### Version Control

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<th>Version</th>
<th>Date</th>
<th>Author(s)</th>
<th>Reviewer(s)</th>
<th>Description of Changes</th>
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<td>N/A</td>
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<td>2.0</td>
<td>3/29/2020</td>
<td>Kyle Moore</td>
<td></td>
<td>Updated with new Branch SOP format and scenario formatting details. Updated USSGL Accounts and Transactions</td>
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Background
The Office of Management and Budget (OMB) defines the term revolving fund as a fund that conducts continuing cycles of business-like activity, in which the fund charges for the sale of products or services and uses the proceeds to finance its spending, usually without requirement for annual appropriations.\(^1\) There are three types of revolving funds: Public enterprise funds, intragovernmental revolving funds, and trust revolving funds.
- Public enterprise funds – business-like activity with the public.
- Intragovernmental revolving funds – business-like activity with other Government entities.
- Trust revolving funds – business-like activity primarily with the public but also designated as a trust fund by law.

It is important to remember that revolving funds operate on a reimbursable basis when working capital (undisbursed cash) is available and cannot be disbursed into a negative cash position in anticipation of Federal or non-Federal reimbursements due to the Antideficiency Act.\(^2\)

This scenario portrays the transactions both with other Government entities and with the public. There are four federal funds referenced in this document. The agency no-year general fund TAFS represents the Performing Agency whereas the Ordering Agency will represent the buying entity of IAA’s with the intragovernmental revolving fund. The scenario also references a clearing account and a deposit fund to be used in certain collection activities.

Section 20.10 of OMB Circular No. A-11 (A-11) addresses the obligational authority and liquidation derived from reimbursable authority from Federal resources. The OMB Circular No. A-11 can be found at:

[Circulars | The White House](Circulars | The White House)

This scenario portrays transactions in a revolving fund. Transactions highlight the following points:
- Start-up capital appropriated to a revolving fund from the general fund of the Treasury.
- Budget authority provided through offsetting collections.
- Cash shortfalls when budget authority remains unobligated.
- Appropriation transfers from an appropriated agency general fund.
- Availability of funds as applied to reimbursable agreements between ordering and performing entities.

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\(^1\) OMB Circular A-11, Section 20.3, “What special terms must I know?”
\(^2\) OMB Circular A-11, Section 20.12, “What do I need to know about reimbursable work?”
Posting of advances without orders.

- Purchasing and selling inventory held for resale.
- Adjusting entry to write an unfilled customer order from a federal source down to obligations against the order due to an expiring appropriation of the ordering entity.

At several points in the presentation, it mentions “invoice cannot be submitted for payment at this time…” but this does not mean that the scenario recommends being non-compliant with the Prompt Payment Act. If the invoice is required to be submitted for payment, refer to OMB Circular A-11, section 145.

The following accounts will be used in this scenario. Refer to the U.S. Government Standard General Ledger for accounts, account descriptions, accounting transactions and crosswalks reports (The U.S. Standard General Ledger (treasury.gov)). In addition, each transaction in the scenario is coded with transaction numbers identified in Section III of the USSGL.

**Listing of USSGL Accounts Used in This Scenario**

<table>
<thead>
<tr>
<th>Account</th>
<th>Account Description</th>
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<tr>
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</tr>
<tr>
<td>411900</td>
<td>Other Appropriations Realized</td>
</tr>
<tr>
<td>419100</td>
<td>Balance Transferred – Extension of Availability Other Than Reappropriations</td>
</tr>
<tr>
<td>420100</td>
<td>Total Actual Resources - Collected</td>
</tr>
<tr>
<td>421000</td>
<td>Anticipated Reimbursements</td>
</tr>
<tr>
<td>422100</td>
<td>Unfilled Customer Orders Without Advance</td>
</tr>
<tr>
<td>422200</td>
<td>Unfilled Customer Orders With Advance</td>
</tr>
<tr>
<td>425100</td>
<td>Reimbursements Earned - Receivable</td>
</tr>
<tr>
<td>425200</td>
<td>Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources</td>
</tr>
<tr>
<td>425400</td>
<td>Reimbursements Earned - Collected From Non-Federal Sources</td>
</tr>
<tr>
<td>445000</td>
<td>Unapportioned – Unexpired Authority</td>
</tr>
<tr>
<td>449000</td>
<td>Anticipated Resources – Unapportioned Authority</td>
</tr>
<tr>
<td>451000</td>
<td>Apportionments</td>
</tr>
<tr>
<td>459000</td>
<td>Apportionments - Anticipated Resources - Programs Subject to Apportionment</td>
</tr>
<tr>
<td>461000</td>
<td>Allotments - Realized Resources</td>
</tr>
<tr>
<td>480100</td>
<td>Undelivered Orders - Obligations, Unpaid</td>
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</table>

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3 31 U.S.C. Section 3901
<table>
<thead>
<tr>
<th>Code</th>
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<tbody>
<tr>
<td>490100</td>
<td>Delivered Orders - Obligations, Unpaid</td>
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<td>Delivered Orders - Obligations, Paid</td>
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<tr>
<td>101000</td>
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</tr>
<tr>
<td>131000</td>
<td>Accounts Receivable</td>
</tr>
<tr>
<td>151600</td>
<td>Operating Materials and Supplies in Development</td>
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<td>152100</td>
<td>Inventory Purchased for Resale</td>
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<tr>
<td>175000</td>
<td>Equipment</td>
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<td>175900</td>
<td>Accumulated Depreciation on Equipment</td>
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<td>Accounts Payable</td>
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<td>231000</td>
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<tr>
<td>240000</td>
<td>Liability for Non-Fiduciary Deposit Funds and Undeposited Collections</td>
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<tr>
<td>310100</td>
<td>Unexpended Appropriations - Appropriations Received</td>
</tr>
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<td>310200</td>
<td>Unexpended Appropriations - Transfers-In</td>
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<tr>
<td>310700</td>
<td>Unexpended Appropriations - Used - Accrued</td>
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<td>310710</td>
<td>Unexpended Appropriations – Used - Disbursed</td>
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<tr>
<td>510000</td>
<td>Revenue From Goods Sold</td>
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<td>520000</td>
<td>Revenue From Services Provided</td>
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<td>610000</td>
<td>Operating Expenses/Program Costs</td>
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<td>Applied Overhead</td>
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<td>Cost of Goods Sold</td>
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<td>Depreciation, Amortization, and Depletion</td>
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<td>Offset for Purchases of Assets</td>
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<tr>
<td>880200</td>
<td>Purchases of Property, Plant, and Equipment</td>
</tr>
<tr>
<td>880300</td>
<td>Purchases of Inventory and Related Property</td>
</tr>
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</table>
Illustrative Transactions

1. While an agency’s revolving fund establishment was provided through an authorization act, the agency’s annual appropriations act subsequently provided an appropriation of $100,000 is provided as initial start-up capital, no specific restrictions are made on the use of the appropriated funds. A warrant for $100,000 is issued to the revolving fund.

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<tr>
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<table>
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<td>A104</td>
</tr>
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2. The revolving fund anticipates $170,000 from spending authority from offsetting collections.

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<table>
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3. Agency submits apportionment and OMB approves ($100,000 general fund appropriation + $170,000 anticipated from spending authority from offsetting collections.

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4. The agency head allots the available apportionment and approves automatic allotment of authority. (i.e., direct)

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<td></td>
<td></td>
<td>None.</td>
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</table>
5. The revolving fund incurs and pays for general operating expenses. Unrestricted appropriated funds used to cover obligation. (Note: In practice, a cost accounting system would apply these expenses to customer billings through a charge for overhead) (i.e., direct)

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<tr>
<th>NOT APPLICABLE</th>
<th>Debit</th>
<th>Credit</th>
<th>TC</th>
<th>REVOLVING/PERFORMING FUND</th>
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<td>570010 Expended Appropriations - Disbursed</td>
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6. The revolving fund recorded a requisition to purchase equipment. Unrestricted appropriated funds used.

<table>
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</table>
7. To record the revolving fund receiving a purchase order for the equipment. (i.e., direct)

<table>
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<th>REVOLVING/PERFORMING FUND</th>
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</tbody>
</table>

8. To record the equipment and an invoice that has been received by the revolving fund. The equipment is determined to have a 4-year useful life and no salvage value. (i.e., direct)

<table>
<thead>
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<td>175000 Equipment</td>
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</tr>
</tbody>
</table>

Page 9 of 33
9. The revolving fund paid the invoice for equipment in full. Unrestricted appropriated funds were used.

<table>
<thead>
<tr>
<th>ORDERING FUND</th>
<th>Debit</th>
<th>Credit</th>
<th>TC</th>
<th>REVOLVING/PERFORMING FUND</th>
<th>Debit</th>
<th>Credit</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budgetary Entry</td>
<td></td>
<td></td>
<td></td>
<td><strong>Budgetary Entry</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Not Applicable</td>
<td></td>
<td></td>
<td></td>
<td>490100 (D) Delivered Orders - Obligations, Unpaid</td>
<td>70,000</td>
<td>70,000</td>
<td>B110</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>490200 (D) Delivered Orders - Obligations, Paid</td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td><strong>Proprietary Entry</strong></td>
<td></td>
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<td></td>
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<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>211000 Accounts Payable</td>
<td>70,000</td>
<td>70,000</td>
<td></td>
</tr>
<tr>
<td></td>
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<td>101000 Fund Balance With Treasury</td>
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<tr>
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<td>310710 Unexpended Appropriations – Used - Disbursed</td>
<td>70,000</td>
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</tr>
<tr>
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<td></td>
<td>570000 Expended Appropriations – Used Accrued</td>
<td>70,000</td>
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<td>310700 Unexpended Appropriations – Used - Accrued</td>
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</tr>
<tr>
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<td>570010 Expended Appropriations - Disbursed</td>
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</table>

10. The revolving fund accepts order #1. A $74,000 order for equipment from another federal entity’s annual TAFS without an advance. Allotment of anticipated resources realized. (reimbursable)

<table>
<thead>
<tr>
<th>ORDERING FUND</th>
<th>Debit</th>
<th>Credit</th>
<th>TC</th>
<th>REVOLVING/PERFORMING FUND</th>
<th>Debit</th>
<th>Credit</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budgetary Entry</td>
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<td><strong>Budgetary Entry</strong></td>
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<tr>
<td>461000 Allotments – Realized Resources</td>
<td>74,000</td>
<td></td>
<td>B306</td>
<td>422100 (R) Unfilled Customer Orders w/o Advance</td>
<td>74,000</td>
<td>74,000</td>
<td>A706</td>
</tr>
<tr>
<td>480100 Undelivered Orders – Obligations, Unpaid</td>
<td></td>
<td>74,000</td>
<td></td>
<td>421000 (R) Anticipated Reimbursement</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>459000 (R) Apportionments – Anticipated Resources – Programs Subject to Apportionment</td>
<td>74,000</td>
<td>74,000</td>
<td>A123</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>461000 (R) Allotments – Realized Resources</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
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<td></td>
<td></td>
<td></td>
<td><strong>Proprietary Entry</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>None.</td>
<td></td>
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</tr>
</tbody>
</table>
11. The revolving fund incurs obligations against order #1 for the purchase of Inventory to fill that order. The order is placed to purchase the inventory from a Non Federal agency. The revolving fund receives an invoice, but the invoice cannot be submitted for payment unless the current fund balance is sufficient to cover the payment. (i.e., reimbursable) Although the invoice cannot be submitted for payment at this time, it is important to note that Prompt Payment Act laws must be abided by. If the invoice is required to be submitted for payment, refer to OMB Circular A-11, section 145.

<table>
<thead>
<tr>
<th>ORDERING FUND</th>
<th>Debit</th>
<th>Credit</th>
<th>TC</th>
<th>REVOLVING/PERFORMING FUND</th>
<th>Debit</th>
<th>Credit</th>
<th>TC</th>
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<tbody>
<tr>
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<td>Budgetary Entry</td>
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<td></td>
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</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>461000 (R) Allotments – Realized Resources</td>
<td>53,000</td>
<td>53,000</td>
<td>B306</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>480100 (R) Undelivered Orders – Obligations, Unpaid</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Proprietary Entry</td>
<td>None.</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
</tbody>
</table>
12. The revolving fund receives inventory from order #1. Since there are no restrictions on use, the revolving fund chooses to use remaining budget authority provided by general fund appropriation to cover part of the obligation. Spending authority from offsetting collections, which is not recorded as 310100, is used to cover the balance of the obligation. The invoice cannot be submitted for payment because the current fund balance of $5,000 is not sufficient to cover the payment. (i.e., reimbursable) Although the invoice cannot be submitted for payment at this time, it is important to note that Prompt Payment Act laws must be abided by. If the invoice is required to be submitted for payment, refer to OMB Circular A-11, section 145.

<table>
<thead>
<tr>
<th>ORDERING FUND</th>
<th>Debit</th>
<th>Credit</th>
<th>TC</th>
<th>REVOLVING/PERFORMING FUND</th>
<th>Debit</th>
<th>Credit</th>
<th>TC</th>
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<tbody>
<tr>
<td><strong>Budgetary Entry</strong></td>
<td>None.</td>
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<td><strong>Budgetary Entry</strong></td>
<td>53,000</td>
<td></td>
<td>B402</td>
</tr>
<tr>
<td></td>
<td>480100 (R) Undelivered Orders – Obligations, Unpaid</td>
<td></td>
<td></td>
<td>490100 (R) Delivered Orders – Obligation, Unpaid</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Proprietary Entry</strong></td>
<td>152100 Inventory Purchased for Resale</td>
<td>53,000</td>
<td></td>
<td>211000 Accounts Payable</td>
<td>53,000</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>310700 Unexpended Appropriations – Used - Accrued</td>
<td>5,000</td>
<td>53,000</td>
<td>570000 Expended Appropriations – Used - Accrued</td>
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<td>B134</td>
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<td><strong>Memorandum Entry</strong></td>
<td>880300 Purchases of Inventory and Related Property</td>
<td>53,000</td>
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<td>880100 Offset for Purchases of Capital Assets</td>
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<td>G122</td>
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</table>
13. The revolving fund accepts order #2. A $48,000 order for services from a non-federal entity – advance of $48,000 required and received. Allotment of anticipated resources realized. OMB Circular A-11 Section 20.12(a).

<table>
<thead>
<tr>
<th>ORDERING FUND</th>
<th>Debit</th>
<th>Credit</th>
<th>TC</th>
<th>REVOLVING/PERFORMING FUND</th>
<th>Debit</th>
<th>Credit</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td></td>
<td>Budgetary Entry</td>
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<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>422200 (R) Unfilled Customer Orders With Advance</td>
<td>48,000</td>
<td></td>
<td>C182</td>
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<tr>
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<td></td>
<td>421000 (R) Anticipated Reimbursement</td>
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<td></td>
<td></td>
</tr>
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<td>459000 (R) Apportionments – Anticipated Resources – Programs Subject to Apportionment</td>
<td>48,000</td>
<td></td>
<td>A123</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>451000 (R) Apportionments</td>
<td>48,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
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<td></td>
<td>Proprietary Entry</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>101000 Fund Balance With Treasury 231000 Liability for Advances and Prepayments</td>
<td>48,000</td>
<td>48,000</td>
<td></td>
</tr>
</tbody>
</table>

14. To record the allotment of authority.

<table>
<thead>
<tr>
<th>ORDERING FUND</th>
<th>Debit</th>
<th>Credit</th>
<th>TC</th>
<th>REVOLVING/PERFORMING FUND</th>
<th>Debit</th>
<th>Credit</th>
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<tbody>
<tr>
<td>Budgetary Entry</td>
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<td></td>
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<td>Budgetary Entry</td>
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<tr>
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<td></td>
<td>451000 (R) Apportionments</td>
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<td>A120</td>
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<td></td>
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<td></td>
<td>461000 (R) Allotments – Realized Resources</td>
<td>48,000</td>
<td>48,000</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Proprietary Entry</td>
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<td></td>
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<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>None.</td>
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</tbody>
</table>

15. The revolving fund incurs obligations against order #2 to purchase supplies to be utilized to fulfill the terms of the order agreement. The supplies are ordered through a Non-Federal agency. (i.e., reimbursable)

<table>
<thead>
<tr>
<th>ORDERING FUND</th>
<th>Debit</th>
<th>Credit</th>
<th>TC</th>
<th>REVOLVING/PERFORMING FUND</th>
<th>Debit</th>
<th>Credit</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budgetary Entry</td>
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<td></td>
<td></td>
<td>Budgetary Entry</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Not Applicable</td>
<td></td>
<td></td>
<td></td>
<td>461000 (R) Allotments – Realized Resources</td>
<td>48,000</td>
<td>48,000</td>
<td>B306</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>480100 (R) Undelivered Orders – Obligations, Unpaid</td>
<td>48,000</td>
<td>48,000</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Proprietary Entry</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>None.</td>
<td></td>
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<td></td>
</tr>
</tbody>
</table>
16. The revolving fund receives supplies from order #2. Spending authority from offsetting collections will be used to cover this obligation.

<table>
<thead>
<tr>
<th>ORDERING FUND</th>
<th>Debit</th>
<th>Credit</th>
<th>TC</th>
</tr>
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<tbody>
<tr>
<td><strong>Budgetary Entry</strong></td>
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</tr>
<tr>
<td>Not Applicable</td>
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<td></td>
<td></td>
</tr>
<tr>
<td><strong>REVOLVING/PERFORMING FUND</strong></td>
<td></td>
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<td></td>
</tr>
<tr>
<td><strong>Budgetary Entry</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>480100 (R) Undelivered Orders – Obligations, Unpaid</td>
<td>48,000</td>
<td>48,000</td>
<td>B402</td>
</tr>
<tr>
<td>490100 (R) Delivered Orders – Obligations, Unpaid</td>
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<td></td>
</tr>
<tr>
<td><strong>Proprietary Entry</strong></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>610000 Operating Expenses/Program Costs</td>
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<td></td>
</tr>
<tr>
<td>211000 Accounts Payable</td>
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<td></td>
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17. The performing fund agency receives an advance in anticipation of an order for $13,000 from a non-federal source (e.g., without an order). OMB Circular A-11 Section 20.10.

<table>
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<th>DEPOSIT FUND XX 6500</th>
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<tr>
<td>No entry.</td>
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<td></td>
</tr>
<tr>
<td><strong>Proprietary Entry</strong></td>
<td>13,000</td>
<td>13,000</td>
<td>C108</td>
</tr>
<tr>
<td>101000 Fund Balance With Treasury</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>240000 Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>REVOLVING/PERFORMING FUND</strong></td>
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<td></td>
<td></td>
</tr>
<tr>
<td><strong>Budgetary Entry</strong></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>No entry.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Proprietary Entry</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

18. The revolving fund receives an advance of $20,000 from a federal source in anticipation of an order (e.g., without an order) OMB Circular A-11 Section 20.11(b).

<table>
<thead>
<tr>
<th>ORDERING FUND</th>
<th>Debit</th>
<th>Credit</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary Entry</strong></td>
<td>20,000</td>
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<td>B308</td>
</tr>
<tr>
<td>461000 Allotments – Realized Resources</td>
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<td></td>
</tr>
<tr>
<td>480200 Undelivered Orders – Obligations, Prepaid/Advanced</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Proprietary Entry</strong></td>
<td>20,000</td>
<td>20,000</td>
<td>C108</td>
</tr>
<tr>
<td>141000 Advances and Prepayments</td>
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<td></td>
<td></td>
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<tr>
<td>101000 Fund Balance With Treasury</td>
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<td></td>
<td></td>
</tr>
<tr>
<td><strong>CLEARING ACCOUNT XX F3885</strong></td>
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<td><strong>Budgetary Entry</strong></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>No entry.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Proprietary Entry</strong></td>
<td>20,000</td>
<td>20,000</td>
<td></td>
</tr>
<tr>
<td>101000 Fund Balance With Treasury</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>240000 Liability for Non-Fiduciary Deposit Funds and Undeposited Collections</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
19. The revolving fund delivers equipment as specified in order #1 and submits an invoice for cost of equipment and overhead for $63,600. Overhead costs were calculated to be $10,600 and will factor into the ordering fund’s cost of the equipment. Please note that the performing fund purchased inventory for resale, completed internal processes to further develop the inventory to complete order #1. After delivery, the ordering fund now recognizes equipment, rather than what as previously recognized as inventory purchased for resale.

<table>
<thead>
<tr>
<th>ORDERING FUND</th>
<th>Debit</th>
<th>Credit</th>
<th>TC</th>
<th>REVERSING/PERFORMING FUND</th>
<th>Debit</th>
<th>Credit</th>
<th>TC</th>
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<tbody>
<tr>
<td>Budgetary Entry</td>
<td>480100 Undelivered Orders – Obligations, Unpaid</td>
<td>63,600</td>
<td>B402</td>
<td>425100 (R) Reimbursements Earned – Receivable</td>
<td>63,600</td>
<td>A714</td>
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<td>490100 Delivered Orders – Obligations, Unpaid</td>
<td>63,600</td>
<td></td>
<td>422100 (R) Unfilled Customer Orders w/o Advance</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Proprietary Entry</td>
<td>175000 Equipment</td>
<td>63,600</td>
<td></td>
<td>131000 Accounts Receivable</td>
<td>63,600</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>211000 Accounts Payable</td>
<td>63,600</td>
<td></td>
<td>510000 Revenue From Goods Sold</td>
<td>63,600</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>310700 Unexpended Appropriations – Used - Accrued</td>
<td>63,600</td>
<td>B134</td>
<td>650000 Cost of Goods Sold</td>
<td>53,000</td>
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<tr>
<td></td>
<td>570000 Expended Appropriations – Used - Accrued</td>
<td>63,600</td>
<td></td>
<td>152100 Inventory Purchased for Resale</td>
<td>53,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Memorandum Entry</td>
<td>880200 Purchases of Capitalized Assets</td>
<td>63,600</td>
<td>G120</td>
<td>151600 Operating Material and Supplies in Development</td>
<td>10,600</td>
<td>D514</td>
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<tr>
<td></td>
<td>880100 Offset for Purchases of Capital Assets</td>
<td>63,600</td>
<td></td>
<td>660000 Applied Overhead</td>
<td>10,600</td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td>151600 Operating Material and Supplies in Development</td>
<td>10,600</td>
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</table>
20. The revolving fund receives payment for order #1

<table>
<thead>
<tr>
<th>ORDERING FUND</th>
<th>Debit</th>
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<th>TC</th>
<th>REVOLVING/PERFORMING FUND</th>
<th>Debit</th>
<th>Credit</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budgetary Entry</td>
<td>490100 Delivered Orders – Obligations, Unpaid</td>
<td>63,600</td>
<td></td>
<td>B Budgetary Entry</td>
<td>425200 (R) Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources</td>
<td>63,600</td>
<td>63,600</td>
</tr>
<tr>
<td>490200 Delivered Orders – Obligations, Paid</td>
<td>63,600</td>
<td>63,600</td>
<td></td>
<td>425100 (R) Reimbursement Earned – Receivable</td>
<td>63,600</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Proprietary Entry</td>
<td>211000 Accounts Payable</td>
<td>63,600</td>
<td></td>
<td>Proprietary Entry</td>
<td>101000 Fund Balance With Treasury</td>
<td>63,600</td>
<td>63,600</td>
</tr>
<tr>
<td>101000 Fund Balance With Treasury</td>
<td>63,600</td>
<td>63,600</td>
<td></td>
<td>131000 Accounts Receivable</td>
<td>63,600</td>
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<td>C186</td>
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<tr>
<td>310710 Unexpended Appropriations - Used - Disbursed</td>
<td>63,600</td>
<td>63,600</td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>310700 Unexpended Appropriations – Used - Accrued</td>
<td>63,600</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>570010 Expended Appropriations - Disbursed</td>
<td>63,600</td>
<td>63,600</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
21. The revolving fund pays invoice received in transaction #12. Please note that the time span between transaction #12 and transaction #21 is likely to be several days and not months due to the need to abide by the Prompt Payment Act.

<table>
<thead>
<tr>
<th>NOT APPLICABLE</th>
<th>Debit</th>
<th>Credit</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not Applicable</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Budgetary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td>490100 (R) Delivered Orders – Obligations, Unpaid</td>
<td>53,000</td>
<td></td>
</tr>
<tr>
<td>490200 (R) Delivered Orders – Obligations, Paid</td>
<td>53,000</td>
<td></td>
</tr>
</tbody>
</table>

**Proprietary Entry**

<table>
<thead>
<tr>
<th>Debit</th>
<th>Credit</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td>211000 Accounts Payable</td>
<td>53,000</td>
<td></td>
</tr>
<tr>
<td>101000 Fund Balance With Treasury</td>
<td>53,000</td>
<td>B110</td>
</tr>
<tr>
<td>310710 Unexpended Appropriations – Used - Disbursed</td>
<td>5,000</td>
<td>B235</td>
</tr>
<tr>
<td>570000 Expended Appropriations – Used Accrued</td>
<td>5,000</td>
<td></td>
</tr>
<tr>
<td>310700 Unexpended Appropriations – Used - Accrued</td>
<td>5,000</td>
<td></td>
</tr>
<tr>
<td>570010 Expended Appropriations - Disbursed</td>
<td>5,000</td>
<td></td>
</tr>
</tbody>
</table>
22. The revolving fund incurs and pays for general operating expenses. (Note: In practice, a cost accounting system would apply these expenses to customer billings through a charge for overhead)

<table>
<thead>
<tr>
<th>NOT APPLICABLE</th>
<th>Debit</th>
<th>Credit</th>
<th>TC</th>
<th>REVOLVING/PERFORMING FUND</th>
<th>Debit</th>
<th>Credit</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not Applicable</td>
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<td><strong>Budgetary Entry</strong></td>
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<td></td>
<td>461000 (D) Allotments – Realized Resources</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>490200 (D) Delivered Orders – Obligations, Paid</td>
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<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td><strong>Proprietary Entry</strong></td>
<td>5,000</td>
<td>5,000</td>
<td>B234</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>610000 Operating Expenses/Program Costs</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>101000 Fund Balance With Treasury</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>310710 Unexpended Appropriations – Used - Disbursed</td>
<td>5,000</td>
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</tr>
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<td></td>
<td></td>
<td></td>
<td></td>
<td>570010 Expended Appropriations - Disbursed</td>
<td></td>
<td>5,000</td>
<td></td>
</tr>
</tbody>
</table>

23. The revolving fund provides services as stipulated to non-federal ordering entity for order #2 and applies advance of $48,000. (Includes charge for general and administrative expenses.)

<table>
<thead>
<tr>
<th>NOT APPLICABLE</th>
<th>Debit</th>
<th>Credit</th>
<th>TC</th>
<th>REVOLVING/PERFORMING FUND</th>
<th>Debit</th>
<th>Credit</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not Applicable</td>
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<td></td>
<td></td>
<td><strong>Budgetary Entry</strong></td>
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<td>48,000</td>
<td>A7101</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>425400 (R) Reimbursements Earned - Collected From Non-Federal Sources</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>422200 (R) Unfilled Customer Orders with Advance</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td><strong>Proprietary Entry</strong></td>
<td>48,000</td>
<td>48,000</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>231000 Advances from Others</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>520000 Revenue From Services Provided</td>
<td></td>
<td></td>
<td></td>
</tr>
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</table>
24. The revolving fund identifies the $13,000 advance from a non-federal source from transaction #17 and establishes order #3.

<table>
<thead>
<tr>
<th>DEPOSIT FUND XX 6500</th>
<th>Debit</th>
<th>Credit</th>
<th>TC</th>
<th>REVOLVING/PERFORMING FUND</th>
<th>Debit</th>
<th>Credit</th>
<th>TC</th>
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<tbody>
<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>240000 Liability for Non-Fiduciary Deposit Funds and Undeposited Collections</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>101000 Fund Balance With Treasury</td>
<td>13,000</td>
<td></td>
<td>D506</td>
<td>Budgetary Entry</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>422200 (R) Unfilled Customer Orders with Advance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>421000 (R) Anticipated Reimbursement</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>459000 (R) Apportionments – Anticipated Resources – Programs Subject to Apportionment</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>461000 (R) Allotments – Realized Resources</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>13,000</td>
<td>13,000</td>
<td></td>
<td>C182</td>
<td></td>
<td></td>
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<td>Proprietary Entry</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>101000 Fund Balance With Treasury</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>231000 Advances from Others.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>13,000</td>
<td>13,000</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
</tbody>
</table>

25. The revolving fund identifies the $20,000 advance from a federal source from transaction #18 and establishes order #4. The ordering account is a no-year TAFS. Cash advance is reclassified from clearing account to TAFS. Refer to OMB Circular A-11, section 20.10.

<table>
<thead>
<tr>
<th>CLEARING ACCOUNT XX F3885</th>
<th>Debit</th>
<th>Credit</th>
<th>TC</th>
<th>REVOLVING/PERFORMING FUND</th>
<th>Debit</th>
<th>Credit</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<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>240000 Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>101000 Fund Balance With Treasury</td>
<td>20,000</td>
<td></td>
<td>D506</td>
<td>Budgetary Entry</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>422200 (R) Unfilled Customer Orders with Advance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>421000 (R) Anticipated Reimbursement</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>459000 (R) Apportionments – Anticipated Resources – Programs Subject to Apportionment</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>461000 (R) Allotments – Realized Resources</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>20,000</td>
<td>20,000</td>
<td></td>
<td>C182</td>
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<tr>
<td>Proprietary Entry</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>101000 Fund Balance With Treasury</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>231000 Advances from Others.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>20,000</td>
<td>20,000</td>
<td></td>
<td>A122</td>
<td></td>
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<td></td>
<td></td>
</tr>
</tbody>
</table>
26. The revolving fund records depreciation on equipment.

<table>
<thead>
<tr>
<th>NOT APPLICABLE</th>
<th>Debit</th>
<th>Credit</th>
<th>TC</th>
<th>REVOLVING/PERFORMING FUND</th>
<th>Debit</th>
<th>Credit</th>
<th>TC</th>
</tr>
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<tbody>
<tr>
<td><strong>Budgetary Entry</strong></td>
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<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td><strong>Proprietary Entry</strong></td>
<td>No entry.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

27. The revolving fund has legal authority to receive amounts canceling from expiring TAFSs. Revolving fund use of funds is unrestricted. The agency requests a non-expenditure balance transfer using an SF-1151 that is approved and processed by Treasury. The source of the transfer is derived from unexpended appropriations.

<table>
<thead>
<tr>
<th>AGENCY NO-YEAR GENERAL FUND TAFS</th>
<th>Debit</th>
<th>Credit</th>
<th>TC</th>
<th>REVOLVING/PERFORMING FUND</th>
<th>Debit</th>
<th>Credit</th>
<th>TC</th>
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</thead>
<tbody>
<tr>
<td><strong>Budgetary Entry</strong> 465000 Allotments-Expired Authority</td>
<td>30,000</td>
<td></td>
<td></td>
<td><strong>Budgetary Entry</strong> 419100 (D) Balance Transferred – Extension of Availability Other Than Reappropriations</td>
<td>30,000</td>
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</tr>
<tr>
<td>419100 Balance Transferred – Extension of Availability Other Than Reappropriations</td>
<td>30,000</td>
<td></td>
<td></td>
<td>445000 (D) Unapportioned – Unexpired Authority</td>
<td>30,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Proprietary Entry</strong> 310300 Unexpended Appropriations-Transfer Out</td>
<td>30,000</td>
<td></td>
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<td><strong>Proprietary Entry</strong> 310200 Unexpended Appropriations - Transfer In</td>
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</tr>
<tr>
<td>101000 Fund Balance With Treasury</td>
<td>30,000</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
</tbody>
</table>

28. Agency submits apportionment and OMB approves ($30,000 from Expiring TAFS).

<table>
<thead>
<tr>
<th>NOT APPLICABLE</th>
<th>Debit</th>
<th>Credit</th>
<th>TC</th>
<th>REVOLVING/PERFORMING FUND</th>
<th>Debit</th>
<th>Credit</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary Entry</strong> 445000 (D) Unapportioned – Unexpired Authority</td>
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<td></td>
<td></td>
<td><strong>Proprietary Entry</strong> None.</td>
<td>30,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>451000 (D) Apportionments</td>
<td>30,000</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
29. The agency head allots the available apportionment and approves automatic allotment of authority. (i.e., direct)

<table>
<thead>
<tr>
<th>NOT APPLICABLE</th>
<th>Debit</th>
<th>Credit</th>
<th>TC</th>
<th>REVOLVING/PERFORMING FUND</th>
<th>Debit</th>
<th>Credit</th>
<th>TC</th>
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<tbody>
<tr>
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<td><strong>Budgetary Entry</strong></td>
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<tr>
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<td>451000 (D) Apportionments</td>
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<td></td>
<td></td>
<td></td>
<td>461000 (D) Allotments – Realized Resources</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
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<td></td>
<td></td>
<td></td>
<td><strong>Proprietary Entry</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>None.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

30. The revolving fund incurs and pays for general operating expenses. Unrestricted appropriated funds used to cover obligation. (Note: In practice, a cost accounting system would apply these expenses to customer billings through a charge for overhead, which would make it reimbursable. For the purposes of this example the direct appropriation is used.)

<table>
<thead>
<tr>
<th>NOT APPLICABLE</th>
<th>Debit</th>
<th>Credit</th>
<th>TC</th>
<th>REVOLVING/PERFORMING FUND</th>
<th>Debit</th>
<th>Credit</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not Applicable.</td>
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<td><strong>Budgetary Entry</strong></td>
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<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>461000 (D) Allotments – Realized Resources</td>
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<td>B107</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td>490200 (D) Delivered Orders – Obligations, Paid</td>
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<td></td>
</tr>
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<td></td>
<td></td>
<td></td>
<td><strong>Proprietary Entry</strong></td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td>610000 Operating Expenses/Program Costs</td>
<td>20,000</td>
<td>20,000</td>
<td>B234</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>101000 Fund Balance With Treasury</td>
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<td></td>
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<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>310710 Unexpended Appropriations – Used - Disbursed</td>
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<td>20,000</td>
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<td></td>
<td></td>
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<td></td>
<td>570010 Expended Appropriations - Disbursed</td>
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<td></td>
</tr>
</tbody>
</table>
PRE-CLOSING ADJUSTING ENTRIES

31. The revolving fund reviews outstanding orders at year-end. Order #1 from an expiring federal annual TAFS has not been fully obligated by the revolving fund. The revolving fund must write orders down to obligations against that order in accordance with OMB Circular A-11, section 20. The ordering fund must also write down the order.

<table>
<thead>
<tr>
<th>ORDERING FUND</th>
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<th>REVOLVING/PERFORMING FUND</th>
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<th>Credit</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budgetary Entry</td>
<td>480100 Undelivered Orders – Obligations, Unpaid</td>
<td>10,400</td>
<td>10,400</td>
<td>B404</td>
<td>461000 (R) Allotments – Realized Resources</td>
<td>10,400</td>
<td>10,400</td>
</tr>
<tr>
<td>Budgetary Entry</td>
<td>461000 Allotments – Realized Resources</td>
<td></td>
<td></td>
<td></td>
<td>422100 (R) Unfilled Customer Orders Without Advance</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Proprietary Entry</td>
<td>No entry.</td>
<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
</tbody>
</table>

32. The revolving fund adjusts anticipated orders not realized and apportionments unavailable to zero.

<table>
<thead>
<tr>
<th>NOT APPLICABLE</th>
<th>Debit</th>
<th>Credit</th>
<th>TC</th>
<th>REVOLVING/PERFORMING FUND</th>
<th>Debit</th>
<th>Credit</th>
<th>TC</th>
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<tbody>
<tr>
<td>Budgetary Entry</td>
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<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Proprietary Entry</td>
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<td></td>
<td></td>
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</tbody>
</table>

Revolving Fund
Pre-Closing Trial Balance
Year 1

<table>
<thead>
<tr>
<th>Account</th>
<th>Account Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budgetary</td>
<td>Other Appropriations Realized</td>
<td>100,000</td>
<td>-</td>
</tr>
<tr>
<td>411900D</td>
<td>Balance Transferred – Extension of Availability Other Than Reappropriations</td>
<td>30,000</td>
<td>-</td>
</tr>
<tr>
<td>Account Code</td>
<td>Description</td>
<td>Amount 1</td>
<td>Amount 2</td>
</tr>
<tr>
<td>--------------</td>
<td>------------------------------------------------------------------------------</td>
<td>-----------</td>
<td>----------</td>
</tr>
<tr>
<td>422200R</td>
<td>Unfilled Customer Orders with Advance</td>
<td>33,000</td>
<td>-</td>
</tr>
<tr>
<td>425200R</td>
<td>Reimbursements Earned – Collected From Federal/Non-Federal Exception Sources</td>
<td>63,600</td>
<td>-</td>
</tr>
<tr>
<td>425400R</td>
<td>Reimbursements Earned – Collected from Non-Federal Sources</td>
<td>48,000</td>
<td>-</td>
</tr>
<tr>
<td>461000D</td>
<td>Allotments – Realized Resources</td>
<td>-</td>
<td>10,000</td>
</tr>
<tr>
<td>461000R</td>
<td>Allotments – Realized Resources</td>
<td>-</td>
<td>43,600</td>
</tr>
<tr>
<td>490100R</td>
<td>Delivered Orders – Obligations, Unpaid</td>
<td>48,000</td>
<td>-</td>
</tr>
<tr>
<td>490200D</td>
<td>Delivered Orders – Obligations Paid</td>
<td>-</td>
<td>120,000</td>
</tr>
<tr>
<td>490200R</td>
<td>Delivered Orders – Obligations Paid</td>
<td>-</td>
<td>53,000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td><strong>274,600</strong></td>
<td><strong>274,600</strong></td>
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### Proprietary

<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
<th>Amount 1</th>
<th>Amount 2</th>
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<tbody>
<tr>
<td>101000</td>
<td>Fund Balance With Treasury</td>
<td>101,600</td>
<td>-</td>
</tr>
<tr>
<td>175000</td>
<td>Equipment</td>
<td>70,000</td>
<td>-</td>
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<tr>
<td>175900</td>
<td>Accumulated Depreciation – Equipment</td>
<td>-</td>
<td>17,500</td>
</tr>
<tr>
<td>211000</td>
<td>Accounts Payable</td>
<td>-</td>
<td>48,000</td>
</tr>
<tr>
<td>231000</td>
<td>Advances from Others</td>
<td>-</td>
<td>33,000</td>
</tr>
<tr>
<td>310100</td>
<td>Unexpended Appropriations – Appropriations Received</td>
<td>-</td>
<td>100,000</td>
</tr>
<tr>
<td>310200</td>
<td>Unexpended Appropriations – Transfers In</td>
<td>-</td>
<td>30,000</td>
</tr>
<tr>
<td>310710</td>
<td>Unexpended Appropriations – Used - Disbursed</td>
<td>125,000</td>
<td>-</td>
</tr>
<tr>
<td>510000</td>
<td>Revenue from Goods Sold</td>
<td>-</td>
<td>63,600</td>
</tr>
<tr>
<td>520000</td>
<td>Revenue from Services Provided</td>
<td>-</td>
<td>48,000</td>
</tr>
<tr>
<td>570010</td>
<td>Expended Appropriations - Disbursed</td>
<td>-</td>
<td>125,000</td>
</tr>
<tr>
<td>610000</td>
<td>Operating Expenses/Program Costs</td>
<td>98,000</td>
<td>-</td>
</tr>
<tr>
<td>650000</td>
<td>Costs of Goods Sold</td>
<td>63,600</td>
<td>-</td>
</tr>
<tr>
<td>660000</td>
<td>Applied Overhead</td>
<td>-</td>
<td>10,600</td>
</tr>
<tr>
<td>671000</td>
<td>Depreciation, Amortization, and Depletion</td>
<td>17,500</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td><strong>475,700</strong></td>
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### Memorandum

<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
<th>Amount 1</th>
<th>Amount 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>880100</td>
<td>Offset for Purchases of Capital Assets</td>
<td>-</td>
<td>123,000</td>
</tr>
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</table>
### Financial Statements Year 1:

#### BALANCE SHEET

<table>
<thead>
<tr>
<th>Line No.</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Fund Balance with Treasury (Note 3) (101000E)</td>
<td>101,600</td>
</tr>
<tr>
<td>7.</td>
<td>Total Intra-governmental</td>
<td>101,600</td>
</tr>
<tr>
<td>12.</td>
<td>General property, plant, and equipment, net (Note 10) (175000E, 175900E)</td>
<td>52,500</td>
</tr>
<tr>
<td>18.</td>
<td>Total other than intra-governmental/with the public</td>
<td>52,500</td>
</tr>
<tr>
<td>19.</td>
<td>Total assets</td>
<td>154,100</td>
</tr>
<tr>
<td>25.</td>
<td>Advances from others and deferred revenue</td>
<td>20,000</td>
</tr>
<tr>
<td>27.</td>
<td>Total Intra-governmental</td>
<td>20,000</td>
</tr>
<tr>
<td>28.</td>
<td>Accounts Payable</td>
<td>48,000</td>
</tr>
<tr>
<td>36.</td>
<td>Advances from others and deferred revenue</td>
<td>13,000</td>
</tr>
<tr>
<td>38.</td>
<td>Total other than intra-governmental</td>
<td>61,000</td>
</tr>
<tr>
<td>39.</td>
<td>Total liabilities</td>
<td>81,000</td>
</tr>
<tr>
<td>41.2</td>
<td>Unexpended appropriations – Funds From Other Than Dedicated Collections (310100E, 310200, 310700E, 310710E)</td>
<td>5,000</td>
</tr>
<tr>
<td>42.2</td>
<td>Cumulative results of operations – Funds from Other Than Dedicated Collections (510000, 520000E, 570000E, 570010E, 610000E, 650000E, 671000, 880100E, 880200E)</td>
<td>68,100</td>
</tr>
<tr>
<td>43</td>
<td>Total net position (Calculated sum lines 41 and 42)</td>
<td>73,100</td>
</tr>
<tr>
<td>44.</td>
<td>Total liabilities and net position (Calculated sum Lines 39 and 43)</td>
<td>154,100</td>
</tr>
</tbody>
</table>

---

**880200** Purchase of Capitalized Assets 70,000 -

**880300** Purchases of Inventory and Related Property 53,000

**Total** 123,000 123,000
## STATEMENT OF NET COST

<table>
<thead>
<tr>
<th>Line No.</th>
<th>Description</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>Gross Program Costs (Note 22):</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Program A:</td>
<td></td>
</tr>
<tr>
<td>1.</td>
<td>Gross costs (610000E, 650000E, 671000E)</td>
<td>168,500</td>
</tr>
<tr>
<td>2.</td>
<td>Less: earned revenue</td>
<td>111,600</td>
</tr>
<tr>
<td>3.</td>
<td>Net program costs</td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td>Net program costs including Assumption Changes:</td>
<td>56,900</td>
</tr>
<tr>
<td>8.</td>
<td>Net cost of operations</td>
<td>56,900</td>
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</tbody>
</table>

## STATEMENT OF CHANGES IN NET POSITION

<table>
<thead>
<tr>
<th>Line No.</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Unexpended Appropriations:</td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>Appropriations Received (310100E)</td>
<td>100,000</td>
</tr>
<tr>
<td>5.</td>
<td>Appropriations transferred in/out – Transfers-In (310200E)</td>
<td>30,000</td>
</tr>
<tr>
<td>7.</td>
<td>Appropriations used (310700, 310710E)</td>
<td>(125,000)</td>
</tr>
<tr>
<td>8.</td>
<td>Net Change in Unexpended Appropriations</td>
<td>5,000</td>
</tr>
<tr>
<td>9.</td>
<td>Total Unexpended Appropriations - Ending</td>
<td>5,000</td>
</tr>
<tr>
<td></td>
<td>Budgetary Financing Sources:</td>
<td></td>
</tr>
<tr>
<td>14.</td>
<td>Appropriations used (570000 and 570010E)</td>
<td>125,000</td>
</tr>
<tr>
<td>21.</td>
<td>Net Cost of Operations (+/-)</td>
<td>56,900</td>
</tr>
<tr>
<td>22.</td>
<td>Net Change</td>
<td>68,100</td>
</tr>
<tr>
<td>23.</td>
<td>Cumulative Results of Operations</td>
<td>68,100</td>
</tr>
<tr>
<td>24.</td>
<td>Net Position</td>
<td>73,100</td>
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</table>
## STATEMENT OF BUDGETARY RESOURCES

<table>
<thead>
<tr>
<th>Line No.</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1071</td>
<td>Unobligated balance from prior year budget authority, net (discretionary and mandatory) (Note 26) (419100E)</td>
<td>30,000</td>
</tr>
<tr>
<td>1290</td>
<td>Appropriations (discretionary and mandatory) (411900E)</td>
<td>100,000</td>
</tr>
<tr>
<td>1890</td>
<td>Spending authority from offsetting collections (discretionary and mandatory) (422200E, 425200E, 425400E)</td>
<td>144,600</td>
</tr>
<tr>
<td>1910</td>
<td>Total budgetary resources</td>
<td>274,600</td>
</tr>
</tbody>
</table>

### Status of Budgetary Resources:

<table>
<thead>
<tr>
<th>Line No.</th>
<th>Description</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>2190</td>
<td>New obligations and upward adjustments (total) (490100E, 490200E)</td>
<td>221,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Line No.</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2204</td>
<td>Apportioned, unexpired account (461000E)</td>
<td>53,600</td>
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<tr>
<td>2412</td>
<td>Unexpired unobligated balance, end of year</td>
<td>53,600</td>
</tr>
<tr>
<td>2490</td>
<td>Unobligated balance, end of year (total)</td>
<td>53,600</td>
</tr>
<tr>
<td>2500</td>
<td>Total budgetary resources</td>
<td>274,600</td>
</tr>
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</table>

### Outlays, Net and Disbursements, Net:

<table>
<thead>
<tr>
<th>Line No.</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>4190</td>
<td>Outlays, net (total) (discretionary and mandatory) (422200E, 425200E, 425400E, 490200E)</td>
<td>28,400</td>
</tr>
</tbody>
</table>
## SF 133 AND SCHEDULE P: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES AND BUDGET PROGRAM AND FINANCING SCHEDULE

<table>
<thead>
<tr>
<th>Line No.</th>
<th>SF 133</th>
<th>Schedule P</th>
</tr>
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<tbody>
<tr>
<td><strong>BUDGETARY RESOURCES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>All accounts:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0900 Total new obligations, unexpired accounts (490100, 490200E)</td>
<td></td>
<td>221,000</td>
</tr>
<tr>
<td>1012 Unobligated balance transfers between expired and unexpired accounts (+ or -) (419100E)</td>
<td>30,000</td>
<td>30,000</td>
</tr>
<tr>
<td>1070 Unobligated balance (total)</td>
<td>30,000</td>
<td>30,000</td>
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<tr>
<td><strong>Budget authority:</strong></td>
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<td></td>
</tr>
<tr>
<td>Appropriations:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1100 Appropriation (411900E)</td>
<td>100,000</td>
<td>100,000</td>
</tr>
<tr>
<td>1160 Appropriation, discretionary (total)</td>
<td>100,000</td>
<td>100,000</td>
</tr>
<tr>
<td>1700 Collected (422200E, 425200E, 425400E)</td>
<td>144,600</td>
<td>144,600</td>
</tr>
<tr>
<td>1750 Spending authority from offsetting collections, discretionary (total)</td>
<td>144,600</td>
<td>144,600</td>
</tr>
<tr>
<td>1900 Budget authority (total)</td>
<td>244,600</td>
<td>244,600</td>
</tr>
<tr>
<td>1910 Total budgetary resources</td>
<td>274,600</td>
<td>-</td>
</tr>
<tr>
<td>1930 Total budgetary resources available</td>
<td>-</td>
<td>274,600</td>
</tr>
<tr>
<td><strong>Memorandum (non-add) entries:</strong></td>
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</tr>
<tr>
<td>All accounts:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1941 Unexpired unobligated balance, end of year (461000E)</td>
<td>-</td>
<td>53,600</td>
</tr>
<tr>
<td><strong>STATUS OF BUDGETARY RESOURCES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>New obligations and upward adjustments:</td>
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<td></td>
</tr>
<tr>
<td>Direct:</td>
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<td></td>
</tr>
<tr>
<td>2002 Category B (by project) (490200E)</td>
<td>120,000</td>
<td></td>
</tr>
<tr>
<td>2004 Direct obligations (total)</td>
<td>120,000</td>
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<tr>
<td>Reimbursable:</td>
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</tr>
<tr>
<td>2102 Category B (by project) (490100E, 490200E)</td>
<td>101,000</td>
<td>-</td>
</tr>
<tr>
<td>2104 Reimbursable obligations (total)</td>
<td>101,000</td>
<td>-</td>
</tr>
<tr>
<td>2170 New obligations, unexpired accounts (490100E, 490200E)</td>
<td>221,000</td>
<td>-</td>
</tr>
<tr>
<td>2190 New obligations and upward adjustments (total)</td>
<td>221,000</td>
<td>-</td>
</tr>
<tr>
<td>Apportioned, unexpired accounts:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2201 Available in the current period (461000E)</td>
<td>53,600</td>
<td>-</td>
</tr>
<tr>
<td>2412 Unexpired unobligated balance: end of year</td>
<td>53,600</td>
<td>-</td>
</tr>
<tr>
<td>Line No.</td>
<td>Description</td>
<td>SF 133</td>
</tr>
<tr>
<td>---------</td>
<td>-----------------------------------------------------------------------------</td>
<td>--------</td>
</tr>
<tr>
<td>2490</td>
<td>Unobligated balance, end of year (total)</td>
<td>53,600</td>
</tr>
<tr>
<td>2500</td>
<td>Total budgetary resources</td>
<td>274,600</td>
</tr>
</tbody>
</table>

**SF 133 AND SCHEDULE P: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES AND BUDGET PROGRAM AND FINANCING SCHEDULE**

Memorandum (non-add) entries:

<table>
<thead>
<tr>
<th>Line No.</th>
<th>Description</th>
<th>SF 133</th>
<th>Schedule P</th>
</tr>
</thead>
<tbody>
<tr>
<td>2501</td>
<td>Subject to apportionment unobligated balance, end of year (461000)</td>
<td>53,600</td>
<td>-</td>
</tr>
</tbody>
</table>

**CHANGE IN OBLIGATED BALANCE**

Unpaid obligations:

<table>
<thead>
<tr>
<th>Line No.</th>
<th>Description</th>
<th>SF 133</th>
<th>Schedule P</th>
</tr>
</thead>
<tbody>
<tr>
<td>3010</td>
<td>New obligations, unexpired accounts (490100E, 490200E)</td>
<td>221,000</td>
<td>221,000</td>
</tr>
<tr>
<td>3020</td>
<td>Outlays (gross) (-) (490200E)</td>
<td>(173,000)</td>
<td>(173,000)</td>
</tr>
</tbody>
</table>

Memorandum (non-add) entries:

<table>
<thead>
<tr>
<th>Line No.</th>
<th>Description</th>
<th>SF 133</th>
<th>Schedule P</th>
</tr>
</thead>
<tbody>
<tr>
<td>3050</td>
<td>Unpaid obligations, end of year (490100E)</td>
<td>48,000</td>
<td>48,000</td>
</tr>
<tr>
<td>3200</td>
<td>Obligated balance, end of year (+ or -)</td>
<td>48,000-</td>
<td>48,000-</td>
</tr>
</tbody>
</table>

**BUDGET AUTHORITY AND OUTLAYS, NET**

Discretionary:

<table>
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<tr>
<th>Line No.</th>
<th>Description</th>
<th>SF 133</th>
<th>Schedule P</th>
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<tbody>
<tr>
<td>4000</td>
<td>Budget authority, gross</td>
<td>244,600</td>
<td>244,600</td>
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</table>

Outlays, gross

<table>
<thead>
<tr>
<th>Line No.</th>
<th>Description</th>
<th>SF 133</th>
<th>Schedule P</th>
</tr>
</thead>
<tbody>
<tr>
<td>4010</td>
<td>Outlays from new discretionary authority (490200E)</td>
<td>173,000</td>
<td>173,000</td>
</tr>
<tr>
<td>4020</td>
<td>Outlays, gross (total)</td>
<td>173,000</td>
<td>173,000</td>
</tr>
<tr>
<td>4030</td>
<td>Federal sources (-) (422200E, 425200E)</td>
<td>(83,600)</td>
<td>(83,600)</td>
</tr>
<tr>
<td>4033</td>
<td>Non-Federal sources (-) (422200E, 425400E)</td>
<td>(61,000)</td>
<td>(61,000)</td>
</tr>
<tr>
<td>4040</td>
<td>Offsets against gross budget authority and outlays (total) (-)</td>
<td>(144,600)</td>
<td>(144,600)</td>
</tr>
<tr>
<td>4070</td>
<td>Budget authority net (discretionary)</td>
<td>100,000</td>
<td>100,000</td>
</tr>
<tr>
<td>4080</td>
<td>Outlays, net (discretionary)</td>
<td>28,400</td>
<td>28,400</td>
</tr>
</tbody>
</table>

Budget authority and outlays, net (total)

<table>
<thead>
<tr>
<th>Line No.</th>
<th>Description</th>
<th>SF 133</th>
<th>Schedule P</th>
</tr>
</thead>
<tbody>
<tr>
<td>4180</td>
<td>Budget authority, net (total)</td>
<td>100,000</td>
<td>100,000</td>
</tr>
<tr>
<td>4190</td>
<td>Outlays, net (total)</td>
<td>28,400</td>
<td>28,400</td>
</tr>
</tbody>
</table>

Unexpended balances:

<table>
<thead>
<tr>
<th>Line No.</th>
<th>Description</th>
<th>SF 133</th>
<th>Schedule P</th>
</tr>
</thead>
<tbody>
<tr>
<td>5321</td>
<td>Direct unobligated balance, end of year (461000E)</td>
<td>10,000</td>
<td>10,000</td>
</tr>
</tbody>
</table>
Revolving Fund Reclassified Financial Statements – Year 1:
Note: Effective FY 2021, the Reclassified Balance Sheet is the same as the Balance Sheet. Therefore, the Reclassified Balance Sheet is not presented in this scenario.

<table>
<thead>
<tr>
<th>Line No.</th>
<th>Gross Program Costs (Note 22):</th>
</tr>
</thead>
<tbody>
<tr>
<td>2.</td>
<td>Non-federal gross cost (610000E, 671000E)</td>
</tr>
<tr>
<td>6.</td>
<td>Total non-federal gross cost</td>
</tr>
<tr>
<td>7.</td>
<td>Federal gross cost</td>
</tr>
<tr>
<td>7.3</td>
<td>Buy/sell cost (RC24)-Footnote 2 (610000E, 650000E)</td>
</tr>
<tr>
<td>7.4</td>
<td>Purchase of assets (RC 24) – Footnote 2 (880200E, 880300E)</td>
</tr>
<tr>
<td>8.</td>
<td>Total federal gross cost</td>
</tr>
<tr>
<td>9.</td>
<td>Department total gross cut</td>
</tr>
<tr>
<td>12.</td>
<td>Federal earned revenue</td>
</tr>
<tr>
<td>12.2</td>
<td>Buy/sell revenue (exchange) (RC 24) – Footnote 2 (510000E, 520000E)</td>
</tr>
<tr>
<td>12.3</td>
<td>Purchase of assets offset (880100E)</td>
</tr>
<tr>
<td>13.</td>
<td>Total federal earned revenue</td>
</tr>
<tr>
<td>14.</td>
<td>Department total earned revenue</td>
</tr>
<tr>
<td>15.</td>
<td>Net cost of operation</td>
</tr>
</tbody>
</table>

Revolving Fund Reclassified Financial Statements – Year 1:
Note: Effective FY 2021, the Reclassified Balance Sheet is the same as the Balance Sheet. Therefore, the Reclassified Balance Sheet is not presented in this scenario.
### RECLASSIFIED STATEMENT OF CHANGES IN NET POSITION

<table>
<thead>
<tr>
<th>Line No.</th>
<th>Financing sources:</th>
</tr>
</thead>
<tbody>
<tr>
<td>7.1</td>
<td>Appropriations received in adjusted (rescissions and other adjustments) (RC 41) (310100E)</td>
</tr>
<tr>
<td>7.2</td>
<td>Appropriations used (RC 39) (310700E, 310710E)</td>
</tr>
<tr>
<td>7.3</td>
<td>Appropriations expended (RC 38) (570000E, 570010E)</td>
</tr>
<tr>
<td>7.6</td>
<td>Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08) – Footnote 1 (310200E)</td>
</tr>
<tr>
<td>7.30</td>
<td>Total financing sources</td>
</tr>
</tbody>
</table>

| 8.00 | Net cost of operations (+/-) | 56,900 |
| 9 | Net position, end of period | 73,100 |

#### Closing Entries

32. To record, in the revolving fund, the consolidation of actual net-funded resources.

<table>
<thead>
<tr>
<th>NOT APPLICABLE</th>
<th>Debit</th>
<th>Credit</th>
<th>TC</th>
<th>REVOLVING/PERFORMING FUND</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary Entry</strong></td>
<td></td>
<td></td>
<td></td>
<td><strong>Proprietary Entry</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>No entry.</td>
<td></td>
<td></td>
<td></td>
<td><strong>Proprietary Entry</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>No entry.</td>
<td></td>
<td></td>
<td></td>
<td><strong>Proprietary Entry</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

---

**Budgetary Entry**

- 420100 (D) Total Actual Resources - Collected
- 411900 (D) Other Appropriations Realized
- 419100 (D) Balance Transferred – Extension of Availability Other Than Reappropriations
- 420100 (R) Total Actual Resources - Collected
- 425200 (R) Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources
- 425400 (R) Reimbursements Earned – Collected From Non-Federal Sources

**Proprietary Entry**

- 111,600
- 63,600
- 48,000

---

**Proprietary Entry**

- 130,000
- 100,000
33. To record the closing of unobligated authority for unexpired no-year revolving fund.

<table>
<thead>
<tr>
<th>NOT APPLICABLE</th>
<th>Debit</th>
<th>Credit</th>
<th>TC</th>
<th>REVOLVING/PERFORMING FUND</th>
<th>Debit</th>
<th>Credit</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary Entry</strong>&lt;br&gt;No entry.</td>
<td></td>
<td></td>
<td></td>
<td><strong>Budgetary Entry</strong>&lt;br&gt;461000 (R) Allotments – Realized Resources</td>
<td>43,600</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>445000 (R) Unapportioned Authority</td>
<td>43,600</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>461000 (D) Allotments – Realized Resources</td>
<td>10,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>445000 (D) Unapportioned Authority</td>
<td>10,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Proprietary Entry</strong>&lt;br&gt;No entry.</td>
<td></td>
<td></td>
<td></td>
<td><strong>Proprietary Entry</strong>&lt;br&gt;No entry.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

34. To record, in the revolving fund, the closing of Expended Authority-Paid.

<table>
<thead>
<tr>
<th>NOT APPLICABLE</th>
<th>Debit</th>
<th>Credit</th>
<th>TC</th>
<th>REVOLVING/PERFORMING FUND</th>
<th>Debit</th>
<th>Credit</th>
<th>TC</th>
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<tbody>
<tr>
<td><strong>Budgetary Entry</strong>&lt;br&gt;No entry.</td>
<td></td>
<td></td>
<td></td>
<td><strong>Budgetary Entry</strong>&lt;br&gt;490200 (D) Delivered Orders – Obligations, Paid</td>
<td>120,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>420100 (D) Total Actual Resources – Collected</td>
<td>120,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>490200 (R) Delivered Orders – Obligations, Paid</td>
<td>53,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>420100 (R) Total Actual Resources – Collected</td>
<td>53,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Proprietary Entry</strong>&lt;br&gt;No entry.</td>
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<td></td>
<td></td>
<td><strong>Proprietary Entry</strong>&lt;br&gt;No entry.</td>
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</table>
35. To record, in the revolving fund, the closing of revenue and expense to cumulative results of operations.

<table>
<thead>
<tr>
<th>NOT APPLICABLE</th>
<th>Debit</th>
<th>Credit</th>
<th>TC</th>
<th>REVOLVING/PERFORMING FUND</th>
<th>Debit</th>
<th>Credit</th>
<th>TC</th>
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<tbody>
<tr>
<td>Budgetary Entry</td>
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<td></td>
<td>Budgetary Entry</td>
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<td></td>
<td></td>
</tr>
<tr>
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<td></td>
<td></td>
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<td>No entry.</td>
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</tr>
<tr>
<td>Proprietary Entry</td>
<td></td>
<td></td>
<td></td>
<td>Proprietary Entry</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>No entry.</td>
<td></td>
<td></td>
<td></td>
<td>510000 Revenue from Goods Sold</td>
<td>63,600</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>520000 Revenue from Services Provided</td>
<td>48,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>570010 Expended Appropriations - Disbursed</td>
<td>125,000</td>
<td>236,600</td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>331000 Cumulative Results of Operations</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>610000 Operating Expenses</td>
<td>168,500</td>
<td>98,000</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>650000 Cost of Goods Sold</td>
<td>10,600</td>
<td>63,600</td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>660000 Applied Overhead</td>
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<tr>
<td>671000 Depreciation, Amortization &amp; Depletion</td>
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</tbody>
</table>

36. To record, in the revolving fund, the closing of fiscal year activity to unexpended appropriations.

<table>
<thead>
<tr>
<th>NOT APPLICABLE</th>
<th>Debit</th>
<th>Credit</th>
<th>TC</th>
<th>REVOLVING/PERFORMING FUND</th>
<th>Debit</th>
<th>Credit</th>
<th>TC</th>
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<td>Budgetary Entry</td>
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<td></td>
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<td></td>
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<tr>
<td>Proprietary Entry</td>
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<tr>
<td>No entry.</td>
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<td>310100 Unexpended Appropriations – Appropriations Received</td>
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<tr>
<td></td>
<td></td>
<td></td>
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<td>310200 Unexpended Appropriations – Transfers-In</td>
<td>30,000</td>
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<td></td>
<td></td>
<td></td>
<td>310710 Unexpended Appropriations – Used – Disbursed</td>
<td></td>
<td>125,000</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>310000 Unexpended Appropriations - Cumulative</td>
<td></td>
<td>5,000</td>
<td></td>
</tr>
</tbody>
</table>

Page 32 of 33
37. To record, in the revolving fund, the closing of memorandum capitalized asset flow accounts.

<table>
<thead>
<tr>
<th>NOT APPLICABLE</th>
<th>Debit</th>
<th>Credit</th>
<th>TC</th>
<th>REVOLVING/PERFORMING FUND</th>
<th>Debit</th>
<th>Credit</th>
<th>TC</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budgetary Entry</td>
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<td></td>
<td>Budgetary Entry</td>
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<td></td>
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<td>Proprietary Entry</td>
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<tr>
<td></td>
<td>No entry.</td>
<td></td>
<td></td>
<td>Memoria Entry</td>
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</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>880100 Offset for Purchases of Capital Assets</td>
<td>123,000</td>
<td>70,000</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>880200 Purchases of Capitalized Assets</td>
<td>53,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>880300 Purchases of Inventory and Related Property</td>
<td>123,000</td>
<td>70,000</td>
<td>F370</td>
</tr>
</tbody>
</table>

Revolving Fund
Post-Closing Trial Balance

<table>
<thead>
<tr>
<th>Account</th>
<th>Account Description</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budgetary</td>
<td>Total Actual Resources - Collected</td>
<td>68,600</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Unfilled Customer Orders with Advance</td>
<td>33,000</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Unapportioned Authority</td>
<td>53,600</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Delivered Orders – Obligations, Unpaid</td>
<td>48,000</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td>101,600</td>
<td>101,600</td>
</tr>
<tr>
<td>Proprietary</td>
<td>Fund Balance With Treasury</td>
<td>101,600</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Equipment</td>
<td>70,000</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Accumulated Depreciation on Equipment</td>
<td>-</td>
<td>17,500</td>
</tr>
<tr>
<td></td>
<td>Accounts Payable</td>
<td>-</td>
<td>48,000</td>
</tr>
<tr>
<td></td>
<td>Advances from Orders</td>
<td>-</td>
<td>33,000</td>
</tr>
<tr>
<td></td>
<td>Unexpended Appropriations - Cumulative</td>
<td>-</td>
<td>5,000</td>
</tr>
<tr>
<td></td>
<td>Cumulative Results of Operations</td>
<td>-</td>
<td>68,100</td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td>171,600</td>
<td>171,600</td>
</tr>
</tbody>
</table>