

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Financing for Fiscal 2007 Reporting

| Line No.                                     | Trial Bal.   | USSGL Account | USSGL Account Title   | USSGL Account Attributes/1 Adjusted Trial Balance |                |             |
|--|--|---------------|---|---|----------------|-------------|
|  |  |               |   | Federal/NonFed.                                   | Exch./Nonexch. | Addl. Info. |
| <b>Resources Used to Finance Activities:</b> |  |               |   |   |                |             |
| <b>Budgetary Resources Obligated</b>         |  |               |   |   |                |             |
| <b>1</b>                                     | <b>Obligations incurred (Must = SBR line 8)</b>  |               |   |   |                |             |
| 1  | E-B  | 4801          | Undelivered Orders - Obligations, Unpaid  |   |                |             |
| 1  | E-B  | 4802          | Undelivered Orders - Obligations, Prepaid/Advanced                                  |   |                |             |
| 1  | E  | 4881          | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid           |   |                |             |
| 1  | E  | 4882          | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced |   |                |             |
| 1  | E-B  | 4901          | Delivered Orders - Obligations, Unpaid  |   |                |             |
| 1  | E  | 4902          | Delivered Orders - Obligations, Paid  |   |                |             |
| 1  | E-B  | 4908          | Authority Outlayed Not Yet Disbursed  |   |                |             |
| 1  | E  | 4981          | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid             |   |                |             |
| 1  | E  | 4982          | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid               |   |                |             |
| <b>2</b>                                     | <b>Less: Spending authority from offsetting collections and recoveries (Must = EOY SBR line 2, 3D)/2</b> |               |   |   |                |             |
| 2  | E  | 4212          | Liquidation of Deficiency - Offsetting Collections                                  |   |                |             |
| 2  | E-B  | 4221          | Unfilled Customer Orders Without Advance  |   |                | 3           |
| 2  | E-B  | 4222          | Unfilled Customer Orders With Advance   |   |                | 3           |
| 2  | E-B  | 4225          | Appropriation Trust Fund Expenditure Transfers - Receivable                         |   |                |             |
| 2  | E-B  | 4251          | Reimbursements and Other Income Earned - Receivable                                 |   |                |             |
| 2  | E  | 4252          | Reimbursements and Other Income Earned - Collected                                  |   |                |             |
| 2  | E  | 4255          | Appropriation Trust Fund Expenditure Transfers - Collected                          |   |                |             |
| 2  | E  | 4260          | Actual Collections of "governmental-type" Fees                                      |   |                |             |
| 2  | E  | 4261          | Actual Collections of Business-Type Fees  |   |                |             |
| 2  | E  | 4262          | Actual Collections of Loan Principal  |   |                |             |
| 2  | E  | 4263          | Actual Collections of Loan Interest   |   |                |             |
| 2  | E  | 4264          | Actual Collections of Rent  |   |                |             |
| 2  | E  | 4265          | Actual Collections From Sale of Foreclosed Property                                 |   |                |             |
| 2  | E  | 4266          | Other Actual Business-Type Collections From Non-Federal Sources                     |   |                |             |
| 2  | E  | 4267          | Other Actual "governmental-type" Collections From Non-Federal Sources               |   |                |             |
| 2  | E  | 4271          | Actual Program Fund Subsidy Collected   |   |                |             |
| 2  | E  | 4273          | Interest Collected From Treasury  |   |                |             |
| 2  | E  | 4275          | Actual Collections From Liquidating Fund  |   |                |             |
| 2  | E  | 4276          | Actual Collections From Financing Fund  |   |                |             |
| 2  | E  | 4277          | Other Actual Collections - Federal  |   |                |             |
| 2  | E-B  | 4281          | Actual Program Fund Subsidy Receivable  |   |                |             |

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|          |            |               |   | Federal/NonFed.                                   | Exch./Nonexch. | Addl. Info. |
| 2        | E-B        | 4283          | Interest Receivable From Treasury   |   |                |             |
| 2        | E-B        | 4285          | Receivable From the Liquidating Fund  |   |                |             |
| 2        | E-B        | 4286          | Receivable From the Financing Fund  |   |                |             |
| 2        | E-B        | 4287          | Other Federal Receivables   |   |                |             |
| 2        | E          | 4871          | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries                  |   |                |             |
| 2        | E          | 4872          | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected |   |                |             |
| 2        | E          | 4971          | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries                    |   |                |             |
| 2        | E          | 4972          | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected               |   |                |             |
| <b>3</b> |            |               | <b>Obligations net of offsetting collections and recoveries</b>   |   |                |             |
| 3        |            | CALC (1 - 2)  |   |   |                |             |
| <b>4</b> |            |               | <b>Less: Offsetting receipts (Must = SBR line 19C)</b>  |   |                | 4           |
| 4        | E-B        | 1010          | Fund Balance With Treasury  |   |                | 47          |
| 4        | E          | 5100          | Revenue From Goods Sold   |   |                |             |
| 4        | E          | 5109          | Contra Revenue for Goods Sold   |   |                |             |
| 4        | E          | 5200          | Revenue From Services Provided  |   |                |             |
| 4        | E          | 5209          | Contra Revenue for Services Provided  |   |                |             |
| 4        | E          | 5310          | Interest Revenue - Other  |   |                |             |
| 4        | E          | 5311          | Interest Revenue - Investments  |   |                |             |
| 4        | E          | 5312          | Interest Revenue - Loans Receivable/Uninvested Funds  |   |                |             |
| 4        | E          | 5317          | Contra Revenue for Interest Revenue - Loans Receivable  |   |                |             |
| 4        | E          | 5318          | Contra Revenue for Interest Revenue - Investments   |   |                |             |
| 4        | E          | 5319          | Contra Revenue for Interest Revenue - Other   |   |                |             |
| 4        | E          | 5320          | Penalties, Fines, and Administrative Fees Revenue   |   |                |             |
| 4        | E          | 5329          | Contra Revenue for Penalties, Fines, and Administrative Fees  |   |                |             |
| 4        | E          | 5400          | Benefit Program Revenue   |   |                |             |
| 4        | E          | 5409          | Contra Revenue for Benefit Program Revenue  |   |                |             |
| 4        | E          | 5500          | Insurance and Guarantee Premium Revenue   |   |                |             |
| 4        | E          | 5509          | Contra Revenue for Insurance and Guarantee Premium Revenue  |   |                |             |
| 4        | E          | 5600          | Donated Revenue - Financial Resources   |   |                |             |
| 4        | E          | 5609          | Contra Revenue for Donations - Financial Resources  |   |                |             |
| 4        | E          | 5750          | Expenditure Financing Sources - Transfers-In  |   |                |             |
| 4        | E          | 5800          | Tax Revenue Collected   |   |                |             |
| 4        | E          | 5801          | Tax Revenue Accrual Adjustment  |   |                |             |
| 4        | E          | 5809          | Contra Revenue for Taxes  |   |                |             |
| 4        | E          | 5890          | Tax Revenue Refunds   |   |                |             |

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|------------------------|------------|---|---|--|----------------|-------------|
|                        |            |   |   | Federal/NonFed.                                      | Exch./Nonexch. | Addl. Info. |
| 4                      | E          | 5900  | Other Revenue   |  |                |             |
| 4                      | E          | 5909  | Contra Revenue for Other Revenue                        |  |                |             |
| <b>5</b>               |            | <b>Net obligations</b>  |   |  |                |             |
| 5                      |            | CALC (3 - 4)  |   |  |                |             |
| <b>Other Resources</b> |            |   |   |  |                |             |
| <b>6</b>               |            | <b>Donations and forfeitures of property (Must = CNP line 10)</b>           |   |  |                |             |
| 6                      | E          | 5610  | Donated Revenue - Nonfinancial Resources                |  |                |             |
| 6                      | E          | 5619  | Contra Donated Revenue - Nonfinancial Resources         |  |                |             |
| 6                      | E          | 5900  | Other Revenue   |  |                | 5, 6        |
| 6                      | E          | 5909  | Contra Revenue for Other Revenue                        |  |                | 5, 6        |
| <b>7</b>               |            | <b>Transfers in/out without reimbursement (+/-) (Must = CNP line 11)</b>    |   |  |                |             |
| 7                      | E          | 5720  | Financing Sources Transferred In Without Reimbursement  |  |                |             |
| 7                      | E          | 5730  | Financing Sources Transferred Out Without Reimbursement |  |                |             |
| <b>8</b>               |            | <b>Imputed financing from costs absorbed by others (Must = CNP line 12)</b> |   |  |                |             |
| 8                      | E          | 5780  | Imputed Financing Sources                               |  |                |             |
| <b>9</b>               |            | <b>Other (+/-) (Must = CNP line 13)</b>                                     |   |  |                |             |
| 9                      | E          | 5790  | Other Financing Sources                                 |  |                | 6           |
| 9                      | E          | 5799  | Adjustment of Appropriations Used                       |  |                |             |
| 9                      | E          | 5900  | Other Revenue   |  | T              | 6           |
| 9                      | E          | 5909  | Contra Revenue for Other Revenue                        |  | T              | 6           |
| 9                      | E          | 7110  | Gains on Disposition of Assets - Other                  |  | T              | 6           |
| 9                      | E          | 7111  | Gains on Disposition of Investments                     |  | T              | 6           |
| 9                      | E          | 7112  | Gains on Disposition of Borrowings                      |  | T              | 6           |
| 9                      | E          | 7180  | Unrealized Gains  |  | T              | 6           |
| 9                      | E          | 7190  | Other Gains   |  | T              | 6           |
| 9                      | E          | 7210  | Losses on Disposition of Assets - Other                 |  | T              | 6           |
| 9                      | E          | 7211  | Losses on Disposition of Investments                    |  | T              | 6           |
| 9                      | E          | 7212  | Losses on Disposition of Borrowings                     |  | T              | 6           |
| 9                      | E          | 7280  | Unrealized Losses                                       |  | T              | 6           |
| 9                      | E          | 7290  | Other Losses  |  | T              | 6           |
| 9                      | E          | 7500  | Distribution of Income - Dividend                       |  | T              | 6           |

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|---|------------|---------------|---|--|----------------|-------------|
|   |            |               |   | Federal/NonFed.                                      | Exch./Nonexch. | Addl. Info. |
| <b>10</b>   |            |               | <b>Net other resources used to finance activities</b>   |  |                |             |
|   |            | CALC (6...9)  |   |  |                |             |
| <b>11</b>   |            |               | <b>Total resources used to finance activities</b>   |  |                |             |
|   |            | CALC (5+10)   |   |  |                |             |
| <b>Resources Used to Finance Items not Part of the Net Cost of Operations</b> |            |               |   |  |                |             |
| <b>12</b>   |            |               | <b>Change in budgetary resources obligated for goods, services, and benefits ordered but not yet provided</b> |  |                |             |
| 12  | E-B        | 4221          | Unfilled Customer Orders Without Advance  |  |                |             |
| 12  | E-B        | 4222          | Unfilled Customer Orders With Advance   |  |                |             |
| 12  | E-B        | 4801          | Undelivered Orders - Obligations, Unpaid  |  |                | 7           |
| 12  | E-B        | 4802          | Undelivered Orders - Obligations, Prepaid/Advanced  |  |                | 7           |
| 12  | E          | 4871          | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries                        |  |                |             |
| 12  | E          | 4872          | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected       |  |                |             |
| 12  | E          | 4881          | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid                                     |  |                |             |
| 12  | E          | 4882          | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced                           |  |                |             |
| <b>13</b>   |            |               | <b>Resources that fund expenses recognized in prior periods</b>   |  |                |             |
| 13  | E          | 6790          | Other Expenses Not Requiring Budgetary Resources  |  |                | 8, 12       |
| 13  | E-B        | 2160          | Entitlement Benefits Due and Payable  |  |                | 9, 13       |
| 13  | E-B        | 2170          | Subsidy Payable to the Financing Account  |  |                | 10, 13      |
| 13  | E-B        | 2190          | Other Liabilities With Related Budgetary Obligations  |  |                | 9, 13       |
| 13  | E-B        | 2220          | Unfunded Leave  |  |                | 9, 13       |
| 13  | E-B        | 2225          | Unfunded FECA Liability   |  |                | 9, 13       |
| 13  | E-B        | 2290          | Other Unfunded Employment Related Liability   |  |                | 9, 13       |
| 13  | E-B        | 2610          | Actuarial Pension Liability   |  |                | 9, 13       |
| 13  | E-B        | 2620          | Actuarial Health Insurance Liability  |  |                | 9, 13       |
| 13  | E-B        | 2630          | Actuarial Life Insurance Liability  |  |                | 9, 13       |
| 13  | E-B        | 2650          | Actuarial FECA Liability  |  |                | 9, 13       |
| 13  | E-B        | 2690          | Other Actuarial Liabilities   |  |                | 9, 13       |
| 13  | E-B        | 2920          | Contingent Liabilities  |  |                | 9, 13       |
| 13  | E-B        | 2940          | Capital Lease Liability   |  |                | 9, 11, 13   |
| 13  | E-B        | 2960          | Accounts Payable From Canceled Appropriations   |  |                | 9, 13       |
| 13  | E-B        | 2990          | Other Liabilities Without Related Budgetary Obligations   |  |                | 9, 13       |
| 13  | E-B        | 2995          | Estimated Cleanup Cost Liability  |  |                | 9, 13       |

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|             |   |               |   | Federal/NonFed.                                      | Exch./Nonexch. | Addl. Info. |
| <b>-OR-</b> |   |               |   |  |                |             |
| 13          | E-B   | 1310          | Accounts Receivable   |  |                | 12, 14      |
| 13          | E   | 6800          | Future Funded Expenses  |  |                | 13, 15      |
| 13          | E   | 6850          | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) |  |                | 13, 15, 16  |
| 13          | E   | 7600          | Changes in Actuarial Liability  |  |                | 13, 15, 16  |
| <b>14</b>   | <b>Budgetary offsetting collections and receipts that do not affect net cost of operations</b>            |               |   |  |                |             |
| <b>14A</b>  | <b>Credit program collections that increase liabilities for loan guarantees or allowances for subsidy</b> |               |   |  |                |             |
| 14A         | E   | 4260          | Actual Collections of "governmental-type" Fees  |  |                | 7           |
| 14A         | E   | 4261          | Actual Collections of Business-Type Fees  |  |                | 7           |
| 14A         | E   | 4262          | Actual Collections of Loan Principal  |  |                | 7           |
| 14A         | E   | 4263          | Actual Collections of Loan Interest   |  |                | 7           |
| 14A         | E   | 4264          | Actual Collections of Rent  |  |                | 7           |
| 14A         | E   | 4265          | Actual Collections From Sale of Foreclosed Property   |  |                | 7           |
| 14A         | E   | 4266          | Other Actual Business-Type Collections From Non-Federal Sources   |  |                | 7           |
| 14A         | E   | 4267          | Other Actual "governmental-type" Collections From Non-Federal Sources   |  |                | 7           |
| 14A         | E   | 4271          | Actual Program Fund Subsidy Collected   |  |                | 7           |
| 14A         | E   | 4273          | Interest Collected From Treasury  |  |                | 7           |
| 14A         | E   | 4275          | Actual Collections From Liquidating Fund  |  |                | 7           |
| 14A         | E   | 4277          | Other Actual Collections - Federal  |  |                | 7           |
| 14A         | E-B   | 4281          | Actual Program Fund Subsidy Receivable  |  |                | 7           |
| 14A         | E   | 4283          | Interest Receivable From Treasury   |  |                | 7           |
| 14A         | E-B   | 4285          | Receivable From the Liquidating Fund  |  |                | 7           |
| 14A         | E-B   | 4286          | Receivable From the Financing Fund  |  |                | 7           |
| 14A         | E-B   | 4287          | Other Federal Receivables   |  |                | 7           |
| <b>14B</b>  | <b>Other</b>  |               |   |  |                |             |
| 14B         | E-B   | 1010          | Fund Balance With Treasury  |  |                | 18          |
| 14B         | E   | 5310          | Interest Revenue - Other  |  |                | 47          |
| 14B         | E   | 5311          | Interest Revenue - Investments  |  | T              |             |
| 14B         | E   | 5312          | Interest Revenue - Loans Receivable/Uninvested Funds  |  | T              |             |
| 14B         | E   | 5317          | Contra Revenue for Interest Revenue - Loans Receivable  |  | T              |             |
| 14B         | E   | 5318          | Contra Revenue for Interest Revenue - Investments   |  | T              |             |
| 14B         | E   | 5319          | Contra Revenue for Interest Revenue - Other   |  | T              |             |

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|-------------|------------|---------------|---|--|----------------|-------------|
|             |            |               |   | Federal/NonFed.                                      | Exch./Nonexch. | Addl. Info. |
| 14B         | E          | 5320          | Penalties, Fines, and Administrative Fees Revenue   |  | T              |             |
| 14B         | E          | 5329          | Contra Revenue for Penalties, Fines, and Administrative Fees                              |  | T              |             |
| 14B         | E          | 5400          | Benefit Program Revenue   |  | T              |             |
| 14B         | E          | 5409          | Contra Revenue for Benefit Program Revenue  |  | T              |             |
| 14B         | E          | 5600          | Donated Revenue - Financial Resources   |  | T              |             |
| 14B         | E          | 5609          | Contra Revenue for Donations - Financial Resources  |  | T              |             |
| 14B         | E          | 5750          | Expenditure Financing Sources - Transfers-In  |  | T              |             |
| 14B         | E          | 5800          | Tax Revenue Collected   |  | T              |             |
| 14B         | E          | 5801          | Tax Revenue Accrual Adjustment  |  | T              |             |
| 14B         | E          | 5809          | Contra Revenue for Taxes  |  | T              |             |
| 14B         | E          | 5890          | Tax Revenue Refunds   |  | T              |             |
| 14B         | E          | 5900          | Other Revenue   |  | T              |             |
| 14B         | E          | 5909          | Contra Revenue for Other Revenue  |  | T              |             |
| <b>15</b>   |            |               | <b>Resources that finance the acquisition of assets</b>                                   |  |                |             |
| 15          | E          | 8802          | Purchases of Property, Plant, and Equipment   |  |                |             |
| 15          | E          | 8803          | Purchases of Inventory and Related Property   |  |                |             |
| 15          | E          | 8804          | Purchases of Assets - Other   |  |                |             |
| 15          | E-B        | 1310          | Accounts Receivable   |  |                | 19          |
| 15          | E-B        | 1350          | Loans Receivable  |  |                | 20          |
| 15          | E-B        | 4901          | Delivered Orders - Obligations, Unpaid  |  |                | 21          |
| 15          | E          | 4902          | Delivered Orders - Obligations, Paid  |  |                | 21          |
| 15          | E          | 4971          | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries      |  |                | 21          |
| 15          | E          | 4972          | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected |  |                | 21          |
| 15          | E          | 4981          | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid                   |  |                | 21          |
| 15          | E          | 4982          | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid                     |  |                | 21          |
| <b>-OR-</b> |            |               |   |  |                |             |
| 15          | E-B        | 1511          | Operating Materials and Supplies Held for Use   |  |                | 22          |
| 15          | E-B        | 1512          | Operating Materials and Supplies Held in Reserve for Future Use                           |  |                | 22          |
| 15          | E-B        | 1513          | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable                    |  |                | 22          |
| 15          | E-B        | 1521          | Inventory Purchased for Resale  |  |                | 22          |
| 15          | E-B        | 1522          | Inventory Held in Reserve for Future Sale   |  |                | 22          |
| 15          | E-B        | 1523          | Inventory Held for Repair   |  |                | 22          |
| 15          | E-B        | 1524          | Inventory - Excess, Obsolete, and Unserviceable   |  |                | 22          |
| 15          | E-B        | 1525          | Inventory - Raw Materials   |  |                | 22          |

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|          |            |               |   | Federal/NonFed.                                      | Exch./Nonexch. | Addl. Info. |
| 15       | E-B        | 1526          | Inventory - Work-in-Process   |  |                | 22          |
| 15       | E-B        | 1527          | Inventory - Finished Goods  |  |                | 22          |
| 15       | E-B        | 1529          | Inventory - Allowance   |  |                | 23          |
| 15       | E-B        | 1561          | Commodities Held Under Price Support and Stabilization Support Programs       |  |                | 22          |
| 15       | E-B        | 1569          | Commodities - Allowance   |  |                | 23          |
| 15       | E-B        | 1571          | Stockpile Materials Held in Reserve   |  |                | 22          |
| 15       | E-B        | 1572          | Stockpile Materials Held for Sale   |  |                | 22          |
| 15       | E-B        | 1591          | Other Related Property  |  |                | 22          |
| 15       | E-B        | 1599          | Other Related Property - Allowance  |  |                | 23          |
| 15       | E-B        | 1711          | Land and Land Rights  |  |                | 22          |
| 15       | E-B        | 1712          | Improvements to Land  |  |                | 22          |
| 15       | E-B        | 1719          | Accumulated Depreciation on Improvements to Land                              |  |                | 23          |
| 15       | E-B        | 1720          | Construction-in-Progress  |  |                | 22          |
| 15       | E-B        | 1730          | Buildings, Improvements, and Renovations                                      |  |                | 22          |
| 15       | E-B        | 1739          | Accumulated Depreciation on Buildings, Improvements, and Renovations          |  |                | 23          |
| 15       | E-B        | 1740          | Other Structures and Facilities   |  |                | 22          |
| 15       | E-B        | 1749          | Accumulated Depreciation on Other Structures and Facilities                   |  |                | 23          |
| 15       | E-B        | 1750          | Equipment   |  |                | 22          |
| 15       | E-B        | 1759          | Accumulated Depreciation on Equipment   |  |                | 23          |
| 15       | E-B        | 1810          | Assets Under Capital Lease  |  |                | 22          |
| 15       | E-B        | 1819          | Accumulated Depreciation on Assets Under Capital Lease                        |  |                | 23          |
| 15       | E-B        | 1820          | Leasehold Improvements  |  |                | 22          |
| 15       | E-B        | 1829          | Accumulated Amortization on Leasehold Improvements                            |  |                | 23          |
| 15       | E-B        | 1830          | Internal-Use Software   |  |                | 22          |
| 15       | E-B        | 1832          | Internal-Use Software in Development  |  |                | 22          |
| 15       | E-B        | 1839          | Accumulated Amortization on Internal-Use Software                             |  |                | 23          |
| 15       | E-B        | 1840          | Other Natural Resources   |  |                | 22          |
| 15       | E-B        | 1849          | Allowance for Depletion   |  |                | 23          |
| 15       | E-B        | 1890          | Other General Property, Plant, and Equipment                                  |  |                | 22          |
| 15       | E-B        | 1899          | Accumulated Depreciation on Other General Property, Plant, and Equipment      |  |                | 23          |
| 15       | E-B        | 1990          | Other Assets  |  |                | 22          |
| 15       | E-B        | 1310          | Accounts Receivable   |  |                | 19          |
| 15       | E-B        | 1350          | Loans Receivable  |  |                | 20          |
| 15       | E-B        | 1620          | Investments in Securities Other Than the Bureau of the Public Debt Securities | N  |                | 22          |
| 15       | E-B        | 1690          | Other Investments   | N  |                | 22          |
| 15       | E-B        | 4901          | Delivered Orders - Obligations, Unpaid  |  |                | 21          |
| 15       | E          | 4902          | Delivered Orders - Obligations, Paid  |  |                | 21          |

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## SECTION V

## USSGL Crosswalk - Statement of Financing for Fiscal 2007 Reporting

| Line No.  | Trial Bal.   | USSGL Account | USSGL Account Title   | USSGL Account Attributes/1<br>Adjusted Trial Balance |                |             |
|---|--|---------------|---|--|----------------|-------------|
|   |  |               |   | Federal/NonFed.                                      | Exch./Nonexch. | Addl. Info. |
| 15  | E  | 4971          | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries      |  |                | 21          |
| 15  | E  | 4972          | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected |  |                | 21          |
| 15  | E  | 4981          | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid                   |  |                | 21          |
| 15  | E  | 4982          | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid                     |  |                | 21          |
| <b>Comment:</b> If resources that finance the acquisition of assets or liquidation of liabilities related to inventory and property, plant, and equipment on line 15 (USSGL accounts 1511...1899) cannot be derived from the change in the inventory/asset accounts, an optional method is to tag the asset transactions that affect this line. The transactions identified thus far that affect "resources that finance the acquisition of assets or liquidation of liabilities" related to inventory and property, plant, and equipment include purchases net of vendor overpayments, donations, transfers-in, transfers-out, and the book value of assets sold or disposed of if a budgetary resource is recognized for the proceeds of the sale. Agencies also may find it useful to accumulate the amounts needed from these transactions in an agency-defined memorandum account (9000 series). |  |               |   |  |                |             |
| <b>Comment:</b> For losses incurred when an asset is sold or disposed of and a budgetary resource is recognized, two options exist for reporting the loss on the Statement of Financing. The first option is to include the book value on line 15: Resources that Finance the Acquisition of Assets or Liquidation of Liabilities and exclude the loss in Components Not Requiring or Generating Resources (lines 25...28). The second option is to include the loss in Components Not Requiring or Generating Resources. Then, on line 15, include the book value of the asset less the loss.  |  |               |   |  |                |             |
| <b>Comment:</b> USSGL account 1310, line 15 includes vendor overpayments related to capitalized assets. Note that other transactions yet to be identified also may affect this line.  |  |               |   |  |                |             |
| <b>16</b>   | <b>Other resources or adjustments to net obligated resources that do not affect net cost of operations/3</b> |               |   |  |                |             |
| 16  | E-B  | 1620          | Investments in Securities Other Than the Bureau of the Public Debt Securities             | N  |                | 48          |
| 16  | E  | 4122          | Authority Adjusted for Interest on the Bureau of the Public Debt Securities               |  |                |             |
| 16  | E  | 5610          | Donated Revenue - Nonfinancial Resources  |  |                |             |
| 16  | E  | 5619          | Contra Donated Revenue - Nonfinancial Resources   |  |                |             |
| 16  | E  | 5720          | Financing Sources Transferred In Without Reimbursement                                    |  |                |             |
| 16  | E  | 5730          | Financing Sources Transferred Out Without Reimbursement                                   |  |                |             |
| 16  | E  | 5750          | Expenditure Financing Sources - Transfers-In  |  |                | 25          |
| 16  | E  | 5760          | Expenditure Financing Sources - Transfers-Out   |  |                |             |
| 16  | E  | 5790          | Other Financing Sources   |  |                |             |
| 16  | E  | 7110          | Gains on Disposition of Assets - Other  |  | T              |             |
| 16  | E  | 7111          | Gains on Disposition of Investments   |  | T              |             |
| 16  | E  | 7112          | Gains on Disposition of Borrowings  |  | T              |             |
| 16  | E  | 7180          | Unrealized Gains  |  | T              |             |



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## USSGL Crosswalk - Statement of Financing for Fiscal 2007 Reporting

| Line No.   | Trial Bal.  | USSGL Account | USSGL Account Title  | USSGL Account Attributes/1<br>Adjusted Trial Balance |                |             |
|--|---|---------------|--|--|----------------|-------------|
|  |   |               |  | Federal/NonFed.                                      | Exch./Nonexch. | Addl. Info. |
| 16   | E   | 7190          | Other Gains  |  | T              |             |
| 16   | E   | 7210          | Losses on Disposition of Assets - Other                          |  | T              |             |
| 16   | E   | 7211          | Losses on Disposition of Investments                             |  | T              |             |
| 16   | E   | 7212          | Losses on Disposition of Borrowings                              |  | T              |             |
| 16   | E   | 7280          | Unrealized Losses  |  | T              |             |
| 16   | E   | 7290          | Other Losses   |  | T              |             |
| 16   | E   | 7400          | Prior-Period Adjustments Due to Corrections of Errors            |  |                | 26 ,27      |
| 16   | E   | 7401          | Prior-Period Adjustments Due to Changes in Accounting Principles |  |                | 26, 27      |
| <b>17</b>  | <b>Total resources used to finance items not part of the net cost of operations</b> |               |  |  |                |             |
|  | CALC (12...16)  |               |  |  |                |             |
| <b>18</b>  | <b>Total resources used to finance the net cost of operations</b>                   |               |  |  |                |             |
|  | CALC (11-17)  |               |  |  |                |             |
| <b>Components of the Net Cost of Operations that will not Require or Generate Resources in the Current Period:</b> |   |               |  |  |                |             |
| <b>Components Requiring or Generating Resources in Future Periods:</b>   |   |               |  |  |                |             |
| <b>19</b>  | <b>Increase in annual leave liability</b>   |               |  |  |                |             |
| 19   | E-B   | 2220          | Unfunded Leave   |  |                | 28, 29      |
| <b>-OR-</b>  |   |               |  |  |                |             |
| 19   | E   | 6800          | Future Funded Expenses   |  |                | 28, 30      |
| <b>20</b>  | <b>Increase in environmental and disposal liability</b>                             |               |  |  |                |             |
| 20   | E-B   | 2995          | Estimated Cleanup Cost Liability                                 |  |                | 28, 29      |
| <b>-OR-</b>  |   |               |  |  |                |             |
| 20   | E   | 6800          | Future Funded Expenses   |  |                | 28, 31      |
| <b>21</b>  | <b>Upward/Downward reestimates of credit subsidy expense (+/-)</b>                  |               |  |  |                |             |
| 21   | E   | 6199          | Adjustment to Subsidy Expense                                    |  |                | 28, 32      |
| 21   | E   | 6800          | Future Funded Expenses   |  |                | 28, 33      |
| <b>-OR-</b>  |   |               |  |  |                |             |
| 21   | E-B   | 2110          | Accounts Payable   |  |                | 28, 34      |
| 21   | E-B   | 2170          | Subsidy Payable to the Financing Account                         |  |                | 28, 35      |

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## USSGL Crosswalk - Statement of Financing for Fiscal 2007 Reporting

| Line No.   | Trial Bal. | USSGL Account  | USSGL Account Title   | USSGL Account Attributes/1<br>Adjusted Trial Balance |                |             |
|--|------------|----------------|---|--|----------------|-------------|
|  |            |                |   | Federal/NonFed.                                      | Exch./Nonexch. | Addl. Info. |
| <b>22</b>  |            |                | <b>Increase in exchange revenue receivable from the public</b>  |  |                |             |
| 22   | E-B        | 1310           | Accounts Receivable   |  | X              | 36          |
| 22   | E-B        | 1319           | Allowance for Loss on Accounts Receivable   |  | X              | 36          |
| 22   | E-B        | 1340           | Interest Receivable   |  | X              | 37          |
| 22   | E-B        | 1349           | Allowance for Loss on Interest Receivable   |  | X              |             |
| <b>23</b>  |            |                | <b>Other (+/-)</b>  |  |                |             |
| 23   | E-B        | 2160           | Entitlement Benefits Due and Payable  |  |                | 28, 38      |
| 23   | E-B        | 2190           | Other Liabilities With Related Budgetary Obligations  |  |                | 28, 38      |
| 23   | E-B        | 2225           | Unfunded FECA Liability   |  |                | 28, 29      |
| 23   | E-B        | 2290           | Other Unfunded Employment Related Liability   |  |                | 28, 29      |
| 23   | E-B        | 2610           | Actuarial Pension Liability   |  |                | 28, 29      |
| 23   | E-B        | 2620           | Actuarial Health Insurance Liability  |  |                | 28, 29      |
| 23   | E-B        | 2630           | Actuarial Life Insurance Liability  |  |                | 28, 29      |
| 23   | E-B        | 2650           | Actuarial FECA Liability  |  |                | 28, 29      |
| 23   | E-B        | 2690           | Other Actuarial Liabilities   |  |                | 28, 29      |
| 23   | E-B        | 2920           | Contingent Liabilities  |  |                | 28, 29      |
| 23   | E-B        | 2940           | Capital Lease Liability   |  |                | 28, 39      |
| 23   | E-B        | 2960           | Accounts Payable From Canceled Appropriations   |  |                | 28, 29      |
| 23   | E-B        | 2990           | Other Liabilities Without Related Budgetary Obligations   |  |                | 28, 29      |
| <b>-OR-</b>  |            |                |   |  |                |             |
| 23   | E          | 6800           | Future Funded Expenses  |  |                | 40          |
| 23   | E          | 6850           | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) |  |                | 40          |
| <b>24</b>  |            |                | <b>Total Components of net cost of operations that will require or generate resources in future periods</b>   |  |                |             |
| 24   |            | CALC (19...23) |   |  |                |             |
| <b>Components not Requiring or Generating Resources:</b> |            |                |   |  |                |             |
| <b>25</b>  |            |                | <b>Depreciation and amortization</b>  |  |                |             |
| 25   | E-B        | 1613           | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt      |  | X              |             |
| 25   | E-B        | 1623           | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities        |  | X              |             |

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## USSGL Crosswalk - Statement of Financing for Fiscal 2007 Reporting



| Line No.  | Trial Bal.  | USSGL Account | USSGL Account Title   | USSGL Account Attributes/1<br>Adjusted Trial Balance |                |             |
|-----------|---|---------------|---|--|----------------|-------------|
|           |   |               |   | Federal/NonFed.                                      | Exch./Nonexch. | Addl. Info. |
| 25        | E-B   | 1633          | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt |  | X              |             |
| 25        | E   | 6710          | Depreciation, Amortization, and Depletion   |  |                |             |
| <b>26</b> | <b>Revaluation of assets or liabilities (+/-)</b>   |               |   |  |                |             |
| 26        | E   | 7110          | Gains on Disposition of Assets - Other  |  | X              | 41          |
| 26        | E   | 7111          | Gains on Disposition of Investments   |  | X              |             |
| 26        | E   | 7112          | Gains on Disposition of Borrowings  |  | X              |             |
| 26        | E   | 7180          | Unrealized Gains  |  | X              |             |
| 26        | E   | 7190          | Other Gains   |  | X              |             |
| 26        | E   | 7210          | Losses on Disposition of Assets - Other   |  | X              |             |
| 26        | E   | 7211          | Losses on Disposition of Investments  |  | X              |             |
| 26        | E   | 7212          | Losses on Disposition of Borrowings   |  | X              |             |
| 26        | E   | 7280          | Unrealized Losses   |  | X              |             |
| 26        | E   | 7290          | Other Losses  |  | X              |             |
| 26        | E   | 7300          | Extraordinary Items   |  |                |             |
| <b>27</b> | <b>Other (+/-)/3</b>  |               |   |  |                |             |
| 27        | E   | 5311          | Interest Revenue - Investments  |  | X              | 42          |
| 27        | E   | 5318          | Contra Revenue for Interest Revenue - Investments   |  | X              | 42          |
| 27        | E   | 5400          | Benefit Program Revenue   |  | X              | 42          |
| 27        | E   | 5409          | Contra Revenue for Benefit Program Revenue  |  | X              | 42          |
| 27        | E   | 6190          | Contra Bad Debt Expense - Incurred for Others   |  |                |             |
| 27        | E   | 6500          | Cost of Goods Sold  |  |                |             |
| 27        | E   | 6600          | Applied Overhead  |  |                | 43          |
| 27        | E   | 6610          | Cost Capitalization Offset  |  |                | 43          |
| 27        | E   | 6720          | Bad Debt Expense  |  |                | 44          |
| 27        | E   | 6790          | Other Expenses Not Requiring Budgetary Resources  |  |                | 45, 46      |
| <b>28</b> | <b>Total Components of Net Cost of Operations that will not require or generate resources</b>                       |               |   |  |                |             |
|           |   |               | CALC (25....27)   |  |                |             |
| <b>29</b> | <b>Total components of net cost of operations that will not require or generate resources in the current period</b> |               |   |  |                |             |
|           |   |               | CALC(24 + 28)   |  |                |             |
| <b>30</b> | <b>Net Cost of Operations</b>   |               |   |  |                |             |
|           |   |               | CALC (18 + 29)  |  |                |             |

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USSGL Crosswalk - Statement of Financing for Fiscal 2007 Reporting

| Line No. | Trial Bal. | USSGL Account | USSGL Account Title | USSGL Account Attributes/1<br>Adjusted Trial Balance |                |             |
|----------|------------|---------------|---------------------|--|----------------|-------------|
|          |            |               |                     | Federal/NonFed.                                      | Exch./Nonexch. | Addl. Info. |
|          |            |               |                     |  |                |             |

-  Shaded attributes are not applicable for budgetary accounts.
-  The following shading indicates the USSGL preferred crosswalk for this line.

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## SECTION V

**FOOTNOTES AND ADDITIONAL INFORMATION**

**IMPORTANT NOTE:** As with a cashflow statement (no longer required in the Federal sector), the Statement of Financing requires a level of detail beyond that of the USSGL accounts. In some instances, such as capitalized asset acquisition and disposition, agencies must analyze transactions to obtain required data. Additional information regarding preparation of this statement is available as illustrative guidance, FASAB's Implementation Guide to Statement of Financing in Statement of Federal Financial Accounting Standards 7, Accounting for Revenue and Other Financing Sources: Detailed Information on the Statement of Financing, April 2002.

**Footnote:**

1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

2/ Line 2 must agree with lines 2 and 3D of the SBR at yearend. For quarterly statements, anticipated accounts should be added, as appropriate, for lines to agree.

3/ Obligated amounts only for final in year of expiration. (Decreases)/Increases.

4/ Revenue collected and distributed in offsetting receipt accounts only. Should equal deposits to Treasury on SF 224, FMS 1219, and FMS 1220. Excludes amounts related to the change in receivables and in related allowances.

5/ No budgetary impact. Related to forfeitures of properties.

6/ No budgetary impact.

7/ Net (Increases)/Decreases.

8/ Net debit balance for vendor overpayments collected.

9/ If net decrease.

10/ Credit reform, if net decrease.

11/ If net decrease. Related to payment made prior to fiscal 1991.

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**FOOTNOTES AND ADDITIONAL INFORMATION**

12/ The collection of vendor overpayments may be reported as a resource that does not affect net cost of operations on line 13. The amount reported on line 13 for vendor overpayments may be derived in two ways: (1) from the change in accounts receivable, or (2) from the increase to USSGL account 6790 recorded when the collection is received.

13/ If financing sources that fund costs of prior periods cannot be derived from the change in the unfunded liabilities, an optional method is to record a decrease to future funded expenses, USSGL accounts 6800 and/or 6850, when funding becomes available. The decreases (credit balances) are reported as financing sources that fund costs of prior periods.

14/ Vendor overpayments collected.

15/ Credit account balance. See line 19 - 21 or 23 for debit balance.

16/ Credit account balance. See line 23 for debit balance.

17/ Credit reform financing funds only.

18/ Related to the portion of offsetting collections and receipts that is not reported on the Statement of Net Cost.

19/ Vendor overpayments related to capitalized assets.

20/ Noncredit reform - Purchase amount only.

21/ Credit reform financing and liquidating funds only.

22/ Current-year purchase amount only.

23/ Current-year purchase amount only. Use to adjust book value of inventory upon

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## SECTION V

**FOOTNOTES AND ADDITIONAL INFORMATION**

24/ According to OMB Circular A-136 (June 2006), Financial Reporting Requirements, Section 4.10.38, for material allocation transfers of authority; the parent and child should report a reconciling item on their respective Statement of Financing. The reconciling item should be reported by the parent and child on Line 16, Other, and Line 27, Other, respectively.

25/ Adjustment for trust fund outlays that do not affect net cost.

26/ Adjustments that impact budgetary amounts. Do not use adjustment in year of

27/ The Statement of Financing for certain inventory scenarios does not reconcile unless USSGL account 7400 is included on line 16. The transactions for prior-period adjustments must be analyzed.

28/ Financing sources yet to be provided may be derived using the change in certain liability accounts if a net increase results. Another option is to use the debit balance of USSGL account 6800, "Future Funded Expenses," and/or USSGL account 6850, "Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)."

29/ If net increase.

30/ Debit account balance. See line 13 for credit balance. Related to increase in annual leave liability.

31/ Debit account balance. See line 13 for credit balance. Related to increase in environmental and disposal liability.

32/ Credit reform. Downward subsidy reestimate.

33/ Credit reform. Upward subsidy reestimate. Debit account balance. See line 13 for credit balance.

34/ Credit reform. Downward subsidy reestimate. Financing funds only.

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**FOOTNOTES AND ADDITIONAL INFORMATION**

35/ Credit reform. Upward subsidy reestimate.

36/ (Increases) Excludes accounts receivable related to vendor overpayments related to line

37/ (Increases) Excludes credit reform financing.

38/ If net increase, unfunded.

39/ If net increase. Related to a payment made prior to fiscal 1991.

40/ Debit account balance. See line 13 for credit balance.

41/ Include if a budgetary resource is NOT recognized upon sale or disposition of assets.

42/ Undistributed offsetting receipts: Related to trust funds with exchange revenue.

43/ Related to cost capitalization offsets.

44/ Related to uncollectible noncredit reform receivables.

45/ Net credit balance for vendor overpayments receivable; debit balance for other activity.

46/ An option for recording the decrease in cost that results from a receivable for a vendor overpayment is to record a decrease to USSGL account 6790. The decrease is reported as part of components of net cost of operations that will not require or generate resources.

47/ Use USSGL 1010 when no USSGL revenue or other financing source account can be used. For example, clearing account symbols do not report revenue activity but instead record liabilities. Since no liabilities are crosswalked to this line, clearing account symbols should use the change in USSGL 1010 to complete this line.

48/ Record the book value amount to the extent a budgetary resource is recognized.