	USSGL Account				justed Trial B	T	
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.
1010	Fund Balance With Treasury	D					
	Undeposited Collections	D	N				Y
	Imprest Funds	D	N				
	Funds Held by the Public	D	N				
	Other Cash	D	N				
	Other Monetary Assets	D	N				
	Foreign Currency	D	N				
	Accounts Receivable	D	Y	Y			Y
1	Allowance for Loss on Accounts						
	Receivable	С	Y	Y			Y
	Employment Benefit Contributions						
	Receivable	D	Y	Y			
	Taxes Receivable	D	N				Y
1	Allowance for Loss on Taxes						
	Receivable	С	N				Y
	Receivable for Transfers of Currently						
	Invested Balances	D	F	Y			
	Expenditure Transfers Receivable	D	F	Y			
	Interest Receivable	D	Y	Y			Y
1	Allowance for Loss on Interest						
	Receivable	C	Y	Y			Y
	Loans Receivable	D	Y	Y			
1	Allowance for Loss on Loans						
	Receivable	С	Y	Y			
	Penalties, Fines, and Administrative						
	Fees Receivable	D	Y	Y			Y
	Allowance for Loss on Penalties,						
	Fines, and Administrative Fees	_					
	Receivable	С	Y	Y			Y
	Allowance for Subsidy	С	N				
	Advances to Others		Y	Y			
	Prepayments	D	Y	Y			
	Operating Materials and Supplies Held						
	for Use	D	N				
	Operating Materials and Supplies Held						
	in Reserve for Future Use	D	N				
	Operating Materials and Supplies	-	N				
	Excess, Obsolete, and Unserviceable	D	N				
	Operating Materials and Supplies Held		N				
	for Repair	D	N				
1	Operating Materials and Supplies -	0	N				
	Allowance	<u> </u>	N				
	Inventory Purchased for Resale	D	N				
	Inventory Held in Reserve for Future	-	N				
1522		D	N				
	Inventory Held for Repair	D	N				
	Inventory - Excess, Obsolete, and		N				
	Unserviceable	D	N				
	Inventory - Raw Materials	D	N				
	Inventory - Work-in-Process	D	N				
	Inventory - Finished Goods	D	N				
	Inventory - Allowance	<u> </u>	N				
	Seized Monetary Instruments	D	N				
	Seized Cash Deposited Forfeited Property Held for Sale	D	N				
4 - 1 - 1	Forelited Property Heid for Sale	D	N				
	Forfeited Property Held for Donation or Use	D	N				

USSGL Account			USSGL Account Attributes Adjusted Trial Balances						
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.		
	Foreclosed Property	Dai. Ind. D	N	Failitei	NUTIEACH.	Subluticuloti	Noncust.		
	Foreclosed Property - Allowance	C	N						
1559	Commodities Held Under Price	<u> </u>							
	Support and Stabilization Support								
1561	Programs	D	N						
	Commodities - Allowance	C	N						
	Stockpile Materials Held in Reserve	D D	N						
	Stockpile Materials Held for Sale	D	N						
		D	N N						
	Other Related Property Other Related Property - Allowance	C	N						
1599	Investments in U.S. Treasury	U	IN						
	Securities Issued by the Bureau of the								
1610	Public Debt	D	F	Y					
1010	Discount on U.S. Treasury Securities	U	•						
	Issued by the Bureau of the Public								
1611	Debt	С	F	Y					
1011	Premium on U.S. Treasury Securities	0		1					
	Issued by the Bureau of the Public								
1612	Debt	D	F	Y					
1012	Debi	<u>ں</u>	1	I					
	Amortization of Discount and Premium								
	on U.S. Treasury Securities Issued by								
1613	the Bureau of the Public Debt	D	F	Y					
	Market Adjustment - Investments	D	Y	Y					
1010	Investments in Securities Other Than	U		I					
	the Bureau of the Public Debt								
1620	Securities	D	Y	Y					
1020	Discount on Securities Other Than the		I	1					
1621	Bureau of the Public Debt Securities	С	Y	Y					
1021	Dureau of the Fublic Debt Occurries			1					
	Premium on Securities Other Than the								
1622	Bureau of the Public Debt Securities	D	Y	Y					
	Amortization of Premium and Discount		· · · · · · · · · · · · · · · · · · ·						
	on Securities Other Than the Bureau								
1623	of the Public Debt Securities	D	Y	Y					
	Investments in U.S. Treasury Zero								
	Coupon Bonds Issued by the Bureau								
1630	of the Public Debt	D	F	Y					
	Discount on U.S. Treasury Zero			·					
	Coupon Bonds Issued by the Bureau								
1631	of the Public Debt	С	F	Y					
	Amortization of Discount on U.S.	-							
	Treasury Zero Coupon Bonds Issued								
1633	by the Bureau of the Public Debt	D	F	Y					
1000	Market Adjustment - Investments in			1					
1638	U.S. Treasury Zero Coupon Bonds	D	F	Y					
1000	Contra Market Adjustment -	5		1					
	Investments in U.S. Treasury Zero								
1639	Coupon Bonds	С	F	Y					
	Other Investments	D	Y	Y					
	Land and Land Rights	D	N	·					
	Improvements to Land	D	N						
	Accumulated Depreciation on								
1710	Improvements to Land	С	N						
	Construction-in-Progress	D	N						
1720									
1720	Buildings, Improvements, and								

USSGL Account			USSGL Account Attributes Adjusted Trial Balances							
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.			
	Accumulated Depreciation on									
	Buildings, Improvements, and									
	Renovations	С	N							
1740	Other Structures and Facilities	D	N							
	Accumulated Depreciation on Other									
	Structures and Facilities	С	N							
	Equipment	D	N							
	Accumulated Depreciation on									
1759	Equipment	С	N							
	Assets Under Capital Lease	D	N							
	Accumulated Depreciation on Assets									
	Under Capital Lease	С	N							
	Leasehold Improvement	D	N							
	Accumulated Amortization on	~								
	Leasehold Improvements	<u> </u>	N							
	Internal-Use Software	D	N							
1832	Internal-Use Software in Development	D	N							
	Accumulated Amortization on Internal-									
	Use Software	<u> </u>	N							
	Other Natural Resources	D	N							
1849	Allowance for Depletion	С	N							
	Other General Property, Plant, and	_								
	Equipment	D	N							
	Accumulated Depreciation on Other									
	General Property, Plant, and	•								
	Equipment	C	N							
	Receivable from Appropriations	D	F	Y			Y			
	Other Assets	D	Y	Y			~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~			
	Accounts Payable	C	Y	Y Y			Y			
	Disbursements in Transit	C	Y	Y Y						
	Contract Holdbacks	<u>С</u> С	Y Y	Y Y						
2140	Accrued Interest Payable		Ŷ	Y						
0150	Payable for Transfers of Currently Invested Balances	0	F	v						
	Expenditure Transfers Payable	<u>С</u> С	F	Y Y						
		С С	F	ľ						
2100	Entitlement Benefits Due and Payable	U	N							
2170	Subsidy Payable to the Financing	C	E	v						
2170	Account	С	F	Y						
2170	Contra Liability for Subsidy Payable to the Financing Account	Р	F	Y						
		D C	F N	I						
	Loan Guarantee Liability Other Accrued Liabilities	<u>с</u>	Y	Y						
	Accrued Funded Payroll and Leave	C C		T						
	Withholdings Payable	с С	N N		<u> </u>					
2211	Employer Contributions and Payroll	U	IN							
2212	Taxes Payable	С	Y	Y						
2213	Other Post-Employment Benefits Due	U	I I	I						
2215	and Payable	С	Y	Y						
2213	Pension Benefits Due and Payable to	U	T	I						
2216	Beneficiaries	С	N							
		C	N N							
	Benefit Premiums Payable to Carriers Life Insurance Benefits Due and	U.	. IN							
		C	N							
	Payable to Beneficiaries	C	N							
	Unfunded Leave	<u>C</u>	N	V						
2225	Unfunded FECA Liability	С	F	Y						
2200	Other Unfunded Employment Related	C	v	v						
	Liability	<u> </u>	Y	Y						
2310	Advance From Others	С	Y	Y						

	USSGL Account		USSGL Account Attributes Adjusted Trial Balances						
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.		
2320	Deferred Credits	С	Y	Y					
	Liability for Deposit Funds, Clearing								
	Accounts, and Undeposited								
2400	Collections	С	Y	Y					
	Principal Payable to the Bureau of the								
2510	Public Debt	С	F	Y					
	Principal Payable to the Federal								
2520	Financing Bank	С	F	Y					
	Securities Issued by Federal Agencies								
	Under General and Special Financing								
2530	Authority	С	Y	Y					
	Discount on Securities Issued by								
	Federal Agencies Under General and								
2531	Special Financing Authority	D	Y	Y					
	Premium on Securities Issued by								
	Federal Agencies Under General and								
2532	Special Financiang Authority	С	Y	Y					
	Amortization of Discount and Premium	<u> </u>	•	•					
	on Securities Issued by Federal								
	Agencies Under General and Special								
	Financing Authority	D	Y	Y					
	Participation Certificates	C	Ý	Y					
	Other Debt	C	Y	Y					
	Actuarial Pension Liability	C	N	1					
	Actuarial Health Insurance Liability	C	N						
		C	N N						
	Actuarial Life Insurance Liability	C							
	Actuarial FECA Liability Other Actuarial Liabilities	C	N						
2090		<u> </u>	N						
2010	Prior Liens Outstanding on Acquired Collateral	С	N						
	Contingent Liabilities	<u> </u>	N	V					
2940	Capital Lease Liability	C	Y	Y					
0050	Liability for Subsidy Related to	0	F	V					
	Undisbursed Loans	С	F	Y					
	Accounts Payable From Canceled	0	Ň	Ň					
	Appropriations	C	Y	Y					
	Resources Payable to Treasury	C	F	Y			Y		
	Custodial Liability	<u> </u>	Y	Y			S		
	Other Liabilities	C C	Y	Y					
2995	Estimated Cleanup Cost Liability	U	N						
2400	Unexpended Appropriations -	0							
3100	Cumulative	С							
2404	Unexpended Appropriations -	0							
3101	Appropriations Received	С							
0.4.00	Unexpended Appropriations -	~	_	v					
3102	Transfers-In	С	F	Y					
0400	Unexpended Appropriations -	-	_	N/					
3103	Transfers-Out	D	F	Y					
0400	Unexpended Appropriations -	~							
	Adjustments	<u> </u>							
3107	Unexpended Appropriations - Used	D							
0400	Unexpended Appropriations - Prior-	-							
3108	Period Adjustments - Restated	D							
0400	Unexpended Appropriations - Prior-	-							
	Period Adjustments - Not Restated	D							
	Cumulative Results of Operations	<u> </u>				X			
	Revenue from Goods Sold	<u> </u>	Y	Y	X	Y			
5109	Contra Revenue for Goods Sold	D	Y	Y	Х	Y			

No. USSGL Account Title Normal Federal/ Bal. Ind. Trading Non-Exch Exchange/ Nonexch Budget Subfunction Custodial/ Noncust. 2200 Revenue From Services Provided D Y Y X Y 2201 Interest Revenue - Investments C Y Y Y Y Y 5311 Interest Revenue - Investments C Y Y Y Y Y 5312 Interest Revenue - Investments C Y Y Y Y Y 5317 Joans Receivable D Y Y Y Y Y Y Contra Revenue for Interest Revenue D Y Y Y Y Y S20 Fees Revenue C Y Y Y Y Y Y S20 Fees Revenue for Penatiles, Fines, S20 Fees Revenue for Penatiles, Fines, S20 Fees Revenue for Benefit Program Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y	USSGL Account			USSGL Account Attributes Adjusted Trial Balances						
6200 Revenue From Services Provided C Y Y X Y 6310 Interest Revenue - Other C Y	No				Trading	Exchange/	Budget			
5209 Contra Revenue for Services Provided D Y								Noncusi.		
6310 Interest Revenue - Other C Y Y Y Y Y 6311 Interest Revenue - Investments C Y Y Y Y Y 6312 Interest Revenue - Borrowings/Loans C Y Y Y Y Y 6312 Interest Revenue for Interest Revenue D Y Y Y Y Y 6313 Interest Revenue for Interest Revenue D Y Y Y Y Y 6314 Interest Revenue for Interest Revenue D Y Y Y Y Y 6316 Other D Y Y Y Y Y Y 7500 Fees Revenue C Y Y Y Y Y 6400 Benefit Program Revenue D Y Y Y Y 7500 Revenue for Benefit Program D Y Y Y Y 7600 Revenue for Insurance and Guarantee Premium D N X Y 7600 Revenue for Insurance and C N Y Y 7700 Expended Appropriations C N T 7600 Resources D N T Expended Appropriations - Prior 7600 Resources D N </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>•</td> <td></td>							•			
5311 Interest Revenue - Investments C Y Y Y Y 5312 Interest Revenue - Borrowings/Loans C Y Y Y Y Contra Revenue for Interest Revenue D Y Y Y Y Contra Revenue for Interest Revenue D Y Y Y Y Contra Revenue for Interest Revenue D Y Y Y Y S131 Other Revenue for Interest Revenue D Y Y Y Y S200 Fess Revenue C Y Y Y Y Y Y Contra Revenue for Denalties, Fines, 500 Revenue D Y <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>V</td>								V		
5312 Interest Revenue - Borrowings/Loans C Y Y Y Y Y 5317 Loans Reevinate for Interest Revenue D Y										
Contra Revenue for Interest Revenue D Y Y Y Y Y S317 Loars Receivable D Y Y Y Y Y Contra Revenue for Interest Revenue D Y Y Y Y Y S318 Investments D Y Y Y Y Y Contra Revenue for Interest Revenue D Y Y Y Y S319 Other D Y Y Y Y Y S320 Fees Revenue C Y Y Y Y S400 Benefit Program Revenue D Y Y Y Y S400 Revenue of Insurance and Guarantee Premium D Y Y Y Y S500 Revenue - Gontra Revenue for Insurance and D N X Y S600 Resources D N X Y S600 Resources D N X Y S600 Resources D N T S S610 Resources D N T S S610 Resources D N T S S700 Expended Appropriations - Prior- S S S S700 Priorid	5511	interest revenue - investments	U			I	I			
Contra Revenue for Interest Revenue D Y Y Y Y Y S317 Loars Receivable D Y Y Y Y Y Contra Revenue for Interest Revenue D Y Y Y Y Y S318 Investments D Y Y Y Y Y Contra Revenue for Interest Revenue D Y Y Y Y S319 Other D Y Y Y Y Y S320 Fees Revenue C Y Y Y Y S400 Benefit Program Revenue D Y Y Y Y S400 Revenue of Insurance and Guarantee Premium D Y Y Y Y S500 Revenue - Gontra Revenue for Insurance and D N X Y S600 Resources D N X Y S600 Resources D N X Y S600 Resources D N T S S610 Resources D N T S S610 Resources D N T S S700 Expended Appropriations - Prior- S S S S700 Priorid	5312	Interest Revenue - Borrowings/Loans	C	v	v	v	v	v		
5317 Deans Receivable D Y Y Y Y Y Contra Revenue for Interest Revenue D Y Y Y Y Y Solar Revenue for Interest Revenue D Y Y Y Y Y Solar Secence D Y Y Y Y Y Penalties, Fines, and Administrative C Y Y Y Y Y Solar Secence C Y Y Y Y Y Contra Revenue for Penalties, Fines, Sines,	5512		<u> </u>		1	1	1			
Contra Revenue for Interest Revenue D Y	5317		П	v	v	v	v	V		
5318 livestments D Y Y Y Y Y Contra Revenue for Interest Revenue D Y Y Y Y Penalties, Fines, and Administrative C Y Y Y Y S20 Fees Revenue C Y Y Y Y Y Contra Revenue for Penalties, Fines, Size C Y Y Y Y S20 and Administrative Fees D Y Y Y Y Contra Revenue for Benefit Program C Y Y Y Y S400 Revenue D Y Y Y Y Contra Revenue for Insurance and Statume Premium Revenue D N X Y Contra Revenue for Donations - C N X Y Contra Revenue for Donations - Donated Revenue - N X Y Contra Revenue for Donations - C N T S S609 Reural Revenue - Nonfinancial D N T S S619 Nonfinancial Resources D N T S S619 Nonfinancial Resources D N T S S619 Nonfinancial Resources D Y Y	5517		U	1	1	I	1			
Contra Revenue for Interest Revenue D Y Y Y Y 5319 Other D Y Y Y Y Y 5320 Fees Revenue C Y Y Y Y Y 5320 Fees Revenue C Y Y Y Y Y Y 5320 and Administrative Fees D Y Y Y Y Y Y 5400 Benefit Program Revenue for Benefit Program C Y Y Y Y Y 5500 Revenue D Y Y Y Y Y Y Y Contra Revenue for Insurance and D N X Y	5318		П	v	v	v	v	V		
5319 Other D Y Y Y Y Y Penalties, Fines, and Administrative C Y Y Y Y Y Contra Revenue for Penalties, Fines, 529 and Administrative Fees D Y Y Y Y Y 5400 Benefit Program Revenue C Y Y Y Y Y Y 5400 Revenue D Y Y Y Y Y 5400 Revenue D Y Y Y Y 500 Revenue for Insurance and Socone Revenue - Financial D X Y 500 Resources C N X Y Donated Revenue - Insurance and Resources D N X Y Donated Revenue - Insurance C N T	5510		U	I	I	1	I	I		
Penalties, Fines, and Administrative C Y Y Y Y 5320 Fees Revenue C Y Y Y Y 5329 and Administrative Fees D Y Y Y Y 5329 and Administrative Fees D Y Y Y Y 5400 Benefit Program Revenue C Y Y Y Y Contra Revenue for Benefit Program C N X Y 5400 Revenue C N X Y 5500 Revenue C N X Y Contra Revenue for Insurance and C N X Y 5600 Resources C N T 5600 Resources D N T 5610 Resources C N T 5610 Resources D N T 5700 Expended Appropriations - Prior- C I 5708 Period Adjustments - Not Restated C I 5709 Period Adjustments - Not Restated C I 5740 Transferred In C F Y 5740	5040		D	V	v	v	V	V		
5320 Fees Revenue C Y Y Y Y Y Contra Revenue for Penalties, Fines, 529 and Administrative Fees D Y Y Y Y 5329 and Administrative Fees D Y Y Y Y Y 5400 Benefit Program Revenue D Y Y Y Y Y Contra Revenue for Benefit Program D Y Y Y Y Insurance and Guarantee Premium Scores C N X Y Contra Revenue for Insurance and 5500 Revenue C N X Y Donated Revenue - Financial C N T	5319		ע	Ť	ľ	ř	<u> </u>	ľ		
Contra Revenue for Penatites, Fines, 5329 and Administrative Fees D Y Y Y Y Y 5329 and Administrative Fees D Y Y Y Y Y 5400 Benefit Program Revenue C Y Y Y Y Y Contra Revenue for Benefit Program 5400 Revenue D Y Y Y Y Insurance and Guarantee Premium 5500 Revenue C N X Y Y Donated Revenue - Financial 5609 Financial Resources D N T Contra Revenue for Donations - 5609 Financial Resources D N T T 5610 Resources D N T	5000		~	N/	v	V	V	V		
5329 and Administrative Fees D Y Y Y Y Y 5400 Benefit Program Revenue C Y Y Y Y 5409 Revenue D Y Y Y Y 1surance and Guarantee Premium D Y Y Y Y 5500 Revenue C N X Y 5500 Revenue for Insurance and C N X Y 5600 Resources C N X Y Contra Revenue - Financial C N T C 5600 Resources D N T C Contra Revenue - Nonfinancial C N T C 5610 Resources D N T C 5610 Ronfinancial Resources D N T C 5700 Expended Appropriations - Frior- S C N T 5709 Period Adjustments - Not Restated C F Y C 5700 Preiod Adjustments - Not Restated C F Y C 5700 Preiod Adjustments - Not Restated C F Y C 5701 Transfered In C F Y C C	5320		<u> </u>	Y	Y	Y	Y	Y		
5400 Benefit Program Revenue C Y Y Y Contra Revenue for Benefit Program D Y Y Y Insurance and Guarantee Premium C N Y Y 5500 Revenue C N X Y Contra Revenue for Insurance and C N X Y Donated Revenue - Financial Donated Revenue - Financial T T 5600 Resources D N T Contra Revenue for Donations - S660 Resources D N 5610 Resources D N T Contra Revenue - Nonfinancial C N T 5700 Expended Appropriations - Prior- C N T 5700 Expended Appropriations - Prior- Financing Sources Transferred In C F 5720 Without Reimbursement C F Y F 5740 Transfersd In C F Y F 5750 Transfers-In C F Y F 5750 Transfers-In C F Y F 5750 Transfers-In C F Y F 5765 Transfers-In C F Y <td></td> <td></td> <td>_</td> <td></td> <td></td> <td></td> <td></td> <td></td>			_							
Contra Revenue D Y Y Y 5409 Revenue D Y Y Y Disurance and Guarantee Premium C N X Y Contra Revenue for Insurance and D N X Y Donated Revenue - Financial D N X Y Donated Revenue - Financial C N T Contra Revenue for Donations - 5600 Resources D N T Contra Revenue for Donations - Soft Revenue - 5610 Resources D N T Contra Donated Revenue - C N T 5619 Nofinancial Resources D N T C C T C 5700 Expended Appropriations - Prior- Soft Adjustments - Restated C <td></td> <td></td> <td></td> <td></td> <td>Y</td> <td></td> <td></td> <td>Y</td>					Y			Y		
5409 Revenue D Y Y Y Y Insurance and Guarantee Premium C N X Y Contra Revenue for Insurance and D N X Y 5500 Revenue - Financial D N X Y 5600 Revenue - Financial D N X Y 5600 Revenue for Donations - C N T 5600 Financial Resources D N T 5610 Resources D N T 5700 Expended Appropriations - Prior- C N 5708 Period Adjustments - Not Restated C Financing Sources Transferred In 5720 Without Reimbursement D F Y 5730 Without Reimbursement D F Y 5740 Transferred In C F Y 5751 Transferser-ln C F C <	5400		C	Y	Y	Y	Y			
Insurance and Guarantee Premium C N X Y 5500 Revenue C N X Y Contra Revenue for Insurance and D N X Y 5600 Resources C N X Y Donated Revenue - Financial C N T C 5600 Financial Resources D N T C Contra Revenue - Nonfinancial C N T C 6610 Resources D N T C Contra Donated Revenue - C N T C C 610 Nonfinancial Resources D N T C C 5708 Period Adjustments - Restated C C F F C C F F F F F F F F F F F F F F F F F F F										
5500 Revenue C N X Y Contra Revenue for Insurance and D N X Y Donated Revenue - Financial C N T C 5600 Resources C N T C Contra Revenue for Donations - C N T C 5600 Financial Resources D N T C Donated Revenue - Nonfinancial C N T C C N T C 6610 Resources D N T C C N T C C C N T C C C N T C C C N T C C C C N T C <t< td=""><td>5409</td><td></td><td>D</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td><td></td></t<>	5409		D	Y	Y	Y	Y			
Contra Revenue for Insurance and 5509DNXYDonated Revenue - FinancialDNT										
5509Guarantee Premium RevenueDNXYDonated Revenue - FinancialCNT	5500		C	N		X	Y			
Donated Revenue - Financial 5600 ResourcesCNTContra Revenue for Donations - 5609 Financial ResourcesDNTDonated Revenue - Nonfinancial 5610 ResourcesCNT5610 ResourcesCNT5611 ResourcesDNT5612 Nonfinancial ResourcesDNT5710 Expended AppropriationsCNT5700 Expended Appropriations - Prior- 5708 Period Adjustments - RestatedCI5709 Period Adjustments - Not RestatedCI5709 Period Adjustments - Not RestatedCI5720 Without ReimbursementCF5730 Without ReimbursementDF5740 Transferred In Appropriated Earmarked ReceiptsF5741 Transferred OutDF5745 Transfers-InCFS740 Transfers-InCNonexpenditure Financing Sources - 5750 Transfers-InC5760 Transfers-OutDFYNonexpenditure Financing Sources - 5760 Transfers-OutD5740 Transfers-OutDFS740 Other Financing Sources - 5760 Transfers-OutD5760 Transfers-OutDFS770 Other Financing Sources - 5760 Transfers-OutD5760 Transfers-OutDFS770 Other Financing Sources - 5760 Transfers-OutD5780 Transfers-OutDS780 Injucted Financing SourcesC5780 Transfers-OutD5780 Transfers-Out <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>										
5600 Resources C N T Contra Revenue for Donations - D N T 5609 Financial Resources D N T 5610 Resources C N T 5611 Resources C N T 5619 Nonfinancial Resources D N T 5610 Nonfinancial Resources D N T 5700 Expended Appropriations - Prior- S S S 5708 Period Adjustments - Restated C S S S 5709 Period Adjustments - Not Restated C S <t< td=""><td>5509</td><td>Guarantee Premium Revenue</td><td>D</td><td>N</td><td></td><td>X</td><td>Y</td><td></td></t<>	5509	Guarantee Premium Revenue	D	N		X	Y			
Contra Revenue for Donations - 5609 Financial ResourcesDNTDonated Revenue - Nonfinancial 6610 ResourcesCNT5610 ResourcesCNT5619 Nonfinancial ResourcesDNT5619 Nonfinancial ResourcesDNT5700 Expended AppropriationsCII5700 Expended Appropriations - Prior- 5709 Period Adjustments - RestatedCII5709 Period Adjustments - Not RestatedCIII5709 Period Adjustments - Not RestatedCFYI5709 Period Adjustments - Not RestatedCFYI5709 Period Adjustments - Not RestatedCFYI5700 Without ReimbursementDFYII5720 Without ReimbursementDFYII5740 Transferred InCFYII5745 Transferred OutDFYII5750 Transfers-InCFYII5760 Transfers-InCFYII5760 Transfers-OutDFYIIY5760 Other Financing Sources - 5760 Transfers-OutDFYII5760 Transfers-OutDFYIIY5760 Transfers-OutDFYIIY5760 Transfers-OutDFYIIII		Donated Revenue - Financial								
5609 Financial Resources D N T Donated Revenue - Nonfinancial C N T 5610 Resources C N T 5619 Nonfinancial Resources D N T 5619 Nonfinancial Resources D N T 5700 Expended Appropriations - Prior- T T 5708 Period Adjustments - Restated C T T 5709 Period Adjustments - Netstated C T T 5709 Period Adjustments - Not Restated C T T 5700 Without Reimbursement C F Y T 5710 Transferred In C F Y T T 5740 Transferred In C F Y T T 5740 Transferred Out D F Y T T 5745 Transfers-In C F Y T T 5745 Transfers-In C F Y T <	5600	Resources	С	N		Т				
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		USSGL Account Attributes Adjusted Trial Balances							
	USSGL Account			Ad	justed Trial B	alances			
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.		
	Tax Revenue Refunds	D	Y	Y	Т		Y		
5900	Other Revenue	С	Y	Y	Y	Y	Y		
5909	Contra Revenue for Other Revenue	D	Y	Y	Y	Y	Y		
	Collections for Others	D	Y	Y	Y	Y	S		
	Accrued Collections for Others	D	Y	Y	Y	Y	S		
	Operating Expenses/Program Cost	D	Y	Y		Y			
	Contra Bad Debt Expense - Incurred								
6190	for Others	С	Y	Y		Y			
	Adjustment to Subsidy Expense	C	Ň	· · · · · · · · · · · · · · · · · · ·		Ý			
	Interest Expenses on Borrowing from the Bureau of the Public Debt and /or								
6310	the Federal Financing Bank	D	F	Y		Y			
	Interest Expenses on Securities	D	Y	Y		Y			
	Other Interest Expenses	D	Y	Y		Y	Y		
	Benefit Expense	D	Y	Y		Y			
6500	Cost of Goods Sold	D	N			Y			
	Applied Overhead	С	N			Y			
	Cost Capitalization Offset	С	N			Y			
	Depreciation, Amortization, and								
6710	Depletion	D	Ν			Y			
	Bad Debt Expense	D	Y	Y		Y			
	Imputed Costs	D	F	Y		Y			
	Other Expenses Not Requiring								
6790	Budgetary Resources	D	Y	Y		Y			
	Future Funded Expenses	D	Ý	Ý		Ŷ			
	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority								
	(Unobligated)	D	F	Y		Y			
6900	Nonproduction Costs	D	Y	Y		Y			
7110	Gains on Disposition of Assets - Other	С	N		Y	Y			
	Gains on Disposition of Investments	С	Y	Y	Y				
	Gains on Disposition of Borrowings	С	F	Y	Y				
	Unrealized Gains	С	Y	Y	Y				
	Other Gains	C	Ý	Y	Y	Y			
	Losses on Disposition of Assets -			L					
7210	Other	D	N		Y	Y			
	Losses on Disposition of Investments	D	Y	Y	Y				
7212	Losses on Disposition of Borrowings	D	F	Y	Y				
	Unrealized Losses	D	Y	Y	Y				
	Other Losses	D	Y	Y	Y	Y			
7300	Extraordinary Items	С	N			Y			
	Prior-Period Adjustments - Not Restated	С	Y	Y					
	Prior-Period Adjustments - Restated	C	Ý	Ý					
	Distribution of Income - Dividend	D	Ý	Ý	Y	Y			
	Changes in Actuarial Liability	D	N	·	•	Y			
	Offset for Purchases of Capitalized					•			
	Assets	C	Y	Y					
8802	Purchases of Capitalized Assets	D	Y	Y					

SUPPLEMENT

Fiscal 2005 USSGL Account Attributes Required for FACTS I Reporting - Easy Reference/1

ADDITIONAL INFORMATION:									
1/ For a description of USSGL account attributes, see the "FACTS I USSGL Account Attribute Definitions" in this section.									
2/ "Y" in any attribute column indicates that the FACTS I user must provide a value/domain for the attribute. Trading Partner is required with									
an "F" Federal/NonFederal attribu									
			hat the FACTS I user should not provide an attribute value/domain.						
4/ Shaded areas indicate that the	e correct attri	bute va	alue/domain for the USSGL account will be automatically provided by FACTS I.						
5/ Attribute values/domains are I	isted below:								
<u>Attribute</u>	<u>Domain</u>		Domain Description						
Budget Subfunction	nnn		3-digit budget functional classification subfunction						
Custodial/Noncustodial	S		Custodial						
Custodial/Noncustodial	A		Noncustodial						
Debit/Credit	С		Credit						
	D		Debit						
Exchange/Nonexchange	Х		Exchange Revenue						
	Т		Nonexchange Revenue						
Federal/NonFederal	F		Federal						
	N.		NonFederal						
Trading Partner	nn		2-digit Treasury Department Code, required with Federal attribute						

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