

Scenario III - Special/Trust Fund Rescissions

Unavailable Receipt TAFS Appropriates to Expenditure TAFS  
 Appropriation Rescinded and Returned to Associated Special/Trust Receipt Account

**This scenario addresses rescissions in special or trust expenditure accounts that are funded by unavailable receipt accounts when there is no cancellation of funds. In this situation, rescinded amounts are returned to the associated special or trust receipt TAFS. This scenario differs from Scenario I because the funds return to the special or trust receipt TAFS whereas in Scenario I the receipts are returned to a general fund miscellaneous receipt account. It differs from the Scenario II series because the Scenario II series addresses expenditure accounts funded by available receipt accounts in which fund balance is not affected.**

**YEAR 1**

**Unavailable Special or Trust Receipt Account**

**Special or Trust Expenditure Account**

- 1. To record exchange revenue from the public. No entry to the expenditure account since funds are not appropriated from the unavailable receipt account.**

<u>Budgetary</u> No entry.			<u>Budgetary</u> No entry.		
<u>Proprietary</u> 1010 Fund Balance with Treasury 5900 Other Revenue	10,000	10,000	<u>Proprietary</u> No entry.		

- 2. To record appropriation from the unavailable receipt account to the expenditure account. These funds are warranted to the expenditure account. (TC A183 and TC A184)**

<u>Budgetary</u> No entry.			<u>Budgetary</u> 4114 Appropriated Trust or Special Fund Receipts 4450 Unapportioned Authority	6,000	6,000
<u>Proprietary</u> 5745 FXX Appropriated Earmarked Receipts Transferred Out 1010 Fund Balance with Treasury	6,000	6,000	<u>Proprietary</u> 1010 Fund Balance with Treasury 5740 FXX Appropriated Earmarked Receipts Transferred In	6,000	6,000

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**Unavailable Special or Trust Receipt Account**

**Special or Trust Expenditure Account**

**3. To record a rescission in the expenditure account and to return the rescinded amount to the unavailable receipt account since there is no cancellation. The Treasury transaction is a negative warrant. (TC A132)**

<u>Budgetary</u> No entry.			<u>Budgetary</u> 4450 Unapportioned Authority 4392 Rescission – New Budget Authority	500	500
<u>Proprietary</u> 1010 Fund Balance with Treasury 574 0 FXX Appropriated Earmarked Receipts Transferred In	500	500	<u>Proprietary</u> 5745 FXX Appropriated Earmarked Receipts Transferred Out 1010 Fund Balance with Treasury	500	500

**PRECLOSING ADJUSTED TRIAL BALANCE YEAR 1**

**Unavailable Special or Trust Receipt Account**

**Special or Trust Expenditure Account**

<u>Budgetary</u> No entry.			<u>Budgetary</u> 4114 Appropriated Trust or Special Fund Receipts 4392 Rescission – New Budget Authority 4450 Unapportioned Authority	6,000	500
				0	5,500
				<u>6,000</u>	<u>6,000</u>
<u>Proprietary</u> 1010 Fund Balance with Treasury 5740 FXX Approp Earmarked Rec Transferred In 5745 FXX Approp Earmarked Rec Trans Out 5900 Other Revenue	4,500	500	<u>Proprietary</u> 1010 Fund Balance with Treasury 5740 FXX Appropriated Earmarked Receipts Transferred In 5745 FXX Appropriated Earmarked Receipts Trans Out	5,500	6,000
	6,000			500	0
	0	10,000		<u>6,000</u>	<u>6,000</u>
	<u>10,500</u>	<u>10,500</u>			

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**Unavailable Special or Trust Receipt Account**

**Special or Trust Expenditure Account**

**4. Closing Entries. To record consolidation of actual net-funded resources and to close revenue, expense and other financing source accounts to cumulative results of operations. (TC F204 and F228)**

<u>Budgetary</u> No entry.			<u>Budgetary</u> 4201 Total Actual Resources Collected 4392 Rescission – New Budget Authority 4114 Appropriated Trust or Special Fund Receipts	5,500 500	6,000
<u>Proprietary</u> 5900 Other Revenue 5740 FXX Appropriated Earmarked Rec Trans In 3310 Cumulative Results of Ops 5745 FXX Approp Earmkd Recs Trans Out	10,000 500	4,500 6,000	<u>Proprietary</u> 5740 FXX Appropriated Earmarked Receipts Transferred In 3310 Cumulative Results of Operations 5745 FXX Appropriated Earmarked Recs Trans Out	6,000	5,500 500

**POST-CLOSING TRIAL BALANCE YEAR 1**

**Unavailable Special or Trust Receipt Account**

**Special or Trust Expenditure Account**

<u>Budgetary</u> No entry.			<u>Budgetary</u> 4201 Total Actual Resources 4450 Unapportioned Authority	5,500 0	5,500 <u>5,500</u>
<u>Proprietary</u> 1010 Fund Balance with Treasury 3310 Cumulative Results of Ops	4,500 0	4,500 <u>4,500</u>	<u>Proprietary</u> 1010 Fund Balance with Treasury 3310 Cumulative Results of Operations	5,500 0	5,500 <u>5,500</u>

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<b>SF-2108 YEAR 1</b>	<b>Receipt</b>	<b>Expenditure</b>
<b>Column 5</b> 1010	n/a	5,500
<b>Column 11</b> 4450	n/a	5,500

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

**SF 133 Report on Budget Execution and Budgetary Resources YEAR 1**

<b>Line 1</b>	Budget authority	
<b>Line 1A</b>	Appropriations 4114E	6,000
<b>Line 1D</b>	Net transfers	<u>0</u>
<b>Total Line 1</b>		6,000
<b>Line 6B</b>	Enacted rescissions (-) 4392E	(500)
<b>Line 6E</b>	Pursuant to Public Law	
<b>Line 7</b>	Total budgetary resources	<u><u>5,500</u></u>
<b>Line 10</b>	Unobligated balance not available 4450E	<u>5,500</u>
<b>Line 11</b>	Total status of budgetary resources	<u><u>5,500</u></u>

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**Schedule N Unavailable Collections YEAR 1**

0199 Balance, start of year	0	From prior year Schedule N, Line 0799
02XX Receipts	<u>10,000</u>	From Schedule R
0400 Total: balances & collections	10,000	SUM
05XX Appropriations (-)	(6,000)	From Sch P, this scenario lines 4020/6020
0610 Unobligated balances returned to receipts		Use if rescinded & cancelled - do not use in scenario
0620 Reduction pursuant to Public Law	<u>500</u>	Schedule P rescission and reduction lines
0799 Balance, end of year	<u><u>4,500</u></u>	

**Schedule P Program and Financing YEAR 1**

2200 New budget authority (gross)	5,500
2395 Total new obligations	0
4020/6020 Appropriation (special fund) (4114E)	6,000
4035/6035 Appropriation rescinded (-) (4392E)	<u>(500)</u>
4300/6250 Appropriation, total	5,500

**Form and Content Balance Sheet**

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

Scenario III - Special/Trust Fund Rescissions

Unavailable Receipt TAFS Appropriates to Expenditure TAFS  
 Appropriation Rescinded **and** Returned to Associated Special/Trust Receipt Account

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

<b>Form and Content Statement of Changes in Net Position Receipt YEAR 1</b>	<b>Receipt</b>		<b>Expenditure</b>		<b>Total</b>	
	<b>CumRes</b>	<b>UnexAp</b>	<b>CumRes</b>	<b>UnexAp</b>	<b>CumRes</b>	<b>UnexAp</b>
Budgetary Financing Sources:						
8. Nonexchange revenue						
10. Transfers-in/out w/out reimburs (5740E, 5745E)	(5,500)	0	5,500	0	0	0
16. Total Financing Sources	(5,500)	0	5,500	0	0	0
17. Net Cost of Operations	(10,000)	0	0	0	(10,000)	0
18. Ending Balances	4,500	0	5,500	0	10,000	0

<b>Form and Content Statement of Financing YEAR 1</b>	<b>Receipt</b>	<b>Expend</b>	<b>Total</b>
Resources used to Finance Activities:			
Budgetary Resources Obligated			
1.Obligations incurred	0	0	0
3.Obligations net of offsetting collections & recoveries (1-2)	0	0	0
4. Less: Offsetting receipts (5900E)	10,000	0	10,000
5. Net Obligations (3-4)	( 10,000)	0	(10,000)
11. Total resources used to finance activities	(10,000)	0	(10,000)
18.Total resources used to finance the net Cost of operations (11-17)	(10,000)	0	(10,000)
30. Net Cost of Operations (18+29)	(10,000)	0	(10,000)

Scenario III - Special/Trust Fund Rescissions

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 Appropriation Rescinded and Returned to Associated Special/Trust Receipt Account

**YEAR 2**

**Unavailable Special or Trust Receipt Account**

**Special or Trust Expenditure Account**

1. To record exchange revenue from the public. No entry to the expenditure account since funds not appropriated from the unavailable receipt account.

<u>Budgetary</u> No entry.			<u>Budgetary</u> No entry.		
<u>Proprietary</u> 1010 Fund Balance with Treasury 5900 Other Revenue	6,000	6,000	<u>Proprietary</u> No entry.		

2. To record appropriation from the unavailable receipt account to the expenditure account. These funds are warranted to the expenditure account. (TC183 and TC184)

<u>Budgetary</u> No entry.			<u>Budgetary</u> 4114 Appropriated Trust or Special Fund Receipts 4450 Unapportioned Authority	2,000	2,000
<u>Proprietary</u> 5745 FXX Appropriated Earmarked Receipts Transferred Out 1010 Fund Balance with Treasury	2,000	2,000	<u>Proprietary</u> 1010 Fund Balance with Treasury 5740 FXX Appropriated Earmarked Receipts Transferred In	2,000	2,000

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**Unavailable Special or Trust Receipt Account**

**Special or Trust Expenditure Account**

**3. To record rescission in the expenditure account and return the amount to the unavailable receipt account since there is no cancellation. The Treasury transaction is recorded as a negative warrant. (TC A132)**

<u>Budgetary</u> No entry.			<u>Budgetary</u> 4450 Unapportioned Authority 4392 Rescission – New Budget Authority	200	200
<u>Proprietary</u> 1010 Fund Balance with Treasury 574 0 FXX Appropriated Earmarked Receipts Transferred In	200	200	<u>Proprietary</u> 5745 FXX Appropriated Earmarked Receipts Transferred Out 1010 Fund Balance with Treasury	200	200

**PRECLOSING ADJUSTED TRIAL BALANCE YEAR 2**

**Unavailable Special or Trust Receipt Account**

**Special or Trust Expenditure Account**

<u>Budgetary</u> No entry.			<u>Budgetary</u> 4114 Appropriated Trust or Special Fund Receipts 4201 Total Actual Resources 4392 Rescission – New Budget Authority 4450 Unapportioned Authority	2,000 5,500 <u>0</u> <u>7,500</u>	   200 <u>7,300</u> <u>7,500</u>
<u>Proprietary</u> 1010 Fund Balance with Treasury 3310 Cumulative Results of Operations 5740 FXX Approp Earmarked Rec Transferred In 5745 FXX Approp Earmarked Rec Trans Out 5900 Other Revenue	8,700   2,000 <u>0</u> <u>10,700</u>	 4,500 200  <u>6,000</u> <u>10,700</u>	<u>Proprietary</u> 1010 Fund Balance with Treasury 3310 Cumulative Results of Operations 5740 FXX Appropriated Earmarked Receipts Transferred In 5745 FXX Appropriated Earmarked Receipts Trans Out	7,300   200 <u>7,500</u>	 5,500 2,000 <u>0</u> <u>7,500</u>



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 Appropriation Rescinded **and** Returned to Associated Special/Trust Receipt Account

<b>SF-2108 YEAR 2</b>		<b>Receipt</b>	<b>Expenditure</b>
<b>Column 5</b>	1010	n/a	7,300
<b>Column 11</b>	4450	n/a	7,300
<b>Columns 4+5+6+7+8-9-10 = Column 11</b> <b>Expenditure Account: 0+7,300+0+0+0-0-0 = 7,300</b>			

**SF 133 Report on Budget Execution and Budgetary Resources YEAR 2**

<b>Line 1</b>	Budget authority	
<b>Line 1A</b>	Appropriations 4114E	2,000
<b>Line 1D</b>	Net transfers	<u>0</u>
<b>Total Line 1</b>		2,000
<b>Line 2</b>	Unobligated balance	
<b>Line 2A</b>	Brought forward 4201B	5,500
<b>Line 6B</b>	Enacted rescissions 4392E	(200)
<b>Line 6E</b>	Pursuant to Public Law	<u>                    </u>
<b>Line 7</b>	Total budgetary resources	<u><u>7,300</u></u>
<b>Line 10</b>	Unobligated balance not available 4450E	<u>7,300</u>
<b>Line 11</b>	Total status of budgetary resources	<u><u>7,300</u></u>

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**Schedule N Unavailable Collections YEAR 2**

0199 Balance, Start of Year	4,500	From prior year Schedule N, Line 0799
02XX Receipts	<u>6,000</u>	From Schedule R
0400 Total: Balances & Collections	10,500	SUM
05XX Appropriations (-)	(2,000)	From Sch P, this scenario lines 6026 & 6045
0610 Unobligated balances returned to receipts		Use if rescinded & cancelled - do not use in scenario
0620 Reduction pursuant to Public Law	<u>200</u>	Schedule P rescission and reduction lines
0799 Balance, end of year	<u><u>8,700</u></u>	

**Schedule P Program and Financing YEAR 2**

2195	Total unob bal carried fwd, soy (+) (4201B)	5,500
2200	New budget authority (gross)	<u>1,800</u>
2390	Total budgetary resources avail for obligation	7,300
2395	Total new obligations	0
4020/6020	Appropriation (special fund) (4114E)	2,000
4035/6035	Appropriation rescinded (-) (4392E)	<u>(200)</u>
4300/6250	Appropriation, total	<u>1,800</u>
7000	Total new budget authority (gross)	1,800
7240	Obligated balance, soy	0
7310	Total new obligations (+) (line 1000)	0
7440	Obligated balance, eoy	0
8700	Total outlays (gross)	0
8900	Budget authority (net)	7,300
9000	Outlays (net)	0

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 Appropriation Rescinded **and** Returned to Associated Special/Trust Receipt Account

**Form and Content Balance Sheet YEAR 2**

	<b>Receipt</b>	<b>Expenditure</b>	<b>Total</b>
<b>Assets</b>			
Intragovernmental			
1, Fund balance with Treasury (1010E)	8,700	7,300	16,000
15. Total assets	<u>8,700</u>	<u>7,300</u>	<u>16,000</u>
<b>Net Position</b>			
30. Cumulative results of operations (3310E)	8,700	7,300	16,000
31. Total net position	<u>8,700</u>	<u>7,300</u>	<u>16,000</u>
32. Total liabilities and net position	<u>8,700</u>	<u>7,300</u>	<u>16,000</u>

**Form and Content Statement of Net Cost YEAR 2**

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

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 Appropriation Rescinded and Returned to Associated Special/Trust Receipt Account

**Form and Content Statement of Changes in Net Position Receipt YEAR 2**

	Receipt		Expenditure		Total	
	CumRes	UnexAp	CumRes	UnexAp	CumRes	UnexAp
1. Beginning Balances	4,500	0	5,500	0	0	0
3. Beginning Balances, as adjusted	4,500	0	5,500	0	10,000	0

Budgetary Financing Sources:

8. Nonexchange revenue						
10. Transfers-in/out w/out reimburs (5740E, 5745E)	(1,800)	0	1,800	0	0	0
16. Total Financing Sources	(1,800)	0	1,800	0	0	0
17. Net Cost of Operations	(6,000)	0	0	0	(6,000)	0
18. Ending Balances	8,700	0	7,300	0	16,000	0

**Form and Content Statement of Financing YEAR 2**

Resources used to Finance Activities:

Budgetary Resources Obligated

	Receipt	Expend	Total
1. Obligations incurred	0	0	0
3. Obligations net of offsetting collections & recoveries (1-2)	0	0	0
4. Less: Offsetting receipts (5900E)	6,000	0	6,000
5. Net Obligations (3-4)	(6,000)	0	(6,000)
11. Total resources used to finance activities	(6,000)	0	(6,000)
18. Total resources used to finance the net Cost of operations (11-17)	(6,000)	0	(6,000)
30. Net Cost of Operations (18+29)	(6,000)	0	(6,000)