Classified</td>
<td>100</td>
<td></td>
<td>Mod C402</td>
</tr>
<tr>
<td>211000 (F) Accounts Payable</td>
<td></td>
<td>100</td>
<td>New B405</td>
<td>532500(F) Administrative Fee Revenue</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>240000(N) Liability for Nonfiduciary Deposit Funds</td>
<td>100</td>
<td>100</td>
<td>New B407</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>679500 (N)Contra Expense- Nonfiduciary Deposit Fund Intragovernmental Administrative Fees</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
8. To record payment of administrative fees to Agency 40’s operating fund.

<table>
<thead>
<tr>
<th>Agency 40 - Nonfiduciary Deposit Fund</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
<th>Agency 40 - Operating Fund</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
<th>DT</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>None</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Proprietary</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>211000(F) Accounts Payable</td>
<td>100</td>
<td>100</td>
<td>Mod</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>101000 Fund Balance with Treasury</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>D506</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Budgetary</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>100</td>
<td>100</td>
<td></td>
<td>A140 and C109</td>
</tr>
<tr>
<td>426100 Actual Collections of Business-Type Fees</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>445000 Unapportioned Authority</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Proprietary</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>100</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>101000 Fund Balance with Treasury</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>137000(F) Administrative Fees Receivable – Not Otherwise Classified</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Pre-Closing Trial Balance

<table>
<thead>
<tr>
<th>Agency 40 Deposit Fund</th>
<th>DR</th>
<th>CR</th>
<th>Agency 40 Operating Fund</th>
<th>DR</th>
<th>CR</th>
<th>DR</th>
<th>CR</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary</strong></td>
<td></td>
<td></td>
<td></td>
<td>100</td>
<td>100</td>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td>None</td>
<td></td>
<td></td>
<td></td>
<td>426100 Actual Collections of Business-Type Fees</td>
<td>100</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>445000 Unapportioned Authority</td>
<td></td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>Total Budgetary</td>
<td>100</td>
<td>100</td>
<td></td>
<td>100</td>
<td>100</td>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td><strong>Proprietary</strong></td>
<td></td>
<td></td>
<td></td>
<td>100</td>
<td>100</td>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td>101000 Fund Balance With Treasury</td>
<td>10,400</td>
<td>101000 Fund Balance With Treasury</td>
<td>100</td>
<td>10,500</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>161000 Investment in US Sec Issued by the Bureau of the Fiscal Service</td>
<td>100,000</td>
<td>101000 Fund Balance With Treasury</td>
<td>100</td>
<td>100,000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>161100 Discount on US Sec Issued by the Bureau of the Fiscal Service</td>
<td>10,000</td>
<td>101000 Fund Balance With Treasury</td>
<td>100</td>
<td>10,000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>161300 Amortization of Discount and Premium</td>
<td>400</td>
<td>101000 Fund Balance With Treasury</td>
<td>100</td>
<td>400</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>240000 Liability for Non-Fiduciary Deposit Funds</td>
<td>100,800</td>
<td>101000 Fund Balance With Treasury</td>
<td>100</td>
<td>100,800</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>531100 Interest Revenue - Investments</td>
<td>900</td>
<td>101000 Fund Balance With Treasury</td>
<td>100</td>
<td>900</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## Pre-Closing Trial Balance

<table>
<thead>
<tr>
<th>Agency 40 Deposit Fund</th>
<th>Agency 40 Operating Fund</th>
<th>Agency 40 Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>DR</strong></td>
<td><strong>CR</strong></td>
<td><strong>DR</strong></td>
</tr>
<tr>
<td>531800 Contra Interest Revenue - Investments</td>
<td>900</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>532500 Administrative Fee Revenue</td>
</tr>
<tr>
<td>679000 Other Expenses Not Requiring Budgetary Resources</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>679500 Contra Expense-Nonfiduciary Deposit Fund Intragovernmental Admin. Fees</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td><strong>Total Proprietary</strong></td>
<td><strong>111,800</strong></td>
<td><strong>111,800</strong></td>
</tr>
</tbody>
</table>
## Nonfiduciary Deposit Funds with Investment Authority and Clearing Accounts
### Effective Fiscal 2016
#### Closing Entries (For Agency Operating Fund)

### Closing Entries – Agency 40 Operating Fund

C1. To record the consolidation of actual collections.

<table>
<thead>
<tr>
<th>Agency 40 Operating Fund</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>420100 Total Actual Resources - Collected</td>
<td>100</td>
<td>100</td>
<td>F302</td>
</tr>
<tr>
<td>426100 Actual Collections of Business-Type Fees</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Proprietary</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>None</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

C2. To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.

<table>
<thead>
<tr>
<th>Agency 40 Operating Fund</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>None</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Proprietary</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>532500 Administrative Fees Revenue</td>
<td>100</td>
<td>100</td>
<td>F336</td>
</tr>
<tr>
<td>331000 Cumulative Results of Operations</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Closing Entry – Agency 40 Deposit Fund

C3. To record the closing of revenue, contra revenue, expense and contra expense in the nonfiduciary deposit fund (which will net to zero cumulative results of operations in the deposit fund).

<table>
<thead>
<tr>
<th>Agency 40 Deposit Fund</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>None</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Proprietary</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>531100 Interest Revenue - Investments</td>
<td>900</td>
<td>900</td>
<td>Mod F336</td>
</tr>
<tr>
<td>531800 Contra Revenue for Interest Revenue - Investments</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>679500 Contra Expense- Nonfiduciary Deposit Fund Intragovernmental Administrative Fees</td>
<td>100</td>
<td>500</td>
<td></td>
</tr>
<tr>
<td>679000 Other Expenses Not Requiring Budgetary Resources</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## Nonfiduciary Deposit Funds with Investment Authority and Clearing Accounts
### Effective Fiscal 2016

### Year 1 Post Closing Trial Balance

<table>
<thead>
<tr>
<th>Post Closing Trial Balance</th>
<th>Agency 40 Deposit Fund</th>
<th>Agency 40 Operating Fund</th>
<th>Agency 40 Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>DR</td>
<td>CR</td>
<td>DR</td>
</tr>
<tr>
<td>USSGL Account</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Budgetary</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>420100 Total Actual Resources - Collected</td>
<td></td>
<td></td>
<td>100</td>
</tr>
<tr>
<td>445000 Unapportioned Authority</td>
<td></td>
<td></td>
<td>100</td>
</tr>
<tr>
<td><strong>Total Budgetary</strong></td>
<td></td>
<td></td>
<td>100</td>
</tr>
<tr>
<td><strong>Proprietary</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>101000 Fund Balance With Treasury</td>
<td></td>
<td>10,400</td>
<td></td>
</tr>
<tr>
<td>161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
<td></td>
<td>100,000</td>
<td></td>
</tr>
<tr>
<td>161100 Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
<td></td>
<td>10,000</td>
<td></td>
</tr>
<tr>
<td>161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
<td></td>
<td>400</td>
<td></td>
</tr>
<tr>
<td>240000 Liability for Nonfiduciary Deposit Funds and Undeposited Collections</td>
<td></td>
<td>100,800</td>
<td></td>
</tr>
<tr>
<td>331000 Cumulative Results of Operations</td>
<td></td>
<td>100</td>
<td></td>
</tr>
<tr>
<td><strong>Total Proprietary</strong></td>
<td>110,800</td>
<td>110,800</td>
<td>100</td>
</tr>
</tbody>
</table>
## Year 1 Financial Statements

### BALANCE SHEET – AGENCY 40

<table>
<thead>
<tr>
<th>Assets:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Intragovernmental</td>
<td></td>
</tr>
<tr>
<td>1. Fund Balance with Treasury (101000E)</td>
<td>10,500</td>
</tr>
<tr>
<td>2. Investments (161000,161100,161300)</td>
<td>90,400</td>
</tr>
<tr>
<td>6. Total Intragovernmental (calc.)</td>
<td>100,900</td>
</tr>
<tr>
<td>15. Total Assets (calc.)</td>
<td><strong>100,900</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Liabilities:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>27. Other</td>
<td>100,800</td>
</tr>
<tr>
<td>28. Total Liabilities (calc.)</td>
<td><strong>100,800</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Net Position:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>33. Cumulative Results of Operations - All Other Funds</td>
<td>100</td>
</tr>
<tr>
<td>35. Total Net Position – All Other Funds (calc.)</td>
<td>100</td>
</tr>
<tr>
<td>36. Total Net Position (calc.)</td>
<td>100</td>
</tr>
<tr>
<td>37. Total Liabilities and Net Position (calc.)</td>
<td><strong>100,900</strong></td>
</tr>
</tbody>
</table>
Nonfiduciary Deposit Funds with Investment Authority and Clearing Accounts  
Effective Fiscal 2016

<table>
<thead>
<tr>
<th>STATEMENT OF NET COST – AGENCY 40</th>
<th>Consolidated</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Gross Program Costs:</strong></td>
<td></td>
</tr>
<tr>
<td>1. Gross costs (679500N and 679000F))</td>
<td>0</td>
</tr>
<tr>
<td>2. Less: earned revenue (532500F)</td>
<td>100</td>
</tr>
<tr>
<td>3. Net program costs (calc. 1-2)</td>
<td>(100)</td>
</tr>
<tr>
<td>8. Net cost of operations (calc.)</td>
<td>(100)</td>
</tr>
</tbody>
</table>
## STATEMENT OF CHANGES IN NET POSITION – AGENCY 40

<table>
<thead>
<tr>
<th>Cumulative Results of Operations:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary Financing Sources:</strong></td>
<td></td>
</tr>
<tr>
<td>15. Net Cost of Operations (+/-)</td>
<td>(100)</td>
</tr>
<tr>
<td>16. Net Change (calc. 14-15)</td>
<td>(100)</td>
</tr>
<tr>
<td>17. Cumulative Results of Operations (calc. 3+16)</td>
<td>(100)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Unexpended Appropriations:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary Financing Sources:</strong></td>
<td></td>
</tr>
<tr>
<td>21. Appropriations Received (310100E)</td>
<td>0</td>
</tr>
<tr>
<td>24. Appropriations Used (310700E)</td>
<td>0</td>
</tr>
<tr>
<td>25. Total Budgetary Financing Sources (calc. 21..24)</td>
<td>0</td>
</tr>
<tr>
<td>26. Total Unexpended Appropriations (calc. 20 + 25)</td>
<td>0</td>
</tr>
<tr>
<td>27. Net Position (calc. 17 + 26)</td>
<td>(100)</td>
</tr>
</tbody>
</table>
## STATEMENT OF BUDGETARY RESOURCES – AGENCY 40

<table>
<thead>
<tr>
<th>Budgetary Resources:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1890 Spending authority from offsetting collections (discretionary and mandatory) (426100E)</td>
<td>100</td>
</tr>
<tr>
<td>1910 Total budgetary resources</td>
<td>100</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Unobligated balance, end of year:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>2404 Unapportioned (445000E)</td>
<td>100</td>
</tr>
<tr>
<td>2490 Total unobligated balance, end of year</td>
<td>100</td>
</tr>
<tr>
<td>2500 Total budgetary resources</td>
<td>100</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Budget Authority and Outlays, Net:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>4175 Budget authority, gross (discretionary and mandatory)</td>
<td>100</td>
</tr>
<tr>
<td>4180 Budget authority, net (total) (discretionary and mandatory)</td>
<td>100</td>
</tr>
<tr>
<td>4185 Outlays, gross (discretionary and mandatory)</td>
<td>=</td>
</tr>
<tr>
<td>4190 Outlays, net (total) (discretionary and mandatory)</td>
<td>=</td>
</tr>
</tbody>
</table>
### SF 133: Report on Budget Execution and Budgetary Resources & Budget Program and Financing Schedule (Schedule P) – AGENCY 40

<table>
<thead>
<tr>
<th>SF 133</th>
<th>Schedule P</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>BUDGETARY RESOURCES</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Budget authority:</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Appropriations:</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Discretionary:</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Spending authority from offsetting collections:</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Discretionary:</strong></td>
<td></td>
</tr>
<tr>
<td>1700 Spending authority from offsetting collections (426100E)</td>
<td>100</td>
</tr>
<tr>
<td>1910 Total budgetary resources (calc line 1910)</td>
<td>100</td>
</tr>
<tr>
<td>1930 Total budgetary resources available (calc line)</td>
<td>-</td>
</tr>
<tr>
<td><strong>Memorandum (non-add) entries:</strong></td>
<td></td>
</tr>
<tr>
<td><strong>All accounts:</strong></td>
<td></td>
</tr>
<tr>
<td>1941 Unexpired unobligated balance, end of year (445000E)</td>
<td>-</td>
</tr>
<tr>
<td><strong>STATUS OF BUDGETARY RESOURCES</strong></td>
<td></td>
</tr>
<tr>
<td>2403 Unobligated balance</td>
<td>100</td>
</tr>
<tr>
<td>2500 Total budgetary resources</td>
<td>100</td>
</tr>
<tr>
<td><strong>BUDGET AUTHORITY AND OUTLAYS, NET</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Discretionary:</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Gross budget authority and outlays:</strong></td>
<td></td>
</tr>
</tbody>
</table>
### SF 133: Report on Budget Execution and Budgetary Resources & Budget Program and Financing Schedule (Schedule P) – AGENCY 40

<table>
<thead>
<tr>
<th></th>
<th>SF 133</th>
<th>Schedule P</th>
</tr>
</thead>
<tbody>
<tr>
<td>4000 Budget authority, gross</td>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td>4070 Budget authority, net (discretionary)</td>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td><strong>Budget authority and outlays, net (total):</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4180 Budget authority, net (total)</td>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td>4190 Outlays, net</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>
Reclassified Financial Statements:

<table>
<thead>
<tr>
<th></th>
<th>RECLASSIFIED BALANCE SHEET – AGENCY 40</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Assets</td>
</tr>
<tr>
<td>3</td>
<td>Federal</td>
</tr>
<tr>
<td>3.1</td>
<td>Fund Balance with Treasury (RC 40) (101000E)</td>
</tr>
<tr>
<td>3.2</td>
<td>Federal Investments (RC 01) (161000E,161100E,161300E)</td>
</tr>
<tr>
<td>3.14</td>
<td>Total Federal Assets (calc. 3.1..3.13)</td>
</tr>
<tr>
<td>4</td>
<td>Total Assets (calc. 2.10..3.14)</td>
</tr>
<tr>
<td>5</td>
<td>Liabilities:</td>
</tr>
<tr>
<td>6</td>
<td>Non-Federal</td>
</tr>
<tr>
<td>6.9</td>
<td>Other Liabilities (240000E)</td>
</tr>
<tr>
<td>6.10</td>
<td>Total Non-Federal Liabilities (calc. 6.1..6.9)</td>
</tr>
<tr>
<td>8</td>
<td>Total Liabilities (calc. 6.10..7.14)</td>
</tr>
<tr>
<td>9</td>
<td>Net Position:</td>
</tr>
<tr>
<td>9.2</td>
<td>Net Position– Funds Other Than Those From Dedicated Collections (331000)</td>
</tr>
<tr>
<td>10</td>
<td>Total Net Position (calc. 9.1+9.2)</td>
</tr>
<tr>
<td>11</td>
<td>Total Liabilities and Net Position (calc. 8+10)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>RECLASSIFIED STATEMENT OF NET COST – AGENCY 40</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>Non-Federal Gross Cost (679500N)</td>
</tr>
<tr>
<td>6</td>
<td>Total Non-Federal Gross Cost</td>
</tr>
<tr>
<td>7.3</td>
<td>Buy Sell Costs (679000F)</td>
</tr>
<tr>
<td>8</td>
<td>Total Federal Gross Cost</td>
</tr>
<tr>
<td>9</td>
<td>Department Total Gross Cost</td>
</tr>
<tr>
<td>10</td>
<td>Earned Revenue</td>
</tr>
<tr>
<td>11</td>
<td>Non-Federal Earned Revenue</td>
</tr>
</tbody>
</table>

Nonfiduciary Deposit Funds with Investment Authority and Clearing Accounts
Effective Fiscal 2016
## RECLASSIFIED STATEMENT OF NET COST – AGENCY 40

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>12.2</td>
<td>Buy Sell Revenue (532500F)</td>
<td>100</td>
</tr>
<tr>
<td>13</td>
<td>Total Federal Earned Revenue</td>
<td>100</td>
</tr>
<tr>
<td>14</td>
<td>Department Total Earned Revenue (calc. 11+13)</td>
<td>100</td>
</tr>
<tr>
<td>15</td>
<td>Net Cost of Operations (calc. 9-14)</td>
<td>(100)</td>
</tr>
</tbody>
</table>

## RECLASSIFIED STATEMENT OF CHANGES IN NET POSITION – AGENCY 40

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Beginning Net Position (331000B)</td>
<td>0</td>
</tr>
<tr>
<td>4</td>
<td>Adjusted Beginning Net Position Balance (calc. for current year 1,2,1,2,2,3.1, and 3.2)</td>
<td>0</td>
</tr>
<tr>
<td>9</td>
<td>Net Cost of Operations (+/-)</td>
<td>(100)</td>
</tr>
<tr>
<td>10</td>
<td>Ending Net Position Balance (calc. 4, 7.15, 9)</td>
<td>(100)</td>
</tr>
</tbody>
</table>
Nonfiduciary Deposit Funds with Investment Authority and Clearing Accounts  
Effective Fiscal 2016  

Year 2  

Note: Only Transactions and Trial Balances for Agency 40 are shown for Year 2  

### Year 2 Opening Trial Balance  

<table>
<thead>
<tr>
<th>Opening Trial Balance</th>
<th>USSGL Account</th>
<th>Agency 40 Deposit Fund</th>
<th>DR</th>
<th>CR</th>
<th>Agency 40 Operating Fund</th>
<th>DR</th>
<th>CR</th>
<th>Agency 40 Total</th>
<th>DR</th>
<th>CR</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>420100 Total Actual Resources - Collected</td>
<td></td>
<td></td>
<td>100</td>
<td>100</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>445000 Unapportioned Authority</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Budgetary</strong></td>
<td></td>
<td></td>
<td>100</td>
<td>100</td>
<td></td>
<td>100</td>
<td>100</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Proprietary</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>101000 Fund Balance With Treasury</td>
<td></td>
<td></td>
<td>10,400</td>
<td>100</td>
<td></td>
<td>100,000</td>
<td>100,000</td>
<td>10,500</td>
<td></td>
<td></td>
</tr>
<tr>
<td>161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
<td></td>
<td></td>
<td>100,000</td>
<td></td>
<td></td>
<td>100,000</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>161100 Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
<td></td>
<td></td>
<td>10,000</td>
<td></td>
<td></td>
<td>10,000</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>161300 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</td>
<td></td>
<td></td>
<td>400</td>
<td></td>
<td></td>
<td>400</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>240000 Liability for Nonfiduciary Deposit Funds and Undeposited Collections</td>
<td></td>
<td></td>
<td>100,800</td>
<td></td>
<td></td>
<td>100,800</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>331000 Cumulative Results of Operations</td>
<td></td>
<td></td>
<td>100</td>
<td></td>
<td></td>
<td>100</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Proprietary</strong></td>
<td></td>
<td></td>
<td>110,800</td>
<td>110,800</td>
<td></td>
<td>100</td>
<td>100</td>
<td>110,900</td>
<td>110,900</td>
<td></td>
</tr>
</tbody>
</table>
Nonfiduciary Deposit Funds with Investment Authority and Clearing Accounts
Effective Fiscal 2016

1. To record amortization of the discount on the Fiscal Service securities for six months. (See SFFAS No.7, paragraph 239.)

<table>
<thead>
<tr>
<th>Nonfiduciary Deposit Fund (Agency 40)</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>None</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Proprietary</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>161300(F) Amortization of Discount and Premium on U.S. Treasury securities</td>
<td>200</td>
<td></td>
<td>Mod E117</td>
</tr>
<tr>
<td>Issued by the Bureau of the Fiscal Service</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>531100(F) Interest Revenue - Investments</td>
<td></td>
<td>200</td>
<td></td>
</tr>
<tr>
<td>531800(N) Contra Revenue for Interest Revenue - Investments</td>
<td>200</td>
<td></td>
<td>New E205</td>
</tr>
<tr>
<td>240000(N) Liability for Nonfiduciary Deposit Funds (Interest income)</td>
<td></td>
<td>200</td>
<td></td>
</tr>
</tbody>
</table>

2. To record accrual of six months of interest due from Fiscal Service for interest on U.S. Treasury securities. (See SFFAS No.7, paragraph 239.)

<table>
<thead>
<tr>
<th>Nonfiduciary Deposit Fund (Agency 40)</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>None</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Proprietary</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>134200(F) Interest Receivable - Investments</td>
<td>250</td>
<td></td>
<td>Mod C418</td>
</tr>
<tr>
<td>531100(F) Interest Revenue - Investments</td>
<td></td>
<td>250</td>
<td></td>
</tr>
<tr>
<td>531800(N) Contra Revenue for Interest Revenue - Investments</td>
<td>250</td>
<td></td>
<td>New E205</td>
</tr>
<tr>
<td>240000(N) Liability for Deposit Funds</td>
<td></td>
<td>250</td>
<td></td>
</tr>
</tbody>
</table>
3. To record interest payment from Fiscal Service received by the deposit fund.

<table>
<thead>
<tr>
<th>Nonfiduciary Deposit Fund (Agency 40)</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>None</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Proprietary</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>101000 Fund Balance with Treasury</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>134200(F) Interest Receivable - Investment</td>
<td>250</td>
<td>250</td>
<td>C156</td>
</tr>
</tbody>
</table>
4. To record administrative fees earned for administering the deposit fund. As a nonbudgetary account, the nonfiduciary deposit fund should not have results of operations. (See SFFAS 7, paragraph 239.) The intragovernmental payable and receivable would be eliminated on the government-wide financial report if the administrative fees were unpaid as of the financial statement date. However, the receivable from the nonfiduciary deposit fund is not a budgetary resource until collected. (Deposit funds are not in the budget, and receivables from deposit funds are not budgetary resources, regardless of whether the deposit funds are fiduciary or nonfiduciary.)

<table>
<thead>
<tr>
<th>Agency 40 - Nonfiduciary Deposit Fund</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
<th>Agency 40 - Operating Fund</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary</strong></td>
<td></td>
<td></td>
<td></td>
<td><strong>Budgetary</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>None</td>
<td></td>
<td></td>
<td></td>
<td>None</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Proprietary</strong></td>
<td></td>
<td></td>
<td></td>
<td><strong>Proprietary</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>679000(F) Other Expenses Not</td>
<td>50</td>
<td></td>
<td>50</td>
<td>137000(F) Administrative</td>
<td>50</td>
<td></td>
<td>50</td>
</tr>
<tr>
<td>211000(F) Accounts Payable</td>
<td></td>
<td></td>
<td></td>
<td>Fees Receivable – Not</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Otherwise Classified</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>240000(N) Liability for Nonfiduciary</td>
<td></td>
<td></td>
<td></td>
<td>532500(F) Administrative</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Deposit Funds</td>
<td></td>
<td></td>
<td></td>
<td>Fee Revenue</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>679500 (N) Contra Expense-</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nonfiduciary Deposit Fund</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intragovernmental Administrative</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fees</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

37 of 78 December 2016
5. To record payment of administrative fees to Agency 40’s operating fund.

<table>
<thead>
<tr>
<th>Agency 40 - Nonfiduciary Deposit Fund</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>None</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Proprietary</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2110(F) Accounts Payable</td>
<td>50</td>
<td>50</td>
<td>Mod D506</td>
</tr>
<tr>
<td>10100 Fund Balance with Treasury</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Agency 40 - Operating Fund</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>426100 Actual Collections of Business-Type Fees</td>
<td>50</td>
<td></td>
<td></td>
</tr>
<tr>
<td>445000 Unapportioned Authority</td>
<td></td>
<td>50</td>
<td></td>
</tr>
<tr>
<td><strong>Proprietary</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>101000 Fund Balance with Treasury</td>
<td>50</td>
<td>50</td>
<td></td>
</tr>
<tr>
<td>137000(F) Administrative Fees Receivable – Not Otherwise Classified</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

6. U.S. Treasury Investments early redemption at a gain of $300.*

<table>
<thead>
<tr>
<th>Nonfiduciary Deposit Fund (Agency 40)</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>None</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Proprietary</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>101000 Fund Balance with Treasury</td>
<td>90,900</td>
<td>10,000</td>
<td>300</td>
</tr>
<tr>
<td>161100(F) Discount on US Treasury Securities Issued by the Fiscal Service</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>531800(N) Contra Revenue for Interest Revenue-Investments</td>
<td>100,000</td>
<td>600</td>
<td></td>
</tr>
<tr>
<td>161000(F) Investment in US securities issued by Fiscal Service</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>161300 (F) Amortization of Discount and Premium on U.S. Treasury securities Issued by the Bureau of the Fiscal Service</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>240000(N) Liability for Deposit Funds (Gain on Sale)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>531100(F) Interest Revenue - Investments</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

38 of 78

December 2016
Nonfiduciary Deposit Funds with Investment Authority and Clearing Accounts
Effective Fiscal 2016

7. To disburse part of the deposit fund’s assets to non-federal parties in accordance with legislation and/or judicial orders.

<table>
<thead>
<tr>
<th>Nonfiduciary Deposit Fund (Agency 40)</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>None</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Proprietary</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>240000(N) Liability for Deposit Funds</td>
<td>100,000</td>
<td></td>
<td>Mod D506</td>
</tr>
<tr>
<td>101000  Fund Balance with Treasury</td>
<td>100,000</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
8. To transfer the remainder of the deposit fund’s assets to the General Fund of the U.S. Government in accordance with legislation and/or judicial orders.

### Nonfiduciary Deposit Fund (Agency 40)

<table>
<thead>
<tr>
<th>USSGL Account</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budgetary</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>None</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Proprietary</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>240000(N) Liability for Deposit Funds</td>
<td>1,500</td>
<td>1,500</td>
<td>Mod D506</td>
</tr>
<tr>
<td>101000 Fund Balance with Treasury</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Year 2 Pre-Closing Trial Balance

<table>
<thead>
<tr>
<th>Pre-Closing Trial Balance</th>
<th>USSGL Account</th>
<th>Agency 40 Deposit Fund</th>
<th>Agency 40 Operating Fund</th>
<th>Agency 40 Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>USSGL Account</td>
<td>DR</td>
<td>CR</td>
<td>DR</td>
</tr>
<tr>
<td>Budgetary</td>
<td>420100 Total Actual Resources - Collected</td>
<td>100</td>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td>426100 Actual Collections of Business-Type Fees</td>
<td>50</td>
<td>50</td>
<td>50</td>
</tr>
<tr>
<td></td>
<td>445000 Unapportioned Authority</td>
<td>150</td>
<td>150</td>
<td>150</td>
</tr>
<tr>
<td></td>
<td>Total Budgetary</td>
<td>150</td>
<td>150</td>
<td>150</td>
</tr>
<tr>
<td>Proprietary</td>
<td>101000 Fund Balance With Treasury</td>
<td>0</td>
<td>150</td>
<td>150</td>
</tr>
<tr>
<td></td>
<td>240000 Liability for Nonfiduciary Deposit Funds and Undeposited Collections</td>
<td>0</td>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td>331000 Cumulative Results of Operations</td>
<td>0</td>
<td>750</td>
<td>750</td>
</tr>
<tr>
<td></td>
<td>531100 Interest Revenue - Investments</td>
<td>50</td>
<td>50</td>
<td>50</td>
</tr>
<tr>
<td></td>
<td>531800 Contra Revenue for Interest Revenue - Investments</td>
<td>50</td>
<td>50</td>
<td>50</td>
</tr>
<tr>
<td></td>
<td>532500 Administrative Fee Revenue</td>
<td>50</td>
<td>50</td>
<td>50</td>
</tr>
<tr>
<td></td>
<td>679000 Other Expenses Not Requiring Budgetary Resources</td>
<td>0</td>
<td>150</td>
<td>150</td>
</tr>
<tr>
<td></td>
<td>679500 Contra Expense – Nonfiduciary Deposit Fund Intragovernmental /Admin Fees</td>
<td>0</td>
<td>50</td>
<td>50</td>
</tr>
<tr>
<td></td>
<td>Total Proprietary</td>
<td>800</td>
<td>800</td>
<td>150</td>
</tr>
</tbody>
</table>
Year 2 Closing Entries – Agency 40 Operating Fund

C1. To record the consolidation of actual collections.

<table>
<thead>
<tr>
<th>Agency 40 Operating Fund</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>420100 Total Actual Resources - Collected</td>
<td>50</td>
<td>50</td>
<td>F302</td>
</tr>
<tr>
<td>426100 Actual Collections of Business-Type Fees</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Proprietary</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>None</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

C2. To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.

<table>
<thead>
<tr>
<th>Agency 40 Operating Fund</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>None</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Proprietary</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>532500 Administrative Fees Revenue</td>
<td>50</td>
<td>50</td>
<td>Mod</td>
</tr>
<tr>
<td>331000 Cumulative Results of Operations</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Year 2 Closing Entries – Agency 40 Deposit Fund

C3. To record the closing of revenue, contra revenue, expense and contra expense in the nonfiduciary deposit fund (which will net to zero cumulative results of operations in the deposit fund).

<table>
<thead>
<tr>
<th>Agency 40 Deposit Fund</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>None</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Proprietary</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>531100 Interest Revenue - Investments</td>
<td>750</td>
<td>750</td>
<td>Mod</td>
</tr>
<tr>
<td>531800 Contra Revenue for Interest Revenue - Investments</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>679500 Contra Expense- Nonfiduciary Deposit Fund Intragovernmental Administrative Fees</td>
<td>50</td>
<td>50</td>
<td>F336</td>
</tr>
<tr>
<td>679000 Other Expenses Not Requiring Budgetary Resources</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Nonfiduciary Deposit Funds with Investment Authority and Clearing Accounts  
Effective Fiscal 2016

Year 2 Post-Closing Trial Balance

<table>
<thead>
<tr>
<th>Post-Closing Trial Balance</th>
<th>USSGL Account</th>
<th>Agency 40 Deposit Fund</th>
<th>Agency 40 Operating Fund</th>
<th>Agency 40 Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budgetary</td>
<td></td>
<td>DR</td>
<td>CR</td>
<td>DR</td>
</tr>
<tr>
<td>420100 Total Actual Resources - Collected</td>
<td></td>
<td>150</td>
<td>150</td>
<td></td>
</tr>
<tr>
<td>445000 Unapportioned Authority</td>
<td></td>
<td>150</td>
<td>150</td>
<td></td>
</tr>
<tr>
<td><strong>Total Budgetary</strong></td>
<td></td>
<td>150</td>
<td>150</td>
<td>150</td>
</tr>
<tr>
<td>Proprietary</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>101000 Fund Balance With Treasury</td>
<td></td>
<td>150</td>
<td>150</td>
<td></td>
</tr>
<tr>
<td>240000 Liability for Nonfiduciary Deposit Funds and Undeposited Collections</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>331000 Cumulative Results of Operations</td>
<td></td>
<td>150</td>
<td>150</td>
<td></td>
</tr>
<tr>
<td><strong>Total Proprietary</strong></td>
<td></td>
<td>150</td>
<td>150</td>
<td>150</td>
</tr>
</tbody>
</table>
Section II. Case Study: Clearing Accounts
Section II. Case Study: Clearing Accounts

I. Unidentified Collection from Nonfederal Sources

Year 1

1) To record revenue earned from nonfederal entity

<table>
<thead>
<tr>
<th>Clearing/Suspense Fund (Agency 40)</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
<th>Agency Operating Fund (Agency 40)</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary</strong></td>
<td></td>
<td></td>
<td></td>
<td><strong>Budgetary</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>None</td>
<td></td>
<td></td>
<td></td>
<td>None</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Proprietary</strong></td>
<td></td>
<td></td>
<td></td>
<td><strong>Proprietary</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>None</td>
<td></td>
<td></td>
<td></td>
<td>131000N Accounts receivable</td>
<td>100</td>
<td>100</td>
<td>C420</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>520000N Revenue from Services</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Provided</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

2) To record nonfederal collection deposited into a clearing account. The collection belongs to the Federal government but appropriate agency operating fund is not yet identified.

<table>
<thead>
<tr>
<th>Clearing/Suspense Fund (Agency 40)</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
<th>Agency Operating Fund (Agency 40)</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary</strong></td>
<td></td>
<td></td>
<td></td>
<td><strong>Budgetary</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>None</td>
<td></td>
<td></td>
<td></td>
<td>None</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Proprietary</strong></td>
<td></td>
<td></td>
<td></td>
<td><strong>Proprietary</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>None</td>
<td>100</td>
<td>100</td>
<td>C111</td>
<td>101000 Fund Balance with Treasury</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>241000N Liability for Clearing Account</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>None</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## Nonfiduciary Deposit Funds with Investment Authority and Clearing Accounts
### Effective Fiscal 2016

#### PRE-CLOSING ADJUSTING TRIAL BALANCE

**YEAR 1**

<table>
<thead>
<tr>
<th>Agency 40</th>
<th>Clearing Fund</th>
<th>Operating Fund</th>
<th>Consolidated</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>BUDGETARY</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>None</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>PROPRIETARY</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>101000 Fund Balance With Treasury</td>
<td>100</td>
<td></td>
<td>100</td>
</tr>
<tr>
<td>131000N Accounts Receivable</td>
<td></td>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td>241000N Liability for Clearing Account</td>
<td>100</td>
<td></td>
<td>100</td>
</tr>
<tr>
<td>520000N Revenue from Services Provided</td>
<td></td>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td><strong>TOTALS</strong></td>
<td>100</td>
<td>100</td>
<td>200</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>DR</th>
<th>CR</th>
<th>DR</th>
<th>CR</th>
<th>DR</th>
<th>CR</th>
</tr>
</thead>
<tbody>
<tr>
<td>None</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>101000</td>
<td>100</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>100</td>
</tr>
<tr>
<td>131000N</td>
<td></td>
<td>100</td>
<td></td>
<td></td>
<td></td>
<td>100</td>
</tr>
<tr>
<td>241000N</td>
<td>100</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>100</td>
</tr>
<tr>
<td>520000N</td>
<td></td>
<td></td>
<td>100</td>
<td></td>
<td></td>
<td>100</td>
</tr>
<tr>
<td><strong>TOTALS</strong></td>
<td>100</td>
<td>100</td>
<td>100</td>
<td>100</td>
<td>200</td>
<td>200</td>
</tr>
</tbody>
</table>
Nonfiduciary Deposit Funds with Investment Authority and Clearing Accounts
Effective Fiscal 2016

Closing entries for Year 1

C1. To record the closing of revenue to cumulative results of operations.

<table>
<thead>
<tr>
<th>Account Description</th>
<th>DR</th>
<th>CR</th>
</tr>
</thead>
<tbody>
<tr>
<td>520000 Revenue from Services Provided</td>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td>331000 Cumulative Results of Operations</td>
<td></td>
<td></td>
</tr>
<tr>
<td>F336</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

POST-CLOSING TRIAL BALANCE
YEAR 1

<table>
<thead>
<tr>
<th>Agency 40</th>
<th>Clearing Fund</th>
<th>Operating Fund</th>
<th>Combined</th>
</tr>
</thead>
<tbody>
<tr>
<td>BUDGETARY</td>
<td>DR</td>
<td>CR</td>
<td>DR</td>
</tr>
<tr>
<td>None</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PROPRIETARY</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>101000 Fund Balance With Treasury</td>
<td>100</td>
<td></td>
<td>100</td>
</tr>
<tr>
<td>131000N Accounts Receivable</td>
<td></td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>241000N Liability for Clearing Account</td>
<td></td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>331000 Cumulative Results of Operations</td>
<td></td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>TOTALS</td>
<td>100</td>
<td>100</td>
<td>100</td>
</tr>
</tbody>
</table>
Nonfiduciary Deposit Funds with Investment Authority and Clearing Accounts  
Effective Fiscal 2016

<table>
<thead>
<tr>
<th>BALANCE SHEET</th>
<th>YEAR 1</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assets:</strong></td>
<td></td>
</tr>
<tr>
<td>Intragovernmental</td>
<td></td>
</tr>
<tr>
<td>1. Fund Balance with Treasury (101000E)</td>
<td>100</td>
</tr>
<tr>
<td>6. Total Intragovernmental</td>
<td>100</td>
</tr>
<tr>
<td>9. Accounts Receivable, net (131000E)</td>
<td>100</td>
</tr>
<tr>
<td><strong>15. Total Assets (calc.)</strong></td>
<td><strong>200</strong></td>
</tr>
<tr>
<td><strong>Liabilities:</strong></td>
<td></td>
</tr>
<tr>
<td>27. Other Liabilities (241000E)</td>
<td>100</td>
</tr>
<tr>
<td><strong>28. Total Liabilities (calc.)</strong></td>
<td><strong>100</strong></td>
</tr>
<tr>
<td><strong>Net Position:</strong></td>
<td></td>
</tr>
<tr>
<td>33. Cumulative Results of Operations - All Other Funds</td>
<td>100</td>
</tr>
<tr>
<td>35. Total Net Position – All Other Funds (calc.)</td>
<td>100</td>
</tr>
<tr>
<td>36. Total Net Position (calc.)</td>
<td>100</td>
</tr>
<tr>
<td><strong>37. Total Liabilities and Net Position (calc.)</strong></td>
<td><strong>200</strong></td>
</tr>
</tbody>
</table>
### STATEMENT OF NET COST
#### YEAR 1

<table>
<thead>
<tr>
<th>Gross Program Costs:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Gross costs (610000E)</td>
<td>0</td>
</tr>
<tr>
<td>2. Less: earned revenue (520000E)</td>
<td>(100)</td>
</tr>
<tr>
<td>3. Net program costs (calc. 1-2)</td>
<td>(100)</td>
</tr>
<tr>
<td>5. Net program costs including Assumption changes: (calc. 3+4)</td>
<td>(100)</td>
</tr>
<tr>
<td>8. Net cost of operations (calc. 5+6-7)</td>
<td>(100)</td>
</tr>
</tbody>
</table>

### STATEMENT OF CHANGES IN NET POSITION
#### YEAR 1

<table>
<thead>
<tr>
<th>Cumulative Results of Operations:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>15. Net Cost of Operations (+/-)</td>
<td>(100)</td>
</tr>
<tr>
<td>16. Net Change (calc. 14-15)</td>
<td>(100)</td>
</tr>
<tr>
<td>17. Cumulative Results of Operations (calc. 3+16)</td>
<td>(100)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Unexpended Appropriations:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>21. Appropriations Received (310100E)</td>
<td>0</td>
</tr>
<tr>
<td>24. Appropriations Used (310700E)</td>
<td>0</td>
</tr>
<tr>
<td>25. Total Budgetary Financing Sources (calc. 21..24)</td>
<td>0</td>
</tr>
<tr>
<td>26. Total Unexpended Appropriations (calc. 20 + 25)</td>
<td>0</td>
</tr>
<tr>
<td>27. Net Position (calc. 17 + 26)</td>
<td>(100)</td>
</tr>
</tbody>
</table>
Nonfiduciary Deposit Funds with Investment Authority and Clearing Accounts
Effective Fiscal 2016

Year 2

Beginning Trial Balance

<table>
<thead>
<tr>
<th>BEGINNING TRIAL BALANCE</th>
<th>Agency 40 Clearing Fund</th>
<th>Operating Fund</th>
<th>Combined</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>DR</td>
<td>CR</td>
<td>DR</td>
</tr>
<tr>
<td><strong>BUDGETARY</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>None</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>PROPRIETARY</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>101000 Fund Balance With Treasury</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>131000N Accounts Receivable</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>241000N Liability for Clearing Account</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>331000 Cumulative Results of Operations</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TOTALS</strong></td>
<td>100</td>
<td>100</td>
<td>100</td>
</tr>
</tbody>
</table>

1) To record anticipated collections from nonfederal entity.

<table>
<thead>
<tr>
<th>Clearing/Suspense Fund (Agency 40)</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
<th>Operating Fund (Agency 40)</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary</strong></td>
<td></td>
<td></td>
<td></td>
<td><strong>Budgetary</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>None</td>
<td></td>
<td></td>
<td></td>
<td>407000 Anticipated Collection from Nonfederal Entity</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Proprietary</td>
<td></td>
<td></td>
<td></td>
<td>445000 Unapportioned Authority</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>None</td>
<td></td>
<td></td>
<td></td>
<td><strong>Proprietary</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>None</td>
<td></td>
<td></td>
<td></td>
<td><strong>Proprietary</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

49 of 78 December 2016
2. To record reclassification of collection from a clearing account once amounts are identified to appropriate agency account (reverse the original entry recorded in the clearing account).

<table>
<thead>
<tr>
<th>Clearing/Suspense Fund (Agency 40)</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
<th>Operating Fund (Agency 40)</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary</strong></td>
<td></td>
<td></td>
<td></td>
<td><strong>Budgetary</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>None</td>
<td></td>
<td></td>
<td></td>
<td>426600 Other Actual Business Type Collections from Nonfederal Sources</td>
<td>100</td>
<td>100</td>
<td>C109</td>
</tr>
<tr>
<td><strong>Proprietary</strong></td>
<td></td>
<td></td>
<td></td>
<td>407000 Anticipated Collection from Nonfederal Entity</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>241000N Liability for Clearing Account</td>
<td>100</td>
<td>100</td>
<td>D507</td>
<td>101000 Fund Balance with Treasury</td>
<td>100</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>101000 Fund Balance with Treasury</td>
<td></td>
<td></td>
<td></td>
<td>131000N Accounts Receivable</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### Agency 40
**PRE-CLOSING TRIAL BALANCE**
**YEAR 2**

<table>
<thead>
<tr>
<th></th>
<th>Clearing Fund</th>
<th>Operating Fund</th>
<th>Consolidated Agency 40</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>BUDGETARY</strong></td>
<td>DR</td>
<td>CR</td>
<td>DR</td>
</tr>
<tr>
<td>426600 Other Actual Business-Type Collections From Non-Federal Sources</td>
<td></td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>445000 Unapportioned Authority</td>
<td></td>
<td>100</td>
<td></td>
</tr>
<tr>
<td><strong>TOTALS</strong></td>
<td></td>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td><strong>PROPRIETARY</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>101000 Fund Balance With Treasury</td>
<td>-</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>131000N Accounts Receivable</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>241000N Liability for Clearing Account</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>331000 Cumulative Results of Operations</td>
<td>-</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td><strong>TOTALS</strong></td>
<td>-</td>
<td>-</td>
<td>100</td>
</tr>
</tbody>
</table>
Nonfiduciary Deposit Funds with Investment Authority and Clearing Accounts
Effective Fiscal 2016

CLOSING ENTRIES FOR END OF YEAR 2

C1. To record the consolidation of actual net funded resources.

<table>
<thead>
<tr>
<th>DR</th>
<th>CR</th>
<th>F302</th>
</tr>
</thead>
<tbody>
<tr>
<td>420100</td>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td>426600</td>
<td>100</td>
<td></td>
</tr>
</tbody>
</table>

POST-CLOSING TRIAL BALANCE
YEAR 2

<table>
<thead>
<tr>
<th>Agency 40</th>
<th>Clearing Fund</th>
<th>Operating Fund</th>
<th>Consolidated</th>
</tr>
</thead>
<tbody>
<tr>
<td>BUDGETARY</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>420100 Total Actual resources collected</td>
<td></td>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td>445000 Unapportioned Authority</td>
<td></td>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td>TOTALS</td>
<td>-</td>
<td>100</td>
<td>100</td>
</tr>
</tbody>
</table>

| PROPRIETARY                |               |                |              |
| 101000 Fund Balance With Treasury | 100            | 100            |              |
| 331000 Cumulative Results of Operations |               | 100            | 100          |
| TOTALS                     | -             | 100            | 100          |
**Nonfiduciary Deposit Funds with Investment Authority and Clearing Accounts**  
**Effective Fiscal 2016**

**BALANCE SHEET**  
**YEAR 2**

<table>
<thead>
<tr>
<th><strong>Assets:</strong></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Intragovernmental</td>
<td></td>
</tr>
<tr>
<td>1. Fund Balance with Treasury (101000E)</td>
<td>100</td>
</tr>
<tr>
<td>6. Total Intragovernmental</td>
<td>100</td>
</tr>
<tr>
<td><strong>15. Total Assets (calc.)</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Liabilities:</strong></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>28. Total Liabilities (calc.)</td>
<td>-</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Net Position:</strong></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>33. Cumulative Results of Operations - All Other Funds</td>
<td>100</td>
</tr>
<tr>
<td>35. Total Net Position – All Other Funds (calc.)</td>
<td>100</td>
</tr>
<tr>
<td>36. Total Net Position (calc.)</td>
<td>100</td>
</tr>
<tr>
<td><strong>37. Total Liabilities and Net Position (calc.)</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>
# Nonfiduciary Deposit Funds with Investment Authority and Clearing Accounts

**Effective Fiscal 2016**

## STATEMENT OF NET COST

### YEAR 2

<table>
<thead>
<tr>
<th>Gross Program Costs:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Gross costs (610000E)</td>
<td>-</td>
</tr>
<tr>
<td>2. Less: earned revenue (520000E)</td>
<td>-</td>
</tr>
<tr>
<td>3. Net program costs (calc. 1-2)</td>
<td>-</td>
</tr>
<tr>
<td>5. Net program costs including Assumption changes: (calc. 3+4)</td>
<td>-</td>
</tr>
<tr>
<td>8. Net cost of operations (calc. 5+6-7)</td>
<td>-</td>
</tr>
</tbody>
</table>

## STATEMENT OF CHANGES IN NET POSITION

### YEAR 2

<table>
<thead>
<tr>
<th>Cumulative Results of Operations:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Beginning balance</td>
<td>(100)</td>
</tr>
<tr>
<td>3 Beginning Balance, as Adjusted</td>
<td>(100)</td>
</tr>
<tr>
<td>Budgetary Financing Sources:</td>
<td></td>
</tr>
<tr>
<td>15. Net Cost of Operations (+/-)</td>
<td>-</td>
</tr>
<tr>
<td>16. Net Change (calc. 14-15)</td>
<td>-</td>
</tr>
<tr>
<td>17. Cumulative Results of Operations (calc. 3+16)</td>
<td>-</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Unexpended Appropriations:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Budgetary Financing Sources:</td>
<td></td>
</tr>
<tr>
<td>21. Appropriations Received (310100E)</td>
<td>-</td>
</tr>
<tr>
<td>24. Appropriations Used (310700E)</td>
<td>-</td>
</tr>
<tr>
<td>25. Total Budgetary Financing Sources (calc. 21..24)</td>
<td>-</td>
</tr>
<tr>
<td>26. Total Unexpended Appropriations (calc. 20 + 25)</td>
<td>-</td>
</tr>
</tbody>
</table>

| Net Position (calc. 17 + 26) | (100) |
## Nonfiduciary Deposit Funds with Investment Authority and Clearing Accounts
### Effective Fiscal 2016

#### STATEMENT OF BUDGETARY RESOURCES
##### YEAR 2

<table>
<thead>
<tr>
<th>Budgetary Resources:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1890  Spending authority from offsetting collections (discretionary and mandatory) (426600E)</td>
<td>100</td>
</tr>
<tr>
<td>1910  Total budgetary resources</td>
<td>100</td>
</tr>
</tbody>
</table>

#### Status of Budgetary Resources:

<table>
<thead>
<tr>
<th>Unobligated balance, end of year:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>2404  Unapportioned (445000E)</td>
<td>100</td>
</tr>
<tr>
<td>2490  Total unobligated balance, end of year</td>
<td>100</td>
</tr>
<tr>
<td>2500  Total budgetary resources</td>
<td>100</td>
</tr>
</tbody>
</table>

#### Change in obligated balance

| 3050  Unpaid obligations, end of year | -       |

#### Budget Authority and Outlays, Net:

| 4175  Budget authority, gross (discretionary and mandatory) | 100     |
| 4177  Actual offsetting collections (discretionary and mandatory) (-) (426600E) | (100)   |
| 4180  Budget authority, net (total) (discretionary and mandatory) | 100     |
| 4187  Actual offsetting collections (discretionary and mandatory) (-) (426600E) | (100)   |
| 4190  Outlays, net (total) (discretionary and mandatory) | -       |
## SF 133: Report on Budget Execution and Budgetary Resources & Budget Program and Financing Schedule (Schedule P)

### YEAR 2

#### BUDGETARY RESOURCES

**Budget authority:**

**Spending authority from offsetting collections:**

**Discretionary:**

<table>
<thead>
<tr>
<th></th>
<th>SF 133</th>
<th>Schedule P</th>
</tr>
</thead>
<tbody>
<tr>
<td>1700</td>
<td>Collected (426600E)</td>
<td>100</td>
</tr>
<tr>
<td>1900</td>
<td>Budget authority (total)</td>
<td>100</td>
</tr>
<tr>
<td>1910</td>
<td>Total budgetary resources</td>
<td>100</td>
</tr>
<tr>
<td>1930</td>
<td>Total budgetary resources available</td>
<td>-</td>
</tr>
</tbody>
</table>

**Memorandum (non-add) entries:**

**All accounts:**

<table>
<thead>
<tr>
<th></th>
<th>SF 133</th>
<th>Schedule P</th>
</tr>
</thead>
<tbody>
<tr>
<td>1941</td>
<td>Unexpired unobligated balance, end of year (445000E)</td>
<td>100</td>
</tr>
</tbody>
</table>

#### STATUS OF BUDGETARY RESOURCES

**Unobligated balance:**

**Apportioned:**

<table>
<thead>
<tr>
<th></th>
<th>SF 133</th>
<th>Schedule P</th>
</tr>
</thead>
<tbody>
<tr>
<td>2403</td>
<td>Unobligated balance</td>
<td>100</td>
</tr>
<tr>
<td>2490</td>
<td>Unobligated balance, end of year</td>
<td>100</td>
</tr>
<tr>
<td>2500</td>
<td>Total budgetary resources</td>
<td>100</td>
</tr>
</tbody>
</table>

---

56 of 78  December 2016
## SF 133: Report on Budget Execution and Budgetary Resources & Budget Program and Financing Schedule (Schedule P)
### YEAR 2

<table>
<thead>
<tr>
<th>Description</th>
<th>SF 133</th>
<th>Schedule P</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>BUDGET AUTHORITY AND OUTLAYS, NET</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Discretionary:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Gross budget authority and outlays:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4000 Budget authority, gross</td>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td>4070 Budget authority, net (discretionary)</td>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td><strong>Offsets against gross budget authority and outlays:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Offsetting collections (collected) from:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4033 Non-Federal sources (-) (426600E)</td>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td>4040 Offsets against gross budget authority and outlays (total) (-)</td>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td><strong>Additional offsets against gross budget authority only:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4070 Budget authority, net (discretionary)</td>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td>4080 Outlays, net (discretionary)</td>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td><strong>Budget authority and outlays, net (total):</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4180 Budget authority, net (total) (discretionary and mandatory)</td>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td>4190 Outlays, net (total) (discretionary and mandatory)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Nonfiduciary Deposit Funds with Investment Authority and Clearing Accounts  
Effective Fiscal 2016

II. Unidentified Collection from Federal Sources

Year 1

1) Agency 30 - To record appropriation received, apportioned and allotted; Agency 40- To record anticipated reimbursement for services provided

<table>
<thead>
<tr>
<th>Partner Agency</th>
<th>Agency operating fund (Agency 30)</th>
<th>Agency 40 - Clearing/suspense fund</th>
<th>Agency 40 - Operating fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budgetary</td>
<td>411900 Other Appropriations Realized</td>
<td>100 Budgetary</td>
<td>421000 Anticipated Reimbursement and Other Income 100</td>
</tr>
<tr>
<td></td>
<td>445000 Unapportionment</td>
<td>100 None</td>
<td>445000 Unapp Authority 100</td>
</tr>
<tr>
<td></td>
<td>445000 Unapp Authority</td>
<td>100 Proprietary</td>
<td>Proprietary</td>
</tr>
<tr>
<td></td>
<td>451000 Apportionment</td>
<td>100 None</td>
<td>None</td>
</tr>
<tr>
<td></td>
<td>461000 Allotment Realized Resources</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>Proprietary</td>
<td>101000 Fund Balance with Treasury</td>
<td>100 Budgetary</td>
<td>Budgetary (A706)</td>
</tr>
<tr>
<td></td>
<td>310100 Unexpended Appropriation Received</td>
<td>100 None</td>
<td>422100 Unfilled Customer without Advance 100</td>
</tr>
</tbody>
</table>

2) To record reimbursable agreement without advance that was previously anticipated

<table>
<thead>
<tr>
<th>Partner Agency</th>
<th>Agency operating fund (Agency 30)</th>
<th>Agency 40 - Clearing/suspense fund</th>
<th>Agency 40 - Operating fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budgetary</td>
<td>None Budgetary</td>
<td>None</td>
<td>421000 Anticipated Reimbursement and Other Income 100</td>
</tr>
<tr>
<td>Proprietary</td>
<td>None Proprietary</td>
<td>None</td>
<td>421000 Anticipated Reimbursement and Other Income 100</td>
</tr>
</tbody>
</table>

58 of 78 December 2016
Nonfiduciary Deposit Funds with Investment Authority and Clearing Accounts  
Effective Fiscal 2016

2a) To record revenue earned for services provided to agency 30 by agency 40. **The cost incurred by agency 40 to provide service is not shown in this scenario.**

<table>
<thead>
<tr>
<th>Partner Agency operating fund (Agency 30)</th>
<th>Agency 40 - Clearing/suspense fund</th>
<th>Agency 40 - Operating fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budgetary (B402, B134)</td>
<td>Budgetary</td>
<td>Budgetary (A714)</td>
</tr>
<tr>
<td>461000 Allotment Realized Resources 100</td>
<td>None</td>
<td>425100 Reimbursement and Other Income Earned – Receivable 100</td>
</tr>
<tr>
<td>490100 Delivered Orders – Obligations,</td>
<td></td>
<td>422100 Unfilled Customer without Advance 100</td>
</tr>
<tr>
<td>UnPaid</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Budgetary</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>Proprietary</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>610000(F40) Operating Expense 100</td>
<td>None</td>
<td></td>
</tr>
<tr>
<td>211000 Accounts Payable 100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>310700 Unexpended Appropriation – Used</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>570000 Expendied Appropriations</td>
<td>100</td>
<td></td>
</tr>
</tbody>
</table>

3) To record Federal collection that are deposited into a clearing account but not yet identified to appropriate agency 40’s operating account.

<table>
<thead>
<tr>
<th>Partner Agency operating fund (Agency 30)</th>
<th>Agency 40 - Clearing/suspense fund</th>
<th>Agency 40 - Operating fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budgetary (B110)</td>
<td>Budgetary</td>
<td>Budgetary</td>
</tr>
<tr>
<td>490100 Delivered Orders – Obligations,</td>
<td>None</td>
<td>101000 Fund Balance with Treasury 100</td>
</tr>
<tr>
<td>UnPaid</td>
<td></td>
<td>241000(Z) Liability for Clearing Account 100</td>
</tr>
<tr>
<td>490200 Delivered Orders – Obligations,</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Paid</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Proprietary</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>211000(F40) Accounts Payable 100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>101000 Fund Balance with Treasury</td>
<td>100</td>
<td></td>
</tr>
</tbody>
</table>

Note: TFM, 2-4700, section 4706.30 – “... Trading partner code “00” is limited to the House of Representatives, Senate, classified transactions, or any truly unidentifiable activity/balances.”
## Nonfiduciary Deposit Funds with Investment Authority and Clearing Accounts
### Effective Fiscal 2016
#### PRE-CLOSING TRIAL BALANCE
##### YEAR 1

<table>
<thead>
<tr>
<th></th>
<th>Agency 30</th>
<th>Agency 40 Clearing Fund</th>
<th>Agency 40 Operating Fund</th>
<th>Agency 40 Consolidated</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>BUDGETARY</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>411900 Other Appropriations Realized</td>
<td>100</td>
<td></td>
<td>DR</td>
<td>CR</td>
</tr>
<tr>
<td>425100 Reimbursement and Other Income Earned – Receivable</td>
<td>100</td>
<td></td>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td>445000 Unapportioned Authority</td>
<td></td>
<td></td>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td>490200 Delivered Orders – Obligations, Paid</td>
<td>100</td>
<td></td>
<td>DR</td>
<td>CR</td>
</tr>
<tr>
<td><strong>TOTALS</strong></td>
<td>100</td>
<td>100</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>PROPRIETARY</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>101000 Fund Balance With Treasury</td>
<td>-</td>
<td>100</td>
<td>DR</td>
<td>CR</td>
</tr>
<tr>
<td>131000F(30) Accounts Receivable</td>
<td></td>
<td></td>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td>241000Z Liability for Clearing Account</td>
<td>-</td>
<td>100</td>
<td>DR</td>
<td>CR</td>
</tr>
<tr>
<td>310100 Unexpended Appropriation Received</td>
<td>100</td>
<td></td>
<td>DR</td>
<td>CR</td>
</tr>
<tr>
<td>310700 Unexpended Appropriation - Used</td>
<td>100</td>
<td></td>
<td>DR</td>
<td>CR</td>
</tr>
<tr>
<td>331000 Cumulative Results of Operations</td>
<td></td>
<td></td>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td>520000F(30) Revenue from Service Provide</td>
<td></td>
<td></td>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td>570000 Expended Appropriations</td>
<td>100</td>
<td></td>
<td>DR</td>
<td>CR</td>
</tr>
<tr>
<td>610000F(40) Operating Expense</td>
<td>100</td>
<td></td>
<td>DR</td>
<td>CR</td>
</tr>
<tr>
<td><strong>TOTALS</strong></td>
<td>200</td>
<td>200</td>
<td>100</td>
<td>100</td>
</tr>
</tbody>
</table>
### Nonfiduciary Deposit Funds with Investment Authority and Clearing Accounts
### Effective Fiscal 2016

**CLOSING ENTRIES FOR END OF YEAR 1**

C1. To record the consolidation of actual net funded resources.

<table>
<thead>
<tr>
<th>Partner Agency operating fund (Agency 30)</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
<th>Operating Fund (Agency 40)</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary</strong></td>
<td>100</td>
<td>100</td>
<td>F302</td>
<td><strong>Budgetary</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>420100 Total Actual resources collected</td>
<td></td>
<td></td>
<td></td>
<td>None</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>411900 Other Appropriation Realized</td>
<td></td>
<td></td>
<td></td>
<td><strong>Proprietary</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Proprietary</strong></td>
<td></td>
<td></td>
<td></td>
<td>None</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>None</td>
<td></td>
<td></td>
<td></td>
<td><strong>Proprietary</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

C2. To record the closing of paid delivered orders to total actual resources.

<table>
<thead>
<tr>
<th>Partner Agency operating fund (Agency 30)</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
<th>Operating Fund (Agency 40)</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary</strong></td>
<td>100</td>
<td>100</td>
<td>F314</td>
<td><strong>Budgetary</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>490200 Delivered Orders – Obligations, Paid</td>
<td></td>
<td></td>
<td></td>
<td>None</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>420100 Total Actual resources collected</td>
<td></td>
<td></td>
<td></td>
<td><strong>Proprietary</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Proprietary</strong></td>
<td></td>
<td></td>
<td></td>
<td>None</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>None</td>
<td></td>
<td></td>
<td></td>
<td><strong>Proprietary</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

C3. To record the closing of revenue, expense and other financing sources to cumulative results of operations.
## Nonfiduciary Deposit Funds with Investment Authority and Clearing Accounts
### Effective Fiscal 2016

<table>
<thead>
<tr>
<th>Partner Agency operating fund (Agency 30)</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
<th>Operating Fund (Agency 40)</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budgetary</td>
<td></td>
<td></td>
<td></td>
<td>Budgetary</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>None</td>
<td></td>
<td></td>
<td></td>
<td>None</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Proprietary</td>
<td></td>
<td></td>
<td></td>
<td>Proprietary</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>570000 Expended Appropriation</td>
<td>100</td>
<td></td>
<td>F336</td>
<td>520000 Revenue from Service Provided</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>331000 Cumulative Results of Operations</td>
<td></td>
<td>0</td>
<td></td>
<td>331000 Cumulative Results of Operations</td>
<td>100</td>
<td></td>
<td>F336</td>
</tr>
<tr>
<td>610000 Operating expense</td>
<td></td>
<td>100</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

C4. To record the closing of Unexpended Appropriations Used and Received to Unexpended Appropriations- Cumulative.

<table>
<thead>
<tr>
<th>Partner Agency operating fund (Agency 30)</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
<th>Operating Fund (Agency 40)</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budgetary</td>
<td></td>
<td></td>
<td></td>
<td>Budgetary</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>None</td>
<td></td>
<td></td>
<td></td>
<td>None</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Proprietary</td>
<td></td>
<td></td>
<td></td>
<td>Proprietary</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>310100 Unexpended Appr Received</td>
<td>100</td>
<td></td>
<td>F342</td>
<td>310000 Unexpended Appr – Cumulative</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>310700 Unexpended Appr Used</td>
<td></td>
<td>100</td>
<td></td>
<td>None</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>310000 Unexpended Appr – Cumulative</td>
<td></td>
<td>0</td>
<td></td>
<td>None</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

62 of 78

December 2016
Nonfiduciary Deposit Funds with Investment Authority and Clearing Accounts  
Effective Fiscal 2016  

POST-CLOSING TRIAL BALANCE  
YEAR 1

<table>
<thead>
<tr>
<th></th>
<th>Agency 30 Clearing Fund</th>
<th>Agency 40 Operating Fund</th>
<th>Agency 40 Consolidated</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>BUDGETARY</strong></td>
<td>DR CR</td>
<td>DR CR</td>
<td>DR CR</td>
</tr>
<tr>
<td>425100 Reimbursement and Other Income Earned – Receivable</td>
<td>100 100</td>
<td>100 100</td>
<td>100 100</td>
</tr>
<tr>
<td>445000 Unapportioned Authority</td>
<td>100 100</td>
<td>100 100</td>
<td>100 100</td>
</tr>
<tr>
<td>490200 Delivered Orders – Obligations, Paid</td>
<td>100 100</td>
<td>100 100</td>
<td>100 100</td>
</tr>
<tr>
<td><strong>TOTALS</strong></td>
<td>- -</td>
<td>- -</td>
<td>100 100 100 100</td>
</tr>
<tr>
<td><strong>PROPRIETARY</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>101000 Fund Balance With Treasury</td>
<td>100</td>
<td>100</td>
<td>100 100</td>
</tr>
<tr>
<td>131000F(30) Accounts Receivable</td>
<td>100</td>
<td>100</td>
<td>100 100</td>
</tr>
<tr>
<td>241000Z Liability for Clearing Account</td>
<td>100</td>
<td>100</td>
<td>100 100</td>
</tr>
<tr>
<td>331000 Cumulative Results of Operations</td>
<td>100</td>
<td>100</td>
<td>200 200</td>
</tr>
<tr>
<td><strong>TOTALS</strong></td>
<td>- -</td>
<td>100</td>
<td>100 100 200 200</td>
</tr>
</tbody>
</table>
## BALANCE SHEET
### YEAR 1

<table>
<thead>
<tr>
<th></th>
<th>Agency 30</th>
<th>Agency 40</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assets:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intragovernmental</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Fund Balance with Treasury (101000E)</td>
<td>-</td>
<td>100</td>
</tr>
<tr>
<td>3. Accounts Receivable, net (131000E)</td>
<td>-</td>
<td>100</td>
</tr>
<tr>
<td>6. Total Intragovernmental</td>
<td>-</td>
<td>200</td>
</tr>
<tr>
<td><strong>15. Total Assets (calc.)</strong></td>
<td>-</td>
<td><strong>200</strong></td>
</tr>
<tr>
<td><strong>Liabilities:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intragovernmental</td>
<td></td>
<td></td>
</tr>
<tr>
<td>19. Other</td>
<td>-</td>
<td>100</td>
</tr>
<tr>
<td><strong>20. Total Intragovernmental</strong></td>
<td>-</td>
<td><strong>100</strong></td>
</tr>
<tr>
<td><strong>28. Total Liabilities (calc.)</strong></td>
<td>-</td>
<td><strong>100</strong></td>
</tr>
<tr>
<td><strong>Net Position:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>33. Cumulative Results of Operations - All Other Funds</td>
<td>-</td>
<td>100</td>
</tr>
<tr>
<td>35. Total Net Position – All Other Funds (calc.)</td>
<td>-</td>
<td>100</td>
</tr>
<tr>
<td>36. Total Net Position (calc.)</td>
<td>-</td>
<td>100</td>
</tr>
<tr>
<td><strong>37. Total Liabilities and Net Position (calc.)</strong></td>
<td>-</td>
<td><strong>200</strong></td>
</tr>
</tbody>
</table>
## STATEMENT OF NET COST
### YEAR 1

<table>
<thead>
<tr>
<th>Gross Program Costs:</th>
<th>Agency 30</th>
<th>Agency 40</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Gross costs (610000E)</td>
<td>100</td>
<td>-</td>
</tr>
<tr>
<td>2. Less: earned revenue (520000E)</td>
<td>-</td>
<td>100</td>
</tr>
<tr>
<td>3. Net program costs (calc. 1-2)</td>
<td>-</td>
<td>(100)</td>
</tr>
<tr>
<td>5. Net program costs including Assumption changes: (calc. 3+4)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>8. Net cost of operations (calc. 5+6-7)</td>
<td><strong>100</strong></td>
<td><strong>(100)</strong></td>
</tr>
</tbody>
</table>

## STATEMENT OF CHANGES IN NET POSITION
### YEAR 1

<table>
<thead>
<tr>
<th>Cumulative Results of Operations:</th>
<th>Agency 30</th>
<th>Agency 40</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Beginning balance</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>3. Beginning Balance, as Adjusted</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>5. Appropriations Used (570000)</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td><strong>Budgetary Financing Sources:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>14. Total Financing Sources</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>15. Net Cost of Operations (+/-)</td>
<td>(100)</td>
<td>100</td>
</tr>
<tr>
<td>16. Net Change (calc. 14-15)</td>
<td>-</td>
<td>100</td>
</tr>
<tr>
<td>17. Cumulative Results of Operations (calc. 3+16)</td>
<td>-</td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Unexpended Appropriations:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary Financing Sources:</strong></td>
<td></td>
</tr>
<tr>
<td>21. Appropriations Received (310100E)</td>
<td>100</td>
</tr>
<tr>
<td>24. Appropriations Used (310700E)</td>
<td>(100)</td>
</tr>
</tbody>
</table>
### STATEMENT OF BUDGETARY RESOURCES
#### YEAR 1

<table>
<thead>
<tr>
<th></th>
<th>Agency 30</th>
<th>Agency 40</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary Resources:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1290 Appropriations (discretionary and mandatory)</td>
<td>100</td>
<td>-</td>
</tr>
<tr>
<td>1890 Spending authority from offsetting collections (discretionary and mandatory) (425100E)</td>
<td>-</td>
<td>100</td>
</tr>
<tr>
<td>1910 Total budgetary resources</td>
<td><strong>100</strong></td>
<td><strong>100</strong></td>
</tr>
<tr>
<td><strong>Status of Budgetary Resources:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2190 Obligations incurred</td>
<td>100</td>
<td>-</td>
</tr>
<tr>
<td><strong>Unobligated balance, end of year:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2404 Unapportioned (445000E)</td>
<td>-</td>
<td>100</td>
</tr>
<tr>
<td>2490 Total unobligated balance, end of year</td>
<td>-</td>
<td>100</td>
</tr>
<tr>
<td>2500 Total budgetary resources</td>
<td><strong>100</strong></td>
<td><strong>100</strong></td>
</tr>
<tr>
<td><strong>Uncollected payments:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3072 Change in uncollected payments, Fed sources (425100 E-B)</td>
<td>-</td>
<td>100</td>
</tr>
</tbody>
</table>
### Nonfiduciary Deposit Funds with Investment Authority and Clearing Accounts
**Effective Fiscal 2016**

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Budget Authority, Gross (Discretionary and Mandatory)</th>
<th>Budget Authority, Net (Total) (Discretionary and Mandatory)</th>
<th>Outlays, Gross (Discretionary and Mandatory)</th>
<th>Outlays, Net (Total) (Discretionary and Mandatory)</th>
</tr>
</thead>
<tbody>
<tr>
<td>3090</td>
<td>Uncollected payments, Fed sources, end of year (-) (425100E)</td>
<td>-</td>
<td>(100)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3200</td>
<td>Obligated balance, end of year (+ or -)</td>
<td>-</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Budget Authority and Outlays, Net:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4175</td>
<td>Budget authority, gross (discretionary and mandatory)</td>
<td>100</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4180</td>
<td>Budget authority, net (total) (discretionary and mandatory)</td>
<td>100</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4185</td>
<td>Outlays, gross (discretionary and mandatory)</td>
<td>100</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4190</td>
<td>Outlays, net (total) (discretionary and mandatory)</td>
<td>100</td>
<td>100</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### SF 133: Report on Budget Execution and Budgetary Resources & Budget Program and Financing Schedule (Schedule P)

<table>
<thead>
<tr>
<th>Agency 30</th>
<th>Agency 40</th>
</tr>
</thead>
<tbody>
<tr>
<td>SF 133</td>
<td>Schedule P</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>BUDGETARY RESOURCES</strong></td>
<td></td>
</tr>
<tr>
<td>Budget authority: Appropriations: Discretionary:</td>
<td></td>
</tr>
<tr>
<td>1100 Appropriations (411900E)</td>
<td>100</td>
</tr>
<tr>
<td>Spending authority from offsetting collections:</td>
<td></td>
</tr>
<tr>
<td>Discretionary:</td>
<td></td>
</tr>
<tr>
<td>1701 Changes in Uncollected Customer Payments from Federal Source (425100 E-B)</td>
<td>-</td>
</tr>
<tr>
<td>1910 Total budgetary resources (calc line 1910)</td>
<td>100</td>
</tr>
<tr>
<td>1930 Total budgetary resources available (calc line)</td>
<td>-</td>
</tr>
<tr>
<td><strong>Memorandum (non-add) entries:</strong></td>
<td></td>
</tr>
<tr>
<td>All accounts:</td>
<td></td>
</tr>
<tr>
<td>1941 Unexpired unobligated balance, end of year (445000E)</td>
<td>-</td>
</tr>
<tr>
<td><strong>STATUS OF BUDGETARY RESOURCES</strong></td>
<td></td>
</tr>
<tr>
<td>2001 Obligation Incurred, Direct (490200E)</td>
<td>100</td>
</tr>
<tr>
<td>Unobligated balance:</td>
<td></td>
</tr>
<tr>
<td>Apportioned:</td>
<td></td>
</tr>
<tr>
<td>2403 Unobligated balance</td>
<td>-</td>
</tr>
<tr>
<td>2500 Total budgetary resources</td>
<td>100</td>
</tr>
</tbody>
</table>
**SF 133: Report on Budget Execution and Budgetary Resources & Budget Program and Financing Schedule (Schedule P)**

<table>
<thead>
<tr>
<th></th>
<th>Agency 30 SF 133</th>
<th>Schedule P</th>
<th>Agency 40 SF 133</th>
<th>Schedule P</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>CHANGE IN OBLIGATED BALANCE</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Change in obligated balance during the year</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3030 Obligations incurred, unexpired accounts (490200E)</td>
<td>100</td>
<td>100</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>3040 Outlays (gross)(-)(490200E)</td>
<td>(100)</td>
<td>(100)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>3100 Obligated balance, end of the year</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>BUDGET AUTHORITY AND OUTFLOWS, NET</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Discretionary:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gross budget authority and outlays:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4000 Budget authority, gross</td>
<td>100</td>
<td>100</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>4010 Outlays from new discretionary authority (4902E)</td>
<td>100</td>
<td>100</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>4020 Total outlays, gross</td>
<td>100</td>
<td>100</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>4070 Budget authority, net (discretionary)</td>
<td>100</td>
<td>100</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>4080 Outlays, net (discretionary)</td>
<td>100</td>
<td>100</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Budget authority and outlays, net (total):</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4180 Budget authority, net (total)</td>
<td>100</td>
<td>100</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>4190 Outlays, net</td>
<td>100</td>
<td>100</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>
II. Unidentified Federal Collections

Year 2 – Only illustrates Agency 40 activities

<table>
<thead>
<tr>
<th>Beginning Trial Balance</th>
<th>Agency 40 Clearing Fund</th>
<th>Agency 40 Operating Fund</th>
<th>Agency 40 Consolidated</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>DR</td>
<td>CR</td>
<td>DR</td>
</tr>
<tr>
<td>BUDGETARY</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>425100 Reimbursement and Other Income Earned – Receivable</td>
<td></td>
<td></td>
<td>100</td>
</tr>
<tr>
<td>445000 Unapportioned Authority</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTALS</td>
<td></td>
<td></td>
<td>100</td>
</tr>
<tr>
<td>PROPRIETARY</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>101000 Fund Balance With Treasury</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>131000F(30) Accounts Receivable</td>
<td></td>
<td></td>
<td>100</td>
</tr>
<tr>
<td>241000Z Liability for Clearing Account</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>331000 Cumulative Results of Operations</td>
<td></td>
<td></td>
<td>100</td>
</tr>
<tr>
<td>TOTALS</td>
<td>100</td>
<td>100</td>
<td>100</td>
</tr>
</tbody>
</table>
Non fiduciary Deposit Funds with Investment Authority and Clearing Accounts  
Effective Fiscal 2016

1) To record a classification of money from the clearing account to appropriate operating fund (reverse the original entry recorded in the clearing account).

<table>
<thead>
<tr>
<th>Clearing/suspense fund (Agency 40)</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
<th>Agency operating fund (Agency 40)</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary</strong></td>
<td></td>
<td></td>
<td></td>
<td><strong>Budgetary</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>None</td>
<td></td>
<td></td>
<td></td>
<td>425200 Reimbursement and Other Income Earned – Collected</td>
<td>100</td>
<td></td>
<td>C186</td>
</tr>
<tr>
<td><strong>Proprietary</strong></td>
<td></td>
<td></td>
<td></td>
<td>425100 Reimbursement and Other Income Earned – Receivable</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>241000Z Liability for Clearing Account</td>
<td>100</td>
<td>100</td>
<td>D507</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>101000 Fund Balance with Treasury</td>
<td></td>
<td></td>
<td></td>
<td><strong>Proprietary</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>101000 Fund Balance with Treasury</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>131000(F30) Accounts Receivable</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## PRE-CLOSING TRIAL BALANCE
### YEAR 2

<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
<th>Agency 40 Clearing Fund</th>
<th>Agency 40 Operating Fund</th>
<th>Agency 40 Consolidated</th>
</tr>
</thead>
<tbody>
<tr>
<td>420100</td>
<td>Total Actual resources collected</td>
<td>DR</td>
<td>CR</td>
<td>DR</td>
</tr>
<tr>
<td>425200</td>
<td>Reimbursement and Other Income Earned – Collected</td>
<td>100</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>445000</td>
<td>Unapportioned Authority</td>
<td>100</td>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td><strong>TOTALS</strong></td>
<td></td>
<td>-</td>
<td>-</td>
<td>100</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
<th>Agency 40 Clearing Fund</th>
<th>Agency 40 Operating Fund</th>
<th>Agency 40 Consolidated</th>
</tr>
</thead>
<tbody>
<tr>
<td>101000</td>
<td>Fund Balance With Treasury</td>
<td>100</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>131000(F30)</td>
<td>Accounts Receivable</td>
<td></td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>241000Z</td>
<td>Liability for Clearing Account</td>
<td></td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>331000</td>
<td>Cumulative Results of Operations</td>
<td>100</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td><strong>TOTALS</strong></td>
<td></td>
<td>-</td>
<td>-</td>
<td>100</td>
</tr>
</tbody>
</table>


**CLOSING ENTRIES FOR END OF YEAR 2**

C1. To record the consolidation of actual net funded resources.

<table>
<thead>
<tr>
<th></th>
<th>DR</th>
<th>CR</th>
</tr>
</thead>
<tbody>
<tr>
<td>420100 Total Actual resources collected</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>425200 Reimbursement and Other Income Earned – Collected</td>
<td></td>
<td>100</td>
</tr>
</tbody>
</table>

**POST-CLOSING TRIAL BALANCE YEAR 2**

<table>
<thead>
<tr>
<th></th>
<th>Agency 40 Clearing Fund</th>
<th>Agency 40 Operating Fund</th>
<th>Agency 40 Consolidated</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>BUDGETARY</strong></td>
<td>DR</td>
<td>CR</td>
<td>DR</td>
</tr>
<tr>
<td>420100 Total Actual resources collected</td>
<td></td>
<td></td>
<td>100</td>
</tr>
<tr>
<td>445000 Unapportioned Authority</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TOTALS</strong></td>
<td>-</td>
<td>-</td>
<td>100</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Agency 40 Clearing Fund</th>
<th>Agency 40 Operating Fund</th>
<th>Agency 40 Consolidated</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>PROPRIETARY</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>101000 Fund Balance With Treasury</td>
<td>100</td>
<td></td>
<td>100</td>
</tr>
<tr>
<td>331000 Cumulative Results of Operations</td>
<td></td>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td><strong>TOTALS</strong></td>
<td>-</td>
<td>-</td>
<td>100</td>
</tr>
<tr>
<td>Assets:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>-----------------------------------------------</td>
<td>-------</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intragovernmental</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Fund Balance with Treasury (101000E)</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Total Intragovernmental (calc.)</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>15. Total Assets (calc.)</td>
<td>100</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Liabilities:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>28. Total Liabilities (calc.)</td>
<td>-</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Net Position:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>33. Cumulative Results of Operations - All Other Funds</td>
<td>100</td>
</tr>
<tr>
<td>35. Total Net Position – All Other Funds (calc.)</td>
<td>100</td>
</tr>
<tr>
<td>36. Total Net Position (calc.)</td>
<td>100</td>
</tr>
<tr>
<td>37. Total Liabilities and Net Position (calc.)</td>
<td>100</td>
</tr>
</tbody>
</table>
## Nonfiduciary Deposit Funds with Investment Authority and Clearing Accounts
### Effective Fiscal 2016

### STATEMENT OF NET COST
#### YEAR 2

<table>
<thead>
<tr>
<th>Gross Program Costs:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Gross costs (610000E)</td>
<td>-</td>
</tr>
<tr>
<td>2. Less: earned revenue (5325000E)</td>
<td>-</td>
</tr>
<tr>
<td>3. Net program costs (calc. 1-2)</td>
<td>-</td>
</tr>
<tr>
<td>5. Net program costs including Assumption changes: (calc. 3+4)</td>
<td>-</td>
</tr>
<tr>
<td>8. Net cost of operations (calc. 5+6-7)</td>
<td>-</td>
</tr>
</tbody>
</table>

### STATEMENT OF CHANGES IN NET POSITION
#### YEAR 2

<table>
<thead>
<tr>
<th>Cumulative Results of Operations:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Beginning Balance</td>
<td>100</td>
</tr>
<tr>
<td>3. Beginning Balance, as adjusted</td>
<td>100</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Budgetary Financing Sources:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>15. Net Cost of Operations (+/-)</td>
<td>-</td>
</tr>
<tr>
<td>16. Net Change (calc. 14-15)</td>
<td>-</td>
</tr>
<tr>
<td><strong>17. Cumulative Results of Operations</strong> (calc. 3+16)</td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Unexpended Appropriations:</th>
<th></th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Budgetary Financing Sources:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>21. Appropriations Received (310100E)</td>
<td>-</td>
</tr>
<tr>
<td>24. Appropriations Used (310700E)</td>
<td>-</td>
</tr>
<tr>
<td>25. Total Budgetary Financing Sources (calc. 21..24)</td>
<td>-</td>
</tr>
<tr>
<td>26. Total Unexpended Appropriations (calc. 20 + 25)</td>
<td>-</td>
</tr>
<tr>
<td><strong>27. Net Position</strong> (calc. 17 + 26)</td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>
## STATEMENT OF BUDGETARY RESOURCES
### YEAR 2

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount (in $)</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary Resources:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1890 Spending authority from offsetting collections (discretionary and mandatory) (425200E)</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>1910 Total budgetary resources</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td><strong>Status of Budgetary Resources:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2190 Obligations incurred</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td><strong>Unobligated balance, end of year:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2404 Unapportioned (445000E)</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>2490 Total unobligated balance, end of year</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>2500 Total budgetary resources</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td><strong>Budget Authority and Outlays, Net:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4175 Budget authority, gross (discretionary and mandatory)</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>4180 Budget authority, net (total) (discretionary and mandatory)</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>4185 Outlays, gross (discretionary and mandatory)</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>4190 Outlays, net (total) (discretionary and mandatory)</td>
<td>-</td>
<td></td>
</tr>
</tbody>
</table>
### SF 133: Report on Budget Execution and Budgetary Resources & Budget Program and Financing Schedule (Schedule P) Year 2

<table>
<thead>
<tr>
<th>Description</th>
<th>SF 133</th>
<th>Schedule P</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>BUDGETARY RESOURCES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Budget authority:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Appropriations:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Discretionary:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Spending authority from offsetting collections:</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Discretionary:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1700 Spending authority from offsetting collections (425200E)</td>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td>1910 Total budgetary resources (calc line 1910)</td>
<td>100</td>
<td>-</td>
</tr>
<tr>
<td>1930 Total budgetary resources available (calc line)</td>
<td>-</td>
<td>100</td>
</tr>
<tr>
<td><strong>Memorandum (non-add) entries:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>All accounts:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1941 Unexpired unobligated balance, end of year (445000E)</td>
<td>-</td>
<td>100</td>
</tr>
<tr>
<td><strong>STATUS OF BUDGETARY RESOURCES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2403 Unobligated balance</td>
<td>100</td>
<td>-</td>
</tr>
<tr>
<td>2500 Total budgetary resources</td>
<td>100</td>
<td>-</td>
</tr>
<tr>
<td><strong>BUDGET AUTHORITY AND OUTLAYS, NET</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Discretionary:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Gross budget authority and outlays:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4000 Budget authority, gross</td>
<td>100</td>
<td>100</td>
</tr>
</tbody>
</table>
## SF 133: Report on Budget Execution and Budgetary Resources & Budget Program and Financing Schedule (Schedule P)
### Year 2

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>SF 133</th>
<th>Schedule P</th>
</tr>
</thead>
<tbody>
<tr>
<td>4070</td>
<td>Budget authority, net (discretionary)</td>
<td>100</td>
<td>100</td>
</tr>
</tbody>
</table>

**Budget authority and outlays, net (total):**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>SF 133</th>
<th>Schedule P</th>
</tr>
</thead>
<tbody>
<tr>
<td>4180</td>
<td>Budget authority, net (total)</td>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td>4190</td>
<td>Outlays, net</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>