Scenario 6 Non-Custodial Statement Collections: Collection of Downward Re-estimate of Subsidy Expense

The goal of this section is to record in a loan program the movement of excess subsidy from the financing fund to a General Fund Receipt Account. The Credit Reform transactions illustrated in this scenario are limited. For detailed Credit Reform transactions, refer to the Credit Reform Case Studies at [https://www.fiscal.treasury.gov/ussgl/resources-creditreform.html](https://www.fiscal.treasury.gov/ussgl/resources-creditreform.html).

Downward Re-estimate of Subsidy
If more subsidy money was collected than is necessary to fund future net cash outflows, the financing fund must relinquish the excess subsidy amount. The financing fund must transfer the excess subsidy amount, with interest, to a designated GFR account.
Year 1 – Quarter 1

1. To record enactment of appropriation.

<table>
<thead>
<tr>
<th>Program Fund</th>
<th>Financing Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Description</strong></td>
<td><strong>DR</strong></td>
</tr>
<tr>
<td><strong>Budgetary Entry</strong></td>
<td></td>
</tr>
<tr>
<td>411500 Loan Subsidy Appropriation</td>
<td>900</td>
</tr>
<tr>
<td>445000 Unapportioned Authority</td>
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</tr>
<tr>
<td><strong>Proprietary Entry</strong></td>
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</tr>
<tr>
<td>101000 (G) Fund Balance With Treasury (RC 40)</td>
<td>900</td>
</tr>
<tr>
<td>310100 (G) Unexpended Appropriations – Appropriations Received (RC 41)</td>
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</tr>
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**General Fund of the U.S. Government (099)**

| **Budgetary Entry** |     |     |     | **Budgetary Entry** |     |     |     |
| None |     |     |     | None |     |     |     |

| **Proprietary Entry** |     |     |     | **Proprietary Entry** |     |     |     |
| 320100 (F) Appropriations Outstanding – Warrants Issued (RC 41) | 900 |     |     | None |     |     |     |
| 201000 (F) Liability For Fund Balance With Treasury (RC 40) |     | 900 |     | None |     |     |     |
2. To record apportionment.

<table>
<thead>
<tr>
<th>Program Fund</th>
<th>Financing Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary Entry</strong></td>
<td><strong>Budgetary Entry</strong></td>
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<tr>
<td>445000 Unapportioned Authority</td>
<td>445000 Unapportioned Authority</td>
</tr>
<tr>
<td>451000 Apportionments</td>
<td>459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment</td>
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<tr>
<td><strong>Proprietary Entry</strong></td>
<td><strong>Proprietary Entry</strong></td>
</tr>
<tr>
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<td>None</td>
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<tr>
<td><strong>General Fund of the U.S. Government (099)</strong></td>
<td><strong>General Fund of the U.S. Government (099)</strong></td>
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<tr>
<td><strong>Budgetary Entry</strong></td>
<td><strong>Budgetary Entry</strong></td>
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<tr>
<td>None</td>
<td>None</td>
</tr>
<tr>
<td><strong>Proprietary Entry</strong></td>
<td><strong>Proprietary Entry</strong></td>
</tr>
<tr>
<td>None</td>
<td>None</td>
</tr>
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</table>
3. To record the allotment of authority.

<table>
<thead>
<tr>
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<th>Financing Fund</th>
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</thead>
<tbody>
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<td><strong>Proprietary Entry</strong></td>
</tr>
<tr>
<td>451000 Apportionments</td>
<td>None</td>
</tr>
<tr>
<td>461000 Allotments –</td>
<td>900</td>
</tr>
<tr>
<td>Realized Resources</td>
<td>900</td>
</tr>
<tr>
<td><strong>Proprietary Entry</strong></td>
<td>A120</td>
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<tr>
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**General Fund of the U.S. Government (099)**

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<tr>
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<td>None</td>
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<table>
<thead>
<tr>
<th>Proprietary Entry</th>
<th>Proprietary Entry</th>
</tr>
</thead>
<tbody>
<tr>
<td>None</td>
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</tr>
</tbody>
</table>
4. The agency agrees to make guarantees, subject to 3rd party lenders and their borrowers meeting conditions placed on them.

<table>
<thead>
<tr>
<th>Program Fund</th>
<th>Description</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budgetary Entry</td>
<td>461000 Allotments – Realized Resources</td>
<td>200</td>
<td>200</td>
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<tr>
<td></td>
<td>480100 Undelivered Orders - Obligations, Unpaid</td>
<td>200</td>
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</table>

<table>
<thead>
<tr>
<th>Financing Fund</th>
<th>Description</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budgetary Entry</td>
<td>422100 Unfilled Customer Orders Without Advance</td>
<td>200</td>
<td>200</td>
<td>C101</td>
</tr>
<tr>
<td></td>
<td>407000 Anticipated Collections From Federal Sources</td>
<td>200</td>
<td></td>
<td></td>
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</table>

Then to record allotment from #2:

| | 459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment |
| | 461000 Allotments – Realized Resources |

<table>
<thead>
<tr>
<th>General Fund of the U.S. Government (099)</th>
<th>Description</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budgetary Entry</td>
<td>None</td>
<td></td>
<td></td>
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</tbody>
</table>

| | Proprietary Entry | None | |

| | | | | |
5. To record payment of subsidy to financing fund.

<table>
<thead>
<tr>
<th>Description</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
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</thead>
<tbody>
<tr>
<td><strong>Budgetary Entry</strong></td>
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<td></td>
</tr>
<tr>
<td>480100 Undelivered Orders – Oligations, Unpaid</td>
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</tr>
<tr>
<td>490200 Delivered Orders – Obligations, Paid</td>
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<td>200</td>
<td></td>
</tr>
<tr>
<td><strong>Proprietary Entry</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>610000 (N) Operating Expenses/Program Costs</td>
<td>200</td>
<td></td>
<td></td>
</tr>
<tr>
<td>101000 (G) Fund Balance With Treasury (RC 40)</td>
<td></td>
<td>200</td>
<td></td>
</tr>
<tr>
<td>310710 (G) Unexpended Appropriations – Used – Disbursed (RC 39)</td>
<td>200</td>
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</tr>
<tr>
<td>570010 (G) Expended Appropriations - Disbursed (RC 38)</td>
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<td>200</td>
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</tr>
<tr>
<td><strong>Proprietary Entry</strong></td>
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</tr>
<tr>
<td>101000 (G) Fund Balance With Treasury (RC 40)</td>
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<td></td>
</tr>
<tr>
<td>218000 (N) Loan Guarantee Liability</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Budgetary Entry</strong></td>
<td></td>
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<tr>
<td>427100 Actual Program Fund Subsidy Collected</td>
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</tr>
<tr>
<td>422100 Unfilled Customer Orders Without Advance</td>
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</tr>
<tr>
<td><strong>Proprietary Entry</strong></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>198000 Assets for Agency’s Custodial and Non-Entity Liabilities – General Fund of the U.S. Government</td>
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<tr>
<td>570006 (F) Appropriations – Expended Disbursed (RC 38)</td>
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<tr>
<td>320710 (F) Appropriations Outstanding – Used – Disbursed (RC 39)</td>
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</table>
6. To record agency paid third party lender claims of $150.

<table>
<thead>
<tr>
<th>Program Fund</th>
<th>Description</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
<th>Financing Fund</th>
<th>Description</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
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<tr>
<td>Proprietary Entry</td>
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<td></td>
<td></td>
</tr>
</tbody>
</table>

**Budgetary Entry**
- 461000 Allotments – Realized Resources
- 490200 Delivered Orders – Obligations, Paid
- 150

**Proprietary Entry**
- 218000 (N) Loan Guarantee Liability
- 101000 (G) Fund Balance With Treasury (RC 40)
- 150

**General Fund of the U.S. Government (099)**

| Budgetary Entry | None | | | | | | | | |
| Proprietary Entry | None | | | | | | | | |

**Budgetary Entry**
- None

**Proprietary Entry**
- 201000 (F) Liability For Fund Balance With Treasury (RC 40)
- 198000 (F) Assets for Agency’s Custodial Non-Entity Liability
- 150

150

150
7. To establish receivable for defaulted loan. Assume the following: Loan receivable - $100 Interest receivable - $70 PV of the loan - $150.

<table>
<thead>
<tr>
<th>Program Fund</th>
<th>Description</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budgetary Entry</td>
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<tr>
<td>Proprietary Entry</td>
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<table>
<thead>
<tr>
<th>Financing Fund</th>
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</tr>
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<tbody>
<tr>
<td>Budgetary Entry</td>
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<tr>
<td>Proprietary Entry</td>
<td>134100 (N) Interest Receivable - Loans</td>
<td>70</td>
<td>100</td>
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<tr>
<td></td>
<td>135000 (N) Loans Receivable</td>
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<tr>
<td></td>
<td>139900 (N) Allowance for Subsidy</td>
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<tr>
<td></td>
<td>218000 (N) Loan Guarantee Liability</td>
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</tr>
<tr>
<td></td>
<td>General Fund of the U.S. Government (099)</td>
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</tr>
<tr>
<td>Budgetary Entry</td>
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<tr>
<td>Proprietary Entry</td>
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</tbody>
</table>
8a. To record downward re-estimate of subsidy expense. **Note:** Transactions 8a and 8b should be done simultaneously. See Credit Reform Case Studies for detailed illustrations and explanations.

<table>
<thead>
<tr>
<th>Program Fund</th>
<th><strong>Description</strong></th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
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<tbody>
<tr>
<td>Budgetary Entry</td>
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</tr>
<tr>
<td><strong>Proprietary Entry</strong></td>
<td>579100 (F) Adjustment to Financing Sources – Credit Reform (RC 5)</td>
<td>10</td>
<td>10</td>
<td>D146</td>
</tr>
<tr>
<td></td>
<td>680000 (N) Future Funded Expenses</td>
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</table>

<table>
<thead>
<tr>
<th>Program Fund</th>
<th><strong>Description</strong></th>
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<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budgetary Entry</td>
<td>None</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Proprietary Entry</strong></td>
<td>218000 (N) Loan Guarantee Liability</td>
<td>10</td>
<td>10</td>
<td>D147</td>
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<tr>
<td></td>
<td>579100 (F) Adjustment to Financing Sources – Credit Reform (RC 5)</td>
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</table>

<table>
<thead>
<tr>
<th>Financing Fund</th>
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<tbody>
<tr>
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<td><strong>Proprietary Entry</strong></td>
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<table>
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<th><strong>Description</strong></th>
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<th>TC</th>
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<tr>
<td><strong>Proprietary Entry</strong></td>
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**General Fund of the U.S. Government (099)**

<table>
<thead>
<tr>
<th>Program Fund</th>
<th><strong>Description</strong></th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
</tr>
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<tbody>
<tr>
<td>Budgetary Entry</td>
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<tr>
<td><strong>Proprietary Entry</strong></td>
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<table>
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<th>Program Fund</th>
<th><strong>Description</strong></th>
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<tbody>
<tr>
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<tr>
<td><strong>Proprietary Entry</strong></td>
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<table>
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<th>Program Fund</th>
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<th>TC</th>
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<tbody>
<tr>
<td>Budgetary Entry</td>
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<td></td>
</tr>
<tr>
<td><strong>Proprietary Entry</strong></td>
<td>None</td>
<td></td>
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</tr>
</tbody>
</table>
8b. To record accrual of downward subsidy. The transfer of the cash is not done until the subsequent year. The transfer account in this case does not require budgetary entries. **Note:** Apportionment and allotment does not happen until year 2; therefore, USSGL account 490100 is not recorded in year 1.

<table>
<thead>
<tr>
<th>Financing Fund</th>
<th>GFR Account</th>
<th>Description</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
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<th>TC</th>
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<tbody>
<tr>
<td><strong>Budgetary Entry</strong></td>
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<tr>
<td><strong>Proprietary Entry</strong></td>
<td></td>
<td>577600 (F) Non-Budgetary Financing Sources Transferred Out (RC 18)</td>
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<td>D148</td>
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<td></td>
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<tr>
<td></td>
<td></td>
<td>299000 (F) Other Liabilities Without Related Budgetary Obligations (RC 22)</td>
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</tr>
<tr>
<td><strong>Budgetary Entry</strong></td>
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<td></td>
</tr>
<tr>
<td><strong>Proprietary Entry</strong></td>
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<td>131000 (F) Accounts Receivable (RC 22)</td>
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<td>C420</td>
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<td>577500 (F) Non-Budgetary Financing Sources Transferred In (RC 18)</td>
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</tr>
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<td>599400 (G) Offset to Non-Entity Accrued Collections – Statement of Changes in Net Position (RC 48)</td>
<td>10</td>
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<td>C405</td>
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<tr>
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<td>298500 (G) Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity (RC 46)</td>
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<tr>
<td><strong>General Fund of the U.S. Government (099)</strong></td>
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<td></td>
</tr>
<tr>
<td><strong>Proprietary Entry</strong></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Budgetary Entry</strong></td>
<td></td>
<td>198000 (F) Asset for Agency’s Custodial and Non-Entity Liabilities – General Fund of the U.S. Government (RC 46)</td>
<td>10</td>
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<tr>
<td></td>
<td></td>
<td>571200 (F) Accrual of Agency Amount – To Be Collected – Custodial And Non-Entity – General Fund of the U.S. Government (RC 48)</td>
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<td></td>
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### Year 1 Pre-Closing Trial Balance

<table>
<thead>
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<th>Account</th>
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<th>Program Fund</th>
<th>Financing Fund</th>
<th>GFR Account</th>
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<tr>
<td></td>
<td></td>
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<td>DR</td>
</tr>
<tr>
<td><strong>Budgetary</strong></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>407000</td>
<td>Anticipated Collections From Non-Federal Sources</td>
<td></td>
<td></td>
<td>400</td>
</tr>
<tr>
<td>411500</td>
<td>Loan Subsidy Appropriation</td>
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<td></td>
<td>900</td>
</tr>
<tr>
<td>427100</td>
<td>Actual Program Fund Subsidy Collected</td>
<td></td>
<td></td>
<td>200</td>
</tr>
<tr>
<td>459000</td>
<td>Apportionments – Anticipated Resources – Programs Subject to</td>
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</tr>
<tr>
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<td>Apportionment</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>461000</td>
<td>Allotments – Realized Resources</td>
<td>700</td>
<td></td>
<td>50</td>
</tr>
<tr>
<td>490200</td>
<td>Delivered Orders – Obligations, Paid</td>
<td>200</td>
<td></td>
<td>150</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td>900</td>
<td>900</td>
<td>600</td>
</tr>
<tr>
<td><strong>Proprietary</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>101000 (G)</td>
<td>Fund Balance With Treasury</td>
<td>700</td>
<td></td>
<td>50</td>
</tr>
<tr>
<td>131000 (F)</td>
<td>Accounts Receivable</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>134100 (N)</td>
<td>Interest Receivable - Loans</td>
<td></td>
<td></td>
<td>70</td>
</tr>
<tr>
<td>135000 (N)</td>
<td>Loans Receivable</td>
<td></td>
<td></td>
<td>100</td>
</tr>
<tr>
<td>139900 (N)</td>
<td>Allowance for Subsidy</td>
<td></td>
<td></td>
<td>20</td>
</tr>
<tr>
<td>218000 (N)</td>
<td>Loan Guarantee Liability</td>
<td></td>
<td></td>
<td>190</td>
</tr>
<tr>
<td>298500 (G)</td>
<td>Liability for Non-Entity Assets Not Reported on the Statement of</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Custodial Activity</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>299000 (F)</td>
<td>Other Liabilities Without Related Budgetary Obligations</td>
<td></td>
<td></td>
<td>10</td>
</tr>
<tr>
<td>310100</td>
<td>Unexpended Appropriations – Appropriations Received</td>
<td></td>
<td></td>
<td>900</td>
</tr>
<tr>
<td>310710 (G)</td>
<td>Unexpended Appropriations – Used - Disbursed</td>
<td></td>
<td></td>
<td>200</td>
</tr>
<tr>
<td>570010 (G)</td>
<td>Expended Appropriations - Disbursed</td>
<td></td>
<td></td>
<td>200</td>
</tr>
<tr>
<td>577500 (G)</td>
<td>Non-Budgetary Financing Sources Transferred In</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>577600 (F)</td>
<td>Non-Budgetary Financing Sources Transferred Out</td>
<td></td>
<td></td>
<td>10</td>
</tr>
<tr>
<td>579100 (F)</td>
<td>Adjustments to Financing Sources – Credit Reform</td>
<td>10</td>
<td></td>
<td>10</td>
</tr>
<tr>
<td>599400 (F)</td>
<td>Offset to Non-Entity Accrued Collections – Statement of Changes in</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Net Position</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>610000 (N)</td>
<td>Operating Expenses/Program Costs</td>
<td>200</td>
<td></td>
<td></td>
</tr>
<tr>
<td>680000 (N)</td>
<td>Future Funded Expenses</td>
<td></td>
<td></td>
<td>10</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td>1,110</td>
<td>1,110</td>
<td>230</td>
</tr>
</tbody>
</table>
### CONSOLIDATED BALANCE SHEET AS OF 1st QUARTER DECEMBER 31, YEAR 1

<table>
<thead>
<tr>
<th>Line No.</th>
<th>Assets (Note 2)</th>
<th>Liabilities (Note 13)</th>
<th>Net Position</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Intragovernmental</td>
<td>Intragovernmental</td>
<td></td>
</tr>
<tr>
<td>1.</td>
<td>Fund Balance With Treasury (101000E)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Accounts Receivable (Note 6) (131000E)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6.</td>
<td>Total intragovernmental</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11.</td>
<td>Direct Loan and Loan Guarantees, net (Note 8)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>15.</td>
<td><strong>Total assets</strong></td>
<td></td>
<td><strong>Total liabilities and net position</strong></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>900</td>
</tr>
<tr>
<td>19.</td>
<td>Other (Notes 15, 16, and 17) (298500E)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>20.</td>
<td>Total intragovernmental</td>
<td></td>
<td></td>
</tr>
<tr>
<td>22.</td>
<td>Loan guarantee liability (Note 8) (218000E)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>28.</td>
<td>Total Liabilities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>31.</td>
<td>Unexpended appropriations – All Other Funds (Combined or Consolidated Totals) (310100E, 310710E)</td>
<td></td>
<td>700</td>
</tr>
<tr>
<td>33.</td>
<td>Cumulative results of operations – All Other Funds (Combined or Consolidated Totals) (570010E, 577500E, 577600E, 579100E, 599400E, 610000E, 680000E)</td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>35.</td>
<td>Total Net Position – All Other Funds</td>
<td></td>
<td>700</td>
</tr>
<tr>
<td>36.</td>
<td>Total Net Position</td>
<td></td>
<td>700</td>
</tr>
<tr>
<td>37.</td>
<td><strong>Total liabilities and net position</strong></td>
<td></td>
<td><strong>Total liabilities and net position</strong></td>
</tr>
</tbody>
</table>
### CONSOLIDATED STATEMENT OF NET COST FOR THE 1st QUARTER ENDED DECEMBER 31, YEAR 1

<table>
<thead>
<tr>
<th>Line No.</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Gross Costs (610000E, 680000E)</td>
<td>190</td>
</tr>
<tr>
<td>2.</td>
<td>Less: earned revenue</td>
<td>-</td>
</tr>
<tr>
<td>3.</td>
<td>Net program costs:</td>
<td>190</td>
</tr>
<tr>
<td>5.</td>
<td>Net program costs including Assumption Changes:</td>
<td>190</td>
</tr>
<tr>
<td>8.</td>
<td>Net cost of operations</td>
<td>190</td>
</tr>
</tbody>
</table>

### STATEMENT OF BUDGETARY RESOURCES FOR THE 1st QUARTER ENDED DECEMBER 31, YEAR 1

<table>
<thead>
<tr>
<th>Line No.</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1290</td>
<td>Appropriations (discretionary and mandatory) (411500E)</td>
<td>900</td>
</tr>
<tr>
<td>1890</td>
<td>Spending authority from offsetting collections (discretionary and mandatory) (427100E)</td>
<td>200</td>
</tr>
<tr>
<td>1910</td>
<td>Total budgetary resources</td>
<td>1,100</td>
</tr>
<tr>
<td>2190</td>
<td>New obligations and upward adjustments (total) (Note 29) (490200E)</td>
<td>350</td>
</tr>
<tr>
<td>2204</td>
<td>Apportioned, unexpired account (461000E)</td>
<td>750</td>
</tr>
<tr>
<td>2412</td>
<td>Unexpired unobligated balance, end of year</td>
<td>750</td>
</tr>
<tr>
<td>2490</td>
<td>Unobligated balance, end of year (total)</td>
<td>750</td>
</tr>
<tr>
<td>2500</td>
<td>Total budgetary resources</td>
<td>1,100</td>
</tr>
<tr>
<td>4190</td>
<td>Outlays, net (total) (discretionary and mandatory) (427100E, 490200E)</td>
<td>150</td>
</tr>
</tbody>
</table>
### Year 1 4th Quarter Yearend Reporting

1. The agency agrees to make guarantees, subject to 3rd party lenders and their borrowers meeting conditions placed on them.

<table>
<thead>
<tr>
<th>Description</th>
<th>Program Fund</th>
<th>Financing Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary Entry</strong></td>
<td>461000 Allotments – Realized Resources</td>
<td>422100 Unfilled Customer Orders Without Advance</td>
</tr>
<tr>
<td>480100 Undelivered Orders - Obligations, Unpaid</td>
<td>407000 Anticipated Collections From Federal Sources</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>To record allotment from #2</td>
</tr>
<tr>
<td></td>
<td></td>
<td>459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment</td>
</tr>
<tr>
<td></td>
<td></td>
<td>461000 Allotments – Realized Resources</td>
</tr>
<tr>
<td><strong>Proprietary Entry</strong></td>
<td>None</td>
<td>None</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>DR</th>
<th>CR</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td>300</td>
<td>300</td>
<td>B306</td>
</tr>
<tr>
<td>300</td>
<td>300</td>
<td>C101</td>
</tr>
<tr>
<td>300</td>
<td>300</td>
<td>A122</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Description</th>
<th>Program Fund</th>
<th>Financing Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary Entry</strong></td>
<td>General Fund of the U.S. Government (099)</td>
<td></td>
</tr>
<tr>
<td>None</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Proprietary Entry</strong></td>
<td>None</td>
<td>None</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>DR</th>
<th>CR</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td>None</td>
<td>None</td>
<td></td>
</tr>
<tr>
<td>None</td>
<td>None</td>
<td></td>
</tr>
</tbody>
</table>
2. To record payment of subsidy to financing fund.

<table>
<thead>
<tr>
<th>Program Fund</th>
<th>Financing Fund</th>
<th>Description</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary Entry</strong></td>
<td></td>
<td>480100 Undelivered Orders - Obligations, Unpaid</td>
<td>300</td>
<td>300</td>
<td>A146</td>
</tr>
<tr>
<td></td>
<td></td>
<td>490200 Delivered Orders – Obligation, Paid</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Proprietary Entry</strong></td>
<td></td>
<td>610000 (N) Operating Expenses/Program Costs</td>
<td>300</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>101000 (G) Fund Balance With Treasury (RC 40)</td>
<td></td>
<td>300</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>310710 (G) Unexpended Appropriation – Used - Disbursed (RC 39)</td>
<td>300</td>
<td></td>
<td>B234</td>
</tr>
<tr>
<td></td>
<td></td>
<td>570010 (G) Expended Appropriations - Disbursed (RC 38)</td>
<td></td>
<td>300</td>
<td></td>
</tr>
<tr>
<td><strong>Budgetary Entry</strong></td>
<td></td>
<td>427100 Actual Program Fund Subsidy Collected</td>
<td>300</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>422100 Unfilled Customer Orders Without Advance</td>
<td></td>
<td>300</td>
<td></td>
</tr>
<tr>
<td><strong>Proprietary Entry</strong></td>
<td></td>
<td>101000 Fund Balance With Treasury</td>
<td></td>
<td>300</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>218000 (N) Loan Guarantee Liability</td>
<td></td>
<td>300</td>
<td></td>
</tr>
</tbody>
</table>

**General Fund of the U.S. Government (099)**

<table>
<thead>
<tr>
<th>Program Fund</th>
<th>Financing Fund</th>
<th>Description</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary Entry</strong></td>
<td></td>
<td>None</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Proprietary Entry</strong></td>
<td></td>
<td>201000 (F) Liability for Fund Balance With Treasury (RC 40)</td>
<td>300</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>198000 Asset for Agency’s Custodial and Non-Entity Liabilities – General Fund of the U.S. Government</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>570006 (F) Appropriations Expended - Disbursed (RC 38)</td>
<td>300</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>320710 (F) Appropriations Outstanding – Used - Disbursed (RC 39)</td>
<td></td>
<td>300</td>
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</tr>
<tr>
<td><strong>Budgetary Entry</strong></td>
<td></td>
<td>None</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Proprietary Entry</strong></td>
<td></td>
<td>198000 Asset for Agency’s Custodial and Non-Entity Liabilities – General Fund of the U.S. Government</td>
<td>300</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>201000 (F) Liability for Fund Balance With Treasury (RC 40)</td>
<td></td>
<td>300</td>
<td></td>
</tr>
</tbody>
</table>
3. The agency paid third party lender claims of $220.

<table>
<thead>
<tr>
<th>Program Fund</th>
<th>Financing Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary Entry</strong></td>
<td><strong>Budgetary Entry</strong></td>
</tr>
<tr>
<td>None</td>
<td>461000 Allotments – Realized</td>
</tr>
<tr>
<td></td>
<td>Resources</td>
</tr>
<tr>
<td></td>
<td>490200 Delivered Orders –</td>
</tr>
<tr>
<td></td>
<td>Obligations, Paid</td>
</tr>
<tr>
<td><strong>Proprietary Entry</strong></td>
<td><strong>Proprietary Entry</strong></td>
</tr>
<tr>
<td>None</td>
<td>218000 (N) Loan Guarantee</td>
</tr>
<tr>
<td></td>
<td>Liability</td>
</tr>
<tr>
<td></td>
<td>101000 (G) Fund Balance With</td>
</tr>
<tr>
<td></td>
<td>Treasury (RC 40)</td>
</tr>
<tr>
<td><strong>General Fund of the U.S.</strong></td>
<td><strong>Budgetary Entry</strong></td>
</tr>
<tr>
<td><strong>Government (099)</strong></td>
<td>None</td>
</tr>
<tr>
<td></td>
<td>201000 (F) Liability for Fund</td>
</tr>
<tr>
<td></td>
<td>Balance With Treasury (RC 40)</td>
</tr>
<tr>
<td></td>
<td>198000 Asset for Agency’s Custod</td>
</tr>
<tr>
<td></td>
<td>101000 (G) Fund Balance With</td>
</tr>
<tr>
<td></td>
<td>Treasury (RC 40)</td>
</tr>
</tbody>
</table>
4. To establish receivable for defaulted loan. **Assume the following:** Loan receivable - $200 Interest receivable - $150 PV of the loan - $250.

<table>
<thead>
<tr>
<th>Description</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
<th>Description</th>
<th>Dr</th>
<th>CR</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary Entry</strong></td>
<td></td>
<td></td>
<td></td>
<td><strong>Budgetary Entry</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 Entry</strong></td>
<td></td>
<td></td>
<td></td>
<td><strong>Proprietary Entry</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>None</td>
<td></td>
<td></td>
<td></td>
<td>134100 (N) Interest Receivable – Loans</td>
<td>150</td>
<td></td>
<td>C428</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>135000 (N) Loans Receivable</td>
<td>200</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>139900 (N) Allowance for Subsidy</td>
<td></td>
<td>100</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>218000 (N) Loan Guarantee Liability</td>
<td></td>
<td>250</td>
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</tr>
<tr>
<td><strong>General Fund of the U.S. Government (099)</strong></td>
<td></td>
<td></td>
<td></td>
<td><strong>Budgetary Entry</strong></td>
<td></td>
<td></td>
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</tr>
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<td>None</td>
<td></td>
<td></td>
<td></td>
<td>None</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Proprietary Entry</strong></td>
<td></td>
<td></td>
<td></td>
<td><strong>Proprietary Entry</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>
5a. To record downward re-estimate of subsidy expense. See Credit Reform Case Studies for detailed illustrations and explanations.

<table>
<thead>
<tr>
<th>Program Fund</th>
<th>Financing Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Description</strong></td>
<td><strong>DR</strong></td>
</tr>
<tr>
<td><strong>Budgetary Entry</strong></td>
<td>None</td>
</tr>
<tr>
<td><strong>Proprietary Entry</strong></td>
<td>579100 (F) Adjustment to Financing Sources – Credit Reform (RC 05)</td>
</tr>
<tr>
<td></td>
<td>680000 (N) Future Funded Expenses</td>
</tr>
<tr>
<td><strong>Budgetary Entry</strong></td>
<td>None</td>
</tr>
<tr>
<td><strong>Proprietary Entry</strong></td>
<td>218000 (N) Loan Guarantee Liability</td>
</tr>
<tr>
<td></td>
<td>579100 (F) Adjustment to Financing Sources – Credit Reform (RC 05)</td>
</tr>
</tbody>
</table>

**General Fund of the U.S. Government (099)**

| **Budgetary Entry** | None | |
| **Proprietary Entry** | None | |

| **Budgetary Entry** | None | |
| **Proprietary Entry** | None | |
5b. To record accrual of downward subsidy. The transfer of the cash is not done until the subsequent year. **Note:** Apportionment and allotment does not happen until year 2; therefore, USSGL account 490100 is not recorded in year 1. In this loan program, downward re-estimate is transferred to the GFR account but there are certain loan programs where downward re-estimate is not transferred to the GFR account.

<table>
<thead>
<tr>
<th>Financing Fund</th>
<th>Description</th>
<th>Budgetary</th>
<th>None</th>
<th>Proprietary</th>
<th>None</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>577600 (F) Non-Budgetary Financing Sources Transferred Out (RC 18)</td>
<td>Proprietary</td>
<td>80</td>
<td>80</td>
<td>D148</td>
</tr>
<tr>
<td></td>
<td>299000 (F) Other Liabilities Without Related Budgetary Obligations (RC 22)</td>
<td>Proprietary</td>
<td>80</td>
<td>80</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>GFR Account</th>
<th>Description</th>
<th>Budgetary</th>
<th>None</th>
<th>Proprietary</th>
<th>None</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>131000 (F) Accounts Receivable (RC 22)</td>
<td>Proprietary</td>
<td>80</td>
<td>80</td>
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<tr>
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<td>577500 (F) Non-Budgetary Financing Sources Transferred In (RC 18)</td>
<td>Proprietary</td>
<td>80</td>
<td>80</td>
<td>C405</td>
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<tr>
<td></td>
<td>599400 (G) Offset to Non-Entity Accrued Collections – Statement of Changes in Net Position (RC 48)</td>
<td>Proprietary</td>
<td>80</td>
<td>80</td>
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</tr>
<tr>
<td></td>
<td>298500 (G) Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity (RC 46)</td>
<td>Proprietary</td>
<td>80</td>
<td>80</td>
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</table>

<table>
<thead>
<tr>
<th>General Fund of the U.S. Government (099)</th>
<th>Description</th>
<th>Budgetary</th>
<th>None</th>
<th>Proprietary</th>
<th>None</th>
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<tbody>
<tr>
<td></td>
<td>198000 (F) Asset for Agency’s Custodial and Non-Entity Liabilities – General Fund of the U.S. Government (RC 46)</td>
<td>Proprietary</td>
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<tr>
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<td>571200 (F) Accrual of Agency Amount To Be Collected Custodial and Non-Entity – General Fund of the U.S. Government (RC 48)</td>
<td>Proprietary</td>
<td>80</td>
<td>80</td>
<td></td>
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</tbody>
</table>

**Note:** Apportionment and allotment does not happen until year 2; therefore, USSGL account 490100 is not recorded in year 1. In this loan program, downward re-estimate is transferred to the GFR account but there are certain loan programs where downward re-estimate is not transferred to the GFR account.
### Year 1 – Pre-closing Trial Balance

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Program Fund</th>
<th>Financing Fund</th>
<th>GFR Account</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>DR</td>
<td>CR</td>
<td>DR</td>
</tr>
<tr>
<td><strong>Budgetary</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>407000</td>
<td>Anticipated Collections From Non-Federal Sources</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>411500</td>
<td>Loan Subsidy Appropriation</td>
<td>900</td>
<td></td>
<td></td>
</tr>
<tr>
<td>427100</td>
<td>Actual Program Fund Subsidy Collected</td>
<td></td>
<td>500</td>
<td></td>
</tr>
<tr>
<td>459000</td>
<td>Apportionments – Anticipated Resources – Programs Subject to Apportionment</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>461000</td>
<td>Allotments – Realized Resources</td>
<td>400</td>
<td>130</td>
<td></td>
</tr>
<tr>
<td>490200</td>
<td>Delivered Orders – Obligations, Paid</td>
<td>500</td>
<td>370</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td>900</td>
<td>900</td>
<td>600</td>
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<tr>
<td><strong>Proprietary</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>101000</td>
<td>Fund Balance With Treasury</td>
<td>400</td>
<td>130</td>
<td></td>
</tr>
<tr>
<td>131000 (F)</td>
<td>Accounts Receivable</td>
<td></td>
<td></td>
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<tr>
<td>134100 (N)</td>
<td>Interest Receivable - Loans</td>
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<td>135000 (N)</td>
<td>Loans Receivable</td>
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<td>300</td>
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<tr>
<td>139900 (N)</td>
<td>Allowance for Subsidy</td>
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<td></td>
</tr>
<tr>
<td>218000 (N)</td>
<td>Loan Guarantee Liability</td>
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</tr>
<tr>
<td>298500 (G)</td>
<td>Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity</td>
<td></td>
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<tr>
<td>299000 (F)</td>
<td>Other Liabilities Without Related Budgetary Obligations</td>
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<tr>
<td>310100</td>
<td>Unexpended Appropriations – Appropriations Received</td>
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</tr>
<tr>
<td>310710 (G)</td>
<td>Unexpended Appropriations – Used - Disbursed</td>
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<tr>
<td>570010 (G)</td>
<td>Expended Appropriations - Disbursed</td>
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<tr>
<td>577500 (F)</td>
<td>Non-Budgetary Financing Sources Transferred In</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>577600 (F)</td>
<td>Non-Budgetary Financing Sources Transferred Out</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>579100 (F)</td>
<td>Adjustments to Financing Sources – Credit Reform</td>
<td>90</td>
<td>90</td>
<td></td>
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<tr>
<td>599400 (F)</td>
<td>Offset to Non-Entity Accrued Collections – Statement of Changes in Net Position</td>
<td>90</td>
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</tr>
<tr>
<td>610000 (N)</td>
<td>Operating Expenses/Program Costs</td>
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<tr>
<td>680000 (N)</td>
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<td></td>
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<tr>
<td><strong>Total</strong></td>
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<td>1,490</td>
<td>1,490</td>
<td>740</td>
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</table>
Year 1 – Pre-Closing Adjusting Entry

1. To record adjustment for anticipated resources not realized.

<table>
<thead>
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<th>Financing Fund</th>
<th>DR</th>
<th>CR</th>
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<tr>
<td><strong>Budgetary Entry</strong></td>
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<tr>
<td>459000 Apportionments – Anticipated Resources – Programs Subject to Apportionment</td>
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<td>100</td>
<td>F112</td>
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<tr>
<td>407000 Anticipated Collections From Federal Sources</td>
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<tr>
<td><strong>Proprietary Entry</strong></td>
<td></td>
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<tr>
<td>None</td>
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</table>
### Year 1 – Pre-Closing Adjusted Trial Balance

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Program Fund</th>
<th>Financing Fund</th>
<th>GFR Account</th>
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</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>DR</td>
<td>CR</td>
<td>DR</td>
</tr>
<tr>
<td><strong>Budgetary</strong></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>407000</td>
<td>Anticipated Collections From Non-Federal Sources</td>
<td>400</td>
<td>130</td>
<td></td>
</tr>
<tr>
<td>411500</td>
<td>Loan Subsidy Appropriation</td>
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<td></td>
<td>900</td>
</tr>
<tr>
<td>427100</td>
<td>Actual Program Fund Subsidy Collected</td>
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<td></td>
</tr>
<tr>
<td>459000</td>
<td>Apportionments – Anticipated Resources – Programs Subject to Apportionment</td>
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<tr>
<td>461000</td>
<td>Allotments – Realized Resources</td>
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<td>370</td>
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<tr>
<td>490200</td>
<td>Delivered Orders – Obligations, Paid</td>
<td>500</td>
<td>370</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
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<td>1,490</td>
<td>1,490</td>
<td>740</td>
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<tr>
<td><strong>Proprietary</strong></td>
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<td></td>
</tr>
<tr>
<td>101000 (G)</td>
<td>Fund Balance With Treasury</td>
<td>400</td>
<td>130</td>
<td></td>
</tr>
<tr>
<td>131000 (F)</td>
<td>Accounts Receivable</td>
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<tr>
<td>134100 (N)</td>
<td>Interest Receivable - Loans</td>
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<td></td>
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<tr>
<td>135000 (N)</td>
<td>Loans Receivable</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>139900 (N)</td>
<td>Allowance for Subsidy</td>
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<td></td>
</tr>
<tr>
<td>218000 (N)</td>
<td>Loan Guarantee Liability</td>
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<tr>
<td>298500 (G)</td>
<td>Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity</td>
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<tr>
<td>299000 (F)</td>
<td>Other Liabilities Without Related Budgetary Obligations</td>
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<tr>
<td>310100 (G)</td>
<td>Unexpended Appropriations – Appropriations Received</td>
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</tr>
<tr>
<td>310710 (G)</td>
<td>Unexpended Appropriations – Used - Disbursed</td>
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<tr>
<td>570010 (G)</td>
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<td>577500 (F)</td>
<td>Non-Budgetary Financing Sources Transferred In</td>
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<tr>
<td>577600 (F)</td>
<td>Non-Budgetary Financing Sources Transferred Out</td>
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<td></td>
</tr>
<tr>
<td>579100 (F)</td>
<td>Adjustments to Financing Sources – Credit Reform</td>
<td></td>
<td></td>
<td>90</td>
</tr>
<tr>
<td>599400 (G)</td>
<td>Offset to Non-Entity Accrued Collections – Statement of Changes in Net Position</td>
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<tr>
<td>610000 (N)</td>
<td>Operating Expenses/Program Costs</td>
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</tr>
<tr>
<td>680000 (N)</td>
<td>Future Funded Expenses</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td>1,490</td>
<td>1,490</td>
<td>740</td>
</tr>
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</table>
## Financial Statements

### CONSOLIDATED BALANCE SHEET AS OF SEPTEMBER 30, YEAR 1

<table>
<thead>
<tr>
<th>Line No.</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
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<tr>
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<td><strong>Assets (Note 2)</strong></td>
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<tr>
<td></td>
<td>Intragovernmental</td>
<td></td>
</tr>
<tr>
<td>1.</td>
<td>Fund Balance With Treasury (101000E)</td>
<td>530</td>
</tr>
<tr>
<td>3.</td>
<td>Accounts Receivable (Note 6) (131000E)</td>
<td>-</td>
</tr>
<tr>
<td>6.</td>
<td>Total intragovernmental</td>
<td>530</td>
</tr>
<tr>
<td>11.</td>
<td>Direct Loan and Loan Guarantees, net (Note 8) (134100E, 135000E, 139900E)</td>
<td>400</td>
</tr>
<tr>
<td>15.</td>
<td><strong>Total assets</strong></td>
<td>930</td>
</tr>
<tr>
<td></td>
<td><strong>Liabilities (Note 13)</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Intragovernmental</td>
<td></td>
</tr>
<tr>
<td>19.</td>
<td>Other (Notes 15, 16, and 17) (298500E)</td>
<td>90</td>
</tr>
<tr>
<td>20.</td>
<td>Total intragovernmental</td>
<td>90</td>
</tr>
<tr>
<td>22.</td>
<td>Loan guarantee liability (Note 8) (218000E)</td>
<td>440</td>
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<tr>
<td>28.</td>
<td>Total Liabilities</td>
<td>530</td>
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<tr>
<td></td>
<td><strong>Net Position</strong></td>
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</tr>
<tr>
<td>31.</td>
<td>Unexpended appropriations – All Other Funds (Combined or Consolidated Totals)</td>
<td>400</td>
</tr>
<tr>
<td>33.</td>
<td>Cumulative results of operations – All Other Funds (Combined or Consolidated Totals)</td>
<td>-</td>
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<tr>
<td>35.</td>
<td>Total Net Position – All Other Funds</td>
<td>400</td>
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<tr>
<td>36.</td>
<td>Total Net Position</td>
<td>400</td>
</tr>
<tr>
<td>37.</td>
<td><strong>Total liabilities and net position</strong></td>
<td>930</td>
</tr>
<tr>
<td>Line No.</td>
<td>Description</td>
<td>Amount</td>
</tr>
<tr>
<td>----------</td>
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</tr>
<tr>
<td></td>
<td><strong>Gross Program Costs (Note 22):</strong></td>
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<tr>
<td></td>
<td><strong>Program A:</strong></td>
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<tr>
<td>1.</td>
<td>Gross Costs (610000E, 680000E)</td>
<td>410</td>
</tr>
<tr>
<td>2.</td>
<td>Less: earned revenue</td>
<td>-</td>
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<tr>
<td>3.</td>
<td>Net program costs:</td>
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<tr>
<td>5.</td>
<td>Net program costs including Assumption Changes:</td>
<td>410</td>
</tr>
<tr>
<td>8.</td>
<td><strong>Net cost of operations</strong></td>
<td>410</td>
</tr>
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</table>
## CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION FOR THE YEAR ENDED SEPTEMBER 30, YEAR 1

<table>
<thead>
<tr>
<th>Line No.</th>
<th>Description</th>
<th>All Other Funds</th>
<th>Consolidated</th>
</tr>
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<tbody>
<tr>
<td></td>
<td><strong>Unexpended Appropriations:</strong></td>
<td></td>
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<tr>
<td>4.</td>
<td>Appropriations received (310100E)</td>
<td>900</td>
<td>900</td>
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<tr>
<td>7.</td>
<td>Appropriations used (310710E)</td>
<td>(500)</td>
<td>(500)</td>
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<tr>
<td>8.</td>
<td>Total Budgetary Financing Sources</td>
<td>400</td>
<td>400</td>
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<tr>
<td>9.</td>
<td>Total Unexpended Appropriations</td>
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<td>400</td>
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<td></td>
<td><strong>Budgetary Financing Sources:</strong></td>
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<tr>
<td>14.</td>
<td>Appropriations used (570010E)</td>
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<tr>
<td>15.</td>
<td>Nonexchange revenue</td>
<td>-</td>
<td>-</td>
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<tr>
<td></td>
<td><strong>Other Financing Sources (Nonexchange):</strong></td>
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</tr>
<tr>
<td>20.</td>
<td>Transfers-in/out without reimbursement (+/-) (577500E, 577600E)</td>
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<td>-</td>
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<tr>
<td>22.</td>
<td>Other (+/-) (599400E)</td>
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<td>(90)</td>
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<tr>
<td>23.</td>
<td>Total Financing Sources</td>
<td>410</td>
<td>410</td>
</tr>
<tr>
<td>24.</td>
<td>Net Cost of Operations (+/-)</td>
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<td>410</td>
</tr>
<tr>
<td>25.</td>
<td>Net Change</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>26.</td>
<td>Cumulative Results of Operations</td>
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<td>-</td>
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<tr>
<td>27.</td>
<td>Net Position</td>
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<td>400</td>
</tr>
<tr>
<td>Line No.</td>
<td>Budgetary resources:</td>
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<tr>
<td>---------</td>
<td>--------------------------------------------</td>
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<tr>
<td>1290</td>
<td>Appropriations (discretionary and mandatory) (411500E)</td>
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<tr>
<td>1890</td>
<td>Spending authority from offsetting collections (discretionary and mandatory) (427100E)</td>
<td>500</td>
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</tr>
<tr>
<td>1910</td>
<td>Total budgetary resources</td>
<td>1,400</td>
<td></td>
</tr>
</tbody>
</table>

| Status of budgetary resources:                  |       |
| 2190    | New obligations and upward adjustments (total) (Note 29) (490200E) | 870   |
| 2204    | Apportioned, unexpired account (461000E)    | 530   |
| 2412    | Unexpired unobligated balance, end of year  | 530   |
| 2490    | Unobligated balance, end of year (total)    | 530   |
| 2500    | Total budgetary resources                   | 1,400 |

| Outlays, net:                                    |       |
| 4190    | Outlays, net (total) (discretionary and mandatory) (427100E, 490200E) | 370   |
### SF 133 AND SCHEDULE P: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES

**ACCOUNT GUIDE**

**Effective Fiscal 2021**

<table>
<thead>
<tr>
<th>Line No.</th>
<th><strong>BUDGETARY RESOURCES</strong></th>
<th>SF 133</th>
<th>Schedule P</th>
</tr>
</thead>
<tbody>
<tr>
<td>0900</td>
<td>Total new obligations, unexpired accounts (490200E)</td>
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<td>870</td>
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</table>

**Budget authority:**

<table>
<thead>
<tr>
<th>Appropriations:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Discretionary:</td>
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<tr>
<td>1100</td>
</tr>
<tr>
<td>1160</td>
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</table>

<table>
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<th>Discretionary:</th>
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</thead>
<tbody>
<tr>
<td>1700</td>
</tr>
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<td>1750</td>
</tr>
<tr>
<td>1900</td>
</tr>
<tr>
<td>1910</td>
</tr>
<tr>
<td>1930</td>
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</tbody>
</table>

**STATUS OF BUDGETARY RESOURCES**

**New obligations and upward adjustments:**

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<tr>
<th>Direct:</th>
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</thead>
<tbody>
<tr>
<td>2002</td>
</tr>
<tr>
<td>2004</td>
</tr>
<tr>
<td>2170</td>
</tr>
<tr>
<td>2190</td>
</tr>
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</table>

**Unobligated balance:**

<table>
<thead>
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<th>Apportioned, unexpired accounts:</th>
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<tbody>
<tr>
<td>2201</td>
</tr>
<tr>
<td>2412</td>
</tr>
<tr>
<td>2490</td>
</tr>
<tr>
<td>2500</td>
</tr>
<tr>
<td>Line No.</td>
</tr>
<tr>
<td>---------</td>
</tr>
<tr>
<td>Mem. (non-add) entries:</td>
</tr>
<tr>
<td>2501</td>
</tr>
<tr>
<td><strong>CHANGE IN OBLIGATED BALANCE</strong></td>
</tr>
<tr>
<td>Unpaid obligations:</td>
</tr>
<tr>
<td>3010</td>
</tr>
<tr>
<td>3020</td>
</tr>
<tr>
<td>Mem. (non-add) entries:</td>
</tr>
<tr>
<td>3100</td>
</tr>
<tr>
<td>3200</td>
</tr>
<tr>
<td><strong>BUDGET AUTHORITY AND OUTLAYS, NET</strong></td>
</tr>
<tr>
<td>Discretionary:</td>
</tr>
<tr>
<td>4000</td>
</tr>
<tr>
<td><strong>Outlays, gross</strong></td>
</tr>
<tr>
<td>4010</td>
</tr>
<tr>
<td>4020</td>
</tr>
<tr>
<td>4030</td>
</tr>
<tr>
<td>4040</td>
</tr>
<tr>
<td>4070</td>
</tr>
<tr>
<td>4080</td>
</tr>
<tr>
<td><strong>Budget authority and outlays, net (total)</strong></td>
</tr>
<tr>
<td>4180</td>
</tr>
<tr>
<td>4190</td>
</tr>
<tr>
<td>Unexpended balances (Direct/Reimbursable/Discretionary/Mandatory)</td>
</tr>
<tr>
<td>5321</td>
</tr>
</tbody>
</table>
Reclassified Statements

<table>
<thead>
<tr>
<th>Line No.</th>
<th>GFR Account</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Assets</td>
</tr>
<tr>
<td>2</td>
<td>Non-federal</td>
</tr>
<tr>
<td>2.3</td>
<td>400</td>
</tr>
<tr>
<td>2.9</td>
<td>400</td>
</tr>
<tr>
<td>3</td>
<td>Federal</td>
</tr>
<tr>
<td>3.1</td>
<td>530</td>
</tr>
<tr>
<td>3.14</td>
<td>530</td>
</tr>
<tr>
<td><strong>4.</strong></td>
<td><strong>930</strong></td>
</tr>
<tr>
<td></td>
<td>Liabilities</td>
</tr>
<tr>
<td>6</td>
<td>Non-federal</td>
</tr>
<tr>
<td>6.6</td>
<td>440</td>
</tr>
<tr>
<td>6.10</td>
<td>440</td>
</tr>
<tr>
<td>7</td>
<td>Federal</td>
</tr>
<tr>
<td>7.10</td>
<td>90</td>
</tr>
<tr>
<td>7.15</td>
<td>90</td>
</tr>
<tr>
<td>8</td>
<td>Total liabilities</td>
</tr>
<tr>
<td></td>
<td>530</td>
</tr>
<tr>
<td>9</td>
<td>Net Position</td>
</tr>
<tr>
<td>9.1</td>
<td>400</td>
</tr>
<tr>
<td>10</td>
<td>400</td>
</tr>
<tr>
<td><strong>11.</strong></td>
<td><strong>930</strong></td>
</tr>
</tbody>
</table>

RECLASSIFIED BALANCE SHEET AS OF SEPTEMBER 30, YEAR 1
### RECLASSIFIED STATEMENT OF NET COST FOR THE YEAR ENDED SEPTEMBER 30, YEAR 1

<table>
<thead>
<tr>
<th>Line No.</th>
<th>Gross cost</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>Gross cost</strong></td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>Non-federal gross cost (610000E, 680000E)</td>
<td>410</td>
</tr>
<tr>
<td>6.</td>
<td>Total non-federal gross cost</td>
<td>410</td>
</tr>
<tr>
<td>9.</td>
<td>Department total gross cost</td>
<td>410</td>
</tr>
<tr>
<td>10.</td>
<td>Earned Revenue</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Non-federal earned revenue</td>
<td>-</td>
</tr>
<tr>
<td>14.</td>
<td>Department total earned revenue</td>
<td>-</td>
</tr>
<tr>
<td>15.</td>
<td>Net cost of operations</td>
<td>410</td>
</tr>
</tbody>
</table>

### RECLASSIFIED STATEMENT OF OPERATIONS AND CHANGES IN NET POSITION FOR THE YEAR ENDED SEPTEMBER 30, YEAR 1

<table>
<thead>
<tr>
<th>Line No.</th>
<th>All Other Funds</th>
<th>Consolidated</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>Federal non-exchange revenue:</strong></td>
<td></td>
</tr>
<tr>
<td>6.4</td>
<td>Accrual of Collections Yet to be Transferred to a TAS Other Than the General Fund of the U.S. Government – Nonexchange (RC 16) (599400E)</td>
<td>(90)</td>
</tr>
<tr>
<td>6.9</td>
<td>Total federal non-exchange revenue</td>
<td>(90)</td>
</tr>
<tr>
<td></td>
<td><strong>Budgetary financing sources:</strong></td>
<td></td>
</tr>
<tr>
<td>7.1</td>
<td>Appropriations received as adjusted (rescissions and other adjustments) (RC 41) – Footnote 1 (310100E)</td>
<td>900</td>
</tr>
<tr>
<td>7.2</td>
<td>Appropriations used (RC 39) (310710E)</td>
<td>(500)</td>
</tr>
<tr>
<td>7.3</td>
<td>Appropriations expended (RC 38)/1 (570010E)</td>
<td>500</td>
</tr>
<tr>
<td>7.20</td>
<td>Total budgetary financing sources</td>
<td>900</td>
</tr>
<tr>
<td>9</td>
<td>Net cost of operations (+/-)</td>
<td>(410)</td>
</tr>
<tr>
<td>10</td>
<td>Net position, end of period</td>
<td>400</td>
</tr>
</tbody>
</table>
## Closing Entries

1. To record consolidation of actual resources.

<table>
<thead>
<tr>
<th>Program Fund</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
<th>Financing Fund</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary Entry</strong></td>
<td></td>
<td></td>
<td>F302</td>
<td></td>
<td></td>
<td></td>
<td>F302</td>
</tr>
<tr>
<td>420100 Total Actual Resources – Collected</td>
<td>900</td>
<td>900</td>
<td></td>
<td>420100 Total Actual Resources – Collected</td>
<td>500</td>
<td>500</td>
<td></td>
</tr>
<tr>
<td>411500 Loan Subsidy Appropriation</td>
<td></td>
<td></td>
<td></td>
<td>427100 Actual Program Fund Subsidy Collected</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| **Proprietary Entry**                             | None|    |     |                                                     |    |    |     |

| General Fund of the U.S. Government (099)         |    |    |     |                                                     |    |    |     |
| **Budgetary Entry**                               |    |    |     |                                                     |    |    |     |
| None                                              |    |    |     |                                                     |    |    |     |

| **Proprietary Entry**                             | None|    |     |                                                     |    |    |     |
| None                                              |    |    |     |                                                     |    |    |     |
2. To record paid delivered orders to total actual resources.

<table>
<thead>
<tr>
<th>Program Fund</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
<th>Financing Fund</th>
<th>DR</th>
<th>CR</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary Entry</strong></td>
<td>500</td>
<td>500</td>
<td>F314</td>
<td><strong>Budgetary Entry</strong></td>
<td>370</td>
<td>370</td>
</tr>
<tr>
<td>490200 Delivered Orders – Obligations, Paid</td>
<td></td>
<td></td>
<td></td>
<td>490200 Delivered Orders – Obligations, Paid</td>
<td></td>
<td></td>
</tr>
<tr>
<td>420100 Total Actual Resources – Collected</td>
<td></td>
<td></td>
<td></td>
<td>420100 Total Actual Resources - Collected</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Proprietary Entry</strong></td>
<td></td>
<td></td>
<td></td>
<td><strong>Proprietary Entry</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>None</td>
<td></td>
<td></td>
<td></td>
<td>None</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**General Fund of the U.S. Government (099)**

<table>
<thead>
<tr>
<th>Program Fund</th>
<th></th>
<th></th>
<th></th>
<th>Financing Fund</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary Entry</strong></td>
<td></td>
<td></td>
<td></td>
<td><strong>Budgetary Entry</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 Entry</strong></td>
<td></td>
<td></td>
<td></td>
<td><strong>Proprietary Entry</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>
3. To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds.

<table>
<thead>
<tr>
<th>Program Fund</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
<th>Financing Fund</th>
<th>DR</th>
<th>CR</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary Entry</strong></td>
<td>400</td>
<td>400</td>
<td>F308</td>
<td><strong>Budgetary Entry</strong></td>
<td>130</td>
<td>130</td>
</tr>
<tr>
<td>461000 Allotments – Realized Resources</td>
<td></td>
<td></td>
<td></td>
<td>461000 Allotments – Realized Resources</td>
<td></td>
<td></td>
</tr>
<tr>
<td>445000 Unapportioned Authority</td>
<td></td>
<td></td>
<td></td>
<td>445000 Unapportioned Authority</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Proprietary Entry</strong></td>
<td>None</td>
<td></td>
<td></td>
<td><strong>Proprietary Entry</strong></td>
<td>None</td>
<td></td>
</tr>
<tr>
<td>General Fund of the U.S. Government (099)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Budgetary Entry</strong></td>
<td>None</td>
<td></td>
<td></td>
<td><strong>Budgetary Entry</strong></td>
<td>None</td>
<td></td>
</tr>
<tr>
<td><strong>Proprietary Entry</strong></td>
<td>None</td>
<td></td>
<td></td>
<td><strong>Proprietary Entry</strong></td>
<td>None</td>
<td></td>
</tr>
</tbody>
</table>
4. To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.

<table>
<thead>
<tr>
<th>Program Fund</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
<th>Program Fund</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budgetary Entry</td>
<td>None</td>
<td></td>
<td></td>
<td>Financing Fund</td>
<td>None</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Proprietary Entry</td>
<td>331000 Cumulative Results of Operations</td>
<td>590</td>
<td>F336</td>
<td>Proprietary Entry</td>
<td>570010 (G) Expended Appropriation – Disbursed (RC 38)</td>
<td>500</td>
<td></td>
</tr>
<tr>
<td></td>
<td>579100 (F) Adjustments to Financing Sources – Credit Reform (RC 05)</td>
<td>90</td>
<td></td>
<td></td>
<td>610000 (N) Operating Expenses/Program Costs</td>
<td>500</td>
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</tr>
<tr>
<td></td>
<td>610000 (N) Operating Expenses/Program Costs</td>
<td>500</td>
<td></td>
<td></td>
<td>331000 Cumulative Results of Operations</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Program Fund</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund of the U.S. Government (099)</td>
<td>None</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Budgetary Entry</td>
<td>None</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Proprietary Entry</td>
<td>331000 Cumulative Results of Operations</td>
<td>500</td>
<td></td>
</tr>
<tr>
<td></td>
<td>570006 (F) Appropriations – Expended – Disbursed (RC 38)</td>
<td>500</td>
<td></td>
</tr>
<tr>
<td></td>
<td>570006 (F) Appropriations – Expended – Disbursed (RC 38)</td>
<td></td>
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</tr>
</tbody>
</table>
5. To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.

<table>
<thead>
<tr>
<th>Financing Fund</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
<th>GFR Account</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary Entry</strong></td>
<td>None</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Proprietary Entry</strong></td>
<td>331000 Cumulative Results of Operations</td>
<td>90</td>
<td>F336</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>577600 (F) Non-Budgetary Financing Sources Transferred Out (RC 18)</td>
<td>90</td>
<td></td>
<td></td>
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</tr>
<tr>
<td><strong>Budgetary Entry</strong></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Proprietary Entry</strong></td>
<td>577500 (F) Non-Budgetary Financing Sources Transferred In (RC 18)</td>
<td>90</td>
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</tr>
<tr>
<td></td>
<td>331000 Cumulative Results of Operations</td>
<td>90</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| General Fund of the U.S. Government (099) | | | | | | |
| **Budgetary Entry** | None | | | | | |
| **Proprietary Entry** | None | | | | | |
6. To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.

<table>
<thead>
<tr>
<th>Program Fund</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
<th>GFR Account</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary Entry</strong></td>
<td></td>
<td></td>
<td></td>
<td>Budgetary Entry</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>None</td>
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<td></td>
<td></td>
<td>None</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Proprietary Entry</strong></td>
<td></td>
<td></td>
<td></td>
<td><strong>Budgetary Entry</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>680000 Future Funded Expenses (N)</td>
<td>90</td>
<td>90</td>
<td>90</td>
<td>F336</td>
<td>90</td>
<td>90</td>
<td>90</td>
</tr>
<tr>
<td>331000 Cumulative Results of Operations</td>
<td></td>
<td></td>
<td></td>
<td><strong>Proprietary Entry</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>None</td>
<td></td>
<td></td>
<td></td>
<td><strong>Proprietary Entry</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>331000 Cumulative Results of Operations</td>
<td></td>
<td></td>
<td></td>
<td>599400 (G) Offset to Non-Entity Accrued Collections – Statement of Changes in Net Position (RC 48)</td>
<td>90</td>
<td>90</td>
<td>90</td>
</tr>
<tr>
<td><strong>General Fund of the U.S. Government (099)</strong></td>
<td></td>
<td></td>
<td></td>
<td><strong>Budgetary Entry</strong></td>
<td></td>
<td></td>
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</tr>
<tr>
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<td></td>
<td></td>
<td>None</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Proprietary Entry</strong></td>
<td></td>
<td></td>
<td></td>
<td><strong>Proprietary Entry</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>None</td>
<td></td>
<td></td>
<td></td>
<td><strong>Proprietary Entry</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>571200 (F) Accrual of Agency Amount – To Be Collected – Custodial and Non-Entity Liabilities – General Fund of the U.S. Government (RC 48)</td>
<td></td>
<td></td>
<td></td>
<td>331000 Cumulative Results of Operations</td>
<td>90</td>
<td>90</td>
<td>90</td>
</tr>
</tbody>
</table>
7. To record the closing of appropriations received and used to unexpended appropriations.

<table>
<thead>
<tr>
<th>Program Fund</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
<th>Financing Fund</th>
<th>DR</th>
<th>CR</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary Entry</strong>&lt;br&gt;None</td>
<td></td>
<td></td>
<td></td>
<td><strong>Budgetary Entry</strong>&lt;br&gt;None</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Proprietary Entry</strong>&lt;br&gt;310100 (G) Unexpended Appropriations – Appropriations Received (RC 41)&lt;br&gt;310000 Unexpended Appropriations – Cumulative&lt;br&gt;310710 (G) Unexpended Appropriations – Used – Disbursed (RC 39)</td>
<td>900</td>
<td>400</td>
<td>500</td>
<td><strong>Proprietary Entry</strong>&lt;br&gt;None</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>General Fund of the U.S. Government (099)</th>
<th>DR</th>
<th>CR</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary Entry</strong>&lt;br&gt;None</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Proprietary Entry</strong>&lt;br&gt;320000 Appropriations Outstanding - Cumulative&lt;br&gt;320710 (F) Appropriations Outstanding – Used – Disbursed (RC 39)&lt;br&gt;320100 (F) Appropriations Outstanding – Warrants Issued (RC 41)</td>
<td>400</td>
<td>500</td>
</tr>
</tbody>
</table>
## Year 1 Post-Closing Trial Balance

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Program Fund</th>
<th>Financing Fund</th>
<th>GFR Account</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>DR</td>
<td>CR</td>
<td>DR</td>
</tr>
<tr>
<td><strong>Budgetary</strong></td>
<td></td>
<td>400</td>
<td>130</td>
<td>400</td>
</tr>
<tr>
<td>420100</td>
<td>Total Actual Resources - Collected</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>445000</td>
<td>Unapportioned Authority</td>
<td></td>
<td></td>
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</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
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<td>130</td>
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</tr>
<tr>
<td><strong>Proprietary</strong></td>
<td></td>
<td>400</td>
<td>130</td>
<td></td>
</tr>
<tr>
<td>101000</td>
<td>Fund Balance With Treasury</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>131000 (F)</td>
<td>Accounts Receivable</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>134100 (N)</td>
<td>Interest Receivable - Loans</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>135000 (N)</td>
<td>Loans Receivable</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>139900 (N)</td>
<td>Allowance for Subsidy</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>218000 (N)</td>
<td>Loan Guarantee Liability</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>298500 (F)</td>
<td>Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>299000 (F)</td>
<td>Other Liabilities Without Related Budgetary Obligations</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>310000</td>
<td>Unexpended Appropriations – Cumulative</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td>400</td>
<td>130</td>
<td>650</td>
</tr>
</tbody>
</table>
**Year 2 Yearend**

1. To apportion and allot downward re-estimate of subsidy expense that needs to be returned to a GFR account. **Note:** The downward re-estimate of subsidy expense (USSGL account 680000) was transferred to a program fund in year 2 to ensure that no net cost item is reported in the financing fund. Therefore, when funding is available in a financing fund, a reclassification of unfunded to funded should be done at this time in the program and financing fund.

<table>
<thead>
<tr>
<th>Program Fund</th>
<th>Financing Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary Entry</strong></td>
<td><strong>Budgetary Entry</strong></td>
</tr>
<tr>
<td>None</td>
<td>445000 Unapportioned Authority</td>
</tr>
<tr>
<td></td>
<td>451000 Apportionments</td>
</tr>
<tr>
<td></td>
<td>451000 Apportionments</td>
</tr>
<tr>
<td></td>
<td>461000 Allotments – Realized Resources</td>
</tr>
<tr>
<td></td>
<td>461000 Allotments – Realized Resources</td>
</tr>
<tr>
<td></td>
<td>490100 Delivered Orders – Obligations, Unpaid</td>
</tr>
<tr>
<td></td>
<td>299000 (F) Other Liabilities Without Related Budgetary Obligations</td>
</tr>
<tr>
<td></td>
<td>219000 (F) Other Liabilities With Related Budgetary Obligations</td>
</tr>
<tr>
<td><strong>Proprietary Entry</strong></td>
<td><strong>Proprietary Entry</strong></td>
</tr>
<tr>
<td>680000 (N) Future Funded Expenses</td>
<td>299000 (F) Other Liabilities Without Related Budgetary Obligations</td>
</tr>
<tr>
<td>619900 (N) Adjustment to Subsidy Expense</td>
<td>219000 (F) Other Liabilities With Related Budgetary Obligations</td>
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</tbody>
</table>

**General Fund of the U.S. Government (099)**

<table>
<thead>
<tr>
<th>Budgetary Entry</th>
<th>Budgetary Entry</th>
</tr>
</thead>
<tbody>
<tr>
<td>None</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Proprietary Entry</th>
<th>Proprietary Entry</th>
</tr>
</thead>
<tbody>
<tr>
<td>None</td>
<td>None</td>
</tr>
</tbody>
</table>
2. To transfer money to a GFR account.

<table>
<thead>
<tr>
<th>Description</th>
<th>Financing Fund</th>
<th>GFR Account</th>
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</thead>
<tbody>
<tr>
<td>Description</td>
<td>DR</td>
<td>CR</td>
</tr>
<tr>
<td>Budgetary 490100 Delivered Orders – Obligations, Unpaid</td>
<td>90</td>
<td>90</td>
</tr>
<tr>
<td>490200 Delivered Orders – Obligation, Paid</td>
<td>90</td>
<td>90</td>
</tr>
<tr>
<td>Proprietary 219000 (F) Other Liabilities With Related Budgetary Obligations (RC 22)</td>
<td>90</td>
<td>90</td>
</tr>
<tr>
<td>101000 (G) Fund Balance With Treasury (RC 40)</td>
<td>90</td>
<td>90</td>
</tr>
<tr>
<td></td>
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<td></td>
</tr>
<tr>
<td></td>
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</tr>
<tr>
<td>General Fund of the U.S. Government (099)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Budgetary None</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Proprietary 201000 (F) Liability for Fund Balance With Treasury (RC 40)</td>
<td>90</td>
<td></td>
</tr>
<tr>
<td>198000 Asset for Agency’s Custodial and Non-Entity Liabilities – General Fund of the U.S. Government</td>
<td>90</td>
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</tr>
<tr>
<td></td>
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</table>
### Year 2 Preclosing Trial Balance

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Program Fund</th>
<th>Financing Fund</th>
<th>GFR Account</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>DR</td>
<td>CR</td>
<td>DR</td>
</tr>
<tr>
<td><strong>Budgetary</strong></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>420100</td>
<td>Total Actual Resources - Collected</td>
<td>400</td>
<td></td>
<td></td>
</tr>
<tr>
<td>445000</td>
<td>Unapportioned Authority</td>
<td></td>
<td>400</td>
<td></td>
</tr>
<tr>
<td>490200</td>
<td>Delivered Orders – Obligations, Paid</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td>400</td>
<td>400</td>
<td>130</td>
</tr>
<tr>
<td><strong>Proprietary</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>101000</td>
<td>Fund Balance With Treasury</td>
<td>400</td>
<td></td>
<td></td>
</tr>
<tr>
<td>131000 (F)</td>
<td>Accounts Receivable</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>134100 (N)</td>
<td>Interest Receivable - Loans</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>135000 (N)</td>
<td>Loans Receivable</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>139900 (N)</td>
<td>Allowance for Subsidy</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>218000 (N)</td>
<td>Loan Guarantee Liability</td>
<td></td>
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</tr>
<tr>
<td>298500 (G)</td>
<td>Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>299000 (F)</td>
<td>Other Liabilities Without Related Budgetary Obligations</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>310000</td>
<td>Unexpended Appropriations – Cumulative</td>
<td>400</td>
<td></td>
<td></td>
</tr>
<tr>
<td>599300 (G)</td>
<td>Offset to Non-Entity Collections – Statement of Changes in Net Position</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>599400 (G)</td>
<td>Offset to Non-Entity Accrued Collections – Statement of Changes in Net Position</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>619900 (N)</td>
<td>Adjustment to Subsidy Expense</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>680000</td>
<td>Future Funded Expenses</td>
<td></td>
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<tr>
<td><strong>Total</strong></td>
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<td>490</td>
<td></td>
</tr>
</tbody>
</table>

Page 41 of 54  IRG Handout July 16, 2020
### Year 2 Preclosing Adjusting Entry

1. To record the closing of Fund Balance With Treasury collected in a general fund receipt account at the end of the year.

<table>
<thead>
<tr>
<th>Program Account</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
<th>GFR Account</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary Entry</strong></td>
<td>None</td>
<td></td>
<td></td>
<td><strong>Budgetary Entry</strong></td>
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<tr>
<td><strong>Proprietary Entry</strong></td>
<td>None</td>
<td></td>
<td></td>
<td><strong>Proprietary Entry</strong></td>
<td>298500 (G) Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity (RC 46)</td>
<td>101000 (G) Fund Balance With Treasury (RC 40)</td>
<td>90</td>
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</table>

#### General Fund of the U.S. Government (099)

<table>
<thead>
<tr>
<th>Program Account</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
<th>GFR Account</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary Entry</strong></td>
<td>None</td>
<td></td>
<td></td>
<td><strong>Budgetary Entry</strong></td>
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<tr>
<td><strong>Proprietary Entry</strong></td>
<td>None</td>
<td></td>
<td></td>
<td><strong>Proprietary Entry</strong></td>
<td>201000 (F) Liability for Fund Balance With Treasury (RC 40)</td>
<td>198000 (F) Asset for Agency’s Custodial and Non-Entity Liabilities General Fund of the U.S. Government (RC 46)</td>
<td>90</td>
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</tbody>
</table>
### Year 2 Preclosing Adjusted Trial Balance

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Program Fund</th>
<th>Financing Fund</th>
<th>GFR Account</th>
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</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>DR</td>
<td>CR</td>
<td>DR</td>
</tr>
<tr>
<td><strong>Budgetary</strong></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>420100</td>
<td>Total Actual Resources - Collected</td>
<td>400</td>
<td></td>
<td>130</td>
</tr>
<tr>
<td>445000</td>
<td>Unapportioned Authority</td>
<td></td>
<td>400</td>
<td></td>
</tr>
<tr>
<td>490200</td>
<td>Delivered Orders – Obligations, Paid</td>
<td></td>
<td></td>
<td>90</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td>400</td>
<td>400</td>
<td>130</td>
</tr>
<tr>
<td><strong>Proprietary</strong></td>
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<td>40</td>
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<tr>
<td>134100 (N)</td>
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<tr>
<td>310000</td>
<td>Unexpended Appropriations – Cumulative</td>
<td></td>
<td>400</td>
<td></td>
</tr>
<tr>
<td>599300 (G)</td>
<td>Offset to Non-Entity Collections – Statement of Changes in Net Position</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>599400 (G)</td>
<td>Offset to Non-Entity Accrued Collections – Statement of Changes in Net Position</td>
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<td></td>
</tr>
<tr>
<td>619900 (N)</td>
<td>Adjustment to Subsidy Expense</td>
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<tr>
<td>680000</td>
<td>Future Funded Expenses</td>
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<tr>
<td><strong>Total</strong></td>
<td></td>
<td>490</td>
<td>490</td>
<td>560</td>
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</table>
Financial Statements:

**CONSOLIDATED BALANCE SHEET AS OF SEPTEMBER 30, YEAR 2**

<table>
<thead>
<tr>
<th>Line No.</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>Assets (Note 2)</strong></td>
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</tr>
<tr>
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<td>Intragovernmental</td>
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</tr>
<tr>
<td>1.</td>
<td>Fund Balance With Treasury (101000E)</td>
<td>440</td>
</tr>
<tr>
<td>3.</td>
<td>Accounts Receivable (Note 6) (131000E)</td>
<td>-</td>
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<tr>
<td>6.</td>
<td>Total intragovernmental</td>
<td>440</td>
</tr>
<tr>
<td>11.</td>
<td>Direct Loan and Loan Guarantees, net (Note 8) (134100E, 135000E, 139900E)</td>
<td>400</td>
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<tr>
<td><strong>15.</strong></td>
<td><strong>Total assets</strong></td>
<td><strong>840</strong></td>
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<tr>
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<td><strong>Liabilities (Note 13)</strong></td>
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<tr>
<td></td>
<td>Intragovernmental</td>
<td></td>
</tr>
<tr>
<td>19.</td>
<td>Other (Notes 15, 16, and 17) (298500E)</td>
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<tr>
<td>20.</td>
<td>Total intragovernmental</td>
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<tr>
<td>22.</td>
<td>Loan guarantee liability (Note 8) (218000E)</td>
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<tr>
<td>28.</td>
<td>Total Liabilities</td>
<td>440</td>
</tr>
<tr>
<td></td>
<td><strong>Net Position</strong></td>
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</tr>
<tr>
<td>31.</td>
<td>Unexpended appropriations – All Other Funds (Combined or Consolidated Totals)</td>
<td>400</td>
</tr>
<tr>
<td>33.</td>
<td>Cumulative results of operations – All Other Funds (Combined or Consolidated</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Totals) (599300E, 599400E, 619900E, 680000E)</td>
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<td>35.</td>
<td>Total Net Position – All Other Funds</td>
<td>400</td>
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<tr>
<td>36.</td>
<td>Total Net Position</td>
<td>400</td>
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<tr>
<td><strong>37.</strong></td>
<td><strong>Total liabilities and net position</strong></td>
<td><strong>840</strong></td>
</tr>
<tr>
<td>Line No.</td>
<td>Description</td>
<td>Value</td>
</tr>
<tr>
<td>---------</td>
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</tr>
<tr>
<td></td>
<td><strong>Gross Program Costs (Note 22):</strong></td>
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</tr>
<tr>
<td>Program A:</td>
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</tr>
<tr>
<td>1.</td>
<td>Gross Costs (619900E, 680000E)</td>
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<tr>
<td>2.</td>
<td>Less: earned revenue</td>
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<tr>
<td>3.</td>
<td>Net program costs</td>
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<tr>
<td>5.</td>
<td>Net program costs including Assumption Changes:</td>
<td>-</td>
</tr>
<tr>
<td>8.</td>
<td>Net cost of operations</td>
<td>-</td>
</tr>
<tr>
<td>Line No.</td>
<td>Description</td>
<td>All Other Funds</td>
</tr>
<tr>
<td>---------</td>
<td>--------------------------------------------------</td>
<td>-----------------</td>
</tr>
<tr>
<td></td>
<td><strong>Unexpended Appropriations:</strong></td>
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<tr>
<td>1.</td>
<td>Beginning Balance (310000B)</td>
<td>400</td>
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<tr>
<td>3.</td>
<td>Beginning balance, as adjusted</td>
<td>400</td>
</tr>
<tr>
<td>8.</td>
<td>Total Budgetary Financing Sources</td>
<td>-</td>
</tr>
<tr>
<td>9.</td>
<td>Total Unexpended Appropriations</td>
<td>400</td>
</tr>
<tr>
<td></td>
<td><strong>Other Financing Sources (Nonexchange):</strong></td>
<td></td>
</tr>
<tr>
<td>22.</td>
<td>Other (+/-) (599300E, 599400E)</td>
<td>-</td>
</tr>
<tr>
<td>23.</td>
<td>Total Financing Sources</td>
<td>-</td>
</tr>
<tr>
<td>24.</td>
<td>Net Cost of Operations (+/-)</td>
<td>-</td>
</tr>
<tr>
<td>25.</td>
<td>Net Change</td>
<td>-</td>
</tr>
<tr>
<td>26.</td>
<td>Cumulative Results of Operations</td>
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<td>27.</td>
<td>Net Position</td>
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</table>
### STATEMENT OF BUDGETARY RESOURCES FOR THE YEAR ENDED SEPTEMBER 30, YEAR 2

<table>
<thead>
<tr>
<th>Line No.</th>
<th>Description</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>1051</td>
<td>Unobligated balance from prior year budget authority, net (discretionary and mandatory) (420100B)</td>
<td>530</td>
</tr>
<tr>
<td>1910</td>
<td>Total budgetary resources</td>
<td>530</td>
</tr>
<tr>
<td>2190</td>
<td>New obligations and upward adjustments (total) (Note 29) (490200E)</td>
<td>90</td>
</tr>
<tr>
<td>2404</td>
<td>Unapportioned, unexpired account (445000E)</td>
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</tr>
<tr>
<td>2412</td>
<td>Unexpired unobligated balance, end of year</td>
<td>440</td>
</tr>
<tr>
<td>2490</td>
<td>Unobligated balance, end of year (total)</td>
<td>440</td>
</tr>
<tr>
<td>2500</td>
<td>Total budgetary resources</td>
<td>530</td>
</tr>
<tr>
<td>4190</td>
<td>Outlays, net (total) (discretionary and mandatory) (490200E)</td>
<td>90</td>
</tr>
</tbody>
</table>
### SF 133 AND SCHEDULE P: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES AND BUDGET PROGRAM AND FINANCING SCHEDULE FOR THE YEAR ENDED SEPTEMBER 30, YEAR 2

<table>
<thead>
<tr>
<th>Line No.</th>
<th>SF 133</th>
<th>Schedule P</th>
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<tbody>
<tr>
<td><strong>BUDGETARY RESOURCES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0900</td>
<td>Total new obligations, unexpired accounts (490200E)</td>
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</tr>
<tr>
<td><strong>Unobligated balance:</strong></td>
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<td></td>
</tr>
<tr>
<td>1000</td>
<td>Unobligated balance brought forward, Oct 1 (420100B)</td>
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</tr>
<tr>
<td>1050</td>
<td>Unobligated balance (total)</td>
<td>530</td>
</tr>
<tr>
<td>1900</td>
<td>Budget authority (total)</td>
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<tr>
<td>1910</td>
<td>Total budgetary resources</td>
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<td>1930</td>
<td>Total budgetary resources available</td>
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<td>Memorandum (non-add) entries:</td>
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<td>All accounts:</td>
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<tr>
<td>1941</td>
<td>Unexpired unobligated balance, end of year (445000E)</td>
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<td><strong>STATUS OF BUDGETARY RESOURCES</strong></td>
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<td><strong>New obligations and upward adjustments:</strong></td>
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<tr>
<td>Direct:</td>
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<td>2002</td>
<td>Category B (by project) (490200E)</td>
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<td>2004</td>
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<td>2170</td>
<td>New obligations, unexpired accounts (490200E)</td>
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<td>2190</td>
<td>New obligations and upward adjustments (total)</td>
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<td>Unobligated balance:</td>
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<tr>
<td>Apportioned, unexpired accounts:</td>
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<td>2403</td>
<td>Other (445000E)</td>
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<td>2412</td>
<td>Unexpired unobligated balance: end of year</td>
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<td>2490</td>
<td>Unobligated balance, end of year (total)</td>
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<tr>
<td>2500</td>
<td>Total budgetary resources</td>
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### SF 133 AND SCHEDULE P: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES AND BUDGET PROGRAM AND FINANCING SCHEDULE AS OF SEPTEMBER 30, YEAR 2

<table>
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<tr>
<th>Line No.</th>
<th>SF 133</th>
<th>Schedule P</th>
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<td>2501</td>
<td>Subject to apportionment – excluding anticipated amounts (445000E, 490200E)</td>
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<td><strong>CHANGE IN OBLIGATED BALANCE</strong></td>
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<td>Unpaid obligations:</td>
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<td>3010</td>
<td>New obligations, unexpired accounts (490200E)</td>
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<tr>
<td>3020</td>
<td>Outlays (gross) (-) (490200E)</td>
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<td>Memorandum (non-add) entries:</td>
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<td>3100</td>
<td>Obligated balance, start of year (+ or -)</td>
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<tr>
<td>3200</td>
<td>Obligated balance, end of year (+ or -)</td>
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<td><strong>BUDGET AUTHORITY AND OUTFAYS, NET</strong></td>
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<td>Discretionary:</td>
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<td>Gross budget authority and outlays:</td>
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<tr>
<td>4000</td>
<td>Budget authority, gross</td>
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<td><strong>Outlays, gross</strong></td>
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<td>4010</td>
<td>Outlays from new discretionary authority (490200E)</td>
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<td>4020</td>
<td>Outlays, gross (total)</td>
<td>90</td>
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<tr>
<td>4030</td>
<td>Federal sources (-)</td>
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<td>4040</td>
<td>Offsets against gross budget authority and outlays (total) (-)</td>
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<td>4070</td>
<td>Budget authority, net (discretionary)</td>
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<td>4080</td>
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<td><strong>Budget authority and outlays, net (total)</strong></td>
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<tr>
<td>4180</td>
<td>Budget authority, net (total)</td>
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<td>4190</td>
<td>Outlays, net (total)</td>
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<tr>
<td>Unexpended balances (Direct/Reimbursable/Discretionary/Mandatory)</td>
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<tr>
<td>5321</td>
<td>Direct unobligated balance, end of year (4450000E)</td>
<td>440</td>
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Reclassified Statements:

<table>
<thead>
<tr>
<th>Line No.</th>
<th>Description</th>
<th>GFR Account</th>
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<tbody>
<tr>
<td>1</td>
<td>Assets</td>
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</tr>
<tr>
<td>2</td>
<td>Non-federal</td>
<td></td>
</tr>
<tr>
<td>2.3</td>
<td>Loans receivable, net (134100E, 135000E, 139900E)</td>
<td>400</td>
</tr>
<tr>
<td>2.9</td>
<td>Total non-federal assets</td>
<td>400</td>
</tr>
<tr>
<td>3</td>
<td>Federal</td>
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</tr>
<tr>
<td>3.1</td>
<td>Fund balance with Treasury (RC 40/1) (101000E)</td>
<td>440</td>
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<tr>
<td>3.14</td>
<td>Total federal assets</td>
<td>440</td>
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<tr>
<td>4.</td>
<td>Total assets</td>
<td>840</td>
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<tr>
<td><strong>Liabilities</strong></td>
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</tr>
<tr>
<td>6</td>
<td>Non-federal</td>
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<td>6.6</td>
<td>Loan guarantee liabilities (218000E)</td>
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<tr>
<td>6.10</td>
<td>Total non-federal liabilities</td>
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<tr>
<td>7.</td>
<td>Federal</td>
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<td>7.15</td>
<td>Total federal liabilities</td>
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<tr>
<td>8</td>
<td>Total liabilities</td>
<td>440</td>
</tr>
<tr>
<td><strong>Net Position</strong></td>
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<tr>
<td>9.1</td>
<td>Net Position – funds from dedicated collections (310100E, 599300E, 599400E, 619900E, 680000E)</td>
<td>400</td>
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<tr>
<td>10</td>
<td>Total net position</td>
<td>400</td>
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<tr>
<td>11.</td>
<td>Total liabilities and net position</td>
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### RECLASSIFIED STATEMENT OF NET COST FOR THE YEAR ENDED SEPTEMBER 30, YEAR 2

<table>
<thead>
<tr>
<th>Line No.</th>
<th>Gross cost</th>
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<tbody>
<tr>
<td>2.</td>
<td>Non-federal gross cost (619900E, 680000E)</td>
</tr>
<tr>
<td>6.</td>
<td>Total non-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>
<tr>
<td>14.</td>
<td>Department total earned revenue</td>
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<tr>
<td>15.</td>
<td>Net cost of operations</td>
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</tbody>
</table>

### RECLASSIFIED STATEMENT OF OPERATIONS AND CHANGES IN NET POSITION FOR THE YEAR ENDED SEPTEMBER 30, YEAR 2

<table>
<thead>
<tr>
<th>Line No.</th>
<th>All Other Funds</th>
<th>Consolidated</th>
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<tbody>
<tr>
<td>1</td>
<td>Net position, beginning of period</td>
<td>400</td>
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<tr>
<td>4</td>
<td>Net position, beginning of period - adjusted</td>
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</tr>
<tr>
<td>6</td>
<td>Federal non-exchange revenue</td>
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<tr>
<td>6.7</td>
<td>Accrual of Collections Yet to be Transferred to a TAS Other Than the General Fund of the U.S. Government – Nonexchange (RC 16) (599300E, 599400E)</td>
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<tr>
<td>6.9</td>
<td>Total federal non-exchange revenue</td>
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<tr>
<td>7</td>
<td>Budgetary financing sources:</td>
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<td>7.1</td>
<td>Appropriations received as adjusted (rescissions and other adjustments) (RC 41) – Footnote 1</td>
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<td>7.2</td>
<td>Appropriations used (RC 39)</td>
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<td>7.3</td>
<td>Appropriations expended (RC 38)/1</td>
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<td>7.20</td>
<td>Total budgetary financing sources</td>
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<td>9</td>
<td>Net cost of operations (+/-)</td>
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<td>Net position, end of period</td>
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### Closing Entries

1. To record paid delivered orders to total actual resources.

<table>
<thead>
<tr>
<th>Financing Fund</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
<th>GFR Account</th>
<th>DR</th>
<th>CR</th>
</tr>
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<tbody>
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<td><strong>Budgetary Entry</strong></td>
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<td>90</td>
<td>F314</td>
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<td>490200 Delivered Orders – Obligations, Paid</td>
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<td>420100 Total Actual Resources – Collected</td>
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<tr>
<td><strong>Proprietary Entry</strong></td>
<td>None</td>
<td>None</td>
<td></td>
<td><strong>Proprietary Entry</strong></td>
<td>None</td>
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<tr>
<td>General Fund of the U.S. Government (099)</td>
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</tr>
<tr>
<td><strong>Budgetary Entry</strong></td>
<td>None</td>
<td>None</td>
<td></td>
<td><strong>Budgetary Entry</strong></td>
<td>None</td>
<td></td>
</tr>
<tr>
<td><strong>Proprietary Entry</strong></td>
<td>None</td>
<td>None</td>
<td></td>
<td><strong>Proprietary Entry</strong></td>
<td>None</td>
<td></td>
</tr>
</tbody>
</table>
2. To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.

<table>
<thead>
<tr>
<th>Program Fund</th>
<th>DR</th>
<th>CR</th>
<th>TC</th>
<th>GFR Account</th>
<th>DR</th>
<th>CR</th>
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<tbody>
<tr>
<td><strong>Budgetary Entry</strong></td>
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<td><strong>Budgetary Entry</strong></td>
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<tr>
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<td></td>
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<td><strong>Proprietary Entry</strong></td>
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<td>331000 Cumulative Results of Operations</td>
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<tr>
<td>680000 (N) Future Funded Expenses</td>
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<td>599300 (G) Offset to Non-Entity</td>
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<td>619900 (N) Adjustment to Subsidy Expense</td>
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<td>Collections – Statement of Changes In Net Position (RC 44)</td>
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<td>599400 (G) Offset to Non-Entity</td>
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<td>Accrued Collections – Statement of Changes</td>
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<td><strong>Budgetary Entry</strong></td>
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<td>571000 (F) Transfer in of Agency</td>
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<td>Unavailable Custodial and Non-Entity Collections</td>
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<td>(RC 44)</td>
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<td>Amount-To Be Collected–Custodial and Non-Entity</td>
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<td><strong>Budgetary Entry</strong></td>
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<td>331000 Cumulative Results of Operations</td>
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<td>331000 Cumulative Results of Operations</td>
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<tr>
<td>571200 (F) Accrual of Agency</td>
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<td>331000 Cumulative Results of Operations</td>
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<tr>
<td>Amount-To Be Collected–Custodial and Non-Entity</td>
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<td>331000 Cumulative Results of Operations</td>
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<tr>
<td>General Fund of the U.S. Government (099)</td>
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<td>General Fund of the U.S. Government (099)</td>
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### Year 2 Post-Closing Trial Balance

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<thead>
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<th>Account</th>
<th>Description</th>
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<th>Financing Fund</th>
<th>GFR Account</th>
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<td></td>
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<td>CR</td>
<td>DR</td>
</tr>
<tr>
<td><strong>Budgetary</strong></td>
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<tr>
<td>420100</td>
<td>Total Actual Resources - Collected</td>
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<tr>
<td>445000</td>
<td>Unapportioned Authority</td>
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<td><strong>Total</strong></td>
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<tr>
<td><strong>Proprietary</strong></td>
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<td>101000 (G)</td>
<td>Fund Balance With Treasury</td>
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<td>134100 (N)</td>
<td>Interest Receivable - Loans</td>
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<td>135000 (N)</td>
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<td>139900 (N)</td>
<td>Allowance for Subsidy</td>
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<td>218000 (N)</td>
<td>Loan Guarantee Liability</td>
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