Fiscal 2007 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

			USSGL Account Attributes						
	USSGL Account	Adjusted Trial Balances							
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.		
1010	Fund Balance With Treasury	D							
1090	Fund Balance With Treasury Under a Continuing Resolution	D							
1110	Undeposited Collections	D	N				Y		
1120	Imprest Funds	D	N						
1130	Funds Held by the Public	D	N						
1190	Other Cash	D	N						
1195	Other Monetary Assets	D	N						
1200	Foreign Currency	D	N						
1310	Accounts Receivable	D	Y	Υ			Y		
1319	Allowance for Loss on Accounts Receivable	С	Y	Υ			Y		
1320	Employment Benefit Contributions Receivable	D	Y	Y					
1325	Taxes Receivable	D	N				Y		
1329	Allowance for Loss on Taxes Receivable	С	N				Y		
1330	Receivable for Transfers of Currently Invested Balances	D	F	Υ					
1335	Expenditure Transfers Receivable	D	F	Υ					
1340	Interest Receivable	D	Υ	Υ			Υ		
1349	Allowance for Loss on Interest Receivable	С	Υ	Υ			Υ		
1350	Loans Receivable	D	Υ	Υ					
1359	Allowance for Loss on Loans Receivable	С	Υ	Υ					
1360	Penalties, Fines, and Administrative Fees Receivable	D	Y	Υ			Y		
1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	С	Y	Υ			Y		
1399	Allowance for Subsidy	С	N						
1410	Advances and Prepayments	D	Y	Υ					
1511	Operating Materials and Supplies Held for Use	D	N						
1512	Operating Materials and Supplies Held in Reserve for Future Use	D	N						
1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable	D	N						
1514	Operating Materials and Supplies Held for Repair	D	N						
1519	Operating Materials and Supplies - Allowance	С	N						
1521	Inventory Purchased for Resale	D	N						
1522	Inventory Held in Reserve for Future Sale	D	N						
1523	Inventory Held for Repair	D	N						
1524	Inventory - Excess, Obsolete, and Unserviceable	D	N						
1525	Inventory - Raw Materials	D	N						
1526	Inventory - Work-in-Process	D	N						
1527	Inventory - Finished Goods	D	N						
1529	Inventory - Allowance	С	N						
1531	Seized Monetary Instruments	D	N						
1532	Seized Cash Deposited	D	N						
1541	Forfeited Property Held for Sale	D	N						
1542	Forfeited Property Held for Donation or Use	D	N						
1549	Forfeited Property - Allowance	С	N						
1551	Foreclosed Property	D	N						
1559	Foreclosed Property - Allowance	С	N						

Fiscal 2007 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account Title					USS	GL Account /	Attributes			
No. USSGL Account Title Bal. Ind. NonFederal Partner Nonexch. Subfunction Noncust. 1561 Commodities Hold Inder Price Support and D N Stabilization Support Programs Commodities - Allowance C N N Stabilization Support Programs C C N N Stabilization Support Programs C C N N N N N N N N N N N N N N N N N	USSGL Account									
No. USSGL Account Title Bal. Ind. NonFederal Partner Nonexch. Subfunction Noncust. 1561 Commodities Hold Inder Price Support and D N Stabilization Support Programs Commodities - Allowance C N N Stabilization Support Programs C C N N Stabilization Support Programs C C N N N N N N N N N N N N N N N N N										
Seal Commodities Held Under Price Support and Stabilization Support Programs Commodities - Allowance C	N	HOOGI Assess of Title								
Sibalization Support Programs Sicopile Materials Held in Reserve D N					Partner	Nonexch.	Subfunction	Noncust.		
1569 Commodities - Allowance C N	1561	·	D	N						
1571 Stockpile Materials Held in Reserve D N	1560		C	NI						
Size Slockpile Materials Held for Sale D N										
Other Related Property D										
1599 Other Related Property - Allowance C N										
Investments in U.S. Treasury Securities Sued by the Bureau of the Public Debt Sued by the Bureau of the Public Debt										
Issued by the Bureau of the Public Debt					Υ					
Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	1010			·	·					
by the Bureau of the Public Debt Permium on U.S. Treasury Securities Issued by the Bureau of the Public Debt 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt 1618 Market Adjustment - Investments D. Y. Y. 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities 1623 Amortization of Discount and Premium on D. Y. Y. 1624 Amortization of Discount and Premium on D. Y. Y. 1625 Amortization of Discount and Premium on D. Y. Y. 1626 Securities Other Than the Bureau of the Public Debt Securities Other Than the Bureau of the Public Debt Securities Other Than the Bureau of the Public Debt Securities Other Than the Bureau of the Public Debt Securities Other Than the Bureau of the Public Debt Securities Other Than the Bureau of the Public Debt Securities Other Than the Bureau of the Public Debt Other Securities Other Than the Bureau of the Public Debt Other Securities Other Than the Bureau of the Public Debt Other Securities Other Than the Bureau of the Public Debt Other Securities Other Than the Bureau of the Public Debt Other Securities Other Other Securities Other Securities Other Securities Other Other Securities Other Other Other Securities Other Other Other Securities Other Other Other Other Other Othe	1611		С	Υ	Υ					
Bit Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt Premium on U.S. Treasury Securities Stude by the Bureau of the Public Debt			·							
by the Bureau of the Public Debt 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt 1618 Market Adjustment - Investments D Y Y 1620 Investments in Securities Other Than the D Y Y 1621 Discount on Securities Other Than the D Y Y 1622 Discount on Securities Other Than the D Y Y 1623 Discount on Securities Other Than the D Y Y 1624 Discount on Securities Other Than the D Y Y 1625 Discount on Securities Other Than the D Y Y 1626 Discount on Securities Other Than the D Y Y 1626 Discount on Securities Other Than the D Y Y 1627 Discount on Securities Other Than the D Y Y 1628 Discount and Premium on D Y Y 1629 Discount and Premium on D Y Y 1629 Discount and Premium on D Y Y 1620 Discount and Premium on D D Y Y 1620 Discount and Premium on D D Y Y 1620 Discount and Premium on D D Y Y 1620 Discount and Premium on D D Y Y 1620 Discount on U.S. Treasury Zero Coupon D D F Y 1621 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt 1622 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt 1623 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds 1639 Other Investments D N N 1711 Land and Land Rights D N 1712 Improvements to Land 1720 Construction-in-Progress D N N 17130 Buildings, Improvements, and Renovations D N 17140 Other Structures and Facilities D N 17140 Other Structures and Facilities D N 17150 Accumulated Depreciation on Other C N 17150 Accumulated Depreciation on Other C N 17150 Accumulated Depreciation on Equipment D N 17150 Accumulated Depreciation on Other C N 17150 Accumulated Depreciation on Other C N 17150 Accumulated Depreciation on Depreciation on Equipment D N 17150 Accumulated Depreciation on Depreciati	1612		D	Υ	Υ					
Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt			_		·					
U.S. Treasury Securities Issued by the Bureau of the Public Debt 1618 Market Adjustment - Investments DYYY Bureau of the Public Debt Securities 1620 Discount on Securities Other Than the Bureau of the Public Debt Securities 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities 1624 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities 1635 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt Debt Debt Debt Debt Debt Debt Debt	1613	-	D	Y	Υ					
Bureau of the Public Debt 1618 Market Adjustment - Investments 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities 1623 Premium on Securities Other Than the Bureau of the Public Debt Securities 1624 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities 1625 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt Debt 1630 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt 1632 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt 1636 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt 1637 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt 1638 Market Adjustment - Investments in U.S. D F Y 1750 Treasury Zero Coupon Bonds 1650 Other Investments 1750 D N 1771 Land and Land Rights 1772 D N 1773 Multiprovements to Land 1774 Accumulated Depreciation on Improvements to Land 1775 Accumulated Depreciation on Buildings, Improvements, and Renovations 1776 D N 1777 D N 1778 Accumulated Depreciation on Buildings, Improvements, and Renovations 1779 Construction-in-Progress 1780 D N 1791 Construction-in-Progress 1792 D N 1793 Accumulated Depreciation on Other C N 1794 Accumulated Depreciation on Other C N 1795 Accumulated Depreciation on Other C N 1796 Accumulated Depreciation on Other C N 1797 Accumulated Depreciation on Other C N		U.S. Treasury Securities Issued by the								
Investments in Securities Other Than the Bureau of the Public Debt Securities Securities										
Bureau of the Public Debt Securities Bureau of the Public Debt Securities C	1618	Market Adjustment - Investments	D	Υ	Υ					
1621 Discount on Securities Other Than the Bureau of the Public Debt Securities 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt 1634 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt 1635 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt 1636 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds 1637 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds 1640 Other Investments 1650 Discount on U.S. Treasury Zero Coupon Bonds 1650 Other Investments 1651 Discount on U.S. Treasury Zero Coupon Bonds 1652 Other Investments 1653 Discount on U.S. Treasury Zero Coupon Bonds 1654 Other Investments 1655 Discount Other Investments on Discount Other Investment Other Investment Other Investment Other Investment Other Invest	1620	Investments in Securities Other Than the	D	Υ	Υ					
Bureau of the Public Debt Securities Premium on Securities Other Than the Bureau of the Public Debt Securities 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds 1690 Other Investments D Y Y Ty D N 1711 Land and Land Rights D N 1712 Improvements to Land 1720 Construction-in-Progress D N 1730 Buildings, Improvements, and Renovations 1740 Other Structures and Facilities D N 1750 Accumulated Depreciation on Other C N Structures and Facilities D N 1750 Accumulated Depreciation on Equipment C N										
Premium on Securities Other Than the Bureau of the Public Debt Securities	1621	Discount on Securities Other Than the	С	Υ	Υ					
Bureau of the Public Debt Securities Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities If an Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt If an Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt If an Investment in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt If an Investment in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt If an Investment in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt If an Investment in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt If an Investment in U.S. Treasury Zero Coupon Bonds If an Investment in U.S. Treasury Zero Coupon Bonds If an Investment in U.S. Treasury Zero Coupon Bonds If an Investment in U.S. Treasury Zero Coupon Bonds If an Investment in U.S. Treasury Zero Coupon Bonds If an Investment in U.S. Treasury Zero Coupon Bonds If an Investment in U.S. Treasury Zero Coupon Bonds If an Investment in U.S. Treasury Zero Coupon Bonds If an Investment in U.S. Treasury Zero Coupon Bonds If an Investment in U.S. Treasury Zero Coupon Bonds If an Investment in U.S. Treasury Zero Coupon Bonds If an Investment in U.S. Treasury Zero Coupon Bonds If an Investment in U.S. Treasury Zero Coupon Bonds If an Investment in U.S. Treasury Zero Coupon Bonds If an Investment in U.S. Treasury Zero Coupon Bonds If an Investment in U.S. Treasury Zero Coupon Bonds If an Investment in U.S. Treasury Zero Coupon Bonds If an Investment in U.S. Treasury Zero Coupon Bonds If an Investment in U.S. Treasury Zero Coupon Bonds If an Investment in U.S. Treasury Zero Coupon Bonds If an Investment in U.S. Treasury Zero Coupon Bonds If an Investment in U.S. Treasury Zero Coupon Bonds If an Investment in U.S. Treasury Zero Coupon Bonds If an Investment in U.S. Treasury Zero Coupon Bonds If an Investment in U.S. Treasury Zero Coupon Bonds If an Investment in		Bureau of the Public Debt Securities								
Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt 1634 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt 1635 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds 1636 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds 1637 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds 1640 Other Investments 1650 Other Investments 1650 D N 1711 Land and Land Rights 1712 Improvements to Land 1712 D N 1714 Accumulated Depreciation on Improvements to Land 1720 Construction-in-Progress 1730 Buildings, Improvements, and Renovations 1740 Other Structures and Facilities 1750 Equipment 1750 Accumulated Depreciation on Other Structures and Facilities 1750 Equipment 1759 Accumulated Depreciation on Equipment 1759 Accumulated Depreciation on Equipment 1750 Construction on Equip	1622	Premium on Securities Other Than the	D	Υ	Υ					
Securities Other Than the Bureau of the Public Debt Securities Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds 1630 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds 1630 Other Investments 1630 Other Investments 1630 D Y Y Y 1711 Land and Land Rights 1712 Improvements to Land 1719 Accumulated Depreciation on Improvements to Land 1720 Construction-in-Progress 1730 Buildings, Improvements, and Renovations 1740 Other Structures and Facilities 1750 Accumulated Depreciation on Cother Structures and Facilities 1750 Equipment 1750 Equipment 1750 Accumulated Depreciation on Equipment 1750 Construction Equipment 1750 Accumulated Depreciation on Equipment 1750 Construction in Equipment 1750 Accumulated Depreciation on Cother Structures and Facilities 1750 Accumulated Depreciation on Equipment 1750 Construction in Equipment 1750 Accumulated Depreciation on Equipment 1750 Construction in Equipment 1750 Accumulated Depreciation on Equipment 1750 Construction in Equipment 1750 Construction i		Bureau of the Public Debt Securities								
Public Debt Securities Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt Debt	1623	Amortization of Discount and Premium on	D	Υ	Υ					
Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt		Securities Other Than the Bureau of the								
Bonds Issued by the Bureau of the Public Debt 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt 1638 Market Adjustment - Investments in U.S. D F Y Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds Issued by Investments in U.S. Treasury Zero Coupon Bonds Issued Debt Investments D P Y P P P P P P P P P P P P P P P P P										
Debt Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds 1630 Other Investments D Y Y 1711 Land and Land Rights D N 1712 Improvements to Land D N 1719 Accumulated Depreciation on Improvements Trough Construction-in-Progress D N 1730 Buildings, Improvements, and Renovations 1740 Other Structures and Facilities D N 1750 Equipment D N 1750 Equipment D N 1759 Accumulated Depreciation on Equipment D N 1759 Accumulated Depreciation on Offer Structures and Facilities D N 1759 Accumulated Depreciation on Offer C N Structures and Facilities D N 1759 Accumulated Depreciation on Equipment C N	1630		D	F	Υ					
Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt Debt										
Bonds Issued by the Bureau of the Public Debt 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds 1690 Other Investments 1690 Other Investments 1711 Land and Land Rights 1712 Improvements to Land 1713 Accumulated Depreciation on Improvements C N Interval Construction-in-Progress 1730 Buildings, Improvements, and Renovations 1740 Other Structures and Facilities 1750 Equipment 1750 Accumulated Depreciation on Equipment 1750 Cquipment 1750 Equipment										
Debt Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt Barket Adjustment - Investments in U.S. Treasury Zero Coupon Bonds Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds Description of Description	1631		С	F	Υ					
Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds 1690 Other Investments 1711 Land and Land Rights 1712 Improvements to Land 1719 Accumulated Depreciation on Improvements to Land 1720 Construction-in-Progress 1730 Buildings, Improvements, and Renovations 1740 Other Structures and Facilities 1750 Equipment 1750 Equipment 1759 Accumulated Depreciation on Equipment 1750 Equipm										
Zero Coupon Bonds Issued by the Bureau of the Public Debt 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds 1690 Other Investments D Y Y 1711 Land and Land Rights D N 1712 Improvements to Land D N 1719 Accumulated Depreciation on Improvements to Land 1720 Construction-in-Progress D N 1730 Buildings, Improvements, and Renovations D N 1740 Other Structures and Facilities 1750 Equipment D N 1759 Accumulated Depreciation on Equipment D N				_						
the Public Debt 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds 1690 Other Investments D Y Y Intractional Contraction Intractional Contraction	1633		_	F	Υ					
1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds Co										
Treasury Zero Coupon Bonds 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds 1690 Other Investments D Y Y 1711 Land and Land Rights D N 1712 Improvements to Land D N 1719 Accumulated Depreciation on Improvements to Land 1720 Construction-in-Progress D N 1730 Buildings, Improvements, and Renovations D N 1740 Other Structures and Facilities D N 1750 Equipment D N N D N D N D N D N D N D N	1000			_						
1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds 1690 Other Investments D Y Y 1711 Land and Land Rights D N 1712 Improvements to Land D N 1719 Accumulated Depreciation on Improvements to Land 1720 Construction-in-Progress D N 1730 Buildings, Improvements, and Renovations D N 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations D N 1740 Other Structures and Facilities D N 1740 Accumulated Depreciation on Other Structures and Facilities D N 1750 Equipment D N 1750 Equipment D N 1759 Accumulated Depreciation on Equipment C N	1638		D	F	Y					
U.S. Treasury Zero Coupon Bonds 1690 Other Investments D Y Y 1711 Land and Land Rights D N 1712 Improvements to Land D N 1719 Accumulated Depreciation on Improvements to Land 1720 Construction-in-Progress D N 1730 Buildings, Improvements, and Renovations D N 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations 1740 Other Structures and Facilities D N 1749 Accumulated Depreciation on Other Structures and Facilities 1750 Equipment D N 1759 Accumulated Depreciation on Equipment D N 1759 Accumulated Depreciation on Equipment C N	4000		•		V					
1690 Other Investments	1639		C	F	Y					
1711 Land and Land Rights D N 1712 Improvements to Land D N 1719 Accumulated Depreciation on Improvements to Land C N 1720 Construction-in-Progress D N 1730 Buildings, Improvements, and Renovations D N 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations C N 1740 Other Structures and Facilities D N 1749 Accumulated Depreciation on Other Structures and Facilities C N 1750 Equipment D N 1759 Accumulated Depreciation on Equipment C N	1000			V	V					
1712 Improvements to Land 1719 Accumulated Depreciation on Improvements C N to Land 1720 Construction-in-Progress D N Suildings, Improvements, and Renovations D N Suildings, Improvements, and Renovations D N Suildings, Improvements, and Renovations D N Suildings S					Υ					
1719 Accumulated Depreciation on Improvements to Land 1720 Construction-in-Progress D N 1730 Buildings, Improvements, and Renovations D N 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations 1740 Other Structures and Facilities D N 1749 Accumulated Depreciation on Other Structures and Facilities 1750 Equipment D N 1759 Accumulated Depreciation on Equipment C N										
to Land 1720 Construction-in-Progress D N 1730 Buildings, Improvements, and Renovations D N 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations 1740 Other Structures and Facilities D N 1749 Accumulated Depreciation on Other Structures and Facilities 1750 Equipment D N 1759 Accumulated Depreciation on Equipment C N										
1720 Construction-in-Progress D N 1730 Buildings, Improvements, and Renovations D N 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations C N 1740 Other Structures and Facilities D N 1749 Accumulated Depreciation on Other Structures and Facilities C N 1750 Equipment D N 1759 Accumulated Depreciation on Equipment C N	11/19		C	IN						
1730 Buildings, Improvements, and Renovations D N 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations 1740 Other Structures and Facilities D N 1749 Accumulated Depreciation on Other C N Structures and Facilities 1750 Equipment D N 1759 Accumulated Depreciation on Equipment C N	1720		D	N						
1739 Accumulated Depreciation on Buildings, Improvements, and Renovations 1740 Other Structures and Facilities DN 1749 Accumulated Depreciation on Other Structures and Facilities DN 1750 Equipment DN 1759 Accumulated Depreciation on Equipment CN DN DN DN DN DN DN DN DN DN										
Improvements, and Renovations 1740 Other Structures and Facilities D N 1749 Accumulated Depreciation on Other C Structures and Facilities D N Structures and Facilities D N 1750 Equipment D N 1759 Accumulated Depreciation on Equipment C N	'' 30	Danalingo, improvemento, and itenovations	U	IV.						
Improvements, and Renovations 1740 Other Structures and Facilities D N 1749 Accumulated Depreciation on Other C Structures and Facilities D N Structures and Facilities D N 1750 Equipment D N 1759 Accumulated Depreciation on Equipment C N	1739	Accumulated Depreciation on Buildings	C	N						
1740 Other Structures and Facilities D N 1749 Accumulated Depreciation on Other C N Structures and Facilities D N 1750 Equipment D N 1759 Accumulated Depreciation on Equipment C N	1,753			1						
1749 Accumulated Depreciation on Other C N Structures and Facilities 1750 Equipment D N 1759 Accumulated Depreciation on Equipment C N	1740		D	N						
Structures and Facilities 1750 Equipment D N 1759 Accumulated Depreciation on Equipment C N										
1750 Equipment D N 1759 Accumulated Depreciation on Equipment C N				,						
1759 Accumulated Depreciation on Equipment C N	1750		D	N						
	1810	Assets Under Capital Lease	D	N						

Fiscal 2007 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

Part 1

		USSGL Account Attributes						
USSGL Account			Adjusted Trial Balances					
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.	
1819	Accumulated Depreciation on Assets Under Capital Lease	С	N					
1820	Leasehold Improvements	D	N					
1829	Accumulated Amortization on Leasehold	C	N					
	Improvements							
1830	Internal-Use Software	D	N					
1832	Internal-Use Software in Development	D	N					
1839	Accumulated Amortization on Internal-Use Software	С	N					
1840	Other Natural Resources	D	N					
1849	Allowance for Depletion	С	N					
1890	Other General Property, Plant, and	D	N					
1899	Equipment Accumulated Depreciation on Other General	С	N					
	Property, Plant, and Equipment							
1921	Receivable From Appropriations	D	F	Υ			Υ	
1990	Other Assets	D	Υ	Υ				
2110	Accounts Payable	C	Υ	Υ			Υ	
2120	Disbursements in Transit	С	Υ	Υ				
2130	Contract Holdbacks	С	Y	Υ				
2140	Accrued Interest Payable	С	Υ	Υ				
2150	Payable for Transfers of Currently Invested Balances	С	F	Y				
2155	Expenditure Transfers Payable	С	F	Υ				
2160	Entitlement Benefits Due and Payable	C	N	'				
2170	Subsidy Payable to the Financing Account	C	F	Y				
2170	Cubsidy I dyable to the I marieing /tecount)		·				
2179	Contra Liability for Subsidy Payable to the Financing Account	D	H	Υ				
2180	Loan Guarantee Liability	С	N					
2190	Other Liabilities With Related Budgetary	C	Y	Υ				
0040	Obligations							
2210	Accrued Funded Payroll and Leave	С	N					
2211	Withholdings Payable	С	N					
2213	Employer Contributions and Payroll Taxes Payable	С	Y	Y				
2215	Other Post Employment Benefits Due and Payable	С	Y	Y				
2216	Pension Benefits Due and Payable to Beneficiaries	С	N					
2217	Benefit Premiums Payable to Carriers	С	N					
2218	Life Insurance Benefits Due and Payable to	C	N					
2222	Beneficiaries		N.					
2220	Unfunded Leave	C	N	\/				
2225	Unfunded FECA Liability		F	Y				
2290	Other Unfunded Employment Related Liability	С	Y					
2310	Liability for Advances and Prepayments	С	Υ	Υ				
2320	Other Deferred Revenue	С	N					
2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	С	Y	Υ				
2510	Principal Payable to the Bureau of the Public Debt	С	F	Y				
2520	Principal Payable to the Federal Financing Bank	С	F	Υ				
L	Dank							

Fiscal 2007 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

No. USSGL Account Title Bal. Ind. Normal Federal Trading Exchange Budget Noncus					1199	GL Account A	Attributes				
No.	USSGL Account			USSGL Account Attributes Adjusted Trial Balances							
No. USSGL Account Title Ball, Ind. NonFederal Partner Nonexch. Subfunction Noncus		COOCE ACCOUNT			710	doted That Di	alarices				
Under General and Special Financing Authority Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority Permium on Securities Issued by Federal Agencies Under General and Special Financing Authority Permium on Securities Issued by Federal Agencies Under General and Special Financing Authority 2532 Permium on Securities Issued by Federal Agencies Under General and Special Financing Authority 2533 Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority 2540 Participation Certificates C Y Y Y 2540 Other Debt C Y Y Y 2540 Actuarial Pension Liability C N 2550 Actuarial Fension Liability C N 2550 Actuarial Fension Liability C N 2550 Other Actuarial Liabilities C N 2550 Contingent Liabilities C N 2550 Contingent Liabilities C N 2550 Contingent Liabilities C N 2550 Agencies Under General and Special Financing Authority C Y Y Dilapility of Subsidy Related to Undisbursed C F Y Appropriations 2660 Agencies Under General and Special Financing Authority C F Y Appropriations 270 Resources Payable From Canceled C Y Y Y Dilapidinos 270 Resources Payable to Treasury C F Y Y Dilapidinos 270 Unexpended Appropriations - Cumulative C F Y Unexpended Appropriations - Cumulative C F Y Unexpended Appropriations - Transfers-Iou D F Y Unexpended	No.				U			Custodial/ Noncust.			
Agencies Under General and Special Financing Authority 2533 Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority 2540 Participation Certificates C Y Y Participation Certificates C Y Y 2590 Other Debt C C Y Y 2620 Actuarial Peanison Liability C N Actuarial Fension Liability C N 2620 Actuarial Health Insurance Liability C N 2630 Actuarial Health Insurance Liability C N 2630 Other Actuarial Labilities C N 2650 Actuarial FECA Liability C N 2650 Actuarial EECA Liability C N 2650 Other Actuarial Labilities C N 270 Collateral 2710 Prior Liens Outstanding on Acquired C N Collateral 2720 Contingent Liabilities C N 2720 Contingent Liability C Y Y 2720 Liability for Subsidy Related to Undisbursed Loans 2720 Lability for Subsidy Related to Undisbursed C F Y 2720 Resources Payable From Canceled Appropriations 2720 Resources Payable From Canceled C Y Y 2720 Appropriations 2720 Resources Payable to Treasury C F Y Y 2720 Obligations 2720 Unexpended Appropriations - Transfers-Out D F Y 2720 Unexpended Appropriations - Transfers-Out D F Y 2731 Unexpended Appropriations - Transfers-Out D F Y 2740 Unexpended Appropriations - Transfers-Out D F Y 2750 Unexpended Appropriations - Transfers-Out D F Y 2750 Revenue From Goods Sold C C Y Y Y X Y Y X Y Y 2750 Revenue From Goods Sold C C Y Y Y X X Y Y 2750 Revenue From Goods Sold C C Y Y Y X X Y Y 2750 Revenue From Goods Sold C C Y Y Y X X Y Y 2750 Revenue From Goods Sold C C Y Y Y X X Y Y 2750 Revenue From Goods Sold D Y Y Y X Y Y Y Y Y 2750 Interest Revenue - Fromestments C C Y Y Y Y Y Y Y Y 2751 Interest Revenue - Loans C Y Y Y Y Y Y Y Y 2751 Interest Revenue - Loans C Y Y Y Y Y Y Y	2530	Under General and Special Financing	С	Υ	Y						
Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority Participation Control of Securities Issued by Federal Agencies Under General and Special Financing Authority Participation Certificates C	2531	Discount on Securities Issued by Federal Agencies Under General and Special	D	Y	Y						
2533 Amortization of Discount and Premium on D Seutrities Issued by Federal Agencies Under General and Special Financing Authority 2540 Participation Certificates C Y Y Y S Other Debt C Participation Certificates C Y Y Y S Other Debt C C X N S Other State Insurance Liability C C N S Other Actuarial Life Insurance Liability C C N S Other Actuarial Libellities C C N S Other Collateral C Capital Lease Liability C X Y Y Y S Other Capital Lease Liability C X Y Y Y S Other Capital Lease Liability C X Y Y Y S Other Capital Lease Liability C X Y Y Y S Other Capital Libellities Without Related Budgetary C X Y Y Y S Other Capital Libellities Without Related Budgetary C X Y Y Y S Other Capital Libellities Without Related Budgetary C X Y Y Y S Other Capital Libellities Without Related Budgetary C X Y Y Y S Other Capital Libellities Without Related Budgetary C X Y Y Y S Other Capital Libellities Without Related Budgetary C X Y Y Y S Other Capital Libellities Without Related Budgetary C X Y Y Y S Other Capital Libellities Without Related Budgetary C X Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y	2532	Premium on Securities Issued by Federal Agencies Under General and Special	С	Y	Y						
2590 Other Debt		Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	_								
2610 Actuarial Pension Liability C N S 2620 Actuarial Health Insurance Liability C N S 2630 Actuarial Life Insurance Liability C N S 2630 Actuarial Life Insurance Liability C N S 2630 Actuarial Life Insurance Liability C N S 2630 Other Actuarial Liabilities C N S 2630 Prior Liens Outstanding on Acquired C N Collateral Collateral Collateral Collateral C C N Collateral C C N Collateral C C N Collateral C C N C Collateral C C C N C Collateral C C C N C Collateral C C C N C C Y Y Y C C C Y Y Y C C C Y Y Y C C C Y Y Y C C C Y Y Y C C C Y Y Y C C C Y Y Y C C C Y Y Y C C C Y Y Y C C C Y Y Y C C C Y Y Y C C C Y Y Y C C C Y Y Y C C C Y Y Y C C C Y Y Y C C C Y Y Y C C C Y Y Y C C C Y Y Y C C C Y Y Y C C C Y Y Y C C C Y Y Y C C C Y Y Y C C C Y Y Y C C C Y Y Y C C C Y Y Y C C C Y Y Y C C C Y Y Y C C C Y Y Y C C C Y Y Y C C C Y Y Y C C C Y Y Y C C C Y Y Y C C C Y Y Y C C C Y Y Y C C C Y Y Y C C C Y Y Y C C C Y Y Y C C C Y Y Y C C C Y Y Y C C C Y Y Y C C C Y Y Y C C C Y Y Y C C C Y Y Y C C C Y Y Y C C C Y Y Y C C C C C C C C C C C C C C C C C C C C		· · · · · · · · · · · · · · · · · · ·									
Actuarial Life Insurance Liability					Y						
Actuarial Life Insurance Liability											
Actuarial FECA Liability											
2910 Other Actuarial Liabilities C N Collateral Continued C N Collateral C C N Collateral C C N Collateral C C C N C C C N C C C N C C C C N C C C N C C C N C C C N C C C N C C C N C C C N C C C N C C N C C N C C N C C N C C N C C N C C N C C N C C N C C N C C N C C N C C N C C N C C N C C N C C N C C N C C N C C N C C N C C N C C N C C N C C N C C N C C N C C N C C N C C N C C N C C N C N C C N C N C C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N C N	2630										
Prior Liens Outstanding on Acquired C N											
Collateral Col											
2940 Capital Lease Liability C Y Y Y		Collateral									
Liability for Subsidy Related to Undisbursed Loans C F Y Y Y Y Y Y Y Y Y											
Loans Loan				-							
Appropriations 2970 Resources Payable to Treasury C F Y SS 2980 Custodial Liability C Y Y Other Liabilities Without Related Budgetary Obligations 2995 Estimated Cleanup Cost Liability C N 3100 Unexpended Appropriations - Cumulative C S 3101 Unexpended Appropriations - Appropriations Received 3102 Unexpended Appropriations - Transfers-In Received 3103 Unexpended Appropriations - Transfers-Out D F Y 3106 Unexpended Appropriations - Adjustments C S 3107 Unexpended Appropriations - Horor-Period Adjustments Due to Corrections of Errors 3108 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors 3109 Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles 3310 Cumulative Results of Operations C Y Y Y X Y 5100 Revenue From Goods Sold C Y Y Y X Y 5200 Revenue From Services Provided D Y Y Y X Y 5310 Interest Revenue - Other C Y Y Y Y Y F3311 Interest Revenue - Loans C Y Y Y Y Y F312 Interest Revenue - Loans C Y Y Y Y Y F312 Interest Revenue - Loans C C Y Y Y Y Y C Y C Y Y Y Y Y C Y Y Y Y		Loans									
2980 Custodial Liability C		Appropriations									
2990 Other Liabilities Without Related Budgetary C Y Y Y											
Obligations 2995 Estimated Cleanup Cost Liability C N 3100 Unexpended Appropriations - Cumulative C 3101 Unexpended Appropriations - Appropriations C Received S 3102 Unexpended Appropriations - Transfers-In C F Y 3103 Unexpended Appropriations - Transfers-Out D F Y 3106 Unexpended Appropriations - Adjustments C S 3107 Unexpended Appropriations - Adjustments C S 3108 Unexpended Appropriations - Vice C S 3109 Unexpended Appropriations - Prior-Period D S 3109 Unexpended Appropriations - Prior-Period D Adjustments Due to Corrections of Errors S 3109 Unexpended Appropriations - Prior-Period D Adjustments Due to Changes in Accounting Principles S 3310 Cumulative Results of Operations C S 5100 Revenue From Goods Sold C Y Y Y X Y Y S 5200 Revenue From Services Provided C Y Y Y X Y Y S 5200 Contra Revenue for Services Provided D Y Y Y X Y Y S 5310 Interest Revenue - Other C Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y								S			
3100 Unexpended Appropriations - Cumulative C Signature C Signature C Signature C Signature C Signature Signature C Signature Sign	2990	Obligations		Y	Y						
3101 Unexpended Appropriations - Appropriations C Received				N							
Received 3102 Unexpended Appropriations - Transfers-In C F Y 3103 Unexpended Appropriations - Transfers-Out D F Y 3106 Unexpended Appropriations - Adjustments C 3107 Unexpended Appropriations - Used D 3108 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors 3109 Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles 3310 Cumulative Results of Operations C 5100 Revenue From Goods Sold C Y Y X X Y 5109 Contra Revenue for Goods Sold D Y Y X X Y 5200 Revenue From Services Provided C Y Y X X Y 5310 Interest Revenue - Other C Y Y Y X Y 5311 Interest Revenue - Investments C Y Y Y Y Y Y 5312 Interest Revenue - Loans C Y Y Y Y Y Y	3100										
3103 Unexpended Appropriations - Transfers-Out D F Y 3106 Unexpended Appropriations - Adjustments C 3107 Unexpended Appropriations - Used D 3108 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors 3109 Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles 3310 Cumulative Results of Operations C 5100 Revenue From Goods Sold D Y Y X Y 5200 Revenue From Services Provided D Y Y X Y 5200 Contra Revenue for Services Provided D Y Y X Y 5310 Interest Revenue - Other C Y Y Y Y Y 5311 Interest Revenue - Loans C Y Y Y Y Y 5312 Interest Revenue - Loans C Y Y Y Y Y 5316 Interest Revenue - Loans C Y Y Y Y Y 5317 Interest Revenue - Loans C Y Y Y Y Y 5318 Interest Revenue - Loans C Y Y Y Y Y 5310 Interest Revenue - Loans C Y Y Y Y Y 5310 Interest Revenue - Loans C Y Y Y Y Y 5310 Interest Revenue - Loans C Y Y Y Y Y Y 5311 Interest Revenue - Loans C Y Y Y Y Y Y 5312 Interest Revenue - Loans C Y Y Y Y Y Y 5312 Interest Revenue - Loans C Y Y Y Y Y Y 5315 Interest Revenue - Loans C Y Y Y Y Y Y Y Y 5316 Interest Revenue - Loans C Y Y Y Y Y Y Y Y Y		Received									
3106 Unexpended Appropriations - Adjustments C 3107 Unexpended Appropriations - Used D 3108 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors 3109 Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles 3310 Cumulative Results of Operations C 5100 Revenue From Goods Sold C Y Y X Y Y 5109 Contra Revenue for Goods Sold D Y Y X Y 5200 Revenue From Services Provided C Y Y X Y 5310 Interest Revenue - Other C Y Y Y Y Y 5311 Interest Revenue - Investments C Y Y Y Y Y Y 5312 Interest Revenue - Loans C Y Y Y Y Y Y	3102			F	Υ						
3107 Unexpended Appropriations - Used D 3108 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors 3109 Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles 3310 Cumulative Results of Operations C 5100 Revenue From Goods Sold C Y Y X Y 5109 Contra Revenue for Goods Sold D Y Y X Y 5200 Revenue From Services Provided C Y Y X Y 5209 Contra Revenue for Services Provided D Y Y Y X Y 5310 Interest Revenue - Other C Y Y Y Y Y 5311 Interest Revenue - Investments C Y Y Y Y Y 5312 Interest Revenue - Loans C Y Y Y Y Y	3103			F	Y						
3108 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors 3109 Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles 3310 Cumulative Results of Operations 5100 Revenue From Goods Sold C Y Y X Y X Y 5109 Contra Revenue for Goods Sold D Y Y X Y 5200 Revenue From Services Provided C Y Y X Y 5209 Contra Revenue for Services Provided D Y Y X Y 5310 Interest Revenue - Other C Y Y Y Y Y Y 5311 Interest Revenue - Investments C Y Y Y Y Y Y Y 5312 Interest Revenue - Loans C Y Y Y Y Y Y	3106										
Adjustments Due to Corrections of Errors 3109 Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles 3310 Cumulative Results of Operations C 5100 Revenue From Goods Sold C Y Y X Y 5109 Contra Revenue for Goods Sold D Y Y X Y 5200 Revenue From Services Provided C Y Y X Y 5209 Contra Revenue for Services Provided D Y Y X Y 5310 Interest Revenue - Other C Y Y Y Y Y Y 5311 Interest Revenue - Investments C Y Y Y Y Y Y 5312 Interest Revenue - Loans C Y Y Y Y Y Y											
Adjustments Due to Changes in Accounting Principles 3310 Cumulative Results of Operations C 5100 Revenue From Goods Sold C Y Y X Y 5109 Contra Revenue for Goods Sold D Y Y X Y 5200 Revenue From Services Provided C Y Y X Y 5209 Contra Revenue for Services Provided D Y X Y 5310 Interest Revenue - Other C Y Y Y Y Y 5311 Interest Revenue - Investments C Y Y Y Y Y 5312 Interest Revenue - Loans C Y Y Y Y Y	3108	Adjustments Due to Corrections of Errors	D								
5100 Revenue From Goods Sold C Y Y X Y 5109 Contra Revenue for Goods Sold D Y Y X Y 5200 Revenue From Services Provided C Y Y X Y 5209 Contra Revenue for Services Provided D Y Y X Y 5310 Interest Revenue - Other C Y Y Y Y 5311 Interest Revenue - Investments C Y Y Y Y 5312 Interest Revenue - Loans C Y Y Y Y	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	D								
5109 Contra Revenue for Goods Sold D Y Y X Y 5200 Revenue From Services Provided C Y Y X Y 5209 Contra Revenue for Services Provided D Y Y X Y 5310 Interest Revenue - Other C Y Y Y Y 5311 Interest Revenue - Investments C Y Y Y Y 5312 Interest Revenue - Loans C Y Y Y Y	3310	Cumulative Results of Operations									
5200 Revenue From Services Provided C Y Y X Y 5209 Contra Revenue for Services Provided D Y Y X Y 5310 Interest Revenue - Other C Y Y Y Y Y 5311 Interest Revenue - Investments C Y Y Y Y Y 5312 Interest Revenue - Loans C Y Y Y Y Y	5100	Revenue From Goods Sold									
5200 Revenue From Services Provided C Y Y X Y 5209 Contra Revenue for Services Provided D Y Y X Y 5310 Interest Revenue - Other C Y Y Y Y Y 5311 Interest Revenue - Investments C Y Y Y Y Y 5312 Interest Revenue - Loans C Y Y Y Y Y	5109	Contra Revenue for Goods Sold	D			Х					
5209 Contra Revenue for Services Provided D Y Y X Y 5310 Interest Revenue - Other C Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y<											
5310 Interest Revenue - Other C Y Y Y Y Y 5311 Interest Revenue - Investments C Y Y Y Y Y 5312 Interest Revenue - Loans C Y Y Y Y Y											
5311 Interest Revenue - Investments C Y Y Y Y 5312 Interest Revenue - Loans C Y Y Y Y								Υ			
5312 Interest Revenue - Loans C Y Y Y Y Y											
		Receivable/Uninvested Funds									

Part 1

Fiscal 2007 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

		USSGL Account Attributes							
	USSGL Account		Adjusted Trial Balances						
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.		
5317	Contra Revenue for Interest Revenue - Loans Receivable	D	Y	Y	Y	Y	Y		
5318	Contra Revenue for Interest Revenue - Investments	D	Y	Y	Y	Y	Y		
5319	Contra Revenue for Interest Revenue - Other	D	Y	Υ	Y	Y	Y		
5320	Penalties, Fines, and Administrative Fees Revenue	С	Y	Υ	Υ	Y	Υ		
5329	Contra Revenue for Penalties, Fines, and Administrative Fees	D	Y	Y	Υ	Y	Υ		
5400	Benefit Program Revenue	С	Y	Υ	Y	Y			
5409	Contra Revenue for Benefit Program Revenue	D	Y	Υ	Y	Y			
5500	Insurance and Guarantee Premium Revenue	С	N		X	Y			
5509	Contra Revenue for Insurance and Guarantee Premium Revenue	D	N		Х	Y			
5600	Donated Revenue - Financial Resources	С	N		Т				
5609	Contra Revenue for Donations - Financial Resources	D	N		Т				
5610	Donated Revenue - Nonfinancial Resources	С	N		Т				
5619	Contra Donated Revenue - Nonfinancial Resources	D	N		Т				
5700	Expended Appropriations	С							
5708	Expended Appropriations - Prior-Period	С							
	Adjustments Due to Corrections of Errors								
5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	С							
5720	Financing Sources Transferred In Without Reimbursement	С	F	Υ					
5730	Financing Sources Transferred Out Without Reimbursement	D	F	Y					
5740	Appropriated Earmarked Receipts Transferred In	С	F	Y					
5745	Appropriated Earmarked Receipts Transferred Out	D	F	Υ					
5750	Expenditure Financing Sources - Transfers-In	С	F	Y					
5755	Nonexpenditure Financing Sources - Transfers-In	С	F	Y					
5760	Expenditure Financing Sources - Transfers- Out	D	F	Y					
5765	Nonexpenditure Financing Sources - Transfers-Out	D	F	Y					
5780	Imputed Financing Sources	С	F	Υ					
5790	Other Financing Sources	С	F	Y					
5799	Adjustment of Appropriations Used	D							
5800	Tax Revenue Collected	С	Υ	Υ	T		Υ		
5801	Tax Revenue Accrual Adjustment	С	Υ	Υ	T		Υ		
5809	Contra Revenue for Taxes	D	Υ	Υ	Т		Υ		
5890	Tax Revenue Refunds	D	Y	Υ	Т		Υ		
5900	Other Revenue	С	Y	Y	Y	Y	Y		
5909	Contra Revenue for Other Revenue	D	Y	Y	Y	Y	Y		
5990	Collections for Others	D	Υ	Υ	Υ	Υ	S		

Part 1

Fiscal 2007 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

		USSGL Account Attributes								
USSGL Account			Adjusted Trial Balances							
١		Normal	Federal/	Trading	Exchange/	Budget	Custodial/			
No.	USSGL Account Title	Bal. Ind.	NonFederal	Partner	Nonexch.	Subfunction	Noncust.			
5991	Accrued Collections for Others	D	Y	Y	Y	Y	S			
5997	Financing Sources Transferred In From	С	F	Υ			Α			
5000	Custodial Statement Collections	D		V			S			
5998	Custodial Collections Transferred Out to a	D	F	Υ			5			
	Treasury Account Symbol Other Than the General Fund of the Treasury									
6100	Operating Expenses/Program Costs	D	Y	Υ		Y				
6190	Contra Bad Debt Expense - Incurred for	C	Y	Y		Ϋ́				
0130	Others	O		'		'				
6199	Adjustment to Subsidy Expense	С	N			Υ				
	Interest Expenses on Borrowing From the	D	F	Υ		Y				
	Bureau of the Public Debt and/or the	_				-				
	Federal Financing Bank									
6320	Interest Expenses on Securities	D	Y	Υ		Y				
6330	Other Interest Expenses	D	Y	Y		Y	Y			
6400	Benefit Expense	D	Y	Υ		Y				
6500	Cost of Goods Sold	D	N			Υ				
6600	Applied Overhead	С	N			Y				
6610	Cost Capitalization Offset	С	N			Y				
6710	Depreciation, Amortization, and Depletion	D	N			Υ				
6720	Bad Debt Expense	D	Υ	Υ		Υ				
6730	Imputed Costs	D	F	Υ		Y				
6790	Other Expenses Not Requiring Budgetary	D	Y	Υ		Y				
	Resources									
6800	Future Funded Expenses	D	Y	Υ		Y				
6850	Employer Contributions to Employee Benefit	D	F	Υ		Y				
	Programs Not Requiring Current-Year									
	Budget Authority (Unobligated)									
	Nonproduction Costs	D	Y	Υ		Y				
7110	Gains on Disposition of Assets - Other	C	N		Y	Υ				
7111	Gains on Disposition of Investments	<u>C</u>	Y	Y	Y					
7112	Gains on Disposition of Borrowings	С	F	Y	Y					
7180	Unrealized Gains	С	Y	Y	Y	\ <u>'</u>				
7190	Other Gains	<u>C</u>	Y	Υ	Y	Y				
7210	Losses on Disposition of Assets - Other	D D	N	V	Y	Y				
7211 7212	Losses on Disposition of Investments Losses on Disposition of Borrowings	D	Y F	Y	Y					
	Unrealized Losses	D	Y	Y	Y					
7290	Other Losses	D	Y	Y	Y	Y				
7300	Extraordinary Items	C	N	'	1	Y				
7400	Prior-Period Adjustments Due to Corrections		Y	Y		'				
, 400	of Errors	9	'	'						
7401	Prior-Period Adjustments Due to Changes in	С	Y	Υ						
	Accounting Principles	J	·							
7500	Distribution of Income - Dividend	D	Y	Υ	Υ	Y				
7600	Changes in Actuarial Liability	D	N		•	Ϋ́				
8801	Offset for Purchases of Assets	C	Y	Υ		·				
8802	Purchases of Property, Plant, and	D	Y	Y						
	Equipment	-		,						
8803	Purchases of Inventory and Related	D	Y	Υ						
1	Property									
8804	Purchases of Assets - Other	D	Υ	Y						

Fiscal 2007 USSGL Account Attributes Required for FACTS I Reporting - Easy Reference/1

ADDITIONAL INFORMATION	l:	
	_	
1/ For a description of USSGL	account attributes	s, see the "FACTS I USSGL Account Attribute Definitions" in this section.
·		
2/ "Y" in any attribute column	indicates that the F	ACTS I user must provide a value/domain for the attribute. Trading Partner is required with
an "F" Federal/NonFederal at	tribute. See Note 5	for valid attribute values/domains.
3/ A blank space in any attribu	ute column indicate	s that the FACTS I user should not provide an attribute value/domain.
4/ Shaded areas indicate that	the correct attribut	e value/domain for the USSGL account will be automatically provided by FACTS I.
5/ Attribute values/domains a	re listed below:	
Aug II	- ·	
<u>Attribute</u>	<u>Domain</u>	Domain Description
Pudget Subfunction	nnn	2 digit hudget functional algorification published
Budget Subfunction	nnn	3-digit budget functional classification subfunction
Custodial/Noncustodial	A	Noncustodial
	S	Custodial
Debit/Credit	С	Credit
	D	Debit
Exchange/Nonexchange	Т	Nonexchange Revenue
	Х	Exchange Revenue
Federal/NonFederal	F	Federal
	N	NonFederal
B .		
Trading Partner	nn	2-digit Treasury Department Code, required with Federal attribute

This page was intentionally left blank.