**Permanent reduction to general fund appropriation**

**EFFECTIVE FISCAL YEAR 2019**

**PREPARED BY:**

**GENERAL LEDGER AND ADVISORY BRANCH**

**FISCAL ACCOUNTING**

**BUREAU OF THE FISCAL SERVICE**

**U.S. DEPARTMENT OF THE TREASURY**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Version Number** | **Date**  | **Description of Change** | **Effective****USSGL TFM** | **Effective Date** |
| 1.0 | 2002 | Original Version |  |  |
| 2.0 | 09/2018 | Updated case study (account numbers and titles, Transaction Codes, crosswalks) in accordance with T/L S2-18-08 and revised the Introduction. | 18-08 | FY2019 |

**Introduction**

General Fund appropriations are derived from the General Fund of the U.S. Government (General Fund) as specified in an Appropriations Act or Authorization Act (i.e. Mandatory Appropriation) and are posted to a Treasury Appropriation Symbol (TAS) by a Treasury warrant. Similarly, a General Fund of the U.S. Government appropriation can be reduced by a Treasury warrant. For reductions against a General Fund Appropriation, the transactions are classified as permanent because the amount is returned to the General Fund of the U.S. Treasury whereas a temporary reduction is not returned to the General Fund of the U.S. Treasury.

The following two USSGL accounts are highlighted in this scenario.

* 439200 Permanent Reduction - New Budget Authority
* 439300 Permanent Reduction - Prior-Year Balances

Rescissions and cancellations of the General Fund appropriations are considered to be permanent reductions unless the legislation clearly indicates that the reduction is temporary. Permanent reductions of General Fund appropriations revert back to the General Fund of the U.S. Government. Reductions of contract authority and borrowing authority are also usually permanent. (OMB Circular No. A-11 Section 20). Permanent reductions are recorded on distinct SF 133 and Budget Schedule P line numbers (OMB Circular No. A-11 Appendix F). For more information on how to record a reduction, please see OMB Circular No. A-11.

This scenario captures permanent reductions of the General Fund appropriations. For report presentation purposes, the fund in this scenario is considered discretionary and does not expire at the end of year 1 or 2. In year 1, USSGL account 439200, “Permanent Reduction – New Budget Authority” is used to reflect a reduction of new budget authority provided to a general fund appropriation. Similarly, a reduction of prior-year balances derived from a general fund appropriation is reflected in USSGL account 439300, “Permanent Reduction – Prior-Year Balances” in year 2.

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

|  |  |
| --- | --- |
| **Account Number** | **Account Title** |
| **Budgetary** |  |
| 411900 | Other Appropriations Realized |
| 420100 | Total Actual Resources - Collected |
| 439200 | Permanent Reduction – New Budget Authority |
| 439300 | Permanent Reduction – Prior-Year Balances |
| 445000 | Unapportioned Authority |
| 451000 | Apportionments |
| 461000 | Allotments - Realized Resources |
|  |  |
| **Proprietary** |  |
| 101000 | Fund Balance With Treasury |
| 299100 | Other Liabilities - Reductions |
| 310000 | Unexpended Appropriations - Cumulative |
| 310100 | Unexpended Appropriations – Appropriations Received  |
| 310600 | Unexpended Appropriations - Adjustments |

\*For USSGL Account Definitions, please refer to the USSGL Treasury Financial Manual Supplement, Section II, Accounts and Definitions

*A beginning Trial Balance is not used in this scenario.*

**Year 1**

**Illustrative Transactions**

|  |
| --- |
| 1-1 To record a General Fund appropriation, as reflected in an Appropriations Act. Treasury processes a warrant. |
| **Discretionary General or Revolving Fund TAFS** | **DR** | **CR** | **TC** |
| **Budgetary Entry** |  |  |  |
| 411900 Other Appropriations Realized 445000 Unapportioned Authority **Proprietary Entry**101000 (G) Fund Balance With Treasury  310100 (G) Unexpended Appropriations – Appropriations Received | 6,0006,000 |  6,0006,000 |  A104  |

|  |
| --- |
| 1-2 To record a permanent reduction of new budget authority derived from the General Fund of the U.S. Government.  |
| **Discretionary General or Revolving Fund TAFS** | **DR** | **CR** | **TC** |
| **Budgetary Entry** |  |  |  |
| 445000 Unapportioned Authority 439200 Permanent Reduction – New Budget Authority **Proprietary Entry**310600 (G) Unexpended Appropriations – Adjustments (RC 41)  299100 Other Liabilities - Reductions | 500500 |  500500 |  A132  |

|  |
| --- |
| 1-3 To record the withdrawal of funds for the permanent reduction of the unexpended appropriation. Treasury processes a warrant returning fund balance to the General Fund of the U.S. Government. |
| **Discretionary General or Revolving Fund TAFS** | **DR** | **CR** | **TC** |
| **Budgetary Entry** |  |  |  |
| None**Proprietary Entry**299100 Other Liabilities – Reductions 101000 Fund Balance with Treasury |  500 |   500 |   A141   |

|  |
| --- |
| 1-4 To record approved SF-132 apportionment and subsequent allotment of $5,500. |
| **Discretionary General or Revolving Fund TAFS** | **DR** | **CR** | **TC** |
| **Budgetary Entry** |  |  |  |
| 445000 Unapportioned Authority 451000 Apportionments451000 Apportionments 461000 Allotments – Realized Resources**Proprietary Entry**None | 5,500 5,500 |  5,500 5,500 | A116  A120 |

|  |
| --- |
| **Pre-closing Trial Balances** |
| **Discretionary General or Revolving Fund TAFS** | **Debit** | **Credit** |
| **Accounts** |  |  |
| **Budgetary** |  |  |
| 411900 Other Appropriations Realized |  6,000 |  |
| 439200 Permanent Reduction – New Budget Authority |  | 500 |
| 445000 Unapportioned Authority |  | **-** |
| 451000 Apportionments  |  | **-** |
| 461000 Allotments – Realized Resources | **-** |  5,500 |
| **TOTAL** | **6,000** | **6,000** |
|  |  |  |
| **Proprietary** |  |  |
| 101000 (G) Fund Balance With Treasury | 5,500 |  |
| 310100 (G) Unexpended Appropriations – Appropriations Received |  - | 6,000 |
| 310600 (G) Unexpended Appropriations – Adjustments | 500 |  - |
| **TOTAL** | **6,000** | **6,000** |

**Year 1 Closing Entries**

|  |
| --- |
| 1-4 To record consolidation of actual net-funded resources and reductions for withdrawn funds and to record the closing of fiscal year activity to unexpended appropriations. |
| **Discretionary General or Revolving Fund TAFS** | **DR** | **CR** | **TC** |
| **Budgetary Entry** |  |  |  |
| 420100 Total Actual Resources – Collected439200 Permanent Reduction – New Budget Authority 411900 Other Appropriations Realized **Proprietary Entry**310100 (G) Unexpended Appropriations – Appropriations Received  310000 Unexpended Appropriations – Cumulative 310600 (G) Unexpended Appropriations – Adjustments  |  5,500 500  6,000 |  6,000  5,500 500 |   F302 F342 |

|  |
| --- |
| 1-5 To record closing of unobligated balances to unapportioned authority for unexpired multi-year and no-year funds. |
| **Discretionary General or Revolving Fund TAFS** | **DR** | **CR** | **TC** |
| **Budgetary Entry** |  |  |  |
| 461000 Allotments- Realized Resources 445000 Unapportioned Authority**Proprietary Entry**None |  5,500   |  5,500 |  F308  |

|  |
| --- |
| **Post-closing Trial Balances** |
|  | **Debit** | **Credit** |
| **Accounts** |  |  |
| **Budgetary** |  |  |
| 420100 Total Actual Resources – Collected |  5,500 |  |
| 445000 Unapportioned Authority |  | 5,500 |
| **TOTAL** | **5,500** | **5,500** |
|  |  |  |
| **Proprietary** |  |  |
| 101000 (G) Fund Balance With Treasury  | 5,500 |  |
| 310000 Unexpended Appropriations - Cumulative |  | 5,500 |
| **TOTAL** | **5,500** | **5,500** |

|  |
| --- |
| **BALANCE SHEET**  |
|  | **Assets (Note 2):** |  |
|  | Intragovernmental: |  |
| 1. | Fund Balance with Treasury (Note 3) (101000E) | 5,500 |
| 6. | Total Intragovernmental (calc.) | **5,500** |
| 15.   | Total assets (calc.) | **5,500** |
|  |  |  |
|  | **Liabilities:** |  |
| 28. | Total Liabilities (calc.) | **-** |
|  |  |  |
|  | **Net Position:** |  |
| 30. | Unexpended Appropriations – Funds from Dedicated Collections (Combined or Consolidated Totals) (310100E, 301600E) | 5,500 |
| 34. | Total Net Position – Funds from Dedicated Collections (Combined or Consolidated Totals) (Note 21) (calc.) | **5,500** |
| 36. | Total Net Position (calc.) | **5,500** |
| 37. | Total liabilities and net position (calc.) | **5,500** |

|  |
| --- |
| **STATEMENT OF CHANGES IN NET POSITION**  |
|  | **Unexpended Appropriations:** |  |
| 1. | Beginning Balance (310000E) |  |
| 2. | Adjustments (+ or -) | - |
| 3. | Beginning balance, as adjusted (calc. 1 through 2B) |  |
|  | **Budgetary Financing Sources:** |  |
| 4. | Appropriations received (310100E) | 6,000 |
| 6. | Other Adjustments (+ or -) (310600E) | (500) |
| 8. | Total Budgetary Financing Sources ( calc. 4 through 7) | **5,500** |
| 9. | Total Unexpended Appropriations ( calc. 3 + 8) | **5,500** |
| 27. | Net Position (calc. 9 + 26) | **5,500** |

|  |
| --- |
| **STATEMENT OF BUDGETARY RESOURCES** |
|  | **Budgetary Resources:** |  |
| 1290 | Appropriations (discretionary and mandatory) (411900E, 439200E) |  5,500 |
| 1910 | Total budgetary resources (calc.) |  **5,500** |
|  |  |  |
|  | **Status of Budgetary Resources:** |  |
|  | **Unobligated balance, end of year:** |  |
| 2204 | Apportioned, unexpired accounts (461000E) | 5,500 |
| 2412 | Unexpired unobligated balance, end of year ( calc. 2204 + 2304 and 2404) | **5.500** |
| 2490 | Unobligated balance, end of year (total) (calc. 2204 + 2304 +2404 and 2413. Also equal 2412 and 2413) |  **5,500** |
| 2500 | Total budgetary resources (calc. 2190 and 2490) | **5,500**  |

|  |
| --- |
| **SF 133: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES & BUDGET PROGRAM AND FINANCING SCHEDULE** **(SCHEDULE P)** |
|  | **BUDGETARY RESOURCES** | SF 133  | Schedule P |
|  | **Budgetary authority:** |  |  |
|  | **Appropriations:** |  |  |
|  | **Discretionary:** |  |  |
| 1100 | Appropriation (411900E) |  6,000 | 6,000 |
| 1130 | Appropriations permanently reduced (439200E) | (500) | (500) |
| 1160 | Appropriation, discretionary (total) | **5,500** | **5,500** |
| 1900 | Budgetary authority (total) |  **5,500** | **5,500** |
| 1910 | Total budgetary resources (calc.) |  **5,500** |  |
| 1930 | Total budgetary resources available |  | **5,500** |
|  |  |  |  |
|  | **Memorandum (non-add) entries:**  |  |  |
|  | **All accounts:** |  |  |
| 1941 | Unexpired unobligated balance, end of year (461000E) |  | 5,500 |
|  |  |  |  |
|  | **STATUS OF BUDGETARY RESOURCES** |  |  |
|  | **Unobligated balance:** |  |  |
|  | **Apportioned , unexpired accounts:** |  |  |
| 2201 | Available in the current period (461000E) |  5,500 |  |
| 2412 | Unexpired unobligated balance: end of year (calc.) | 5,500 |  |
| 2490 | Unobligated balance, end of year (calc.) | **5,500** |  |
| 2500 | Total budgetary resources (calc.) | **5,500** |  |
|  |  |  |  |
|  | **BUDGET AUTHORITY AND OUTLAYS, NET** |  |  |

|  |
| --- |
| **SF 133: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES & BUDGET PROGRAM AND FINANCING SCHEDULE** **(SCHEDULE P)** |
|  | **Discretionary:** |  |  |
|  | **Gross budget authority and outlays:** |  |  |
| 4000 | Budget authority, gross (calc.) | **5,500** | **5,500** |
| 4070 | Budget authority, net (discretionary) | **5,500** | **5,500** |

**Reclassified Statements**

| **RECLASSIFIED BALANCE SHEET** |
| --- |
| **1** | **Assets** |  |
| **2** | **Non-federal** |  |
| **2.9** | **Total non-federal assets (calc. 2.1..2.8)** | - |
| **3** | **Federal**  |  |
| **3.1** | Fund balance with Treasury (RC 40)/1 (101000E) |  5,500 |
| **3.14** | **Total federal assets (calc. 3.1..3.13)** |  **5,500** |
| **4** | **Total assets (calc. 2.9+3.14)** |  **5,500** |
| **5** | **Liabilities:** |  |
| **6** | **Non-federal** |  |
| **6.10** | **Total non-federal liabilities (calc. 6.1..6.9)** | - |
| **8** | **Total liabilities ( calc. 6.10+7.14)** | - |
| **9** | **Net position:** |  |
| 9.1 | Net position– funds from dedicated collections (310100E, 310600E) |  5,500 |
| **10** | **Total net position (calc. 9.1+9.2)** |  **5,500** |
| **11** | **Total liabilities and net position (calc. 8+10)** |  **5,500** |

| **RECLASSIFIED STATEMENT OF OPERATIONS AND CHANGES IN NET POSITION**  |
| --- |
| **5** | **Non-federal non-exchange revenue:** |  |
| **5.9** | **Total non-federal non-exchange revenue (calc. 5.1..5.8)** | - |
| **6** | **Federal non-exchange revenue:** | - |
| **6.5** | **Total federal non-exchange revenue (calc. 6.1..6.4)** | - |
| **7** | **Budgetary financing sources:** |  |
| **7.1** | Appropriations received as adjusted (rescissions and other adjustments) (RC 41/1) (310100E, 310600E) | 5,500 |
| **7.20** | **Total budgetary financing sources (calc. 7.1..7.19)** | **5,500** |
| **8** | **Other financing sources:** |  |
| **8.11** | **Total other financing sources (calc. 8.1..8.10)** | - |
| **9** | **Net cost of operations (+/-)** | - |
| **10** | **Net position, end of period (calc. 4, 5.9, 6.5, 7.20, 8.11, and 9)** | **5,500** |

**Year 2**

|  |
| --- |
| **Beginning Trial Balances** |
|  | **Debit** | **Credit** |
| **Accounts** |  |  |
| **Budgetary** |  |  |
| 420100 Total Actual Resources – Collected |  5,500 |  |
| 445000 Unapportioned Authority |  | 5,500 |
| **TOTAL** | **5,500** | **5,500** |
|  |  |  |
| **Proprietary** |  |  |
| 101000 (G) Fund Balance With Treasury  | 5,500 |  |
| 310000 Unexpended Appropriations - Cumulative |  |  5,500 |
| **TOTAL** | **5,500** |  **5,500** |

**Year 2**

|  |
| --- |
| 2-1 To record a permanent reduction of unobligated balances derived from the General Fund of the U.S. Government.  |
| **Discretionary General or Revolving Fund TAFS** | **DR** | **CR** | **TC** |
| **Budgetary Entry** |  |  |  |
| 445000 Unapportioned Authority 439300 Permanent Reduction – Prior-Year Balances**Proprietary Entry**310600 (G) Unexpended Appropriations - Adjustments  299100 Other Liabilities - Reductions | 100100 |  100100 |  A132  |

|  |
| --- |
| 2-2 To record the withdrawal of funds for the permanent reduction of the unexpended appropriation. Treasury processes a warrant returning fund balance to the General Fund of the U.S. Government. |
| **Discretionary General or Revolving Fund TAFS** | **DR** | **CR** | **TC** |
| **Budgetary Entry** |  |  |  |
| None**Proprietary Entry**299100 Other Liabilities – Reductions 101000 Fund Balance with Treasury |  100 |   100 |   A141   |

|  |
| --- |
| 2-3 To record approved SF-132 apportionment and subsequent allotment of $5,400. |
| **Discretionary General or Revolving Fund TAFS** | **DR** | **CR** | **TC** |
| **Budgetary Entry** |  |  |  |
| 445000 Unapportioned Authority 451000 Apportionments451000 Apportionments 461000 Allotments – Realized Resources**Proprietary Entry**None | 5,4005,400 |  5,4005,400 |  A116  A120  |

|  |
| --- |
| **Pre-closing Adjusted Trial Balances** |
| **Discretionary General or Revolving Fund TAFS** | **Debit** | **Credit** |
| **Accounts** |  |  |
| **Budgetary** |  |  |
| 420100 Total Actual Resources - Collected |  5,500 |  |
| 439300 Permanent Reduction – Prior-Year Balances |  | 100 |
| 445000 Unapportioned Authority |  | **-** |
| 451000 Apportionments  |  | **-** |
| 461000 Allotments – Realized Resources | **-** |  5,400 |
| **TOTAL** | **5,500** | **5,500** |
|  |  |  |
| **Proprietary** |  |  |
| 101000 (G) Fund Balance With Treasury | 5,400 |  |
| 310000 Unexpended Appropriations – Cumulative |  - | 5,500 |
| 310600 (G) Unexpended Appropriations – Adjustments | 100 |  - |
| **TOTAL** | **5,500** | **5,500** |

**Year 2 Closing Entries**

|  |
| --- |
| * 1. To record consolidation of actual net-funded resources and reductions for withdrawn funds and to record the closing of fiscal year activity to unexpended appropriations.
 |
| **Discretionary General or Revolving Fund TAFS** | **DR** | **CR** | **TC** |
| **Budgetary Entry** |  |  |  |
| 439200 Permanent Reduction – New Budget Authority 420100 Total Actual Resources - Collected**Proprietary Entry**310000 Unexpended Appropriations – Cumulative 310600 Unexpended Appropriations – Adjustments  | 100  100 |  100  100 |  F302  F342 |

|  |
| --- |
| 2-4 To record closing of unobligated balances to unapportioned authority for unexpired multi-year and no-year account. |
| **Discretionary General or Revolving Fund TAFS** | **DR** | **CR** | **TC** |
| **Budgetary Entry** |  |  |  |
| 461000 Allotments – Realized Resources 445000 Unapportioned Authority **Proprietary Entry**None  | 5,400   |  5,400  |  F308  |

|  |
| --- |
| **Post-closing Trial Balances** |
| **Discretionary General or Revolving Fund TAFS** | **Debit** | **Credit** |
| **Accounts** |  |  |
| **Budgetary** |  |  |
| 420100 Total Actual Resources – Collected |  5,400 |  |
| 445000 Unapportioned Authority |  | 5,400 |
| **TOTAL** | **5,400** | **5,400** |
|  |  |  |
| **Proprietary** |  |  |
| 101000 (G) Fund Balance With Treasury  | 5,400 |  |
| 310000 Unexpended Appropriations - Cumulative |  | 5,400 |
| **TOTAL** | **5,400** | **5,400** |

|  |
| --- |
| **BALANCE SHEET**  |
|  | **Assets (Note 2):** |  |
|  | Intragovernmental: |  |
| 1. | Fund Balance with Treasury (Note 3) (101000E) | 5,400 |
| 6. | Intragovernmental (calc.) | **5,400** |
| 15.   | Total assets (calc.) | **5,400** |
|  |  |  |
|  | **Liabilities:** |  |
| 28. | Total Liabilities (calc.) | **-** |
|  |  |  |
|  | **Net Position:** |  |
| 30. | Unexpended Appropriations – Funds from Dedicated Collections (Combined or Consolidated Totals) (310000E, 310600E) | 5,400 |
| 34. | Total Net Position – Funds from Dedicated Collections (Combined or Consolidated Totals) (Note 21) (calc.) | **5,400** |
| 36. | Total Net Position (calc.) | **5,400** |
| 37. | Total liabilities and net position (calc.) | **5,400** |

|  |
| --- |
| **STATEMENT OF CHANGES IN NET POSITION**  |
|  | **Unexpended Appropriations:** |  |
| 1. | Beginning Balance (310000E) | 5,500 |
| 2. | Adjustments (+ or -) | - |
| 3. | Beginning balance, as adjusted (calc. 1 through 2B) | **5,500** |
|  | **Budgetary Financing Sources:** |  |
| 6. | Other Adjustments (+ or -) (310600E) | (100) |
| 8. | Total Budgetary Financing Sources ( calc. 4 through 7) | **(100)** |
| 9. | Total Unexpended Appropriations ( calc. 3 + 8) |  **5,400** |
| 27. | Net Position (calc. 9 + 26) | **5,400** |

|  |
| --- |
| **STATEMENT OF BUDGETARY RESOURCES** |
|  | **Budgetary resources:** |  |
| 1051 | Unobligated balance from prior year budget authority, net (discretionary and mandatory) (420100E) |  5,500 |
| 1910 | Total budgetary resources (calc. 1051+1290+1490+1690+1890) |  **5,500**  |
|  |  |  |
|  | **Memorandum (non-add) entries:** |  |
| 1290 | Appropriations (discretionary and mandatory) (439300E) |  (100) |
|  |  |  |
|  | **Unobligated balance, end of year:** |  |
| 2204 | Apportioned, unexpired accounts (461000E) | 5,400 |
| 2412 | Unexpired unobligated balance, end of year ( calc. 2204 + 2304 and 2404) | **5,400** |
| 2490 | Unobligated balance, end of year (total) (calc. 2204 + 2304 +2404 and 2413. Also equals sum of the amounts on lines 2412 and 2413) | **5,400** |
| 2500 | Total budgetary resources (calc. 2190 and 2490) | **5,400** |

|  |
| --- |
| **SF 133: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES & BUDGET PROGRAM AND FINANCING SCHEDULE****(SCHEDULE P)** |
|  | **BUDGETARY RESOURCES** | SF 133  | Schedule P |
|  | **Discretionary:** |  |  |
|  | **Unobligated balance:** |  |  |
| 1000 | Unobligated balance brought forward, Oct 1 (420100B) |  5,500 | 5,500 |
| 1050 | Unobligated balance (total) (calc. 1000 through 1042) | **5,500** | **5,500** |
|  |  |  |  |
|  | **Adjustments:** |  |  |
| 1131 | Unobligated balance of appropriations permanently reduced (-) (439300E) | (100) | (100) |
| 1160 | Appropriation, discretionary (total) | **(100)** | **(100)** |
| 1900 | Budgetary authority (total) |  **(100)** | **(100)** |
| 1910 | Total budgetary resources (calc.) |  **5,400**  |  |
| 1930 | Total budgetary resources available |  | **5,400** |
|  |  |  |  |
|  | **Memorandum (non-add) entries:**  |  |  |
|  | **All accounts:** |  |  |
| 1941 | Unexpired unobligated balance, end of year (461000E) |  | 5,400 |
|  |  |  |  |
|  | **STATUS OF BUDGETARY RESOURCES** |  |  |
|  | **Unobligated balance:** |  |  |
|  | **Apportioned , unexpired accounts:** |  |  |
| 2201 | Available in the current period (461000E) |  5,400 |  |
| 2412 | Unexpired unobligated balance: end of year (calc.) | 5,400 |  |
| 2490 | Unobligated balance, end of year (calc.) | **5,400** |  |
| 2500 | Total budgetary resources (calc.) | **5,400** |  |
|  |  |  |  |
| **SF 133: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES & BUDGET PROGRAM AND FINANCING SCHEDULE** **(SCHEDULE P)** |
|  | **BUDGET AUTHORITY AND OUTLAYS, NET** |  |  |
|  | **Discretionary:** |  |  |
|  | **Gross budget authority and outlays:** |  |  |
| 4000 | Budget authority, gross (calc.) | **100** | **100** |
| 4070 | Budget authority, net (discretionary) | **100** | **100** |

**Reclassified Statements**

| **RECLASSIFIED BALANCE SHEET** |
| --- |
| **1** | **Assets** |  |
| **3** | **Federal**  |  |
| **3.1** | Fund balance with Treasury (RC 40/1) (101000E) |  5,500 |
| **3.14** | **Total federal assets (calc. 3.1..3.13)** |  **5,500** |
| **4** | **Total assets (calc. 2.9+3.14)** |  **5,500** |
| **5** | **Liabilities:** |  |
| **6** | **Non-federal** |  |
| **6.10** | **Total non-federal liabilities (calc. 6.1..6.9)** | - |
| **8** | **Total liabilities ( calc. 6.10+7.14)** | - |
| **9** | **Net position:** |  |
| **9**.**1** | Net position– funds from dedicated collections (310000B, 310600E) |  5,400 |
| **10** | **Total net position (calc. 9.1+9.2)** |  **5,400** |
| **11** | **Total liabilities and net position (calc. 8+10)** |  **5,400** |

| **RECLASSIFIED STATEMENT OF OPERATIONS AND CHANGES IN NET POSITION**  |
| --- |
| **1** | **Net position, beginning of period** (310000B) | 5,500 |
| **4** | **Net position, beginning of period – adjusted (calc. 1, 2.1, 2.2, 3.1, and 3.2)** | **5,500** |
| **5** | **Non-federal non-exchange revenue:** |  |
| **5.9** | **Total non-federal non-exchange revenue (calc. 5.1..5.8)** | - |
| **6** | **Federal non-exchange revenue:** | - |
| **6.5** | **Total federal non-exchange revenue (calc. 6.1..6.4)** | - |
| **7** | **Budgetary financing sources:** |  |
| **7.1** | Appropriations received as adjusted (rescissions and other adjustments) (RC 41/1) (310600E) | 100 |
| **7.20** | **Total budgetary financing sources (calc. 7.1..7.19)** | **5,400** |
| **8** | **Other financing sources:** |  |
| **8.11** | **Total other financing sources (calc. 8.1..8.10)** | - |
| **9** | **Net cost of operations (+/-)** |  |
| **10** | **Net position, end of period (calc. 4, 5.9, 6.5, 7.20, 8.11, and 9)** | **5,400** |