## **U.S. Government Standard General Ledger**

# **SECTION V. Crosswalks to Standard External Reports**

This section includes crosswalks for use in fiscal 2004 and 2005. These crosswalks map USSGL accounts to external reports in accordance with current guidance from OMB, FASAB, and FMS.

Each report crosswalk lists the proper USSGL accounts and applicable attributes for each line and/or column on the reports. Attributes identify information subsidiary to the basic 4-digit USSGL accounts. This subsidiary information is necessary to meet external reporting requirements. See Section IV for additional information on attributes.

The following are crosswalks from the USSGL Chart of Accounts to standard external reports required by OMB and FMS:

Fis	scal 2004 Reporting:	Page Number
	SF 133: Report on Budget Execution and Budgetary Resources	V - 3
$\triangleright$	FMS 2108: Yearend Closing Statement	. V - 17
	OMB Form and Content Statements	
	Balance Sheet	. V - 25
	Statement of Net Cost	
	Statement of Changes in Net Position	. V - 37
	• Statement of Budgetary Resources (crosswalk merged with	
	SF 133: Report on Budget Execution and Budgetary Resources,	
	pages V - 3 through V - 16)	
	• Statement of Financing	V - 41
	Statement of Custodial Activity	. V - 53
$\triangleright$	Budget Program and Financing (P&F) Schedule Prior Year Actual	
	Column	. V - 57
Fis	scal 2005 Reporting:	
$\triangleright$	SF 133: Report on Budget Execution and Budgetary Resources	. V - 83
	FMS 2108: Yearend Closing Statement	. V - 97
	OMB Form and Content Statements	
	Balance Sheet	. V - 105
	Statement of Net Cost	
	Statement of Changes in Net Position	

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Fiscal 2005 Reporting (continued):	Page Number
<ul> <li>Statement of Budgetary Resources (crosswalk merged with</li> </ul>	
SF 133: Report on Budget Execution and Budgetary Resources,	
pages V - 83 through V - 96)	
Statement of Financing	V - 121
Statement of Custodial Activity	V - 133

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Line	USSGL	USSCI Assessed	- · · · ·	- ·			Attributes/2			I <b>-</b>		
Line No	Acct	USSGL Account Title	Debit/ Credit	Begin End/4	Pub. Law No.	Apport. Categ.	Program Rpt. Code	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addi Info.
RIID	GETARY RE	SOURCES										
505	T	0001020										
1	Budget Au	thority										
1A	Appropriat	ion										
1A	4111	Debt Liquidation Appropriations		Е	###-###						U	
1A	4112	Liquidation of Deficiency - Appropriations		E	###-###						U	
1A	4114	Appropriated Trust or Special Fund Receipts		E	###-###						U	$\vdash$
1A	4115	Loan Subsidy Appropriation		E	###-###						U	┢
1A	4117	Loan Administrative Expense Appropriation		E	###-###						U	
1A	4118	Reestimated Loan Subsidy Appropriation		E	###-###						U	_
1A	4119	Other Appropriations Realized		E	###-###						U	_
1A	4122	Authority Adjusted for Interest on the Bureau of the Public Debt		E	###-###						U	4
1A	4122	Authority Adjusted for Interest on the Bureau of the Public Debt		В	###-###						U	4
1A	4123	Amounts Appropriated From Specific Treasury-Managed Trust Fund		E	###-###						U	Ļ
1/	4123	TAFS - Receivable - Rescinded		_	******							
1A	4124	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable - Rescinded		Е	###-###						U	
1A	4125	Loan Modification Adjustment Transfer Appropriation		Е	###-###						U	
1A	4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable		Е	###-###						U/E	4
1A	4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable		В	###-###						U/E	4
1A	4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable		Е	###-###						U/E	4
1A	4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable		В	###-###						U/E	4
1A	4128	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-In		Е	###-###						U/E	
1A	4129	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-Out		Е	###-###						U/E	
1A	4138	Appropriation To Liquidate Contract Authority		Е	###-###						U/E	
1A	4150	Reappropriations		Е	###-###						U	
1A	4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation		Е	###-###						U	
1A	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation		Е	###-###						U	
1A	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"		Е	###-###						U	4
1A	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"		В	###-###						U	4
1A	4391	Adjustments to Indefinite No-Year Authority	D	Е	###-###						U	
1A	4394	Receipts Unavailable for Obligation Upon Collection		Е	###-###						U	4
1A	4394	Receipts Unavailable for Obligation Upon Collection		В	###-###						U	4

		i Budget Execution and Budgetary Resources/1 for Fiscal 2004 Repo						Attributes/2					
Line No	USSGL Acct	USSGL Account	Debit/	_		Pub. Law			Reimb.	Avail.	Trans.	TAFS	Addl.
NO 1B	Borrowing Au	Title	Credit	End/4	Type	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
1B	4042	<u> </u>		Е		###-###						U	5
		Estimated Indefinite Borrowing Authority											5
1B	4141	Current-Year Borrowing Authority Realized		Е		###-###						U	
40	0 1 1												
1C	Contract Auth			_									
1C	4032	Estimated Indefinite Contract Authority		E		###-###						U	5
1C	4131	Current-Year Contract Authority Realized		Е		###-###						U	
45	N												
1D	Net Transfers											=	
1D	4137	Transfers of Contract Authority		E		###-###						U/E	4
1D	4137	Transfers of Contract Authority		В		###-###						U/E	4
1D	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		E		###-###						U/E	4
1D	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		В		###-###						U/E	4
1D	4167	Allocations of Realized Authority - Transferred From Invested Balances		Е		###-###						U/E	
1D	4168	Allocations of Realized Authority - Not To Be Transferred From Invested Balances - Rescinded		Е		###-###						U	4
1D	4170	Transfers - Current-Year Authority		Е		###-###						U	
1D	4171	Non-Allocation Transfers of Invested Balances - Receivable		Е		###-###						U/E	4
1D	4171	Non-Allocation Transfers of Invested Balances - Receivable		В		###-###						U/E	4
1D	4172	Non-Allocation Transfers of Invested Balances - Payable		Е		###-###						U/E	4
1D	4172	Non-Allocation Transfers of Invested Balances - Payable		В		###-###						U/E	4
1D	4173	Non-Allocation Transfers of Invested Balances - Transferred		Е		###-###						U/E	4
1D	4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts		Е		###-###						U	
1E	Other												
1E	4120	Appropriations Anticipated - Indefinite		Е		###-###						U	5
1E	4160	Anticipated Transfers - Current-Year Authority		Е		###-###						U	5
1E	4165	Allocations of Authority - Anticipated From Invested Balances		Е		###-###						U	5
2	Unobligated E	salance											6
													Ť
2A	Brought Forw	 vard, October 1											├──
2A	4122	Authority Adjusted for Interest on the Bureau of the Public Debt		В								U	
		Securities											
2A	4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable		В								U/E	
2A	4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable		В					_			U/E	
2A	4136	Contract Authority To Be Liquidated by Trust Funds		В								U/E	
2A	4137	Transfers of Contract Authority		В								U/E	
2A	4139	Contract Authority Carried Forward	1	В								U/E	

								Attributes/2					
Line	USSGL	USSGL Account	Debit/	_		Pub. Law		_	Reimb.		Trans.	TAFS	Addl.
No	Acct	Title	Credit	End/4	Type	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
2A	4149	Borrowing Authority Carried Forward		В								U/E	ļ
2A	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		В								U/E	
2A	4171	Non-Allocation Transfers of Invested Balances - Receivable		В								U/E	
2A	4172	Non-Allocation Transfers of Invested Balances - Payable		В								U/E	l
2A	4201	Total Actual Resources - Collected		В								U/E	
2A	4221	Unfilled Customer Orders Without Advance		В							F/E	U/E	
2A	4222	Unfilled Customer Orders With Advance		В								U/E	
2A	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		В								U/E	
2A	4251	Reimbursements and Other Income Earned - Receivable		В							F/E	U/E	
2A	4281	Actual Program Fund Subsidy Receivable		В								U/E	
2A	4283	Interest Receivable From Treasury		В								U/E	
2A	4285	Receivable From the Liquidating Fund		В								U/E	<del>                                     </del>
2A	4286	Receivable From the Financing Fund		В								U/E	$\vdash$
2A	4287	Other Federal Receivables		В								U/E	
2A	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"		В								U/E	
2A	4394	Receipts Unavailable for Obligation Upon Collection		В								U/E	
2A	4397	Receipts and Appropriations Temporarily Precluded From Obligation		В								U/E	
2A	4398	Offsetting Collections Temporarily Precluded From Obligation		В								U/E	
2A	4801	Undelivered Orders - Obligations, Unpaid		В								U/E	
2A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В								U/E	l
2A	4901	Delivered Orders - Obligations, Unpaid		В								U/E	
2A	4908	Authority Outlayed Not Yet Disbursed		В								U	
2B	Net Transfers	Balances, Actual (+ or -)											
2B	4176	Allocation Transfers of Prior-Year Balances		Е								U/E	
2B	4190	Transfers - Prior-Year Balances		Е								U	
2B	4191	Balance Transfers - Extensions of Availability Other Than Reappropriations		E								U/E	
2B	4199	Transfer of Expired Expenditure Transfers - Receivable		Е								U/E	
2C	Anticipated T	ransfers, Balances (+ or -)											
2C	4180	Anticipated Transfers - Prior-Year Balances		Е								U	5
3	Spending Aut	l											
3A	Earned											<b> </b>	<u> </u>
J.	Lailled		<b> </b>										<del>                                     </del>
3A1	Collected		<b> </b>										<del>                                     </del>
3A1 3A1	4212	Liquidation of Deficiency - Offsetting Collections		Е								U/E	<del>                                     </del>
3A1	4252	Reimbursements and Other Income Earned - Collected	-	E	<del>                                     </del>							U/E	<del>                                     </del>
3A1	4260	Actual Collections of "governmental-type" Fees		E								U/E	<u> </u>
JA 1	-200	Actual Collections of Governmental-type rees	<u> </u>		<u> </u>							J/L	<u> </u>

Line	USSGL	USSGL Account	Debit/	Rogin	Auth	Pub. Law		Attributes/2 Program	Poimb	Avail.	Trans.	TAFS	Addl.
No	Acct	Title	Credit	_			Categ.	Rpt. Code	Flag	Time	Partner	Status/3	
3A1	4261	Actual Collections of Business-Type Fees	Great	E	. ypc	110.	outog.	rept. Godo	riug	111110	runtion	U/E	
3A1	4262	Actual Collections of Loan Principal	1	Е								U/E	
3A1	4263	Actual Collections of Loan Interest		Е								U/E	
3A1	4264	Actual Collections of Rent		Е								U/E	
3A1	4265	Actual Collections From Sale of Foreclosed Property	1	Е								U/E	
3A1	4266	Other Actual Business-Type Collections From Non-Federal Sources	1	Е								U/E	
3A1	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		Е								U/E	
3A1	4271	Actual Program Fund Subsidy Collected		Е								U/E	
3A1	4273	Interest Collected From Treasury		Е								U/E	
3A1	4275	Actual Collections From Liquidating Fund		Е								U/E	
3A1	4276	Actual Collections From Financing Fund		Е								U/E	
3A1	4277	Other Actual Collections - Federal		Е								U/E	
3A1	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		Е								U/E	
3A1	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E								U/E	
3A2		From Federal Sources											
3A2	4251	Reimbursements and Other Income Earned - Receivable		Е							F/E	U/E	4
3A2	4251	Reimbursements and Other Income Earned - Receivable		В							F/E	U/E	4
3A2	4281	Actual Program Fund Subsidy Receivable		Е								U/E	4
3A2	4281	Actual Program Fund Subsidy Receivable		В								U/E	4
3A2	4283	Interest Receivable From Treasury		Е								U/E	4
3A2	4283	Interest Receivable From Treasury		В								U/E	4
3A2	4285	Receivable From the Liquidating Fund		Е								U/E	4
3A2	4285	Receivable From the Liquidating Fund		В								U/E	4
3A2	4286	Receivable From the Financing Fund		E								U/E	4
3A2	4286	Receivable From the Financing Fund		В								U/E	4
3A2	4287	Other Federal Receivables		Е								U/E	4
3A2	4287	Other Federal Receivables		В								U/E	4
3B	Change In U	Infilled Customer Orders (+ or -)											
3B1	Advance Re	ceived											
3B1	4222	Unfilled Customer Orders With Advance	1	Е								U/E	4,13
3B1	4222	Unfilled Customer Orders With Advance		В								U/E	4,13
3B2	Without Adv	rance From Federal Sources											<u> </u>
3B2	4221	Unfilled Customer Orders Without Advance	1	Е							F/E	U/E	4,13
3B2	4221	Unfilled Customer Orders Without Advance	1	B			-				F/E	U/E	4,13

	I	T		1				Attributes/2			-		ــــــ
Line	USSGL	USSGL Account	Debit/	_		Pub. Law		-	Reimb.		Trans.	TAFS	Addl.
No	Acct	Title	Credit	End/4	Type	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
3C		or Rest of Year, Without Advances											
3C	4060	Anticipated Collections From Non-Federal Sources	D	Е								U	5
3C	4070	Anticipated Collections From Federal Sources	D	Е								U	5
3C	4210	Anticipated Reimbursements and Other Income	D	E								U	5
3D	Transfers Fro	m Trust Funds											7
3D1	Collected												
3D1	4255	Appropriation Trust Fund Expenditure Transfers - Collected		Е								U/E	
3D2	Anticipated												$\vdash$
3D2	4215	Anticipated Appropriation Trust Fund Expenditure Transfers		Е								U	5
3D2	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		Е								U/E	4
3D2	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		В								U/E	4
3E	Subtotal												
4	Recoveries o	f Prior-Year Obligations											8
4A	Actual												
4A	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		Е								U/E	
4A	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		Е								U/E	
4B	Anticipated												
4B	4310	Anticipated Recoveries of Prior-Year Obligations	D	E								U	5
5	Tomporarily I	   Not Available Pursuant to Public Law (-)											
5	4382	Rescission - New Budget Authority - Special and Trust TAFS Designated		Е		###-###						U	
5	4302	by Treasury as "Available"		Ц		###-###						U	
5	4383	Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury as "Available"		Е		###-###						U	
5	4386	Authority Permanently Unavailable for Obligation Pursuant to Public Law Special and Trust TAFS Designated by Treasury as "Available"		Е		###-###						U/E	
5	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary		Е		###-###						U	5
5	4397	Receipts and Appropriations Temporarily Precluded From Obligation		Е		###-###						U	4
5	4397	Receipts and Appropriations Temporarily Precluded From Obligation		В		###-###						U	4
5	4398	Offsetting Collections Temporarily Precluded From Obligation		Е		###-###						U	4
5	4398	Offsetting Collections Temporarily Precluded From Obligation		В		###-###						U	4
5	4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation		Е		###-###						U	

SF 1	-					USSGL A	ccount /	Attributes/2					1
Line	USSGL	USSGL Account	Debit/	Begin	Auth.	Pub. Law			Reimb.	Avail.	Trans.	TAFS	Addl.
No	Acct	Title	Credit	End/4	Туре	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
6	Permanent	ly Not Available											9
C A	0	of Funited and No Very Associated											1
6A		ons of Expired and No-Year Accounts(-)		_									
6A	4350	Canceled Authority		Е								U/E	
6B	Enacted De	eductions (-)											<b>!</b>
6B	4392	Rescission - New Budget Authority		Е		###-###						U	
6B	4393	Rescission - Prior-Year		E		###-###						U	-
6B	4396	Authority Permanently Unavailable for Obligation Pursuant to Public Law		E		###-###						U/E	
00	4000	Authority Fermanently Unavailable for Obligation Fulsuant to Fublic Law				************						O/L	
6C	Capital Tra	nsfers and Redemption of Debt											
6C	4146	Actual Repayments of Debt, Current-Year Authority		Е								U/E	
6C	4147	Actual Repayments of Debt, Prior-Year Balances		Е								U/E	
6C	4151	Actual Capital Transfers to the General Fund of the Treasury, Current- Year Authority		Е								U/E	
6C	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances		Е								U/E	
6D		ority Withdrawn (-)											
6D	4130	Appropriation To Liquidate Contract Authority Withdrawn		Е								U/E	
6D	4133	Reductions of Contract Authority		Е								U/E	
6D	4134	Contract Authority Withdrawn		Е								U/E	
6D	4135	Contract Authority Liquidated		Е	S							U/E	
6D	4140	Substitution of Borrowing Authority		Е	P/S							U/E	
6D	4143	Reductions of Borrowing Authority		Е								U/E	
6D	4144	Borrowing Authority Withdrawn		Е								U/E	
6D	4391	Adjustments to Indefinite No-Year Authority	С	Е								U	
6E	Pursuant to	p Public Law (-)											
6E	4135	Contract Authority Liquidated		Е	Р	###-###						U/E	
6E	4136	Contract Authority To Be Liquidated by Trust Funds		Е		###-###						U/E	4
6E	4136	Contract Authority To Be Liquidated by Trust Funds		В		###-###						U/E	4
<u> </u>	A 41 - 1 4 - 1	d Faraba Dank of the Very ( )											
<b>6F</b> 6F	4034	d For the Rest of the Year (-)		Е								U	5
6F		Anticipated Adjustments to Contract Authority										U	5
	4044	Anticipated Reductions to Borrowing Authority	ļ	E	<u> </u>							U	
6F	4047	Anticipated Transfers to the General Fund of the Treasury		Е								U	5
7	Total Buda	etary Resources											<del>                                     </del>

		n Budget Execution and Budgetary Resources/1 for Fiscal 2004 Repo				USSGL A	ccount	Attributes/2					1
Line	USSGL	USSGL Account	Debit/	Begin	Auth.	Pub. Law	Apport.		Reimb.	Avail.	Trans.	TAFS	Addl.
No	Acct	Title	Credit	End/4	Type	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
STAT	US OF BUDG	ETARY RESOURCES											
8	Obligations I	ncurred											
8 <b>A</b>	Direct												10
8A1	Category A		1										
8A1	4801	Undelivered Orders - Obligations, Unpaid		Е			Α	###	D			U/E	4
8A1	4801	Undelivered Orders - Obligations, Unpaid		В			Α	###	D			U/E	4
8A1	4802	Undelivered Orders - Obligations, Prepaid/Advanced		Е			Α	###	D			U/E	4
8A1	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В			Α	###	D			U/E	4
8A1	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		Е			Α	###	D			U/E	
8A1	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е			Α	###	D			U/E	
8A1	4901	Delivered Orders - Obligations, Unpaid		Е			Α	###	D			U/E	4
8A1	4901	Delivered Orders - Obligations, Unpaid		В			Α	###	D			U/E	4
8A1	4902	Delivered Orders - Obligations, Paid		Е			Α	###	D			U/E	
8A1	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е			Α	###	D			U/E	
8A1	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е			Α	###	D			U/E	
8A2	Total, Catego	Design P.											
8A2	4801	Undelivered Orders - Obligations, Unpaid		Е			В	###	D			U/E	4
8A2	4801	Undelivered Orders - Obligations, Unpaid		В			В	###	D			U/E	4
8A2	4802	Undelivered Orders - Obligations, Oripaid  Undelivered Orders - Obligations, Prepaid/Advanced	-	E		-	В	###	D			U/E	4
8A2	4802	Undelivered Orders - Obligations, Prepaid/Advanced	-	В	-		В	###	D			U/E	4
8A2	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			В	###	D			U/E	Ė
8A2	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е			В	###	D			U/E	
8A2	4901	Delivered Orders - Obligations, Unpaid		Е			В	###	D			U/E	4
8A2	4901	Delivered Orders - Obligations, Unpaid		В			В	###	D			U/E	4
8A2	4902	Delivered Orders - Obligations, Paid		Е			В	###	D			U/E	
8A2	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			В	###	D			U/E	
8A2	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е			В	###	D			U/E	

	lucaci	luana.		1				Attributes/2			1		—
Line No	USSGL Acct	USSGL Account	Debit/			Pub. Law		_	Reimb.	-	Trans.	TAFS	Addl.
8A3		Title Apportionment	Credit	End/4	Type	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
8A3	4801	Undelivered Orders - Obligations, Unpaid		Е			С		D			U/E	4
8A3	4801	Undelivered Orders - Obligations, Unpaid		В			С		D			U/E	4
8A3	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			С		D			U/E	4
8A3	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В			С		D			U/E	4
8A3	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			С		D			U/E	
8A3	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е			С		D			U/E	
8A3	4901	Delivered Orders - Obligations, Unpaid		Е			С		D			U/E	4
8A3	4901	Delivered Orders - Obligations, Unpaid		В			С		D			U/E	4
8A3	4902	Delivered Orders - Obligations, Paid		Е			С		D			U/E	
8A3	4908	Authority Outlayed Not Yet Disbursed		Е			С		D			U	4
8A3	4908	Authority Outlayed Not Yet Disbursed		В			С		D			U	4
8A3	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е			С		D			U/E	
8A3	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е			С		D			U/E	
8B	Reimbursable												11
ОВ	Reillibursable	; 											
8B1	Category A												
8B1	4801	Undelivered Orders - Obligations, Unpaid		Е			Α	###	R			U/E	4
8B1	4801	Undelivered Orders - Obligations, Unpaid	1	В			A	###	R			U/E	4
8B1	4802	Undelivered Orders - Obligations, Prepaid/Advanced	1	E			A	###	R			U/E	4
8B1	4802	Undelivered Orders - Obligations, Prepaid/Advanced	1	В			A	###	R			U/E	4
8B1	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations,		E			A	###	R			U/E	
		Unpaid		_									
8B1	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е			Α	###	R			U/E	
8B1	4901	Delivered Orders - Obligations, Unpaid		Е			Α	###	R			U/E	4
8B1	4901	Delivered Orders - Obligations, Unpaid		В			Α	###	R			U/E	4
8B1	4902	Delivered Orders - Obligations, Paid		Е			Α	###	R			U/E	
8B1	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е			Α	###	R			U/E	
8B1	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е			Α	###	R			U/E	
8B2	Total, Catego	ry B											
8B2	4801	Undelivered Orders - Obligations, Unpaid		Е			В	###	R			U/E	4
8B2	4801	Undelivered Orders - Obligations, Unpaid		В			В	###	R			U/E	4
8B2	4802	Undelivered Orders - Obligations, Prepaid/Advanced	1	E			В	###	R			U/E	4
8B2	4802	Undelivered Orders - Obligations, Prepaid/Advanced	1	В			В	###	R			U/E	4
8B2	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			В	###	R			U/E	

						USSGL A	ccount /	Attributes/2					
Line	USSGL	USSGL Account	Debit/	_		Pub. Law		_	Reimb.		Trans.	TAFS	Addl.
No	Acct	Title	Credit	End/4	Type	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
8B2	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е			В	###	R			U/E	
8B2	4901	Delivered Orders - Obligations, Unpaid		Е			В	###	R			U/E	4
8B2	4901	Delivered Orders - Obligations, Unpaid		В			В	###	R			U/E	4
8B2	4902	Delivered Orders - Obligations, Paid		Е			В	###	R			U/E	
8B2	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е			В	###	R			U/E	
8B2	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е			В	###	R			U/E	
8B3	Exempt From	Apportionment											
8B3	4801	Undelivered Orders - Obligations, Unpaid		Е			С		R			U/E	4
8B3	4801	Undelivered Orders - Obligations, Unpaid		В			С		R			U/E	4
8B3	4802	Undelivered Orders - Obligations, Prepaid/Advanced		Е			С		R			U/E	4
8B3	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В			С		R			U/E	4
8B3	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		Е			С		R			U/E	
8B3	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е			С		R			U/E	
8B3	4901	Delivered Orders - Obligations, Unpaid		Е			С		R			U/E	4
8B3	4901	Delivered Orders - Obligations, Unpaid		В			С		R			U/E	4
8B3	4902	Delivered Orders - Obligations, Paid		Е			С		R			U/E	
8B3	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations,		Е			С		R			U/E	
8B3	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е			С		R			U/E	
8C	Subtotal												
9	Unobligated E	Balance											
9A	Apportioned												12
9A1	Balance, Curr	l ently Available											
9A1	4510	Apportionments		Е						Α		U	
9A1	4610	Allotments - Realized Resources		Е								U	
9A1	4700	Commitments		Е								U	
9A2	Anticipated (+	or -)											
9A2	4590	Apportionments Unavailable - Anticipated Resources		Е						Α		U	5
9B	Evennt Eren	Apportionment											
		_ · ·		_								U	
9B	4620	Unobligated Funds Not Subject to Apportionment		Е								U	

		n Budget Execution and Budgetary Resources/1 for Fiscal 2004 R				USSGL A	ccount A	Attributes/2					<u></u>
Line		USSGL Account	Debit/	_		Pub. Law			Reimb.		Trans.	TAFS	Addl
No	Acct	Title	Credit	End/4	Туре	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info
C	Other Availab	ole											<u> </u>
9C													<u> </u>
10	Unobligated I	Balance Not Available											13
10A	Apportioned	For Subsequent Periods											
10A	4510	Apportionments		Е						S		U	
10A	4590	Apportionments Unavailable - Anticipated Resources		Е						S		U	5
10B	Deferred												
10B	4430	Unapportioned Authority - OMB Deferral		Е								U	
10C	Withheld Pen	ding Rescission											
10C	4420	Unapportioned Authority - Pending Rescission		Е								U	
10D	Other												_
10D	4060	Anticipated Collections From Non-Federal Sources	С	Е								U	5
10D	4070	Anticipated Collections From Federal Sources	С	Е								U	5
10D	4210	Anticipated Reimbursements and Other Income	С	Е								U	5
10D	4310	Anticipated Recoveries of Prior-Year Obligations	С	Е								U	5
10D	4450	Unapportioned Authority		Е								U	
10D	4630	Funds Not Available for Commitment/Obligation		Е								U	
10D	4650	Allotments - Expired Authority		Е								Е	
11	Total Status	of Budgetary Resources											
DEL /	ATIONSHIP OF	OBLIGATIONS TO OUTLAYS											
KEL/	TIONSHIP OF	OBLIGATIONS TO COTLATS											
12	Obligated Ba	lance, Net as of October 1											
12	4221	Unfilled Customer Orders Without Advance		В							F/E	U/E	
12	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		В								U/E	
12	4251	Reimbursements and Other Income Earned - Receivable		В							F/E	U/E	
12	4281	Actual Program Fund Subsidy Receivable		В								U/E	
12	4283	Interest Receivable From Treasury		В		1						U/E	
12	4285	Receivable From the Liquidating Fund		В								U/E	
12	4286	Receivable From the Financing Fund		В								U/E	
12	4287	Other Federal Receivables	İ	В		1						U/E	
12	4801	Undelivered Orders - Obligations, Unpaid	İ	В		1						U/E	
12	4901	Delivered Orders - Obligations, Unpaid		В								U/E	

Line	USSGL	USSGL Account	Debit/	Regin	Auth	Pub. Law		Attributes/2 Program		Avail.	Trans.	TAFS	Addl.
No	Acct	Title	Credit	End/4			Categ.	Rpt. Code		Time	Partner	Status/3	Info.
13		Balance Transferred, Net (+ or -)	Grount	Liid/4	1,700	110.	outog.	rept. Godo	riug	111110	1 ditilo	Otatao/0	
13	4199	Transfer of Expired Expenditure Transfers - Receivable		Е								U/E	
13	4230	Unfilled Customer Orders Without Advance - Transferred		Е							F/E	U/E	
13	4232	Appropriation Trust Fund Expenditure Transfers - Receivable -		Е								U/E	
13	4233	Reimbursements and Other Income Earned - Receivable - Transferred		Е							F/E	U/E	
13	4234	Other Federal Receivables - Transferred		Е								U/E	
13	4831	Undelivered Orders - Obligations Transferred, Unpaid		Е								U/E	
13	4931	Delivered Orders - Obligations Transferred, Unpaid		Е								U/E	
14	Obligated E	Balance, Net, End of Period											
14A		Receivable(-)											
14A	4199	Transfer of Expired Expenditure Transfers - Receivable		E								U/E	
14A	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		Е								U/E	
14A	4232	Appropriation Trust Fund Expenditure Transfers - Receivable -		Е								U/E	
14A	4233	Reimbursements and Other Income Earned - Receivable - Transferred		Е							F/E	U/E	
14A	4234	Other Federal Receivables - Transferred		Е								U/E	
14A	4251	Reimbursements and Other Income Earned - Receivable		Е							F/E	U/E	
14A	4281	Actual Program Fund Subsidy Receivable		Е								U/E	
14A	4283	Interest Receivable From Treasury		Е								U/E	
14A	4285	Receivable From the Liquidating Fund		Е								U/E	
14A	4286	Receivable From the Financing Fund		Е								U/E	
14A	4287	Other Federal Receivables		Е								U/E	
14B	Unfilled Cu	stomer Orders From Federal Sources (-)											
14B	4221	Unfilled Customer Orders Without Advance		Е							F/E	U/E	13
14B	4230	Unfilled Customer Orders Without Advance - Transferred		E							F/E	U/E	<u> </u>
14C	Undelivere	d Orders (+)											
14C	4801	Undelivered Orders - Obligations, Unpaid		Е								U/E	
14C	4831	Undelivered Orders - Obligations Transferred, Unpaid		Е								U/E	
14C	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		Е								U/E	
14C	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		Е								U/E	
14D	Accounts F	Davable (±)											<u> </u>
14D 14D	4901	Delivered Orders - Obligations, Unpaid		E								U/E	-
14D 14D	4931	Delivered Orders - Obligations, Oripaid  Delivered Orders - Obligations Transferred, Unpaid		E								U/E	<del>                                     </del>
14D 14D	4971											U/E	├
		Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E									
14D	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е								U/E	1

			USSGL Account Attributes/2										
Line	USSGL	USSGL Account	Debit/	Begin	Auth.	Pub. Law			Reimb.	Avail.	Trans.	TAFS	Addl.
	Acct	Title	Credit	End/4	Type	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
15	Outlays												
15A	Disbursemer	nts (+)											├
15A	4802	Undelivered Orders - Obligations, Prepaid/Advanced	1	E								U/E	4
15A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В								U/E	4
15A	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E								U/E	
15A	4902	Delivered Orders - Obligations, Paid		Е								U/E	
15A	4908	Authority Outlayed Not Yet Disbursed		Е								U	4
15A	4908	Authority Outlayed Not Yet Disbursed		В								U	4
15A	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е								U/E	
	Collections (												
15B	4212	Liquidation of Deficiency - Offsetting Collections		Е								U/E	
	4222	Unfilled Customer Orders With Advance		Е								U/E	4,13
15B	4222	Unfilled Customer Orders With Advance		В								U/E	4,13
15B	4252	Reimbursements and Other Income Earned - Collected		Е								U/E	
15B	4255	Appropriation Trust Fund Expenditure Transfers - Collected		Е								U/E	
15B	4260	Actual Collections of "governmental-type" Fees		Е								U/E	
15B	4261	Actual Collections of Business-Type Fees		Е								U/E	
15B	4262	Actual Collections of Loan Principal		Е								U/E	
15B	4263	Actual Collections of Loan Interest		Е								U/E	
15B	4264	Actual Collections of Rent		Е								U/E	
15B	4265	Actual Collections From Sale of Foreclosed Property		Е								U/E	
15B	4266	Other Actual Business-Type Collections From Non-Federal Sources		Е								U/E	
15B	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		Е								U/E	
15B	4271	Actual Program Fund Subsidy Collected		Е								U/E	
15B	4273	Interest Collected From Treasury		Е								U/E	
15B	4275	Actual Collections From Liquidating Fund		Е								U/E	
15B	4276	Actual Collections From Financing Fund		Е								U/E	
15B	4277	Other Actual Collections - Federal		Е								U/E	
15B	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered		Е								U/E	
15B	4972	Orders - Obligations, Refunds Collected  Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		Е								U/E	
15C	Subtotal		-										-

est	USSGL Account Title ted Offsetting Receipts Revenue From Goods Sold Contra Revenue for Goods Sold Revenue From Services Provided Contra Revenue for Services Provided Interest Revenue - Other Interest Revenue - Investments Interest Revenue - Loans Receivable/Uninvested Funds	Debit/ Credit	•				Program Rpt. Code			Trans. Partner	TAFS Status/3	Addl. Info. 16
988: Distribut 000 009 9000 909 910 911 911 911 911 91	ted Offsetting Receipts  Revenue From Goods Sold  Contra Revenue for Goods Sold  Revenue From Services Provided  Contra Revenue for Services Provided  Interest Revenue - Other  Interest Revenue - Investments	Credit	End/4	Туре	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	16
00 009 000 009 010 011 012	Revenue From Goods Sold Contra Revenue for Goods Sold Revenue From Services Provided Contra Revenue for Services Provided Interest Revenue - Other Interest Revenue - Investments											
09 200 209 310 311 312	Contra Revenue for Goods Sold Revenue From Services Provided Contra Revenue for Services Provided Interest Revenue - Other Interest Revenue - Investments											15
200 209 310 311 312	Revenue From Services Provided Contra Revenue for Services Provided Interest Revenue - Other Interest Revenue - Investments											<del></del>
209 310 311 312 317	Contra Revenue for Services Provided Interest Revenue - Other Interest Revenue - Investments											15
310 311 312 317	Interest Revenue - Other Interest Revenue - Investments											15
311 312 317	Interest Revenue - Investments											15
312 317												15
317	Interest Revenue - Loans Receivable/Uninvested Funds											15
	interest revenue Louris receivable/orinivesteu runus											15
	Contra Revenue for Interest Revenue - Loans Receivable											15
318	Contra Revenue for Interest Revenue - Investments											15
319	Contra Revenue for Interest Revenue - Other											15
320	Penalties, Fines, and Administrative Fees Revenue											15
329	Contra Revenue for Penalties, Fines, and Administrative Fees											15
100	Benefit Program Revenue											15
109	Contra Revenue for Benefit Program Revenue											15
500	Insurance and Guarantee Premium Revenue											15
509	Contra Revenue for Insurance and Guarantee Premium Revenue											15
000	Donated Revenue - Financial Resources											15
609	Contra Revenue for Donations - Financial Resources											15
'50	Expenditure Financing Sources - Transfers-In											15
300	Tax Revenue Collected											15
301	Tax Revenue Accrual Adjustment											15
309	Contra Revenue for Taxes											15
390	Tax Revenue Refunds											15
000	Other Revenue											15
909	Contra Revenue for Other Revenue											15
et Outlays	This line is calculated.											l
32 40 60 60 75 80 80 90	9 0 0 9 0 0 0 1 1 9 0 0 0 0 0 0 0 0 0 0	Contra Revenue for Penalties, Fines, and Administrative Fees Benefit Program Revenue Contra Revenue for Benefit Program Revenue Insurance and Guarantee Premium Revenue Contra Revenue for Insurance and Guarantee Premium Revenue Contra Revenue - Financial Resources Contra Revenue for Donations - Financial Resources Expenditure Financing Sources - Transfers-In Tax Revenue Collected Tax Revenue Accrual Adjustment Contra Revenue for Taxes Tax Revenue Refunds Other Revenue Contra Revenue Contra Revenue Contra Revenue Contra Revenue	Contra Revenue for Penalties, Fines, and Administrative Fees  Benefit Program Revenue  Contra Revenue for Benefit Program Revenue  Insurance and Guarantee Premium Revenue  Contra Revenue for Insurance and Guarantee Premium Revenue  Donated Revenue - Financial Resources  Contra Revenue for Donations - Financial Resources  Expenditure Financing Sources - Transfers-In  Tax Revenue Collected  Tax Revenue Accrual Adjustment  Contra Revenue for Taxes  Tax Revenue Refunds  Other Revenue  Contra Revenue  Contra Revenue  Tax Revenue  Tax Revenue  Tax Revenue  Tax Revenue  Tax Revenue  Tax Revenue  Tax Revenue  Tax Revenue  Tax Revenue  Tax Revenue  Tax Revenue  Tax Revenue  Tax Revenue  Tax Revenue  Tax Revenue  Tax Revenue  Tax Revenue  Tax Revenue  Tax Revenue	Contra Revenue for Penalties, Fines, and Administrative Fees  Benefit Program Revenue  Contra Revenue for Benefit Program Revenue  Insurance and Guarantee Premium Revenue  Contra Revenue for Insurance and Guarantee Premium Revenue  Donated Revenue - Financial Resources  Contra Revenue for Donations - Financial Resources  Expenditure Financing Sources - Transfers-In  Tax Revenue Collected  Tax Revenue Accrual Adjustment  Contra Revenue for Taxes  Tax Revenue Refunds  Other Revenue  Contra Revenue  Contra Revenue  Tax Revenue	Contra Revenue for Penalties, Fines, and Administrative Fees  Benefit Program Revenue  Contra Revenue for Benefit Program Revenue  Contra Revenue for Benefit Program Revenue  Contra Revenue for Insurance and Guarantee Premium Revenue  Contra Revenue for Insurance and Guarantee Premium Revenue  Contra Revenue - Financial Resources  Contra Revenue for Donations - Financial Resources  Expenditure Financing Sources - Transfers-In  Tax Revenue Collected  Tax Revenue Accrual Adjustment  Contra Revenue for Taxes  Tax Revenue Refunds  Other Revenue  Contra Revenue  Contra Revenue  This line is calculated.	Contra Revenue for Penalties, Fines, and Administrative Fees  Benefit Program Revenue  Contra Revenue for Benefit Program Revenue  Insurance and Guarantee Premium Revenue  Contra Revenue for Insurance and Guarantee Premium Revenue  Donated Revenue - Financial Resources  Contra Revenue for Donations - Financial Resources  Expenditure Financing Sources - Transfers-In  Tax Revenue Collected  Tax Revenue Accrual Adjustment  Contra Revenue for Taxes  Tax Revenue Refunds  Other Revenue  Contra Revenue  Contra Revenue  Tax Revenue  Tax Revenue Refunds  Tax Revenue Refunds  Tax Revenue   Contra Revenue for Penalties, Fines, and Administrative Fees  Benefit Program Revenue  Contra Revenue for Benefit Program Revenue  Insurance and Guarantee Premium Revenue  Contra Revenue for Insurance and Guarantee Premium Revenue  Contra Revenue - Financial Resources  Contra Revenue for Donations - Financial Resources  Expenditure Financing Sources - Transfers-In  Tax Revenue Collected  Tax Revenue Accrual Adjustment  Contra Revenue for Taxes  Tax Revenue Refunds  Contra Revenue  Contra Revenue  Contra Revenue  Tax Revenue  Tax Revenue  Tax Revenue Refunds  Tax Revenue   Contra Revenue for Penalties, Fines, and Administrative Fees  Benefit Program Revenue  Contra Revenue for Benefit Program Revenue  Insurance and Guarantee Premium Revenue  Contra Revenue for Insurance and Guarantee Premium Revenue  Donated Revenue - Financial Resources  Contra Revenue for Donations - Financial Resources  Expenditure Financing Sources - Transfers-In  Tax Revenue Collected  Tax Revenue Accrual Adjustment  Contra Revenue for Taxes  Tax Revenue Refunds  Other Revenue  Contra Revenue  Contra Revenue  Contra Revenue  Contra Revenue  Contra Revenue  Contra Revenue  Contra Revenue  Contra Revenue	Contra Revenue for Penalties, Fines, and Administrative Fees  Benefit Program Revenue  Contra Revenue for Benefit Program Revenue  Insurance and Guarantee Premium Revenue  Contra Revenue for Insurance and Guarantee Premium Revenue  Donated Revenue - Financial Resources  Contra Revenue for Donations - Financial Resources  Expenditure Financing Sources - Transfers-In  Tax Revenue Collected  Tax Revenue Accrual Adjustment  Contra Revenue for Taxes  Tax Revenue Refunds  Other Revenue  Contra Revenue  Contra Revenue  Contra Revenue  Contra Revenue  Contra Revenue  Contra Revenue  Contra Revenue	Contra Revenue for Penalties, Fines, and Administrative Fees  Benefit Program Revenue  Contra Revenue for Benefit Program Revenue  Insurance and Guarantee Premium Revenue  Contra Revenue for Insurance and Guarantee Premium Revenue  Donated Revenue - Financial Resources  Contra Revenue for Donations - Financial Resources  Expenditure Financing Sources - Transfers-In  Tax Revenue Collected  Tax Revenue Accrual Adjustment  Contra Revenue Fefunds  Tax Revenue Refunds  Other Revenue  Contra Revenue  Contra Revenue  Contra Revenue  Contra Revenue  Contra Revenue  Contra Revenue  Contra Revenue  Contra Revenue	Contra Revenue for Penalties, Fines, and Administrative Fees  Benefit Program Revenue  Contra Revenue for Benefit Program Revenue  Insurance and Guarantee Premium Revenue  Contra Revenue for Insurance and Guarantee Premium Revenue  Donated Revenue - Financial Resources  Contra Revenue for Donations - Financial Resources  Expenditure Financing Sources - Transfers-In  Tax Revenue Collected  Tax Revenue Accrual Adjustment  Contra Revenue for Taxes  Tax Revenue Refunds  Other Revenue  Contra Revenue  Contra Revenue  Contra Revenue  Contra Revenue  Contra Revenue  Contra Revenue  Contra Revenue  Contra Revenue	Contra Revenue for Penalties, Fines, and Administrative Fees  Benefit Program Revenue  Contra Revenue for Benefit Program Revenue  Insurance and Guarantee Premium Revenue  Contra Revenue for Insurance and Guarantee Premium Revenue  Contra Revenue - Financial Resources  Contra Revenue for Donations - Financial Resources  Expenditure Financing Sources - Transfers-In  Tax Revenue Collected  Tax Revenue Accrual Adjustment  Contra Revenue For Taxes  Tax Revenue Refunds  Contra Revenue		

#### FOOTNOTES AND ADDITIONAL INFORMATION:

- \* Lines in bold typeface indicate new or modified USSGL accounts that are effective for fiscal 2005 but available for early implementation for fiscal 2004. Early implementation is strongly encouraged.
- 1/ This is a crosswalk from the USSGL to both the Report on Budget Execution and Budgetary Resources (SF 133) and the Statement of Budgetary Resources (SBR).

  Information on the SBR should be consistent with budget execution information on the SF 133. The SBR should include a separate column for non-budgetary Credit Program Financing accounts.
- 2/ Use USSGL budgetary attributes that are used for FACTS II reporting. For an explanation of the USSGL budgetary attributes, refer to the attachment "Fiscal 2004 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information" in Section IV.
- 3/ Shaded portion indicates that the attribute is supplied by FACTS II.
- 4/ When the SF 133 line numbers use both a beginning (B) and ending balance (E) for the same USSGL account, the beginning balance is subtracted from the ending balance in FACTS II.
- 5/ Zero for yearend preclosing trial balance.
- 6/ These USSGL accounts should equal the beginning balances of USSGL accounts 4450, 4650, and 4620.
- 7/ SF 133 lines 3D1 and 3D2 are rolled up to line 3D of the SBR.
- 8/ SF 133 lines 4A and 4B are rolled up to line 4 of the SBR.
- 9/ SF 133 lines 6A, 6B, 6C, 6D, 6E, and 6F are rolled up to line 6 of the SBR.
- 10/ SF 133 lines 8A1, 8A2, and 8A3 are rolled up to line 8A of the SBR.
- 11/ SF 133 lines 8B1, 8B2, and 8B3 are rolled up to line 8B of the SBR.
- 12/ SF 133 lines 9A1 and 9A2 are rolled up to line 9A of the SBR.
- 13/ SF 133 lines 10A, 10B, 10C, and 10D are rolled up to line 10 of the SBR.
- 14/ For yearend reporting of expiring Treasury Appropriation Fund Symbol accounts, obligations incurred must equal unfilled customer orders.
- 15/ The SBR is an agency-wide report. Offsetting receipts are included to reconcile to information in the Budget of the United States Government and the Combined Statement of Receipts, Outlays, and Balances of the United States Government. This line must agree with line 4 on the Statement of Financing and equal cash deposits to Treasury that are reported on SF 224, FMS 1219, and FMS 1220. Exclude amounts related to the change in receivables. Include revenue collected, deposited, and distributed in offsetting receipt accounts only.
- 16/ Lines 3E, 15C, 16, and 17 are not included on the SF 133 but are on the SBR.

SECTION V

FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2004 Reporting

	S 2108		USSGL Account			Account A		-
Column				Begin	Auth.	Borrow.	Trans.	Add
Number	(RT7 Ind.)	Number	Title	End	Type	Source	Partner	Info
	For All Unexp	ended Bala	l ances:					
1		Troseury A	ppropriation Fund Symbol					
		Treasury A						
2		Preclosing	Unexpended Balance - Treasury Supplied					
3		N/A						
4		Unobligated	and Obligated Balance Withdrawn/Canceled					
4			Canceled Authority	Е				<b>†</b>
4			Adjustments to Indefinite No-Year Authority	Е				
5		Postclosino	unexpended Balance					<del>                                     </del>
5		1010	Fund Balance With Treasury	E				
6		Other Author	prizations					
			ion Fund Symbols With Unrealized Discounts:					
6	911	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	Е				2
6	911	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	E				2,3
	For Treasury	Annronriat	ion Fund Symbols With Imprest Funds:					<b>_</b>
	T OF Trousury	Арргорпис	on runa dymbolo tran impreser ando.					
6	921	1120	Imprest Funds	Е				2
6	921	1130	Funds Held by the Public	Е				2
	For Treasury	Appropriat	ion Fund Symbols With Unamortized Discounts or Premiums:					
6	931	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2,4
6	931	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2,4
6	931	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	Е				2,4
6	931	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	Е				2,4
6	931	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	Е				2
	For Treasury	Appropriat	ion Fund Symbols With Investments in Treasury Securities:					
6	971	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2
6	971	1630	Investments in U.S. Treasury Securities issued by the Bureau of the Public Debt	E				2
	For Tropour	Appropriet	ion Fund Symbols With Investments in Agency Securities:					
	i or rreasury	Appropriat	ion i unu symbols with investments in Agency Securities.	+				$\vdash$
6	972	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	Е				2,3

FMS 2108: Yearend Closing Statement - Definite Borrowing Authority for Fiscal 2004 Reporting

	S 2108	sing Statem	ent - Definite Borrowing Authority for Fiscal 2004 Reporting USSGL Account		Heec	I A	A 44++! b4 a a	
Column	Auth. Ind.		USSGL Account	Pogin		L Account a	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	Begin End	Auth Type	Source	Partner	Info
Nullibel	(K17 IIIu.)	Nullibel	Title	Ellu	Type	Source	Faithei	11110
1		Troseury A	I ppropriation Fund Symbol					
		Treasury A	T					
2		Ralance of	I Borrowing Authority - Treasury Supplied					
		Dalatice of	Dorrowing Additionly - Treasury Supplied					
3		Increases a	Ind Rescissions	<del> </del>				
3	951		Substitution of Borrowing Authority	Е		Т		2
3	962	4140	Substitution of Borrowing Authority	E		P		2
3	951	4141	Current-Year Borrowing Authority Realized	E		T		2
3	962	4141	Current-Year Borrowing Authority Realized	E		P		2
3	951	4143	Reductions of Borrowing Authority	Е		Т		2
3	962	4143	Reductions of Borrowing Authority	E		P		2
3	951	4392	Rescission - New Budget Authority	E	В	Т	Ì	2
3	962	4392	Rescission - New Budget Authority	Е	В	Р		2
3	951	4393	Rescission - Prior-Year	Е	В	Т		2
3	962	4393	Rescission - Prior-Year	Е	В	Р		2
4		Borrowings						
4	951	4145	Borrowing Authority Converted to Cash	E		T		2
4	962	4145	Borrowing Authority Converted to Cash	E		Р		2
5		N/A						
	CALC (2 +/-	3 - 4) Also	Equals:					
6		Balance						
6	951	4140	Substitution of Borrowing Authority	Е		Т		2
6	962	4140	Substitution of Borrowing Authority	E		Р		2
6	951	4141	Current-Year Borrowing Authority Realized	E		T		2
6	962	4141	Current-Year Borrowing Authority Realized	E		Р		2
6	951	4143	Reductions of Borrowing Authority	E		T		2
6	962	4143	Reductions of Borrowing Authority	E		Р		2
6	951	4145	Borrowing Authority Converted to Cash	Е		T		2
6	962	4145	Borrowing Authority Converted to Cash	E		Р		2
6	951	4149	Borrowing Authority Carried Forward	В		T		2
6	962	4149	Borrowing Authority Carried Forward	В		Р		2
6	951	4392	Rescission - New Budget Authority	Е	В	Т		2
6	962	4392	Rescission - New Budget Authority	Е	В	Р		2
6	951	4393	Rescission - Prior-Year	E	В	T		2
6	962	4393	Rescission - Prior-Year	E	В	Р		2

FMS 2108: Yearend Closing Statement - Indefinite Borrowing Authority for Fiscal 2004 Reporting

	S 2108		USSGL Account		USSG	L Account	ount Attributes		
Column	Auth. Ind.			Begin	Auth	Borrow.	Trans.	Addl.	
Number	(RT7 Ind.)	Number	Title	End	Type	Source	Partner	Info	
1		Treasury A	ppropriation Fund Symbol						
2		Balance of	Borrowing Authority - Treasury Supplied						
3		Increases							
3	951	4141	Current-Year Borrowing Authority Realized	E		T		2	
3	962	4141	Current-Year Borrowing Authority Realized	E		Р		2	
4	054	Borrowings						<u> </u>	
4	951 962		Borrowing Authority Converted to Cash	E		l P		2	
4	962	4145	Borrowing Authority Converted to Cash	E		۲			
5		Adjustment	  -						
5	951	4140	Substitution of Borrowing Authority	Е			-	2	
5	962	4140	Substitution of Borrowing Authority	E		P		2	
5	951	4143	Reductions of Borrowing Authority	E		<u>'</u> T		2	
5	962	4143	Reductions of Borrowing Authority	E		P		2	
5	951	4144	Borrowing Authority Withdrawn	E		T		2	
5	962	4144	Borrowing Authority Withdrawn	Ē		P		2	
								<u> </u>	
	CALC (2 + 3	-4-5) Als	o Equals:						
6	•	Balance							
6	951	4140	Substitution of Borrowing Authority	E		T		2	
6	962	4140	Substitution of Borrowing Authority	E		Р		2	
6	951	4141	Current-Year Borrowing Authority Realized	Е		T		2	
6	962	4141	Current-Year Borrowing Authority Realized	Е		Р		2	
6	951	4143	Reductions of Borrowing Authority	Е		T		2	
6	962	4143	Reductions of Borrowing Authority	E		Р		2	
6	951	4144	Borrowing Authority Withdrawn	E		T		2	
6	962	4144	Borrowing Authority Withdrawn	Е		Р		2	
6	951	4145	Borrowing Authority Converted to Cash	Е		Т		2	
6	962	4145	Borrowing Authority Converted to Cash	Е		Р		2	
6	951	4149	Borrowing Authority Carried Forward	В		T		2	
6	962	4149	Borrowing Authority Carried Forward	В		Р		2	

FMS 2108: Yearend Closing Statement - Definite Contract Authority for Fiscal 2004 Reporting

	3 2108	l	ent - Definite Contract Authority for Fiscal 2004 Reporting  USSGL Account	USSGL Account Attributes					
Column	Auth. Ind.		USSUL ACCOUNT	Begin	Auth	Borrow.	Trans.	Addl.	
Number	(RT7 Ind.)	Number	Title	End	Type	Source	Partner	Info	
Number	(IX17 IIIu.)	Number	Title	Liiu	туре	Jource	raitilei		
1		Treasury A	ppropriation Fund Symbol						
2		Balance of	Contract Authority - Treasury Supplied						
3		New Contra	 act Authority						
3	941	4131	Current-Year Contract Authority Realized	Е				2	
	341	7101	Current-real Contract Authority (Canazea						
4		Appropriati	ons To Liquidate						
4	941	4135	Contract Authority Liquidated	Е	Р			2	
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				2	
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	В				2	
_		184 34 × 55 × 5	No. 4 and Company A. P. and Company						
5	044		Restorations, or Adjustments	_				<u> </u>	
5	941	4133	Reductions of Contract Authority	E	-			2	
5	941	4134	Contract Authority Withdrawn	E				2	
5	941	4135	Contract Authority Liquidated	E	S			2	
5	941	4392	Rescission - New Budget Authority	E	С			2	
5	941	4393	Rescission - Prior-Year	Е	С			2	
	CALC (2 + 3	- 4 +/- 5) A	l Iso Equals:						
6	(- )		Unfunded Contract Authority						
6	941	4131	Current-Year Contract Authority Realized	Е				2	
6	941	4133	Reductions of Contract Authority	Е				2	
6	941	4134	Contract Authority Withdrawn	Е				2	
6	941	4135	Contract Authority Liquidated	Е				2	
6	941	4136	Contract Authority To Be Liquidated by Trust Funds	Е				2	
6	941	4139	Contract Authority Carried Forward	В				2	
6	941	4392	Rescission - New Budget Authority	Е	С			2	
6	941	4393	Rescission - Prior-Year	Е	С			2	

FMS 2108: Yearend Closing Statement - Indefinite Contract Authority for Fiscal 2004 Reporting

FMS	S 2108		USSGL Account		USSGL Account Attributes					
Column	Auth. Ind.			Begin	Auth	Borrow.	Trans.	Addl.		
Number	(RT7 Ind.)	Number	Title	End	Type	Source	Partner	Info		
1		Treasury A	ppropriation Fund Symbol							
2		Ralanco of	 Contract Authority - Treasury Supplied					-		
		Dalance of	Contract Authority - Treasury outphied							
3		New Contra	ict Authority							
3	941	4131	Current-Year Contract Authority Realized	Е				2		
4		Annronriati	ons To Liquidate					<del></del>		
4	941		Contract Authority Liquidated	E	Р			2		
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	E	<u>'</u>			2		
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	В				2		
5		Writeoffs, R	Restorations, or Adjustments							
5	941	4133	Reductions of Contract Authority	Е				2		
5	941	4134	Contract Authority Withdrawn	Е				2		
5	941	4135	Contract Authority Liquidated	Е	S			2		
	CALC (2+3	 3 - 4 - 5\ ΔIs	co Famale.					<u> </u>		
6	CALC (2 )		Unfunded Contract Authority							
6	941		Current-Year Contract Authority Realized	Е				2		
6	941	4133	Reductions of Contract Authority	Е				2		
6	941	4134	Contract Authority Withdrawn	Е				2		
6	941	4135	Contract Authority Liquidated	Е				2		
6	941	4136	Contract Authority To Be Liquidated by Trust Funds	Е				2		
6	941	4139	Contract Authority Carried Forward	В				2		

FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2004 Reporting

	3 2108		USSGL Account	USSGL Account Attributes							
Column	Auth. Ind.			Begin	Auth	Borrow.	Trans.	Add			
lumber	(RT7 Ind.)	Number	Title	End	Type	Source	Partner	Inf			
	For all Tross	ury Annroni	l riation Fund Symbols:					-			
	Tor all freas	игу дрргорі						<del></del>			
7		Reimbursei	nents Earned and Refunds								
7		4081	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred	E							
7		4082	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred	E							
7		4083	Transfers - Current-Year Authority - Receivable - Transferred	E							
7		4123	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable - Rescinded	E							
7		4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable	Е							
7		4137	Transfers of Contract Authority	Е							
7		4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	Е							
7		4168	Allocations of Realized Authority - Not To Be Transferred From Invested Balances - Rescinded	E							
7		4171	Non-Allocation Transfers of Invested Balances - Receivable	Е							
7		4199	Transfer of Expired Expenditure Transfers - Receivable	E							
7		4225	Appropriation Trust Fund Expenditure Transfers - Receivable	Е							
7		4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E							
7		4233	Reimbursements and Other Income Earned - Receivable - Transferred	E							
7		4234	Other Federal Receivables - Transferred	E							
7		4251	Reimbursements and Other Income Earned - Receivable	E			E/F				
7		4281	Actual Program Fund Subsidy Receivable	E							
7		4283	Interest Receivable From Treasury	E							
7		4285	Receivable From the Liquidating Fund	E							
7		4286	Receivable From the Financing Fund	E							
7		4287	Other Federal Receivables	Е							
8			stomer Orders								
8		4221	Unfilled Customer Orders Without Advance	Е			E/F				
8		4230	Unfilled Customer Orders Without Advance - Transferred	Е			E/F				
9		Undelivered	l d Orders and Contracts								
9		4801	Undelivered Orders - Obligations, Unpaid	E				<del>                                     </del>			
9		4831	Undelivered Orders - Obligations Transferred, Unpaid	E							
9		4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E							
9		4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E							
10		Accounts P	ayable and Other Liabilities								
10		4124	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable - Rescinded	E							
10		4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable	E							
10		4172	Non-Allocation Transfers of Invested Balances - Payable	Е							
10		4901	Delivered Orders - Obligations, Unpaid	Е							
10		4931	Delivered Orders - Obligations Transferred, Unpaid	Е							
10		4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	Е							
10		4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	Е							
	CALC (5 + 6	+7+8-9-	10) for Unexpended Balances; (6 - 9 - 10) for Definite Borrowing and Contract								

FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2004 Reporting

FMS	S 2108		USSGL Account		USSG	L Account	Attributes	
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Auth Type	Borrow. Source	Trans. Partner	Addl. Info
11		Unobligated	d Balance					
11		4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E				
11		4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	Е				
11		4382	Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury as "Available"	Е				
11		4383	Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury as "Available"	Е				
11		4386	Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury as "Available"	E				
11		4394	Receipts Unavailable for Obligation Upon Collection	Е				
11		4397	Receipts and Appropriations Temporarily Precluded From Obligation	Е				
11		4398	Offsetting Collections Temporarily Precluded From Obligation	Е				
11		4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation	E				
11		4420	Unapportioned Authority - Pending Rescission	Е				
11		4430	Unapportioned Authority - OMB Deferral	E				
11		4450	Unapportioned Authority	E				
11		4510	Apportionments	E				
11		4610	Allotments - Realized Resources	E				
11		4620	Unobligated Funds Not Subject to Apportionment	Е				
11		4630	Funds Not Available for Commitment/Obligation	E				
11		4650	Allotments - Expired Authority	E				
11		4700	Commitments	E				

FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2004 Reporting

### ADDITIONAL INFORMATION:

1/ For an explanation of USSGL attributes, refer to the attachment "Fiscal 2004 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Info in Section IV.

2/ "Authorization Indicator" (RT7 Indicator) is used for Treasury Appropriation Fund Symbols (TAFS) that have Imprest Funds, Borrowing or Contract Authority, or Investments and includes the following subaccount codes:

911	Unrealized Discounts
921	Imprest Funds
931	Unamortized Discounts or Premiums
941	Contract Authority
951	Authority To Borrow From the Treasury
962	Authority To Borrow From the Public
971	Investments in Treasury Securities
972	Investments in Agency Securities

The undisbursed balances for these subaccount codes are reported in FMS 2108, Column 6.

- 3/ While Federal agencies may have non-Federal investments, FACTS II will report only Federal investments.
- 4/ Authorization Indicator (RT7 Indicator) 931 can be used only when authorized by Treasury.

Note: Shaded USSGL attributes indicate that the attribute domain value is supplied by FACTS II.

Bala	ance St	neet fo	r Fiscal	2004 Reporting				
				USSGL Account Title			USSGL Accoun	t Attributes
No	Post	Bal	Acct		Federal/	Form and Con		
					NonFederal 1/	Entity (E) NonEnt (O)	Covered (C) NotCov (U)	Additional Information Required
Ass	ets							
Intr	agoveri	nment	tal Asset	s				
1 6	und Ba	lanco	With Tre	236/18/				
1	Post		1010	Fund Balance With Treasury		E/O		
2 Ir	vestme	ents						
2	Post	E	1340	Interest Receivable	F	Е		Related to investments
2	Post	Е	1349	Allowance for Loss on Interest Receivable	F	Е		Related to investments
2	Post	E	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	E,		
2	Post	Е	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	E		
2	Post	E	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	E		
2	Post	Е	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	E		
2	Post	E	1618	Market Adjustment - Investments	F			
2	Post	Е	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	F	E		
2	Post	Е	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	F	E		
2	Post	Е	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	F	E		
2	Post	Е	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	F	Е		
2	Post	E	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F*	E		
2	Post	E	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F*	E		
2	Post	E	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F*	E		
2	Post	E	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F*	E		
2	Post	E	1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F*	Е		
2	Post	E	1690	Other Investments	F	E		

ine P	re/	Trial	USSGL	USSGL Account Title			<b>USSGL Accoun</b>	t Attributes
o P	ost	Bal	Acct		Federal/	Form and Cont	ent Notes	
					NonFederal 1/	Entity (E) NonEnt (O)	Covered (C) NotCov (U)	Additional Information Required
Acc	ounts	Rece	eivable					
Р	ost	E	1310	Accounts Receivable	F	E/O		
Р	Post	E	1319	Allowance for Loss on Accounts Receivable	F	E/O		
Р	Post	E	1320	Employment Benefit Contributions Receivable	F	E		
Р	Post	Е	1330	Receivable for Transfers of Currently Invested Balances	F*	E		
Р	Post	Е	1335	Expenditure Transfers Receivable	F*	E/O		
Р	Post	E	1340	Interest Receivable	F	E/O		
Р	Post	E	1349	Allowance for Loss on Interest Receivable	F	E/O		Related to accounts receivable
Р	Post	Е	1360	Penalties, Fines, and Administrative Fees Receivable	F	E/O		Related to accounts receivable
P	ost	Е	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	E/O		Related to accounts receivable
•		•						
		ceiva		T				
Ρ	Post	E	1340	Interest Receivable	F	E		Related to loans receivable
Р	Post	E	1349	Allowance for Loss on Interest Receivable	F	E		Related to loans receivable
Р	Post	E	1350	Loans Receivable	F	E		
Р	ost	Е	1359	Allowance for Loss on Loans Receivable	F	Е		
Р	Post	Е	1360	Penalties, Fines, and Administrative Fees Receivable	F	Е		Related to loans receivable
Р	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	Е		Related to loans receivable
011								
Othe		ΙE	1410	Advances to Others	F	E/O		
		E	1410	Prepayments	F	E/O		
_		E	1921	Receivable From Appropriations	F*	E		Do not use without permission from Treasury or OMB.
P	ost	E	1990	Other Assets	F	E/O		
		•	•					
Total	I Intra	agove	rnmental	Assets CALC (15)	1			

				2004 Reporting USSGL Account Title			USSGL Accoun	nt Attributes
	Post				Federal/	Form and Con		it Attributes
					NonFederal 1/	Entity (E) NonEnt (O)	Covered (C) NotCov (U)	Additional Information Required
sse	ts Wit	h the	Public					
Ca	sh Fo	reian	Currence	y, and Other Monetary Assets				
	Post		1110	Undeposited Collections	N*	E/O		
		E	1120	Imprest Funds	N*	E/O		
	Post	Е	1130	Funds Held by the Public	N*	E		
	Post	E	1190	Other Cash	N*	E/O		
	Post	E	1195	Other Monetary Assets	N*	E/O		
	Post	Е	1200	Foreign Currency	N*	E/O		
	Post	E	1531	Seized Monetary Instruments	N*	0		
	Post	Е	1532	Seized Cash Deposited	N*	0		
		1						
ln	vestme		10.40	Televist Prost of the				Polytotic in a standard
	Post	E	1340	Interest Receivable	N	E		Related to investments
	Post	E	1349	Allowance for Loss on Interest Receivable	N	E		Related to investments
	Post	E	1618	Market Adjustment - Investments	N	E		
	Post	Е	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N	E		
	Post	Е	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	N	E		
	Post	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	N	Е		
	Post	Е	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	N	Е		
	Post	E	1690	Other Investments	N	Е		
sse	ts Wit	h the	Public					
AC	Post		1310	Accounts Receivable	N	E/O		
		E		Allowance for Loss on Accounts Receivable	N	E/O		
	Post		1319					
	Post	E	1320	Employment Benefit Contributions Receivable	N	Е		
	Post	E	1340	Interest Receivable	N	E/O		Related to accounts receivable
	Post	E	1349	Allowance for Loss on Interest Receivable	N	E/O		Related to accounts receivable
	Post	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	E/O		Related to accounts receivable
	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	E/O		Related to accounts receivable

				2004 Reporting	1		HOOD Asset	A 844-21
	Pre/ Post			USSGL Account Title	Federal/	Form and Con	USSGL Accoun	t Attributes
No	Post	Баі	ACCI		NonFederal	Entity (E)	Covered (C)	
					1/	NonEnt (O)	NotCov (U)	Additional Information Required
10 T	axes R	eceiv	ahle					
10		E	1325	Taxes Receivable	N*	0		
10	Post	E	1329	Allowance for Loss on Taxes Receivable	N*	0		
			1		1			
11 L	oans F	Receiv	able and	Related Foreclosed Property				
11	Post	E	1340	Interest Receivable	N	Е		Related to loans
11	Post	E	1349	Allowance for Loss on Interest Receivable	N	Е		Related to loans
11	Post	Е	1350	Loans Receivable	N	E		
11	Post	E	1359	Allowance for Loss on Loans Receivable	N	E		
11	Post	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	E		Related to loans
11	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees	N	E		Related to loans
				Receivable				
11	Post	E	1399	Allowance for Subsidy	N*	E		
11		Е	1551	Foreclosed Property	N*	E		
11	Post	E	1559	Foreclosed Property - Allowance	N*	E		
40 1			Dolotod	Duamantu				
12 II 12	Post	ry and E	1511	Property Operating Materials and Supplies Held for Use		E		
	Post	E	1512	Operating Materials and Supplies Held in Reserve for Future Use		E		
-				a contract of the contract of		_		
12	Post	Е	1513	Operating Materials and Supplies - Excess, Obsolete, and		Е		
				Unserviceable				
12	Post	E	1514	Operating Materials and Supplies Held For Repair		E		
12	Post	E	1519	Operating Materials and Supplies - Allowance		E		
12	Post	E	1521	Inventory Purchased for Resale		E		
12	Post	Е	1522	Inventory Held in Reserve for Future Sale		E		
12	Post	Е	1523	Inventory Held for Repair		E		
12	Post	Е	1524	Inventory - Excess, Obsolete, and Unserviceable		E		
12	Post	E	1525	Inventory - Raw Materials		E		
12	Post	Е	1526	Inventory - Work-in-Process		E		
12	Post	Е	1527	Inventory - Finished Goods		E		
12	Post	Е	1529	Inventory - Allowance		E		
12	Post	E	1541	Forfeited Property Held for Sale		E		
12	Post	E	1542	Forfeited Property Held for Donation or Use		E		
12	Post	E	1549	Forfeited Property - Allowance		E		

				2004 Reporting	T			
				USSGL Account Title		T	USSGL Account	Attributes
No	Post	Bal	Acct		Federal/	Form and Con		
					NonFederal	Entity (E)	Covered (C)	
					1/	NonEnt (O)	NotCov (U)	Additional Information Required
12	Post	E	1561	Commodities Held Under Price Support and Stabilization Support		E		
				Programs				
12	Post	E	1569	Commodities - Allowance		E		
12	Post	E	1571	Stockpile Materials Held in Reserve		Е		
12	Post	E	1572	Stockpile Materials Held for Sale		E		
12	Post	E	1591	Other Related Property		E		
12	Post	E	1599	Other Related Property - Allowance		E		
Ass	ets Wit	th the l	Public					
				nt, and Equipment				
13		E	1711	Land and Land Rights	N*	E		
13		Е	1712	Improvements to Land	N*	E		
13	Post	Е	1719	Accumulated Depreciation on Improvements to Land	N*	E		
13	Post	E	1720	Construction-in-Progress	N*	E		
13	Post	E	1730	Buildings, Improvements, and Renovations	N*	E		
13	Post	Е	1739	Accumulated Depreciation on Buildings, Improvements, and	N*	E		
				Renovations				
13	Post	E	1740	Other Structures and Facilities	N*	E		
13	Post	Е	1749	Accumulated Depreciation on Other Structures and Facilities	N*	Е		
13	Post	E	1750	Equipment	N*	Е		
13	Post	Е	1759	Accumulated Depreciation on Equipment	N*	Е		
13	Post	Е	1810	Assets Under Capital Lease	N*	E		
13	Post	E	1819	Accumulated Depreciation on Assets Under Capital Lease	N*	E		
13	Post	Е	1820	Leasehold Improvements	N*	E		
13	Post	E	1829	Accumulated Amortization on Leasehold Improvements	N*	E		
13	Post	Е	1830	Internal-Use Software	N*	Е		
13	Post	E	1832	Internal-Use Software in Development	N*			
13	Post	E	1839	Accumulated Amortization on Internal-Use Software	N*	E		
13	Post	E	1840	Other Natural Resources	N*	E		
13	Post	E	1849	Allowance for Depletion	N*	E		
13	Post	E	1890	Other General Property, Plant, and Equipment	N*	E		
13	Post	E	1899	Accumulated Depreciation on Other General Property, Plant, and	N*	E		
				Equipment				

				2004 Reporting	T			
				GL USSGL Account Title	F	I =	USSGL Accoun	t Attributes
No	Post	Bai	Acct		Federal/	Form and Cont		
					NonFederal	Entity (E)	Covered (C)	Additional Information Demoined
					1/	NonEnt (O)	NotCov (U)	Additional Information Required
	Other	1_	T					
14	Post		1410	Advances to Others	N	E/O		
14	Post	E	1450	Prepayments	N	E/O		
14	Post	E	1990	Other Assets	N	E/O		
4	F - 1 - 1 A		04107	0.44)				
15	otal A	ssets	CALC (	614)				
14			-11:-1:11	14!				
intra	igoveri	nment	al Liabili	ties				
46 /	١	to Do	د اما د					
	Accoun Post		2110	Accounts Payable	F		С	
<u>16</u> 16	Post		2120	Disbursements in Transit	F F		C	
16	Post		2140	Accrued Interest Payable	F		C	Related to accounts payable
16	Post	E	2150	Payable for Transfers of Currently Invested Balances	F*		C	Trotated to accounts payable
16	Post	<u>_</u>	2155	Expenditure Transfers Payable	F*		C	
16	Post	E	2170	Subsidy Payable to the Financing Account	F*		C/U	
16	Post	E	2179	Contra Liability for Subsidy Payable to the Financing Account	F*		C/U	
16	Post	_	2960	Accounts Payable From Canceled Appropriations	F		U	
10	Post	<u></u>	2900	Accounts Payable From Canceled Appropriations	Г		U	
17 [	) obt							
17 L	Post	I	2140	Accrued Interest Payable	F		C/U	Related to debt
17	Post	E	2510	Principal Payable to the Bureau of the Public Debt	F*		C/U	Ivelated to debt
17	Post	E	2520	Principal Payable to the Ederal Financing Bank	F*		C/U	
17 17	Post	E	2530	Securities Issued by Federal Agencies Under General and Special	F		C/U	
17	Post	_	2550	Financing Authority			C	
17	Post	E	2531	Discount on Securities Issued by Federal Agencies Under General	F		С	
17	1 031	_	2331	and Special Financing Authority	'		C	
17	Post	E	2532	Premium on Securities Issued by Federal Agencies Under General	F		С	
17	Post	_	2532	and Special Financing Authority	F		C	
47	D	_	0500		_		0	
17	Post	E	2533	Amortization of Discount and Premium on Securities Issued by	F		С	
				Federal Agencies Under General and Special Financing Authority				
47	D 1	_	05.40	De Catagoria Conference			0/11	
17		E	2540	Participation Certificates	F F		C/U	
17	Post	E	2590	Other Debt	F		C/U	
40 4	246.04							
18 (	Other Post	lΕ	2130	Contract Holdbacks	F		С	
18	Post	E	2190	Other Accrued Liabilities	F F		C/U	
18	Post	E	2213	Employer Contributions and Payroll Taxes Payable	F		C/U	
18	Post	드	2215	Other Post-Employment Benefits Due and Payable	F		C	
18	Post	<u></u>	2225	Unfunded FECA Liability	F*		U	
18	Post		2225	Other Unfunded Employment Related Liability	F"		U	
18			2310	Advances From Others	F		C	
10	Post	<u> </u>	2310	Advances From Others	F		U	

				2004 Reporting USSGL Account Title			IISSCI Accoun	at Attributoe			
lo Post Bal				- USSGE ACCOUNT TILLE	Fodoral/	USSGL Account Attributes Federal/ Form and Content Notes					
IU.	rost	Dai	ACCI		NonFederal	Entity (E)	Covered (C)				
					1/	NonEnt (O)	NotCov (U)	Additional Information Required			
3	Post	E	2320	Deferred Credits	F		C/U				
8	Post	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited	F		C/0				
U	1 031	_	2400	Collections							
8	Post	Е	2940	Capital Lease Liability	F		C/U				
8	Post	Е	2950	Liability for Subsidy Related to Undisbursed Loans	F*		С				
8	Post	Е	2970	Resources Payable to Treasury	F*		С				
8	Post	E	2980	Custodial Liability	F		U				
8	Post	E	2990	Other Liabilities	F		C/U				
9 7	Total In	trago	vernmen	tal Liabilities CALC (1618)							
iab	ulities \	with th	ne Public	<b>&gt;</b>							
n 4	Accour	te Da	vable								
20 /	Post		2110	Accounts Payable	N		С				
20	Post		2120	Disbursements in Transit	N		C				
20	Post		2140	Accrued Interest Payable	N		C	Related to accounts payable			
20	Post		2960	Accounts Payable From Canceled Appropriations	N		Ü	Troidio to docume payable			
		1=					-				
21 L	oan G	uaran	tee Liabi	litv							
21	Post	E	2180	Loan Guarantee Liability	N*		С				
				•							
22 I	Debt He	eld by	the Pub	lic							
22	Post	Е	2140	Accrued Interest Payable	N		C/U	Related to debt			
22	Post	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	N		C/U				
22	Post	Е	2531	Discount on Securities Issued by Federal Agencies Under General	N		C/U				
				and Special Financing Authority							
22	Post	Е	2532	Premium on Securities Issued by Federal Agencies Under General	N		C/U				
				and Special Financing Authority							
22	Post	Е	2533	Amortization of Discount and Premium on Securities Issued by	N		C/U				
				Federal Agencies Under General and Special Financing Authority							
			1								
22	Post	E	2540	Participation Certificates	N		C/U				
22	Post	Е	2590	Other Debt	N		C/U				
22 .	- a al a v - l			d Veteranal Demotita							
	Post		2610	d Veterans' Benefits Actuarial Pension Liability	N*		C/U				
23 23	Post		2620	Actuarial Health Insurance Liability	N*		C/U				
<u>23</u> 23	Post	E	2630	Actuarial Life Insurance Liability	N*		C/U				
23 23	Post	F	2650	Actuarial FECA Liability	N*		C/U				
<u>23</u> 23	Post	F	2690	Other Actuarial Liabilities	N*		C/U				
	ı USL	<u> </u>	2030	Other Actualian Elabilities	l IN		C/O				

				2004 Reporting	_			
				USSGL Account Title		•	Attributes	
No	Post	Bal	Acct		Federal/	Form and Con		
					NonFederal 1/	Entity (E) NonEnt (O)	Covered (C) NotCov (U)	Additional Information Required
				up and Disposal Costs				
24	Post	Е	2995	Estimated Cleanup Cost Liability	N		C/U	
			and Pay					
25	Post		2160	Entitlement Benefits Due and Payable	N*		C/U	
				the Public				
26		E	2130	Contract Holdbacks	N		C	
26		E	2190	Other Accrued Liabilities	N N*		C/U	
26		E	2210	Accrued Funded Payroll and Leave			С	
26		E	2211	Withholdings Payable	N*		С	
26		E	2213	Employer Contributions and Payroll Taxes Payable	N		С	
26	Post	E	2215	Other Post-Employment Benefits Due and Payable	N		С	
26	Post	E	2216	Pension Benefits Due and Payable to Beneficiaries	N*		С	
26	Post	Е	2217	Benefit Premiums Payable to Carriers	N*		С	
26	Post	Е	2218	Life Insurance Benefits Due and Payable to Beneficiaries	N*		С	
26	Post	Е	2220	Unfunded Leave	N*		U	
26	Post	Е	2290	Other Unfunded Employment Related Liability	N		U	
26	Post	E	2310	Advances From Others	N		С	
26	Post	Е	2320	Deferred Credits	N		C/U	
26	Post	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	N		С	
26	Post	Е	2910	Prior Liens Outstanding on Acquired Collateral	N*		U	
26	Post	Е	2920	Contingent Liabilities	N*		C/U	
26	Post	Е	2940	Capital Lease Liability	N		C/U	
26	Post	Е	2980	Custodial Liability	N		U	
26	Post	Е	2990	Other Liabilities	N		C/U	
27 1	Γotal Li	abiliti	es	CALC (1926)				
28 (	Commi	tment	s and Co	entingencies (Note 16)				
Net	Positio	n						
			Appropr					
29	Post	E	3100	Unexpended Appropriations - Cumulative				
30 (	Cumula	tive R	esults o	f Operations				
30	Post		3310	Cumulative Results of Operations				
31	Total N	et Pos	ition	CALC (29+30)				
32 7	otal Li	abiliti	es/Net P	osition CALC (27+31)	1			

 <sup>1/</sup> Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
 By definition, the USSGL account can only have this USSGL account attribute domain.

Statement of Net Cost for Fiscal 2004 Reporting

	1			cal 2004 Reporting	USSGL	Account Attrib	outes/1	
						sted Trial Bal		
Line	Pre/	Trial	USSGL	USSGL Account Title		/Exchange/	Cust/	Additional Information Required
	Post	_	Account	oood / toodant mad	NonFederal	Nonexch.	Noncust.	/ taattorial information resquired
			710004111		Trom odora:	- Itonoxom	- Itonouoti	
Prog	ram Co	sts:						
Prog	ram A:							
1 Int	ragove	rnmen	tal Gross C	Costs				
1	Pre	E	6100	Operating Expenses/Program Costs	F			Production
1	Pre	E	6190	Contra Bad Debt Expense - Incurred for Others	F			Production
1	Pre	Е	6310	Interest Expenses on Borrowing From the Bureau of	F			Production
				the Public Debt and/or the Federal Financing Bank				
1	Pre		6320	Interest Expenses on Securities	F			Production
1	Pre	E	6330	Other Interest Expenses	F			Production
1	Pre		6400	Benefit Expense	F			Production, Nonproduction
1	Pre	Е	6720	Bad Debt Expense	F			Production
1	Pre	E	6730	Imputed Costs	F			Production
1	Pre	Е	6790	Other Expenses Not Requiring Budgetary Resources	F			Production
1	Pre	Е	6800	Future Funded Expenses	F			Production, Nonproduction. Excludes non-recurring
				·				cleanup costs.
1	Pre	E	6850	Employer Contributions to Employee Benefit	F			Nonproduction
•		_		Programs Not Requiring Current-Year Budget	·			11011-101-1011-1011-1011-1011-1011-1011-1011-1011-1011-1011-1011-1011-1011-1011-1011-1011-1011-1011-10
				Authority (Unobligated)				
1	Pre	Е	6900	Nonproduction Costs	F			Nonproduction. Report stewardship costs separately.
1	Pre	Е	7210	Losses on Disposition of Assets - Other	F	Х		Production, Nonproduction
1	Pre	Е	7211	Losses on Disposition of Investments	F	Х		Production, Nonproduction
1	Pre	Е	7212	Losses on Disposition of Borrowings	F	Х		Production, Nonproduction
1	Pre	Е	7280	Unrealized Losses	F	Х		Production, Nonproduction
1	Pre	E	7290	Other Losses	F	Х		Production, Nonproduction
1	Pre	Е	7300	Extraordinary Items	F	Х		Production, Nonproduction
1	Pre	Е	7500	Distribution of Income - Dividend	F	Х		Production, Nonproduction
2 Les	ss: Intr	agove	rnmental E	arned Revenues				
2	Pre		5100	Revenue From Goods Sold	F	X*		
2	Pre		5109	Contra Revenue for Goods Sold	F	X*		
2	Pre	E	5200	Revenue From Services Provided	F	X*		
2	Pre	E	5209	Contra Revenue for Services Provided	F	X*		
2	Pre	Е	5310	Interest Revenue - Other	F	Х	Α	
2	Pre	E	5311	Interest Revenue - Investments	F	Х	Α	
2	Pre	Е	5312	Interest Revenue - Loans Receivable/Uninvested	F	Х	Α	
				Funds	ĺ			
2	Pre	E	5317	Contra Revenue for Interest Revenue - Loans	F	X	Α	
				Receivable				
2	Pre	E	5318	Contra Revenue for Interest Revenue - Investments	F	Х	Α	

Statement of Net Cost for Fiscal 2004 Reporting

					USSGL	Account Attrib	outes/1	
					Adju	sted Trial Bal	ance	
ine	Pre/	Trial	USSGL	USSGL Account Title	Federal/ 2	/ Exchange/	Cust/	Additional Information Required
lo.	Post	Bal.	Account		NonFederal	_	Noncust.	·
	Pre	E	5319	Contra Revenue for Interest Revenue - Other	F	Х	Α	
	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	F	Х	Α	
	Pre	E	5329	Contra Revenue for Penalties, Fines, and	F	Х	Α	
				Administrative Fees				
	Pre	E	5400	Benefit Program Revenue	F	Х		
	Pre	E	5409	Contra Revenue for Benefit Program Revenue	F	Х		
	Pre	E	5500	Insurance and Guarantee Premium Revenue	F	X*		
	Pre	E	5509	Contra Revenue for Insurance and Guarantee	F			
				Premium Revenue		X*		
	Pre	Е	5900	Other Revenue	F	Х		
	Pre	Е	5909	Contra Revenue for Other Revenue	F	Х		
	Pre	Е	7110	Gains on Disposition of Assets - Other	F	Х		Production, Nonproduction
	Pre	E	7111	Gains on Disposition of Investments	F	X		Production, Nonproduction
	Pre	E	7112	Gains on Disposition of Borrowings	F	X		Production, Nonproduction
	Pre	E	7180	Unrealized Gains	F	X		Production, Nonproduction
	Pre	E	7190	Other Gains	F	X		Production, Nonproduction
Int	ragove	rnmen	ital Net Cos					
			CALC (1 -	2)				
Gre			th the Publ					
			6100	Operating Expenses/Program Costs	N			Production
	Pre	E	6190	Contra Bad Debt Expense - Incurred for Others	N			Production
	Pre	E	6199	Adjustment to Subsidy Expense	N			Production
	Pre	E	6320	Interest Expenses on Securities	N			Production
	Pre	E	6330	Other Interest Expenses	N			Production
	Pre	E	6400	Benefit Expense	N			Production, Nonproduction
	Pre	E	6500	Cost of Goods Sold	N			Production
	Pre	E	6600	Applied Overhead	N			Production
	Pre	Е	6610	Cost Capitalization Offset	N			Production
	Pre	Е	6710	Depreciation, Amortization, and Depletion	N			Production
	Pre	Е	6720	Bad Debt Expense	N			Production
	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	N			Production
	Pre	E	6800	Future Funded Expenses	N			Production, Nonproduction
	Pre	E	6900	Nonproduction Costs	N			Nonproduction. Report stewardship costs separately.
	Pre	E	7210	Losses on Disposition of Assets - Other	N	X		Production, Nonproduction
	Pre	E	7211	Losses on Disposition of Investments	N	X		Production, Nonproduction
	Pre	E	7212	Losses on Disposition of Borrowings	N	X		Production, Nonproduction
	Pre	E	7280	Unrealized Losses	N	X		Production, Nonproduction
,	Pre	E	7290	Other Losses	N	X		Production, Nonproduction

Statement of Net Cost for Fiscal 2004 Reporting

State	ment o	INEL	1	cal 2004 Reporting	Heeci	Account Attrib		
1 !	Pre/	Trial	USSGL	USSGL Account Title		sted Trial Bal	Cust/	Additional Information Demoined
	-			USSGL Account Title		/ Exchange/		Additional Information Required
No.	Post	ваі.	Account		NonFederal	Nonexch.	Noncust.	
1	Pre	E	7300	Extraordinary Items	N	X	+	Production, Nonproduction
<del>4</del> 4			7500	Distribution of Income - Dividend	N	X	+	Production, Nonproduction
<del>1</del> 1		F	7600	Changes in Actuarial Liability	N	^		Production, Nonproduction
	1 10	_	7000	Changes in Actualiai Liability	IN			1 Toddetion, Nonproduction
5 1 00	e Far	ned Re	avenues Fr	om the Public	+			
			5100	Revenue From Goods Sold	N	X*		
5			5100	Contra Revenue for Goods Sold	N	X*		
<u>5</u> 5		E	5200	Revenue From Services Provided	N	X*		
5			5209	Contra Revenue for Services Provided	N	X*		
5			5310	Interest Revenue - Other	N	X	Α	
<u>5</u> 5		E	5311	Interest Revenue - Investments	N	X	A	
			5312	Interest Revenue - Loans Receivable/Uninvested	N	X	A	
Ü	1 10	_	0012	Funds	'`			
5	Pre	E	5317	Contra Revenue for Interest Revenue - Loans	N	Х	Α	
				Receivable				
5	Pre	E	5318	Contra Revenue for Interest Revenue - Investments	N	Х	Α	
5	Pre	E	5319	Contra Revenue for Interest Revenue - Other	N	Х	Α	
5	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	N	Х	Α	
5	Pre	E	5329	Contra Revenue for Penalties, Fines, and	N	Х	Α	
				Administrative Fees				
5	Pre	E	5400	Benefit Program Revenue	N	Х		
5	Pre	E	5409	Contra Revenue for Benefit Program Revenue	N	Х		
5	Pre	E	5500	Insurance and Guarantee Premium Revenue	N	X*		
5	Pre	E	5509	Contra Revenue for Insurance and Guarantee	N			
				Premium Revenue		X*		
5	Pre		5900	Other Revenue	N	Х		
5	Pre	E	5909	Contra Revenue for Other Revenue	N	Х		
5	Pre	E	7110	Gains on Disposition of Assets - Other	N	Х		Production, Nonproduction
5	Pre	E	7111	Gains on Disposition of Investments	N	Х		Production, Nonproduction
5	Pre	Е	7112	Gains on Disposition of Borrowings	N	Х		Production, Nonproduction
5	Pre	E	7180	Unrealized Gains	N	Х		Production, Nonproduction
5	Pre	Е	7190	Other Gains	N	Х		Production, Nonproduction
					1			
6 Net	Costs	With	the Public		1			
6			CALC (4 - !	5)				
7 Tot	al Net							
7			CALC (3 +	6)	1			

Statement of Net Cost for Fiscal 2004 Reporting

Otato			1	2004 Reporting	USSGI	Account Attrib	uites/1	<u> </u>
						sted Trial Bal		
Line	Pre/	Trial	USSGL	USSGL Account Title		Exchange/	Cust/	Additional Information Required
	Post		Account	COOCE ACCOUNT THE	NonFederal	Nonexch.	Noncust.	Additional Information Required
110.	rost	Dai.	Account		Nonii ederai	Nonexcii.	Noncust.	
B Co	sts No	t Assid	gned to Pro	grams				
8		E	6400	Benefit Expense	F/N			Nonproduction. Cost not assigned to programs.
3		E	6800	Future Funded Expenses	F/N			Nonproduction. Cost not assigned to programs.
3		E	6850	Employer Contributions to Employee Benefit	F			Nonproduction. Cost not assigned to programs.
				Programs Not Requiring Current-Year Budget				· · · · · · · · · · · · · · · · · · ·
				Authority (Unobligated)				
8	Pre	E	6900	Nonproduction Costs	F/N			Nonproduction. Cost not assigned to programs.
3		Е	7210	Losses on Disposition of Assets - Other	N	Х		Nonproduction. Cost not assigned to programs.
8		Е	7211	Losses on Disposition of Investments	F/N	Х		Nonproduction. Cost not assigned to programs.
8	Pre	E	7212	Losses on Disposition of Borrowings	F	Х		Nonproduction. Cost not assigned to programs.
8	Pre	E	7280	Unrealized Losses	F/N	Х		Nonproduction. Cost not assigned to programs.
3	Pre	E	7290	Other Losses	F/N	Х		Nonproduction. Cost not assigned to programs.
3	Pre	E	7300	Extraordinary Items	F/N	Х		Nonproduction. Cost not assigned to programs.
3	Pre	E	7500	Distribution of Income - Dividend	F/N	Х		Nonproduction. Cost not assigned to programs.
8	Pre	E	7600	Changes in Actuarial Liability	N			Nonproduction. Cost not assigned to programs.
Les	ss: Ear	ned R	evenues No	ot Attributed to Programs				
9		E	5310	Interest Revenue - Other	F/N	X		Exchange revenue not attributable to programs.
9		Е	5311	Interest Revenue - Investments	F/N	X		Exchange revenue not attributable to programs.
9	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested	F/N	X		Exchange revenue not attributable to programs.
				Funds				
9	Pre	E	5317	Contra Revenue for Interest Revenue - Loans	F/N	Х		Exchange revenue not attributable to programs.
	_			Receivable	= 0.1			
)		E	5318	Contra Revenue for Interest Revenue - Investments	F/N	X	+	Exchange revenue not attributable to programs.
)		E	5319	Contra Revenue for Interest Revenue - Other	F/N	X	1	Exchange revenue not attributable to programs.
9		E	5900	Other Revenue	F/N	X		Exchange revenue not attributable to programs.
9		E	5909	Contra Revenue for Other Revenue	F/N	X		Exchange revenue not attributable to programs.
9		E	7110	Gains on Disposition of Assets - Other	N E/N	X	1	Nonproduction. Cost not assigned to programs.
9		E	7111	Gains on Disposition of Investments	F/N F	X		Nonproduction. Cost not assigned to programs.
9		E E	7112 7180	Gains on Disposition of Borrowings Unrealized Gains	F/N	X		Nonproduction. Cost not assigned to programs.
9 9		F	7180	Other Gains	F/N F/N	X	+	Nonproduction. Cost not assigned to programs.
1	Pre		/ 190	Other Gains	F/IN	_ ^	+	Nonproduction. Cost not assigned to programs.
10 N	ot Coo	t of Or	perations				-	
10 No	et COS	i oi op	CALC (7 +	8 0/	<del> </del>		+	
U	<u> </u>	ļ	CALC (7 +	u - ʊ)	<u> </u>	ļ	1	

<sup>\*</sup> By definition, the USSGL account can only have this USSGL account attribute domain.

### Footnotes:

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

<sup>2 -</sup> USSGL account attribute domains F and N should only be used to identify account transactions with another Federal trading partner (F) or transactions with a non-Federal trading partner (N).

<u> </u>	or oriung	<u> </u>			1011130412	2004 Reporting	USSGI AC	count Attributes/1	
							OOOOL AC	count Attributes/ 1	
							Adjuste	d Trial Balance	
Cum. Res.	Unexp.	Line	Pre/	Trial	USSGL	USSGL Account	Exch./	Custodial/	Additional Information Required
of Oper.	Approp.		Post	Bal.	Account	Title	Nonexch.	Noncust.	,
•									
		1	Begin	nina B	Balances				
	Х	1	Pre	В	3100	Unexpended Appropriations - Cumulative			
Х	,	1	Pre	В	3310	Cumulative Results of Operations			
		† ·			00.0	Carranative researce or epotations			
		2	Prior-	Period	Adjustme	nts (+/-)			
	Х	2	Pre	E	3108	Unexpended Appropriations - Prior-Period			
		_		-		Adjustments - Restated			
Х		2	Pre	E	5708	Expended Appropriations - Prior-Period			
^		_	1 16	-	3700	Adjustments - Restated			
Х		2	Pre	E	7401	Prior-Period Adjustments - Restated			
	Х	2	Pre	E	3109	Unexpended Appropriations - Prior-Period			
	^	_	FIE	_	3109				
			D==	E	5709	Adjustments - Not Restated  Expended Appropriations - Prior-Period			
Х		2	Pre	E	5709	Adjustments - Not Restated			
X		2	Pre	E	7400	Prior-Period Adjustments - Not Restated			
			Pie	E	7400	Phot-Period Adjustments - Not Restated			
		3	Rogin	ning B	Palancos A	s Adjusted			
Х	Х	3	Beginning Balances, As Adjusted  CALC (12)						
		3			CALC (1	<u></u>			
		Rudo	lotary	Financ	ing Source	Se.			
		Daug	letai y	I manc	Jource				
		4	Annre	nriatio	ons Receiv	ed			
	Х	4	Appro	E	3101	Unexpended Appropriations -			Should tie to the Statement of Budgetary
	^	-		L	3101	Appropriations Received			Resources, line 1A, except for trust and special
						Appropriations received			funds and during a continuing resolution.
		5	Appro	ppriatio	ons Transfe	erred-In/Out (+/-)			
	Х	5	Pre	E	3102	Unexpended Appropriations - Transfers-In			Debit - Decreases/Credit - Increases
	X	5	Pre	Ē	3103	Unexpended Appropriations - Transfers-			Debit - Decreases/Credit - Increases
	``			-		Out			
		6	Other	Adjus	tments (Re	escissions, etc.) (+/-)			
	Х	6	Pre	E	3106	Unexpended Appropriations - Adjustments			Debit - Decreases/Credit - Increases
Х		6	Pre	E	5790	Other Financing Sources			Relating to adjustments. Debit - Decreases /Cr
		1		]					- Increases

							USSGL Ac	count Attributes/1	
							Adjuste	d Trial Balance	
Cum. Res.		Line	_	Trial	USSGL	USSGL Account	Exch./	Custodial/	Additional Information Required
of Oper.	Approp.	No.	Post	Bal.	Account	Title	Nonexch.	Noncust.	
		7			ns Used				
	Х	7	Pre	E	3107	Unexpended Appropriations - Used			Debit - Decreases/Credit - Increases
Χ		7	Pre	E	5700	Expended Appropriations			Debit - Decreases/Credit - Increases
		8			ge Revenue				
Χ		8	Pre	Е	5310	Interest Revenue - Other	Т	Α	
Χ		8	Pre	E	5311	Interest Revenue - Investments	Т	Α	
						Interest Revenue - Loans	_		
X		8	Pre	Е	5312	Receivable/Uninvested Funds	Т	Α	
						Contra Revenue for Interest Revenue -	_		
X		8	Pre	Е	5317	Loans Receivable	Т	A	
v		_	_	_	5040	Contra Revenue for Interest Revenue -	_		
X		8	Pre	E	5318	Investments	T	A	
Χ		8	Pre	E	5319	Contra Revenue for Interest Revenue -	Т	Α	
V		0	Des	_	5220	Other	Т	_	
Х		8	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	1	Α	
X		8	D	_	5329	Contra Revenue for Penalties, Fines, and	Т	_	
Х		8	Pre	E	5329	· · · · ·	1	Α	
V		0	D	_	5400	Administrative Fees	_		
X		8	Pre Pre	E	5400 5409	Benefit Program Revenue	T		
X		ð	Pre	E	5409	Contra Revenue for Benefit Program Revenue	1		
Х		8	Pre	E	5800	Tax Revenue Collected	T*	Α	Reported by recipient/noncust. Entity only
X		8	Pre	E	5801	Tax Revenue Collected  Tax Revenue Accrual Adjustment	T*	A	Reported by recipient/noncust. Entity only
X		8	Pre	E	5809	Contra Revenue for Taxes	T*	A	Reported by recipient/noncust. Entity only
X		8	Pre	E	5890	Tax Revenue Refunds	T*	A	Reported by recipient/noncust. Entity only
X	<del> </del>	8	Pre	E	5900	Other Revenue	T	A	Treported by recipient/floricust. Littity Offly
X	<del> </del>	8	Pre	E	5900	Contra Revenue for Other Revenue	T	A	
	<b> </b>	0	1 10	-	5505	Contra revenue foi Other revenue	<u> </u>		
	<b> </b>	9	Dona	tions a	nd Forfeit	। ıres of Cash and Cash Equivalents			
Х		9	Pre	E	5600	Donated Revenue - Financial Resources	T*		
X		9	Pre	E	5609	Contra Revenue for Donations - Financial	T*		
^		3		_	3003	Resources	'		
Х	<b> </b>	9	Pre	E	5900	Other Revenue	Т		Budgetary. Related to forfeitures of cash and ca
^		3	1 16	_	0300	Other revenue	'		equivalents.
Х		9	Pre	Е	5909	Contra Revenue for Other Revenue	Т		Budgetary. Related to forfeitures of cash and ca
				-					equivalents.

	_					-	USSGL Ac	count Attributes/1	
				<u> </u>				d Trial Balance	
um. Res.		Line	Pre/	Trial	USSGL	USSGL Account	Exch./	Custodial/	Additional Information Required
Oper.	Approp.	No.	Post	Bal.	Account	Title	Nonexch.	Noncust.	
		10	Trans	fers-In	/Out Witho	l ut Reimbursement (+/-)			
Х		10	Pre	E	5740	Appropriated Earmarked Receipts			
						Transferred In			
Х		10	Pre	E	5745	Appropriated Earmarked Receipts			
		-	_			Transferred Out			
Χ		10	Pre	Е	5750	Expenditure Financing Sources - Transfers-			
						In .			
Х		10	Pre	E	5755	Nonexpenditure Financing Sources -			
^				-		Transfers-In			
Х		10	Pre	E	5760				
^		10	FIE	_	3700	Expenditure Financing Sources - Transfers-			
			_			Out			
X		10	Pre	E	5765	Nonexpenditure Financing Sources -			
						Transfers-Out			
		44	041	D		- to			
		11				cing Sources (+/-)			Distriction
X		11	Pre	E	5790	Other Financing Sources			Budgetary
X		11	Pre	E	7110	Gains on Disposition of Assets - Other	<u>T</u>		Budgetary
X		11	Pre	Е	7111	Gains on Disposition of Investments	T		Budgetary
Χ		11	Pre	E	7112	Gains on Disposition of Borrowings	Т		Budgetary
Χ		11	Pre	E	7180	Unrealized Gains	T		Budgetary
Χ		11	Pre	E	7190	Other Gains	T		Budgetary
Χ		11	Pre	Е	7210	Losses on Disposition of Assets - Other	T		Budgetary
Χ		11	Pre	Е	7211	Losses on Disposition of Investments	Т		Budgetary
Χ		11	Pre	E	7212	Losses on Disposition of Borrowings	T		Budgetary
Χ		11	Pre	E	7280	Unrealized Losses	Т		Budgetary
Χ		11	Pre	E	7290	Other Losses	T		Budgetary
Χ		11	Pre	Е	7500	Distribution of Income - Dividend	Т		Budgetary
-		Othe	r Finai	ncing S	Sources:				
		12	Dona	tions a	nd Forfeit	res of Property			
X		12	Pre	E	5610	Donated Revenue - Nonfinancial			
^		12	ורופ	-	3010	Resources	T*		
		40	Dec	_	FC4C		I "		
X		12	Pre	E	5619	Contra Donated Revenue - Nonfinancial	<b>T</b> +		
		40		_	5000	Resources	T*		 
Х		12	Pre	E	5900	Other Revenue	Т		No budgetary impact. Related to forfeitures of properties.
Х		12	Pre	E	5909	Contra Revenue for Other Revenue	Т		No budgetary impact. Related to forfeitures of properties.

							USSGL Ac	count Attributes/1	
							Adjuste	d Trial Balance	
um. Res. f Oper.	Unexp. Approp.	Line No.	Pre/ Post	Trial Bal.	USSGL Account		Exch./ Nonexch.	Custodial/ Noncust.	Additional Information Required
				<u> </u>					
.,		13				out Reimbursement (+/-)			
Х		13	Pre	E	5720	Financing Sources Transferred In Without Reimbursement			
Х		13	Pre	Е	5730	Financing Sources Transferred Out Without Reimbursement			
		14	Imput	ted Fin	ancing Fro	m Costs Absorbed by Others			
Χ		14	Pre	E	5780	Imputed Financing Sources			
		15	Other	· (+/-)					
Х		15	Pre	IE	5790	Other Financing Sources			No budgetary impact.
X		15	Pre	E	5799	Adjustment of Appropriations Used			No budgetary impact.
X		15	Pre	E	5900	Other Revenue	Т		Portion associated with nonexchange revenue.  Nonbudgetary
Х		15	Pre	Е	5909	Contra Revenue for Other Revenue	Т		Portion associated with nonexchange revenue. Nonbudgetary
Х		15	Pre	Е	7110	Gains on Disposition of Assets - Other	Т		No budgetary impact.
Х		15	Pre	E	7111	Gains on Disposition of Investments	Т		No budgetary impact.
Х		15	Pre	Е	7112	Gains on Disposition of Borrowings	Т		No budgetary impact.
X		15	Pre	Е	7180	Unrealized Gains	Т		No budgetary impact.
Х		15	Pre	Е	7190	Other Gains	Т		No budgetary impact.
Х		15	Pre	Е	7210	Losses on Disposition of Assets - Other	Т		No budgetary impact.
Х		15	Pre	E	7211	Losses on Disposition of Investments	Т		No budgetary impact.
Χ		15	Pre	Е	7212	Losses on Disposition of Borrowings	Т		No budgetary impact.
Х		15	Pre	Е	7280	Unrealized Losses	Т		No budgetary impact.
Χ		15	Pre	Е	7290	Other Losses	Т		No budgetary impact.
Χ		15	Pre	E	7500	Distribution of Income - Dividend	Т		No budgetary impact.
		16	Total	Financ	ing Source				
Х		16	. Ota.		(615)				
	Х	16		CALC					
		4=							
Х		17	Net C	OST OF	Operations	5 (+/-) 			
		18	Endin	ng Bala	nces				
Х		18			((3+16) -17	<del>,</del>			Should equal the ending amount reported as ne position on the Balance Sheet.
	Х	18		CALC	(3 + 16)				Should equal the ending amount reported as ne position on the Balance Sheet.

 $<sup>^{\</sup>star}\,$  By definition, the USSGL account can only have this USSGL attribute domain.

Footnote:

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

				r Fiscal 2004 Reporting	USSGL Acco	ount Attributes/1	
						Trial Balance	
е	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
	Post	Bal.	Account	Title	NonFed.	Nonexch.	Additional Information Required
							·
so	urces	Used	to Financ	ce Activities:			
dg	etary	Resou	ırces Obl	igated			
	•			I (Must = SBR line 8)	***************************************		
			4801	Undelivered Orders - Obligations, Unpaid			
		E-B	4802	Undelivered Orders - Obligations, Prepaid/Advanced			
1	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid			
1	Pre	Е	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced			
1	Pre	E-B	4901	Delivered Orders - Obligations, Unpaid			
1	Pre	Е	4902	Delivered Orders - Obligations, Paid			
1	Pre	E-B	4908	Authority Outlayed Not Yet Disbursed			
1	Pre	Е	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			
		E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			
	116	_	4302	Delivered Orders - Obligations, Faid			
2	Less:	Spen	dina Autl	hority From Offsetting Collections and Recoveries (Must = EOY SBR line 3, 4)/2			
		E	4212	Liquidation of Deficiency - Offsetting Collections			
2	Pre	E-B	4221	Unfilled Customer Orders Without Advance			Obligated amounts only for final in year of
							expiration. (Decreases)/Increases
2	Pre	E-B	4222	Unfilled Customer Orders With Advance			Obligated amounts only for final in year of
							expiration. (Decreases)/Increases
2			4225	Appropriation Trust Fund Expenditure Transfers - Receivable			
		E-B	4251	Reimbursements and Other Income Earned - Receivable			
		Е	4252	Reimbursements and Other Income Earned - Collected			
		Е	4255	Appropriation Trust Fund Expenditure Transfers - Collected			
2	Pre	E	4260	Actual Collections of "governmental-type" Fees			
2	Pre	Е	4261	Actual Collections of Business-Type Fees			
2	Pre	Е	4262	Actual Collections of Loan Principal			
				·			
		E	4263	Actual Collections of Loan Interest			
		E	4264	Actual Collections of Rent			
	_	E	4265	Actual Collections From Sale of Foreclosed Property			
		E	4266	Other Actual Business-Type Collections From Non-Federal Sources			
		E	4267	Other Actual "governmental-type" Collections From Non-Federal Sources			
		E	4271	Actual Program Fund Subsidy Collected			
		E	4273	Interest Collected From Treasury			
		E	4275	Actual Collections From Liquidating Fund			
		E	4276	Actual Collections From Financing Fund			
2	Pre	Е	4277	Other Actual Collections - Federal			
2	Pre	E-B	4281	Actual Program Fund Subsidy Receivable			
2	Pre	E-B	4283	Interest Receivable From Treasury			
		E-B	4285	Receivable From the Liquidating Fund			
		E-B	4286	Receivable From the Financing Fund			
2	Pre	E-B	4287	Other Federal Receivables			

Otate	I	<u> </u>	Titling io	r Fiscal 2004 Reporting	LISSCI Acc	ount Attributor/1	1
	<u> </u>					ount Attributes/1	
		<b>-</b> · ·	110001	UODOL A		Trial Balance	
_	-	_		USSGL Account	Federal/	Exch./	Additional Information Demoined
NO.	Post	ваі.	Account	I TITLE	NonFed.	Nonexch.	Additional Information Required
		_	1071				
	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations,			
		_	4070	Recoveries			
	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders -			
2	Dro	_	4971	Obligations, Refunds Collected  Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			
	Pre	E	4971	Downward Adjustments of Prior-Year Oripaid Delivered Orders - Obligations, Recoveries			
	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds			
-	FIE	_	4912	Collected			
				Collected			
2	Oblig	ations	Not of O	I Iffsetting Collections and Recoveries			
3		ations	CALC (1				
	1		3, 123 (1	,			
4	Less:	Distrib	uted Offse	etting Receipts (Must = SBR line 16)			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. Revenue collected and
							distributed in offsetting receipt accounts only.
							distributed in offsetting receipt accounts only.
4	Pre	Е	5100	Revenue From Goods Sold			
4	Pre	Е	5109	Contra Revenue for Goods Sold			
4	Pre	Е	5200	Revenue From Services Provided			
4	Pre	Е	5209	Contra Revenue for Services Provided			
4	Pre	Ε	5310	Interest Revenue - Other			
4	Pre	Е	5311	Interest Revenue - Investments			
4	Pre	Е	5312	Interest Revenue - Loans Receivable/Uninvested Funds			
4	Pre	Е	5317	Contra Revenue for Interest Revenue - Loans Receivable			
4	Pre	Е	5318	Contra Revenue for Interest Revenue - Investments			
		Е	5319	Contra Revenue for Interest Revenue - Other			
4	Pre	Е	5320	Penalties, Fines, and Administrative Fees Revenue			
4	Pre	Е	5329	Contra Revenue for Penalties, Fines, and Administrative Fees			
4	Pre	Ε	5400	Benefit Program Revenue			
4	Pre	Е	5409	Contra Revenue for Benefit Program Revenue			
4		Е	5500	Insurance and Guarantee Premium Revenue			
4	Pre	Е	5509	Contra Revenue for Insurance and Guarantee Premium Revenue			
4	Pre	Е	5600	Donated Revenue - Financial Resources			
4	Pre	Е	5609	Contra Revenue for Donations - Financial Resources			
4	Pre	E	5750	Expenditure Financing Sources - Transfers-In			
		E	5800	Tax Revenue Collected	-		
		E	5800	Tax Revenue Collected  Tax Revenue Accrual Adjustment	1		
		E	5809	Contra Revenue for Taxes	-		
	Pre	E	5890	Tax Revenue Refunds	1		
		E	5900	Other Revenue	1		
		E	5900	Contra Revenue for Other Revenue	+		
4	ILIG	<u></u>	2908	Tooling Mevenine for Other Mevenine	<u> </u>		

					USSGL Acc	ount Attributes/1	
						Trial Balance	
ne	Pre/	Trial	USSGI	USSGL Account	Federal/	Exch./	
			Account		NonFed.	Nonexch.	Additional Information Required
,.	rusi	Баі.	Account	Title	Nonred.	Nonexcii.	Additional information Required
	Net O	bligat					
5			CALC (3	- 4) I			
	_						
nei	Reso	urces	<u> </u>				
6	Dona	tions :	and Forfe	itures of Property (Must = CNP line 12)			
		E	5610	Donated Revenue - Nonfinancial Resources			
		E	5619	Contra Donated Revenue - Nonfinancial Resources			
		E	5900	Other Revenue			No budgetary impact. Related to forfeitures of
O	rie	_	5900	Officer Revenue			properties.
6	Pre	Е	5909	Contra Revenue for Other Revenue			No budgetary impact. Related to forfeitures of
J		-	3000				properties.
						1	
7	Trans	fers l	n/Out Wit	hout Reimbursement (+/-) (Must = CNP line 13)			
7	Pre	Е	5720	Financing Sources Transferred In Without Reimbursement			
		E	5730	Financing Sources Transferred Out Without Reimbursement			
		_	0,00	I manding doctrood transferred dut vitalout terminationnelle			
•	Immuni	lad Ei	nonoina E	rom Costs Absorbed by Others (Must = CNP line 14)			
	Pre		5780	Imputed Financing Sources			
0	rie	_	3760	Imputed Financing Sources			
9	Other	Reso	urces (+/	-) (Must = CNP line 15)			
		E	5790	Other Financing Sources			No budgetary impact
-		E	5799	Adjustment of Appropriations Used			, and the same of
_		E	5900	Other Revenue		Т	No budgetary impact.
		E	5909	Contra Revenue for Other Revenue		Т	No budgetary impact.
9	Pre	Е	7110	Gains on Disposition of Assets - Other		Т	No budgetary impact.
9	Pre	Е	7111	Gains on Disposition of Investments		T	No budgetary impact.
9	Pre	Е	7112	Gains on Disposition of Borrowings		Т	No budgetary impact.
9	Pre	E	7180	Unrealized Gains		Т	No budgetary impact.
		Е	7190	Other Gains		T	No budgetary impact.
		Е	7210	Losses on Disposition of Assets - Other		T	No budgetary impact.
		E	7211	Losses on Disposition of Investments		Т	No budgetary impact.
		E	7212	Losses on Disposition of Borrowings		T	No budgetary impact.
		E	7280	Unrealized Losses		T	No budgetary impact.
_		E	7290	Other Losses		T	No budgetary impact.
9	Pre	Е	7500	Distribution of Income - Dividend		T	No budgetary impact.
40	Net O	ther 5	Resources	I Sed to Finance Activities			
TU							T Company of the Comp

	1	<u> </u>	l l	r Fiscal 2004 Reporting	USSGI Acco	ount Attributes/1	
						Trial Balance	
Line	Dro/	Trial	Heeci	USSGL Account	Federal/	Exch./	
			Account		NonFed.		Additional Information Possited
NO.	Post	Баі.	Account	Title	Nonrea.	Nonexch.	Additional Information Required
		<u> </u>	L				
11	I otal			ed to Finance Activities			
			CALC (5-				
				ce Items Not Part of the Net Cost of Operations	<u> </u>		
				y Resources Obligated for Goods, Services, and Benefits Ordered but Not Yet Providence of the Providen	led		
	Pre			Unfilled Customer Orders Without Advance			
12	Pre	E-B	4222	Unfilled Customer Orders With Advance			
			4801	Undelivered Orders - Obligations, Unpaid			Net (Increases)/Decreases
12	Pre	E-B	4802	Undelivered Orders - Obligations, Prepaid/Advanced			Net (Increases)/Decreases
12	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations,			
				Recoveries			
12	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders -			
				Obligations, Refunds Collected			
12	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid			
			4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced			
			1002	Spirate / rejection to the four chacitored chacie - congetione, i repaid/ taraffee			
13	Reso	IITCAS	That Fund	d Expenses Recognized in Prior Periods			
0	11030	I	l liut i uni	LEADENISCS RECOGNIZED IN FINOIT CHOUS			
13*	Pre	Е	6790	Other Expenses Not Requiring Budgetary Resources			Net debit balance for vendor overpayments
10		-	0700	Expenses Not Nequiling Budgetary Nessources			collected.
							concoted.
13^	Pre	E-B	2160	Entitlement Benefits Due and Payable			If net decrease
		E-B		Subsidy Payable to the Financing Account			Credit reform, if net decrease
		E-B		Other Accrued Liabilities			If net decrease
		E-B		Unfunded Leave			If net decrease
				Unfunded Eeave Unfunded FECA Liability			If net decrease
				Other Unfunded Employment Related Liability			If net decrease
			2610	Actuarial Pension Liability			If net decrease
				Actuarial Health Insurance Liability			If net decrease
				Actuarial Life Insurance Liability			If net decrease
				Actuarial FECA Liability			If net decrease
			2690	Other Actuarial Liabilities			If net decrease
			2920	Contingent Liabilities			
							If net decrease
13"	Pre	E-B	2940	Capital Lease Liability			If net decrease. Related to payment made prior to
							fiscal 1991.
				Accounts Payable From Canceled Appropriations			If net decrease
			2990	Other Liabilities			If net decrease
13^	Pre	E-B	2995	Estimated Cleanup Cost Liability			If net decrease
	-OF	₹-					
13*	Pre		1310	Accounts Receivable			Vendor overpayments collected.
ات ا							or or paymonto outlooks
13^	Pre	F	6800	Future Funded Expenses			Credit account balance. See line 19 - 21 or 23 for
'		-		. att. o . a. ada Exponedo			debit balance.
<u></u>			<u> </u>		<u> </u>		

State	ment	of Fin	ancing fo	r Fiscal 2004 Reporting			
					USSGL Acco	ount Attributes/1	
					Adjusted	Trial Balance	
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
No.	Post	Bal.	Account	Title	NonFed.	Nonexch.	Additional Information Required
13/	Pre	Е	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year			Credit account balance. See line 23 for debit
		_	0000	Budget Authority (Unobligated)			balance.
13/	Pre	Е	7600	Changes in Actuarial Liability			Credit account balance. See line 23 for debit
13	1 10	-	7000	Changes in Actualial Elability			balance.
							balance.
	42* C	ommo	nti The e	ollection of vendor overpayments may be reported as a resource that does			
				f operations on line 13. The amount reported on line 13 for vendor overpayments			
				vo ways: (1) from the change in accounts receivable, or (2) from the increase			
				790 recorded when the collection is received.			
	10 05	SGL a	CCOUNT 6	790 recorded when the collection is received.			
	424.0	`	nati If fin				
<u> </u>				ancing sources that fund costs of prior periods cannot be derived from the change			
-				ilities, an optional method is to record a decrease to future funded expenses,			
-				00 and/or 6850, when funding becomes available. The decreases (credit balances) are	e reported		
	as tin	ancin	y sources	s that fund costs of prior periods.			
	ļ						
L		<u> </u>	0.55				
14	Budg	etary	Offsetting	Collections and Receipts That Do Not Affect Net Cost of Operations			
			L				
				ections That Increase Liabilities for Loan Guarantees or Allowances for Subsidy			
		E	4260	Actual Collections of "governmental-type" Fees			Credit reform financing funds only.
_		Е	4261	Actual Collections of Business-Type Fees			Credit reform financing funds only
_		E	4262	Actual Collections of Loan Principal			Credit reform financing funds only
		E	4263	Actual Collections of Loan Interest			Credit reform financing funds only
14A		Е	4264	Actual Collections of Rent			Credit reform financing funds only
14A	Pre	E	4265	Actual Collections From Sale of Foreclosed Property			Credit reform financing funds only
14A	Pre	Е	4266	Other Actual Business-Type Collections From Non-Federal Sources			Credit reform financing funds only
14A	Pre	Е	4267	Other Actual "governmental-type" Collections From Non-Federal Sources			Credit reform financing funds only
14A	Pre	Е	4271	Actual Program Fund Subsidy Collected			Credit reform financing funds only
14A	Pre	Е	4273	Interest Collected From Treasury			Credit reform financing funds only
				,			9
		E	4275	Actual Collections From Liquidating Fund			Credit reform financing funds only
		E	4277	Other Actual Collections - Federal			Credit reform financing funds only
			4281	Actual Program Fund Subsidy Receivable			Credit reform financing funds only
14A	Pre	E-B	4285	Receivable From the Liquidating Fund			Credit reform financing funds only
14A	Pre	E-B	4286	Receivable From the Financing Fund			Credit reform financing funds only
14A	Pre	E-B	4287	Other Federal Receivables			Credit reform financing funds only
							, i
14B	Other	•					Related to the portion of offsetting collections
							and receipts that is not reported on the
							Statement of Net Cost.
140	Pre	E	5310	Interest Revenue - Other		Т	3.1.00
		E	5311	Interest Revenue - Unier		T	
		E	5312	Interest Revenue - Loans Receivable/Uninvested Funds		T	
146	LIE		00 IZ	Initelest Revenue - Loans Receivable/Offinivested Funds		l I	

State	nent	OI FIII	ancing to	r Fiscal 2004 Reporting			
						unt Attributes/1	
					Adjusted	Trial Balance	
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
No.	Post	Bal.	Account	Title	NonFed.	Nonexch.	Additional Information Required
14B	Pre	E	5317	Contra Revenue for Interest Revenue - Loans Receivable		T	
14B	Pre	E	5318	Contra Revenue for Interest Revenue - Investments		T	
14B	Pre		5319	Contra Revenue for Interest Revenue - Other		T	
14B	Pre	Е	5320	Penalties, Fines, and Administrative Fees Revenue		T	
14B	Pre		5329	Contra Revenue for Penalties, Fines, and Administrative Fees		T	
14B	Dro	E	5400	Benefit Program Revenue		Т	
14B		E	5409	Contra Revenue for Benefit Program Revenue		<u>'</u> T	
14B		E	5600	Donated Revenue - Financial Resources		<u>'</u> T*	
14B			5609	Contra Revenue for Donations - Financial Resources		<u></u> 	
14B	Pre	E	5750	Expenditure Financing Sources - Transfers-In		T*	
14B	Pre	E	5800	Tax Revenue Collected		T*	
14B	Pre		5801	Tax Revenue Accrual Adjustment		T*	
14B	Pre	E	5809	Contra Revenue for Taxes		T*	
14B			5890	Tax Revenue Refunds		T*	
14B	Pre	Е	5900	Other Revenue		Т	
14B		Е	5909	Contra Revenue for Other Revenue		Т	
15	Reso	urces	That Fina	nce the Acquisition of Assets			
				Purchases of Capitalized Assets			
		_	0002	- Grondood or Gapitalized Floods			
15	Pre	E-B	1310	Accounts Receivable			Vendor overpayments related to capitalized assets.
15	Pre	E-B	1350	Loans Receivable			Noncredit reform - Purchase amount only
15	Pre	E-B	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N		Current-year purchase amount only
15	Pre	E-B	1690	Other Investments	N		Current-year purchase amount only
		E-B	4901	Delivered Orders - Obligations, Unpaid			Credit reform financing and liquidating funds only
		E	4902	Delivered Orders - Obligations, Paid			Credit reform financing and liquidating funds only
			4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			Credit reform financing and liquidating funds only
. •		_		2011 mara 7 lajadan di non 10an 10an di para 2011 di da di da di da di da di da di da di da di da di da di da di			grant referring and inquitating factor emp
15	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds			Credit reform financing and liquidating funds only
13	1 16	_	4312	Collected			Credit reform infancing and liquidating funds only
15	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			Credit reform financing and liquidating funds only
15	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			Credit reform financing and liquidating funds only
10	1 10	_	+50Z	opwara / agustinonto or Filor Four Belivered Orders - Obligations, Falla			orealt reform initiationing and inquidating farias only
-OR	<b>}</b> -						
		E-B	1511	Operating Materials and Supplies Held for Use			Current-year purchase amount only
				. •			
15	Pre	E-B	1512	Operating Materials and Supplies Held in Reserve for Future Use			Current-year purchase amount only
15	Pre	E-B	1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable			Current-year purchase amount only
15	Pre	E-B	1521	Inventory Purchased for Resale			Current-year purchase amount only
		E-B	1522	Inventory Held in Reserve for Future Sale			Current-year purchase amount only
		E-B	1523	Inventory Held for Repair			Current-year purchase amount only
		E-B	1524	Inventory - Excess, Obsolete, and Unserviceable			Current-year purchase amount only
13		د د ا	102-7	Throntony Excess, Observe, and Onservedable			Sansar year parenase amount only

State	ment o	of Fina	ancing fo	r Fiscal 2004 Reporting			
					USSGL Acc	ount Attributes/1	
					Adjusted	Trial Balance	
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
No.	Post	Bal.	Account	Title	NonFed.	Nonexch.	Additional Information Required
15	Pre	E-B	1525	Inventory - Raw Materials			Current-year purchase amount only
15	Pre	E-B	1526	Inventory - Work-in-Process			Current-year purchase amount only
15	Pre	E-B	1527	Inventory - Finished Goods			Current-year purchase amount only
15	Pre	E-B	1529	Inventory - Allowance			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
15	Pre	E-B	1561	Commodities Held Under Price Support and Stabilization Support Programs			Current-year purchase amount only
		E-B	1569	Commodities - Allowance			Current-year purchase amount only. Use to adjust
. •							book value of inventory upon disposition.
15	Pre	E-B	1571	Stockpile Materials Held in Reserve			Current-year purchase amount only
		E-B	1572	Stockpile Materials Held for Sale			Current-year purchase amount only
		E-B	1591	Other Related Property			Current-year purchase amount only
		E-B	1599	Other Related Property - Allowance			Current-year purchase amount only. Use to adjust
10	1 10		1000	Cition Related Froperty Fillowanies			book value of inventory upon disposition.
15	Pre	E-B	1711	Land and Land Rights			Current-year purchase amount only
		E-B	1712	Improvements to Land			Current-year purchase amount only
			1719	Accumulated Depreciation on Improvements to Land			Current-year purchase amount only. Use to adjust
15	rie	C-D	17 19	Accumulated Depreciation on Improvements to Land			, ,
15	Dro	E-B	1720	Construction in Drogress			book value of inventory upon disposition.
	Pre	E-B		Construction-in-Progress			Current-year purchase amount only
			1730	Buildings, Improvements, and Renovations			Current-year purchase amount only
15	Pre	E-B	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations			Purchase amount only. Use to adjust book value
4.5	1		4740	01. 01. 1. 15. 177			of inventory upon disposition.
		E-B	1740	Other Structures and Facilities			Current-year purchase amount only
15	Pre	E-B	1749	Accumulated Depreciation on Other Structures and Facilities			Current-year purchase amount only. Use to adjust
	_		4==0				book value of inventory upon disposition.
		E-B	1750	Equipment			Current-year purchase amount only
15	Pre	E-B	1759	Accumulated Depreciation on Equipment			Current-year purchase amount only. Use to adjust
<u> </u>	_						book value of inventory upon disposition.
		E-B	1810	Assets Under Capital Lease			Current-year purchase amount only
15	Pre	E-B	1819	Accumulated Depreciation on Assets Under Capital Lease			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
		E-B	1820	Leasehold Improvements			Current-year purchase amount only
15	Pre	E-B	1829	Accumulated Amortization on Leasehold Improvements			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
		E-B	1830	Internal-Use Software			Current-year purchase amount only
		E-B	1832	Internal-Use Software in Development			Current-year purchase amount only
15	Pre	E-B	1839	Accumulated Amortization on Internal-Use Software			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
		E-B	1840	Other Natural Resources			Current-year purchase amount only
15	Pre	E-B	1849	Allowance for Depletion			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
		E-B	1890	Other General Property, Plant, and Equipment			Current-year purchase amount only
15	Pre	E-B	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
15	Pre	E-B	1990	Other Assets			Current-year purchase amount only
15	Pre	E-B	1310	Accounts Receivable			Vendor overpayments related to capitalized assets.

-					USSGL Acco	ount Attributes/1	
<del></del>						Trial Balance	
	Dro/	Trial	HESCI	USSGL Account	Federal/	Exch./	
-	-	-	Account		NonFed.	Nonexch.	Additional Information Required
0. 1	POSI	Dai.	Account	Title	Nonrea.	Nonexcn.	Additional information Required
15 F	Dro	E-B	1350	Loans Receivable			Nongradit reform Durchage amount only
151	Pre	E-B	1350	Loans Receivable			Noncredit reform - Purchase amount only
45	Dra	ΕВ	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N		Current veer numbers amount only
15 F		E-B			N		Current-year purchase amount only
15 F		E-B	1690	Other Investments	N		Current-year purchase amount only
15 F		E-B	4901	Delivered Orders - Obligations, Unpaid			Credit reform financing and liquidating funds only
15 F		E	4902	Delivered Orders - Obligations, Paid			Credit reform financing and liquidating funds onl
15 F	Pre	Е	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			Credit reform financing and liquidating funds only
15 F	Pre	Е	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds			Credit reform financing and liquidating funds only
				Collected			
15 F		E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			Credit reform financing and liquidating funds only
15 F	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			Credit reform financing and liquidating funds only
$\dashv$							
			Ļ				
				ces that finance the acquisition of assets or liquidation of liabilities related to			
				rty, plant, and equipment on line 15 (USSGL accounts 15111899) cannot be			
				ange in the inventory/asset accounts, an optional method is to tag the asset transact			
				The transactions identified thus far that affect "resources that finance the acquisitio			
				of liabilities" related to inventory and property, plant, and equipment include purcha			
				ayments, donations, transfers-in, transfers-out, and the book value of assets sold or			
				ource is recognized for the proceeds of the sale. Agencies also may find it useful to			
				unts needed from these transactions in an agency-defined memorandum			
	ассоц	ınt (90	000 series	3).			
1	Note:	Other	r asset tra	ansactions that have yet to be identified may affect this line.			
(	Comn	nent:	For losse	s incurred when an asset is sold or disposed of and a budgetary resource is			
-	recog	nized	, two opti	ons exist for reporting the loss on the Statement of Financing. The first			
-	optio	n is to	include	the book value on line 15: Resources that Finance the Acquisition of Assets or Liqui	dation		
				clude the loss in Components Not Requiring or Generating Resources (lines 2528).			
				s to include the loss in Components Not Requiring or Generating Resources. Then,			
				pook value of the asset less the loss. The second option is addressed in the "Special			
				AB News," dated August 1998, updated March 1999.			
			1				
<del></del>	Comn	nent:	IISSCI a	ccount 1310, line 15 includes vendor overpayments related to capitalized assets. No	to that other tra	neactions	
				ilso may affect this line.	le mai omer ma	Isactions	
<b></b> -۲	yet to	ne id		iso may anote this line.	<del> </del>		
	Ca	nort:	Transact	ions for non Covernment convities have not been completed. Changes to line 45			
	COMIN			tions for non-Government securities have not been completed. Changes to line 15			
	may t	e nec	essary o	nce the transactions are completed.			

State	ment	of Fina	ancing fo	r Fiscal 2004 Reporting			
						ount Attributes/1	
						Trial Balance	
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
No.	Post	Bal.	Account	Title	NonFed.	Nonexch.	Additional Information Required
16	Other	r Reso	urces or	L Adjustments to Net Obligated Resources That Do Not Affect Net Cost of Operations			
		E	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities			
		E	5720	Financing Sources Transferred In Without Reimbursement	800000000000000000000000000000000000000		
16	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement			
16	Pre	E	5750	Expenditure Financing Sources - Transfers-In			Adjustment for trust fund outlays that do not affect net cost.
16	Pre	E	5760	Expenditure Financing Sources - Transfers-Out			met cost.
16	Pre	Е	5790	Other Financing Sources			
16	Pre	Е	7400	Prior-Period Adjustments - Not Restated			Budgetary impact only
16	Pre	Е	7401	Prior-Period Adjustments - Restated			Do not use adjustment in year of restatement. See Prior-Period Adjustment Scenario.
	Comr	nent:	The State	 ement of Financing for certain inventory scenarios does not reconcile unless USSGL			
				uded on line 16. The transactions for prior-period adjustments must be analyzed.			
17	Total	Posoi	urcae Hea	ed to Finance Items Not Part of the Net Cost of Operations			
-''	Total	11000	CALC (1	2 16)			
			O/ LO (1)				
18	Total	Reso		ed to Finance the Net Cost of Operations			
			CALC (1	1-17) I			
Comp	oonen	ts of t	he Net Co	ost of Operations That Will Not Require or Generate Resources in the Current Period.	:		
`amı		to Boo		Generating Resources in Future Periods:			
omp	onen	is Rec	uiring or	Generating Resources in Future Periods:			
19	Incre	ase in	Annual L	eave Liability			
	Pre		2220	Unfunded Leave			If net increase
	-OF						
19*	Pre		6800	Future Funded Expenses			Debit account balance. See line 13 for credit balance. Related to increase in annual leave
							liability.
20	Incre	ase in	Environn	nental and Disposal Liability			
20*		E-B	2995	Estimated Cleanup Cost Liability			If net increase
	-OF	<b>?</b> -					
20*	Pre	E	6800	Future Funded Expenses			Debit account balance. See line 13 for credit balance. Related to increase in environmental and

						ount Attributes/1 Trial Balance	
ino	Dro/	Trial	Heeci	USSGL Account	Federal/	Exch./	
			Account		NonFed.	Nonexch.	Additional Information Required
10.	POSI	Баі.	Account	Title	Nonrea.	Nonexcn.	Additional information Required
_	_			Reestimates of Credit Subsidy Expense (+/-)			
	Pre			Adjustment to Subsidy Expense			Credit reform. Downward subsidy reestimate
21*	Pre	E	6800	Future Funded Expenses			Credit reform. Upward subsidy reestimate. Debit account balance. See line 13 for credit balance.
	-OF	<b>?</b> -					
21*	Pre		2110	Accounts Payable			Credit reform. Downward subsidy reestimate. Financing funds only.
21* I	Pre	E-B	2170	Subsidy Payable to the Financing Account			Credit reform. Upward subsidy reestimate.
		<u> </u>	F'	Province Province In Company to Public (P. 1. 205.45			
				e Revenue Receivable from the Public (Previous SOF 1F partial)			
		E-B	1310	Accounts Receivable		Х	(Increases) Excludes accounts receivable related to vendor overpayments related to line 13.
22	Pre	E-B	1319	Allowance for Loss on Accounts Receivable		X	(Increases) Excludes accounts receivable related to vendor overpayments related to line 13.
		E-B	1340	Interest Receivable		Х	(Increases) Excludes credit reform financing.
22 I	Pre	E-B	1349	Allowance for Loss on Interest Receivable		X	
23	Other	r (+/-)					1
23* I	Pre	È-B	2160	Entitlement Benefits Due and Payable			If net increase, unfunded
23* I	Pre	E-B	2190	Other Accrued Liabilities			If net increase, unfunded
23* I	Pre	E-B	2225	Unfunded FECA Liability			If net increase
23* I		E-B	2290	Other Unfunded Employment Related Liability			If net increase
23* I		E-B	2610	Actuarial Pension Liability			If net increase
23* I	Pre	E-B	2620	Actuarial Health Insurance Liability			If net increase
23* I	Pre	E-B	2630	Actuarial Life Insurance Liability			If net increase
23* I		E-B	2650	Actuarial FECA Liability			If net increase
23* I	Pre	E-B	2690	Other Actuarial Liabilities			If net increase
23* I		E-B	2920	Contingent Liabilities			If net increase
23*		E-B	2940	Capital Lease Liability			If net increase. Related to a payment made prior to fiscal 1991.
23* I	Pre	E-B	2960	Accounts Payable From Canceled Appropriations			If net increase
23* I	Pre	E-B	2990	Other Liabilities			If net increase
23*		E	7400	Prior-Period Adjustments - Not Restated			Use if related to an increase in a liability reported in Section 4.
	-OF	₹-					
23*		E	6800	Future Funded Expenses			Debit account balance. See line 13 for credit balance.
23*	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)			Debit account balance. See line 13 for credit balance.

State	ment	of Fina	ancing to	r Fiscal 2004 Reporting	1		
						ount Attributes/1	
					Adjusted	Trial Balance	
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
No.	Post	Bal.	Account	Title	NonFed.	Nonexch.	Additional Information Required
							·
	19-23	* Com	ment: Fi	nancing sources yet to be provided may be derived using the change in certain liabil	ity accounts if		
				s. Another option is to use the debit balance of USSGL account 6800, "Future Funde			
	and/c	r USS	GL accou	int 6850, "Employer Contributions to Employee Benefit Programs Not Requiring Curr	ent-Year		
	Ruda	et Aut	hority (H	nobligated)."	l l		
	Duug	1		in string at our in			
24	Total	Comp	ononte o	f Net Cost of Operations That Will Require or Generate Resources in Future Periods			
24	TOLAI	Comp	CALC (19				
24			CALC (1	923) 			
0		4- 11-4	Di-i-				
Com	oonen	ts Not	Requirin	g or Generating Resources:			
		L	L				
				nortization			
25	Pre	E-B	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau		X	
				of the Public Debt			
25	Pre	E-B	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public		X	
				Debt Securities			
25	Pre	E-B	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of		Х	
				the Public Debt		,	
25	Pre	E	6710	Depreciation, Amortization, and Depletion			
25	PIE	ㄷ	0710	Depreciation, Amortization, and Depletion			
				ts or Liabilities (+/-)			
26	Pre	E	7110	Gains on Disposition of Assets - Other			Include if a budgetary resource is NOT recognized
							upon sale or disposition of assets.
26	Pre	E	7111	Gains on Disposition of Investments			
26	Pre		7112	Gains on Disposition of Borrowings			
26	Pre	E	7180	Unrealized Gains			
		Е	7190	Other Gains			
26	Pre	Е	7210	Losses on Disposition of Assets - Other			
		E	7211	Losses on Disposition of Investments			
26		E	7212	Losses on Disposition of Borrowings			
	Pre	E	7280	Unrealized Losses			
20	Pre	E	7290	Other Losses			
∠0	rie		1290	Other Lusses			
	041-						
	Othe		5044			.,	
27	Pre	E	5311	Interest Revenue - Investments		X	Undistributed offsetting receipts: Related to trust
							funds with exchange revenue.
27	Pre	Е	5318	Contra Revenue for Interest Revenue - Investments		X	Undistributed offsetting receipts: Related to trust
							funds with exchange revenue.
27	Pre	Ε	5400	Benefit Program Revenue		X	Undistributed offsetting receipts: Related to trust
	L	<u></u>	<u> </u>			<u> </u>	funds with exchange revenue.
27	Pre	Е	5409	Contra Revenue for Benefit Program Revenue		X	Undistributed offsetting receipts: Related to trust
							funds with exchange revenue.

Statement of Financing for Fiscal 2004 Reporting

State	ment	or Fina	ancing to	r Fiscal 2004 Reporting			
						ount Attributes/1	
					Adjusted	Trial Balance	
.ine	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
lo.	Post	Bal.	Account	Title	NonFed.	Nonexch.	Additional Information Required
27	Pre	E	6190	Contra Bad Debt Expense - Incurred for Others			
			6720	Bad Debt Expense			Related to uncollectible noncredit reform receivables.
27	Pre	E	6500	Cost of Goods Sold			
27*	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources			Net credit balance for vendor overpayments receivable; debit balance for other activity.
				ntion for recording the decrease in cost that results from a receivable for a vendor			
	overp	ayme	nt is to re	cord a decrease to USSGL account 6790. The decrease is reported as part of			
	comp	onent	s of net c	ost of operations that will not require or generate resources.			
28	Total	Comp	onents o	f Net Cost of Operations That Will Not Require or Generate Resources			
			CALC (2				
29	Total	Comp	onents o	l f Net Cost of Operations That Will Not Require or Generate Resources in the Current	Period		
			CALC(24	. + 28)			
30	Net C	ost of	Operatio	ns			
		•	CALC (18	8 + 29)			

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 published by FASAB in a special edition newsletter, dated March 1, 1999.

## Footnote

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

2 - Line 2 must agree with lines 3 and 4 of the SBR at yearend. For quarterly statements, anticipated accounts should be added, as appropriate, for lines to agree.

Shaded attributes are not applicable for budgetary accounts.
Indicates the USSGL preferred crosswalk for this line.

Please refer to the June 12, 2003, IRC meeting minutes, for further discussion on the preferred method.

<sup>\*</sup> By definition, the USSGL account can only have this attribute domain.

Statement of Custodial Activity for Fiscal 2004 Reporting

Ctaten	ilonic or v	Justoulu	Activity for Fiscal 2004 Rep	USSGL Account	
				Attributes/1	
				Adjusted	
1 2	1	T A4	110001 Assessed	Trial Balance	Additional Information Descript
Line	Trial	Acct.	USSGL Account	Cust./	Additional Information Required
No.	Bal.	No.	Title	Noncust.	
Reven	ue Activ	vity:			
Sour	ces of C	ash Coll	ections:		
1			me and FICA/SECA Taxes		
1	E	5800	Tax Revenue Collected	S	
2	Corpor	ate Inco	l me Taxes	+	
2	E	5800	Tax Revenue Collected	S	
2	Excise	Toyoo			
3	EXCISE	5800	Tax Revenue Collected	S	
3	E	5800	Tax Revenue Collected	5	
4	Estate	and Gift			
4	E	5800	Tax Revenue Collected	S	
5	Federa	   Unemn	loyment Taxes		
5	E	5800	Tax Revenue Collected	S	
	-		Tux Neverius semesisu	<del>                                     </del>	
6	Custor	n Duties			
6	E	5800	Tax Revenue Collected	S	
-	Missell				
7		laneous	T. D O. H t l	1	
7	E	5800	Tax Revenue Collected	S	
/	E	5310	Interest Revenue - Other	S	
7	E	5319	Contra Revenue for Interest Revenue - Other	S	
7	Е	5311		_	
7	E	5318	Interest Revenue - Investments Contra Revenue for Interest	S	
7	E	5318	Revenue - Investments	S	
7	E	5312	Interest Revenue - Loans		
			Receivable/Uninvested Funds	S	

Statement of Custodial Activity for Fiscal 2004 Reporting

Otaton	iciit oi v	Justoula	Activity for Fiscal 2004 Repo	USSGL Account	
				Attributes/1	
				Adjusted	
				Trial Balance	
Line	Trial	Acct.	USSGL Account	Cust./	Additional Information Required
No.	Bal.	No.	Title	Noncust.	Additional information Required
7	E	5317	Contra Revenue for Interest	Noncust.	
1	_	5517	Revenue - Loans Receivable	S	
7	E-B	1340	Interest Receivable	S	Related to interest revenue. (Increase)/Decrease
<u>.</u> 7	E-B	1349	Allowance for Loss on Interest		Troidica to interest revenue. (mercase) Decrease
•	- 5	1010	Receivable	S	Related to interest revenue. (Increase)/Decrease
7	E	5320	Penalties, Fines, and		(
			Administrative Fees Revenue	S	
7	E	5329			
			Contra Revenue for Penalties,		
			Fines, and Administrative Fees	S	
7	E-B	1360			
			Penalties, Fines, and		
			Administrative Fees Receivable	S	(Increase)/Decrease
7	E-B	1369			
			Allowance for Loss on Penalties,		
			Fines, and Administrative Fees		
	_	5000	Receivable	S	(Increase)/Decrease
7	E	5600	Donated Revenue - Financial	0	
7	E	5609	Resources Contra Revenue for Donations -	S	
1	_	5009	Financial Resources	S	
7	E	5900	Other Revenue	S	
, 7	E	5909	Contra Revenue for Other		
	-	5303	Revenue	S	
7	E-B	1310	Accounts Receivable	S	Related to other revenue. (Increase)/Decrease
7	E-B	1319	Allowance for Loss on Accounts	<del>                                     </del>	Trades to this foreing. (morecopy booleage
-			Receivable	S	Related to other revenue. (Increase)/Decrease
					, , , , , , , , , , , , , , , , , , , ,
8	Total Ca	sh Collec	ctions		
8		CALC	(1 7)		
			,		
9	Accrual	Adjustme	ents		
9	E-B	1310	Accounts Receivable	S	
9	E-B	1319	Allowance for Loss on Accounts		
			Receivable	S	

Statement of Custodial Activity for Fiscal 2004 Reporting

			Activity for Fiscal 2004 Repo	USSGL Account	
				Attributes/1	
				Adjusted	
				Trial Balance	
Line	Trial	Acct.	USSGL Account	Cust./	Additional Information Required
No.	Bal.	No.	Title	Noncust.	
9	E-B	1340	Interest Receivable	S	
9	E-B	1349	Allowance for Loss on Interest Receivable	S	
9	E-B	1360	Penalties, Fines, and Administrative Fees Receivable	S	
9	E-B	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	S	
9	E-B	2110	Accounts Payable	S	Related to tax revenue refunded and custodial interest expense
9	E-B	5801	Tax Revenue Accrual Adjustment	S	
9	E-B	5809	Contra Revenue for Taxes	S	
10	Total C	ustodial F	l Revenue	S	
10		CALC	(8 + 9)		
Dispo	osition o	f Collection	ons:		
11			thers (by Recipient):		
11	E-B	2110	Accounts Payable	S	Related to tax revenue refunds.
11*		2980	Custodial Liability	S*	Cash collections only - from debits to 2980.
11	E	5890	Tax Revenue Refunds	S	
11	E	5990	Collections for Others	S*	
11	E	6330	Other Interest Expenses	S	
					collected for others, then account 2980
should	not be u	sed. Acc	count 2980 is included on the cros	sswalk as an alterna	tive to using account 5990.
12	(Increas	se)/Decrea	ı ase in Amount Yet To Be Transfeı		
12	Е	5991	Accrued Collections for Others	S*	
"Option	al Metho	d"			
12	E-B	2980	Custodial Liability	S*	Amount yet to be collected. (Increase)/Decrease

Statement of Custodial Activity for Fiscal 2004 Reporting

				USSGL Account Attributes/1 Adjusted Trial Balance	
Line	Trial	Acct.	USSGL Account	Cust./	Additional Information Required
No.	Bal.	No.	Title	Noncust.	Additional information Required
13	Refunds	s and Oth	er Payments		
13	E	5890	Tax Revenue Refunds	S	
13	E	6330	Other Interest Expenses	S	
13	E-B	2110	Accounts Payable	S	Related to tax revenue refunded and custodial interest expense
14	Retaine	l d by the F	l Reporting Entity		
14		CALC	(10 - 11 - 12 - 13)		
If "Optio	onal Meth	od" is use	d		
14		CALC	(10 - 11 + 12 - 13)		
15	Net Cus	todial Ac	l tivity		
15		CALC	(10 - 11 - 12 - 13 -14)		Must equal zero.
If "Optio	nal Meth	od" is use	d		
15		CALC	(10 - 11 + 12 - 13 -14)		Must equal zero.
Comme	ent: If co	llecting e	ntities recognize virtually no cos	t in connection with	earning revenue, that revenue is reported on the
Statem	ent of Cu	ustodial A	ctivity. (See Amendments to OM	B Bulletin No. 01-09,	FASAB Revenue Standard, paragraph 45.)

Comment: If collecting entities recognize virtually no cost in connection with earning revenue, that revenue is reported on the Statement of Custodial Activity. (See Amendments to OMB Bulletin No. 01-09, FASAB Revenue Standard, paragraph 45.)

If collecting entities have custodial collections that are nonmaterial and incidental to their primary mission, then sources and disposition of the collections may be disclosed in accompanying footnotes. (See Amendments to OMB Bulletin No. 01-09.)

## Footnotes:

- 1 Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
- \* By definition, the USSGL account can only have this USSGL acount attribute domain.

P&		og.a	n and Financing (P&F) Sche	uule r	1101 1	eal Act	uai Colu			ount Attr		1							ACTE II S	Supplied A	ttributoo		<del></del>
Pα	Г		USSGE ACCOUNT					Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Transfer	ACISIIS	Avail-	Expir-		Fin.
	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	ability Time	Part- ner	rowing Source	Cat.	of BA	Trans. Agy.	Trans.	vance Flag	Fun- ction	TAFS Status	To From	Def. Flag	ability Type	ation Flag	Fund Type	Acct.
OBL I	2 A TI	ONS E	BY PROGRAM ACTIVITY																				
0001 th	rough	0999	Not supported by USSGL.																				
1000 T	otal n	ow obli	gations (+)																				
1000 1	+	4801	Undelivered Orders - Obligations, Unpaid	С	Е												U						
1000	-	4801	Undelivered Orders - Obligations, Unpaid	С	В												U						
1000	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	С	Е												U						
1000	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	С	В												U						
1000	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	С	Е												U						
1000	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	С	Е												U						
1000	+	4901	Delivered Orders - Obligations, Unpaid	С	Е												U						
1000	-	4901	Delivered Orders - Obligations, Unpaid	С	В												U						
1000	+	4902	Delivered Orders - Obligations, Paid	С	Е												U						
1000	+	4908	Authority Outlayed Not Yet Disbursed	С	Е												U						
1000	-	4908	Authority Outlayed Not Yet Disbursed	С	В												U						
1000	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	С	E												U						
1000	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	С	E												U						
			OURCES AVAILABLE FOR OBLIG																				
	nobii		alance carried forward, start of your Authority Adjusted for Interest on																				
2140	+	4122	Public Debt Securities Amounts Appropriated from	D	В												U						
2140	+	4126	Specific Treasury-Managed Trust Fund TAFS-Receivable	D	В												U						
2140	-	4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Payable	С	В												U						
2140	-	4136	Contract Authority to be Liquidated by Trust Funds	С	В												U						
2140	+	4137	Transfers of Contract Authority	D	В												U						
2140	+	4139	Contract Authority Carried Forward	D	В												U						
2140	+	4149	Borrowing Authority Carried Forward	D	В												U						
2140	+	4166	Allocations of Realized Authority - To Be Transferred from Invested Balances	D	В												U						
2140	+	4171	Transfers - Current-Year Authority Receivable	D	В												U						
2140	-	4172	Transfers - Current-Year Authority Payable	С	В												U						

		ogran	n and Financing (P&F) Sche	aule P	rior Y	ear Act	uai Coiu					g											
P&	ne Line o. Sign No.		USSGL Account			1		Avail-	Trans.	ount Attr Bor-		Voor	Dir.	Dir.	٨٨				ACTS II S	Supplied A		1	Fin
Line No.		No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	ability Time	Part- ner	rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Trans.	Ad- vance Flag	Fun- ction	TAFS Status	Transfer To From	Def. Flag	Avail- ability Type	Expir- ation Flag	Fund Type	Fin. Acct. Ind.
2140	+	4201	Total Actual Resources - Collected	D	В												U						
2140	+	4221	Unfilled Customer Orders Without Advance	D	В				F/E								U						
2140	+	4222	Unfilled Customer Orders With Advance	D	В												U						
2140	+	4225	Appropriation Trust Fund Expenditure Transfers -	D	В												U						
2140	+	4251	Reimbursements and Other Income Earned - Receivable	D	В				F/E								U						
2140	+	4281	Actual Program Fund Subsidy Receivable	D	В												U						
2140	+	4283	Interest Receivable From Treasury	D	В												U						
2140	+	4285	Receivable From the Liquidating Fund	D	В												U						
2140	+	4286	Receivable From the Financing Fund	D	В												U						
2140	+	4287	Other Federal Receivables	D	В												U						
2140	-	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	С	В												U						
2140	-	4394	Receipts Unavailable for Obligation Upon Collection	С	В												U						
2140	-	4397	Receipts and Appropriations Temporarily Precluded from Obligation	С	В												U						
2140	-	4398	Offsetting Collections Temporarily Precluded from Obligation	С	В												U						
2140	-	4801	Undelivered Orders - Obligations, Unpaid	С	В												U						
2140	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	С	В												U						
2140	-	4901	Delivered Orders - Obligations, Unpaid	С	В												U						
2140	-	4908	Authority Outlayed Not Yet Disbursed	С	В												U						
2200 N		idast -	uthority (gross) (+)		-									-									
2200 N	ew DI		utnority (gross) (+) ne is calculated. Equals sum of P&F	lines 40	000 thr	ough 696	2 Also equ	ials line 70	<u> </u>					-									$\longrightarrow$
		i i iio ill	o lo calculated. Equals sulli of FAF	co 40	000 1111	Jagii 030	L. AISO EQI	aais iii le 7 01						<del>                                     </del>									$\longrightarrow$
2210 R	esou	rces av	ailable from recoveries of prior ye	ar obli	gations	s (+)																	
2210	+	4871	Downward Adjustments of Prior- Year Unpaid Undelivered Orders - Obligations, Recoveries	D	Е												U						
2210	+	4971	Downward Adjustments of Prior- Year Unpaid Delivered Orders - Obligations, Recoveries	D	Е												U						
2221 11	nobli	nated h	alance transferred to other accou	inte (-) [		(v1								-									
2221 0	-	4176	Allocation Transfers of Prior-Year Balances	C C	E	<u> </u>							##	####			U	Т					
2221	-	4190	Transfers - Prior-Year Balances	С	Е								##	####			U	Т					
2222 U	nobli	gated b	alance transferred from other acc	counts (	(+) [xx-	-xxxx]																	$\overline{}$
2222	+	4176	Allocation Transfers of Prior-Year Balances	D	E								##	####			U	F					
2222	+	4190	Transfers - Prior-Year Balances	D	Е								##	####			U	F					

		ogran	n and Financing (P&F) Sche	dule P	rior Y	ear Act	ual Colu					9											
P8	F		USSGL Account				1			ount Attr					1				ACTS II S	Supplied A		;	
	Line	No.	Title	Debit/ Credit			Public Law	Avail- ability Time	Trans. Part- ner	Bor- rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans.	Dir. Trans. Acct.	Ad- vance Flag	Fun- ction	TAFS Status	Transfer To From	Def. Flag	Avail- ability	Expir- ation Flag	Fund Type	Fin. Acct. Ind.
INU.	Sigiri	NO.	Title	Credit	LIIU	туре	Law	Tillie	Hei	Source	IIIu.	DA	Agy.	ACCI.	riay	Clion	Status	FIOIII	гіау	Туре	riay	туре	IIIu.
2230 E	xpire	d unob	ligated balance transfer to unexp	ired acc	ount (	+)									<b>†</b>								-
2230	+		Balance Transfers - Extensions of Availability Other Than Reappropriations	D	E								##	####			U	F					
2230	+	4199	Transfer of Expired Expenditure Transfers - Receivable	D	Е												U						
<b>2240 C</b> 2240	apital -		er to general fund (-) Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	С	Е												U						
2260 P	ortion	n applie	ed to repay debt (-)																			<u> </u>	
2260	-	4147	Actual Repayments of Debt, Prior- Year Balances	С	Е												U						
2270 B	Balanc	e of au	thority to borrow withdrawn (-)																				
2270	-		Borrowing Authority Withdrawn	С	E												U						
2275 B	Balanc		ntract authority withdrawn (-)																				
2275	-	4134	Contract Authority Withdrawn	С	Е												U						
		<u> </u>	11 21 22 12 1 1 1 1	<u> </u>	L.,																	<u> </u>	
2380 R	Reduct	tion pu	rsuant to P.L. 99-177 in unobligat	ed balar	nces (c	liscretion	nary) (-)																
2380	-	4383	Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury as "Available"	С	Е		99-177				D					DEF	U						
2380	-	4393	Rescission - Prior-Year	С	Е		99-177				D					DEF	U						
2385 R	Reduct	tion pu	rsuant to P.L. 99-177 in unobliga	ted bala	nces (	mandato	ry) (-)																
2385	-	4383	Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury as "Available"	С	Е	Р	99-177				М					DEF	U						
2385	-	4393	Rescission - Prior-Year	С	Е	Р	99-177				М					DEF	U						
	otal b		ry resources available for obliga																				
2390		This lin	ne is calculated. Equals sum of P&F	lines 2	140 thr	ough 238	5, when the	ere are mul	iple entr	ies on line	es 2140	through	h 2385.									ļļ	
		L																				<u> </u>	
	otal n		igations (-) ne is calculated. Same as P&F line	1000	th corr	ooito =!==								1	-							$\longmapsto$	
2395		This iii	le is calculated. Same as P&F line	1000, WI	itn oppi	osite sign																╁──┼	
2397 D	)eficie	ncy (+)		1										1	<b> </b>							+-+	
2397	-		Unapportioned Authority	С	Е									1			U		D			<del>                                     </del>	
2397	-		Apportionments	C	E			Α						1			U		D				
2397	-	4610	Allotments - Realized Resources	С	Е												U		D				
2397	-	4620	Unobligated Funds not Subject to Apportionment	С	E												U		D				
2397	-	4630	Funds Not Available for Commitment/Obligation	С	E												U		D				
2397	-	4700	Commitments	С	E												U		D				
															ļ							igsquare	
	Inobli		palance expiring or withdrawn (-)	-	_									1						7.1		Щ	
2398	-	4350	Canceled Authority	С	Е									1			U			X	N	$\vdash$	
2398	-	4399	Special and Trust Fund Refunds Temporarily Precluded from Obligation	С	E												U				N		
2398	-	4420	Unapportioned Authority - Pending Rescission	C	Е												U				Υ		
2398	-	4450	Unapportioned Authority	С	E												U		X		Υ		

P8		ograi	USSGL Account	aule P	HOI I	ear Act	uai Colu			ount Attr		}							ACTO II	Supplied A	ttribtoo		—
F 6			JUJUL ACCOUNT					Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Transfer	ACIONS	Avail-	Expir-		Fin.
Line	Line			Debit/	Regin	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-	TAFS	To	Def.	ability	ation	Fund	Acct.
No.	Sign	No.	Title	Credit	End	Type	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Type	Flag	Type	Ind.
2398	- -		Apportionments	C	E	.,,,,	Latt			000.00			7.97.	7 1001.	9	00	U		X	.,,,,	Y	. , , , ,	
2398	1	4610	Allotments - Realized Resources	С	E												U		Х		Y		
2398	-	4620	Unobligated Funds not Subject to Apportionment	С	Е												U		Х		Υ		
2398	-	4630	Funds Not Available for Commitment/Obligation	С	Е												U		Х		Υ		
2398	-	4700	Commitments	С	Е												U		Х		Υ		
2440 U	nobli	gated b	palance carried forward, end of ye																				
2440	+	4420	Unapportioned Authority - Pending Rescission	С	Е												U				N		
2440	+	4430	Unapportioned Authority - OMB Deferral	С	Е												U				N		
2440	+		Unapportioned Authority	C	E												U		X		N		
2440	+	4510	Apportionments	С	Е									ļ			U		X		N		
2440	+	4610	Allotments - Realized Resources	С	Е												U		Х		N		
2440	+	4620	Unobligated Funds not Subject to Apportionment	С	E												U		Х		N		
2440	+	4630	Funds Not Available for Commitment/Obligation	С	Е												U		Χ		N		
2440	+	4700	Commitments	С	Е												U		Χ		N		
MEMO	DANI	UM EN	ITDV																				
			balance returned to receipts																				
2441		This lin	ne is not required to be supported by	the US	SGL.																		
			HORITY (GROSS), DETAIL																				
		riation																					
4000	+	4111	Debt Liquidation Appropriations	D	Е	Р					D/E			ļ			U					1/3/4	
4000	+	4112	Liquidation of Deficiency - Appropriations	D	Е						D/E						U					1/3/4	
4000	+	4115	Loan Subsidy Appropriation	D	Е	P					D/E						U					1/3/4	
4000	+	4117	Loan Administrative Expense Appropriation	D	Е	Р					D/E						U					1/3/4	
4000	+	4118	Reestimated Loan Subsidy Appropriation	D	Е						D						U					1/3/4	
4000	+	4119	Other Appropriations Realized	D	Е	Р					D/E				Χ		U					1/3/4	
4000	+	4138	Appropriation to Liquidate Contract Authority	D	Е						D						U					1/3/4	
4000	+	4391	Adjustments To Indefinite No-Year	D	Е						D						U					1/3/4	
-			Authority																				
4020 A	nnror	riation	(special fund) (+)			1								1									
4020 A	+	4114	Appropriated Trust or Special Fund Receipts	D	Е	Р					D						U					2	
4020	+	4138	Appropriation to Liquidate	D	Е						D						U					2	
4020	-	4384	Contract Authority Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	С	E	Р					D						U					2	
4020	+	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	С	В	Р					D						U					2	
4020	-	4394	Receipts Unavailable for Obligation Upon Collection	С	E						D						U					2	
4020	+	4394	Receipts Unavailable for Obligation Upon Collection	С	В						D						U					2	

_		ogran	and Financing (P&F) Sche	auie P	rior Y	ear Act	uai Colu					9				-		_			44		
P&	r.F		USSGL Account			1				ount Attr		Vasc	Dia	Dia	ا ۸ ما				ACTS II S	Supplied A			- Fin
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail- ability Time	Trans. Part- ner	Bor- rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad- vance Flag	Fun- ction	TAFS Status	Transfer To From	Def. Flag	Avail- ability Type	Expir- ation Flag	Fund Type	Fin. Acct. Ind.
4026 A	pprop	oriation	(trust fund) (+)																				
4026	+	4114	Appropriated Trust or Special Fund Receipts	D	Е	Р					D						U					7/8	
4026	+	4123	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receivable - Rescinded	D	E	Р					D						U					7/8	
4026	1	4124	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Payable - Rescinded	С	E						D						U					7/8	
4026	+	4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receivable	D	E						D						U					7/8	
4026	-	4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receivable	D	В						D						U					7/8	
4026	1	4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Payable	С	E						D						U					7/8	
4026	+	4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Payable	С	В						D						U					7/8	
4026	+	4128	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Transfers In	D	Е						D						U					7/8	
4026	-	4129	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Transfers Out	D	Е						D						U					7/8	
4026	+	4138	Appropriation to Liquidate Contract Authority	D	Е						D						U					7/8	
4026	-	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	С	E	Р					D						U					7/8	
4026	+	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	С	В	Р					D						J					7/8	
1000			and the form of																				
<b>4028 A</b> 4028	pprop +		available from subsequent year of their Appropriations Realized	( <b>+)</b> D	Е	Р					D			-	F		U						
1020	т	7118	Outer Appropriations Realized	U		'-					U				_ r		- 0						
	pprop		available in prior year (-)																				
4029	-	4119	Other Appropriations Realized	D	E	Р					D				Р		U						
402E A	nn-c	oriotic:	permanently reduced (-)																				
4035 A	- rhhLol	4392	Rescission - New Budget Authority	С	Е	Р					D						U					1,3,4	
4035	-	4396	Authority Permanently Unavailable for Obligation Pursuant to Public Law	С	E	Р					D						U					1,3,4	
	nobli		alance permanently reduced (-)																				
4036	-	4393	Rescission - Prior-Year	С	Е	Р					D						U						

Buag P&		ogran	and Financing (P&F) Scheen USSGL Account	dule P	rior Y	ear Act	ual Colu			004 Rej ount Attr		}							- A O T O II O		44-114		
Pa	F		USSGL Account					Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Transfer	ACTS II S	Avail-	Expir-		Fin.
Line	Line			Debit/	Begin	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-	TAFS	To	Def.	ability	ation	Fund	Acct.
	Sign	No.	Title	Credit			Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Туре	Flag	Туре	Ind.
4037 A	pprop		temporarily reduced (-)																				
4037	-	1202	Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury as "Available"	С	Е	Р					D						U						
4037	-	4386	Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury as "Available"	С	E	Р					D						U						
4037	-	4392	Rescission - New Budget Authority	С	Е	Р					D						U					2,7,8	
4037	-	4396	Authority Permanently Unavailable for Obligation Pursuant to Public Law	С	Е	Р					D						U					2,7,8	
1000	لِيا																						
4038 U	nobli	gated b	alance temporarily reduced (-)						-														
4038	-		Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury as "Available"	С	E	Р					D						U						
10.17.0			da array dalah																				
	ortior		d to repay debt (-) Actual Repayments of Debt,																				
4047	-	4146	Current-Year Authority	С	Е	Р					D						U						
4048 P	ortion		d to liquidate deficiencies (-)																				
4048	-		Liquidation of Deficiency - Appropriations	D	Е						D						U						
4049 P	ortion	annlie	d to liquidate contract authority (	-)																			
4049	-	4135	Contract Authority Liquidated	C	Е	Р					D						U						
4049	-	4126	Contract Authority to be Liquidated by Trust Funds	С	E						D						U						
4049	+	1136	Contract Authority to be Liquidated by Trust Funds	С	В						D						U						
4050 P	ortion		ropriation to liquidate contract at	uthority	(-)																		
4050	-		Appropriation to Liquidate Contract Authority Withdrawn	С	Е						D						U						
4100 T	ranef	erred to	other accounts (-) [xx-xxxx]						<u> </u>					1									
4100	-	4166	Allocations of Realized Authority - To Be Transferred from Invested Balances	С	E						D		##	####			U	Т					
4100	+	4166	Allocations of Realized Authority - To Be Transferred from Invested Balances	С	В						D		##	####			U	Т					
4100	-	4167	Allocations of Realized Authority - Transferred from Invested Balances	С	E						D		##	####			U	Т					
4100	-	<b>4168</b>	Allocations of Realized Authority - Not To Be Transferred from Invested Balances - Rescinded	С	E						D		##	####			U	Т					
4100		4170	Transfers - Current Year Authority	С	Е	Р					D		##	####			U	Т					
4100	-	4172	Transfers - Current-Year Authority Payable	С	Е			-			D		##	####			U	Т					-
4100	+	4172	Transfers - Current-Year Authority Payable	С	В						D		##	####			U	Т		_			

Internation   Company			ogran	n and Financing (P&F) Sche	dule P	rior Y	ear Act	ual Colu					]											1
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No.   No.   No.   No.   No.   Time   Core   Grad   Type   Lew   Time   no.   Source   Inc.   No.   N	Lina	Line			Debit/	Regin	Auth	Dublic									Eun-	TAES		Def			Fund	
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4100   - 4175   Year Authority for Non-Invested   C   E   P   D   D   ### #####   U   T	4100	-	4173		С	E						D		##	####			U						
Accounts   1																								
4200   Tameferred from other accounts (+)   Dx xxxxx	4100	-	4175		С	Е	P					D		##	####			U	Т					
Additional Content   Additio				Accounts																				
Additional Content   Additio	4200 T	ronof	and f	rom other accounts (+) [vv vvvv]																				
Accounting of Realized Authority   December   Decembe	4200 1	ransie	errea ii																					
Selection   Sele	4200	+	4166		D	Е						D		##	####			U	F					
10   10   10   10   10   10   10   10					_	_																		
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Allocations of Realized Authority	4200	-	4166		D	В						D		##	####			U	F					
4157   Transfered from Invested   D   E   D   88   4888   U   F																								
Balances   Balances	4000	١. ا	4407		_	_						6			шиши				_					
Allocations of Realized Authority   D   E   D   ## ### ### ### ### ### ### ### ##	4200		4107		D	_						D		##	******			U	Г					
# 4168 Not To Be Transferred from different from the invested Balances - Recinded # 4770 Transfers - Current/Year Authority D D E P D D ### #### U F D ### #####  U F D ### ##########																								
1	4000		4400		_	_						-							_					
4177   Fransfers - Current-Year Authority   D   E   D   ## ####   U   F   F   F   F   F   F   F   F   F	4200	+	4168		D	E						D		##	####			U	F					
4177   Fransfers - Current-Year Authority   D   E   D   ## ####   U   F   F   F   F   F   F   F   F   F																								
1200   1   171   Receivable   1   1   1   1   1   1   1   1   1	4200	+	4170		D	E	Р					D		##	####			U	F					
4200   4 4177   Transfers - Current-Year Authority   D   B   D   ## ####   U   F   F   F   F   F   F   F   F   F	4200	+	4171		D	Е						D		##	####			U	F					
A200																								
4173   Non-Allocation Transfers of Invested Balances - Transferred   D   E   D   ## ####   U   F	4200	-	4171		D	В						D		##	####			U	F					
1200					_	_						_							_					
4200	4200	+	4173		В	E						D		##	####			U	F					
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330 Appropriation (total discretionary) (+)	4200	+	4175	-	D	E	P					D		##	####			U	F					
1				Accounts																				
1	4300 A	nnror	riation	(total discretionary) (+)																				
Arrow   Authority to borrow (+)		ppiop			lines 40	000 thr	ouah 420	0.																
4141   Current-Year Borrowing Authority   D   E   D   D   U   D   D   D   D   D   D   D							I I																	
Authority to borrow permanently Unavailable   D   E   D   D   D   D   D   D   D   D	4700 A	uthor	ity to b	orrow (+)																				
### Realized	4700	+	4141		D	F						D						U						
Authority to borrow permanently rescinded (+)																								
4735 - 4392 Rescission - New Budget Authority C E B B D D U U S S Authority Permanently Unavailable for Obligation Pursuant to Public Law U S S S Observation of P&F lines 4700 through 4735.  4790 Authority to borrow (total discretionary) (+) S S S Observation of P&F lines 4700 through 4735.  4790 This line is calculated. Equals sum of P&F lines 4700 through 4735.  4790 E S S S Observation of P&F lines 4700 through 4735.  4790 S S S S S S S S S S S S S S S S S S S	4700	-	4143	Reductions of Borrowing Authority	C	E						D			-			U						
4735 - 4392 Rescission - New Budget Authority C E B B D D U U S S Authority Permanently Unavailable for Obligation Pursuant to Public Law U S S S Observation of P&F lines 4700 through 4735.  4790 Authority to borrow (total discretionary) (+) S S S Observation of P&F lines 4700 through 4735.  4790 This line is calculated. Equals sum of P&F lines 4700 through 4735.  4790 E S S S Observation of P&F lines 4700 through 4735.  4790 S S S S S S S S S S S S S S S S S S S	4735 A	uthor	ity to h	orrow permanently rescinded (+)			-								-									
Authority Permanently Unavailable   C   E   B   D   D   D   D   D   D   D   D   D					_	_	_					_												
4735 - 4396 for Obligation Pursuant to Public C E B B D D U U STATE OF THE STATE OF	4/35	_	4392		C	E	R					ט						U						
Law  Law  Law  Law  Law  Law  Law  Law																								
AT790 Authority to borrow (total discretionary) (+)  This line is calculated. Equals sum of P&F lines 4700 through 4735.  4790 This line is calculated. Equals sum of P&F lines 4700 through 4735.  4900 Contract authority (+)  4900 + 4131 Current-Year Contract Authority Realized  4900 - 4133 Reductions of Contract Authority C E D D U U  4935 Contract authority permanently reduced (-)  4935 - 4392 Rescission - New Budget Authority C E C D D U U  4935 - 4396 for Obligation Pursuant to Public C E C D D U U	4735	-	4396		С	E	В					D						U						
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This line is calculated. Equals sum of P&F lines 4700 through 4735.	4790 A	uthor	ity to h	orrow (total discretionary) (+)			-								-								-	
4900 Contract authority (+)           4900 + 4131   Current-Year Contract Authority Realized         D         E         D         U         U         U         W         U         W         U         W         U         W         U         W         U         W		30101			lines 4	700 thr	ough 473	5.							<del>                                     </del>									
4900   +   4131   Current-Year Contract Authority   D   E     D   D   U   D   D   D   D   D   D				·				-																
4900   +   4131   Current-Year Contract Authority   D   E     D   D   U   D   D   D   D   D   D	4900 C	ontra	ct auth	ority (+)																				
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4935 - 4392 Rescission - New Budget Authority C E C D D U U Support Service C E C D D U U Support Service C E C D D U U Support Service C E C D D U U Support Service C E C D D U U Support Service C E C D D U U Support Service C E C D D U U Support Service C E C D D U U Support Service C E C D D U U Support Service C E C D D U U Support Service C E C D D U U Support Service C E C D D U U Support Service C E C D D U U U Support Service C E C D D U U U Support Service C E C D D U U U Support Service C E C D D U U U Support Service C E C D D U U U Support Service C E C D D U U U Support Service C E C D D U U U Support Service C E C D D U U Support Service C E C D D U U Support Service C E C D D U U Support Service C E C D D U U Support Service C E C D D U U Support Service C E C D D U U Support Service C E C D D U U Support Service C E C D D U U Support Service C E C D D U U Support Service C E C D D U U U Support Service C E C D D U U Support Service C E C D D U U U Support Service C E C D D U U U Support Service C E C D D U U U Support Service C E C D D U U U Support Service C E C D D U U U Support Service C E C D D U U U Support Service C E C D D U U U Support Service C E C D D U U U Support Service C E C D D U U U Support Service C E C D D U U U Support Service C E C D D U U U Support Service C E C D D U U U Support Service C E C D D U U U Support Service C E C D D U U U Support Service C E C D D U U U Support Service C E C D D U U U Support Service C E C D D U U U Support Service C E C D D U U U U Support Service C E C D D U U U U Support Service C D D U U U U Support Service C D D U U U U Support Service C D D U U U U U Support Service C D D U U U U U U U U U U U U U U U U U															-									
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4935 - 4392						_	_					-												
4935	4935		4392		C	E			<u> </u>			ט						U			<u> </u>			
	4935	-	4396		С	Е	С					D						U						
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		ograr	n and Financing (P&F) Sche	dule P	rior Y	ear Act	tual Colu					9					1						
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Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail- ability Time	Trans. Part- ner	Bor- rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad- vance Flag	Fun- ction	TAFS Status	Transfer To From	Def. Flag	Avail- ability Type	Expir- ation Flag	Fund Type	Fin. Acct. Ind.
4936 U	nobli	gated l	palance permanently reduced (-)																				
4936	-	4393	Rescission - Prior-Year	С	Е	С					D						U						
40.45.5	4		de de la companya de		4' \	//																	
4945 P	ortion	preci	uded from obligation (limitation of Receipts and Appropriations	n obliga	itions)	(-)																	
4945	-	4397	Temporarily Precluded from Obligation	С	Е	С					D						U						
4945	+	4397	Receipts and Appropriations Temporarily Precluded from Obligation	С	В	С					D						U						
4990 C	ontra	ct auth	ority (total discretionary) (+)																				
4990			ne is calculated. Equals sum of P&F	lines 49	900 thr	ough 494	5.																
			ion (+)	_							_				ļ		1.						
5000	+	4150	Reappropriations	D	Е				-		D						U					1	
5035 R	eapp	ropriat	ion permanently reduced (-)																				
5035	-	4392	Rescission - New Budget Authority	С	Е	R					D						U						
5035	-	4396	Authority Permanently Unavailable for Obligation Pursuant to Public Law	С	Е	R					D						U						
5300 E	oann	ronriat	ion (total discretionary) (+)																				
5300	Сарр		ne is calculated. Equals sum of P&F	lines 50	000 thr	ough 503	5.																
						1																	
			ropriation (+)																				
5500			Debt Liquidation Appropriations	D	E	D					D						U					1/3/4	
5500	+		Loan Subsidy Appropriation  Loan Administrative Expense	D	Е	D					D						U					1/3/4	
5500	+	4117	Appropriation	D	E	D					D						U					1/3/4	
5500	+	4119	Other Appropriations Realized	D	Е	D					D						U					1/3/4	
5520 A	dvan	ce app	ropriation (special fund) (+)																				
5520	+	4114	Appropriations Trust or Special Fund Receipts Rescinded Amounts Appropriated	D	E	D					D						U					2	
5520	-	4384	in Special and Trust TAFS Designated by Treasury as "Available"	С	E	D					D						U					2	
5520	+	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	С	В	D					D						U					2	
		<u> </u>			<b> </b>										ļ								
<b>5526 A</b> 5526	dvan +	4114	Appropriation (trust fund) (+) Appropriations Trust or Special Fund Receipts	D	Е	D					D						U					7/8	
5526	-	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as	С	Е	D					D						U					7/8	
5526	+	4384	"Available" Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as	С	В	D					D						U					7/8	
			"Available"																				

P8		ogran	USSGL Account	dule P	HOI I	ear Act	uai Colu			ount Attr		1					1		ACTE II S	Supplied A	\ttributoc		1
			USSGE ACCOUNT					Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Transfer	ACIONS	Avail-	Expir-	, I I	Fin.
Line	Line			Debit/	Regin	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-	TAFS	To	Def.	ability	ation	Fund	Acct.
No.	Sign	No.	Title	Credit	End	Type	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Type	Flag	Type	Ind.
						71							- 57		- 3					71		71:-	
5535 A	dvan	се аррі	ropriation permanently reduced (-	)																			
5535	_	4392	Rescission - New Budget Authority	С	Е	D					D						U						
		1002			_																		
5505		4000	Authority Permanently Unavailable	С	_	D					-												
5535	-	4396	for Obligation Pursuant to Public Law	C	Е	الا					D						U						
-			Law																				
5537 A	dvan	ce appi	ropriation temporarily reduced (-)																				
			Rescission - New Budget Authority																				
5537		4382	- Special and Trust TAFS	С	Е	D					D						U						
5557	-	4362	Designated by Treasury as	C	_	0					D						U						
			"Available"																				
			Authority Permanently Unavailable																				
5507		4000	for Obligation Pursuant to Public		_						-												
5537	-	4386	Law - Special and Trust TAFS Designated by Treasury as	С	Е	D					D						U						
			"Available"																				
			Available																				
5590 A	dvan	ce appi	ropriation (total discretionary) (+)																				
5590			ne is calculated. Equals sum of P&F		500 thr	ough 553	7.																
		riation	ı (+)																				
6000	+	4111	Debt Liquidation Appropriations	D	Е	Р					M						U					1/3/4	
6000	+	4112	Liquidation of Deficiency -	D	Е						М						U					1/3/4	
6000	+		Appropriations Loan Subsidy Appropriation	D	Е	P					М						U					1/3/4	
	-		Loan Administrative Expense																				
6000	+	4117	Appropriation	D	E	Р					M						U					1/3/4	
0000		4440	Reestimated Loan Subsidy	_	_																	4/0/4	
6000	+	4118	Appropriation	D	Е						М						U					1/3/4	
6000	+	4119	Other Appropriations Realized	D	Е	Р					M						U					1/3/4	
6000	+	4122	Authority Adjusted for Interest on	D	Е												U					1	
			Public Debt Securities																				
6000	-	4122	Authority Adjusted for Interest on Public Debt Securities	D	В												U					1	
			Loan Modification Adjustment																				
6000	+	4125	Transfer Appropriation	D	E						M						U					1/3/4	
		4400	Appropriation to Liquidate		_																	4/0/4	
6000	+	4138	Contract Authority	D	Е						М						U					1/3/4	
6000	_	4391	Adjustments To Indefinite No-Year	D	Е						М						U					1/3/4	
0000		4331	Authority		_						IVI						U					1/3/4	
		L.,.	( ) 15 0 ( )																				
6020 A	ppro	riation	(special fund) (+)																				
6020	+	4114	Appropriated Trust or Special Fund Receipts	D	Ε	Р					M						U					2	
			Appropriation to Liquidate																				
6020	+	4138	Contract Authority	D	E						М						U					2	
			Rescinded Amounts Appropriated																				
0000		4204	in Special and Trust TAFS	_	_	_																_	
6020	-	4384	Designated by Treasury as	С	E	Р					М						U					2	
			"Available"																				
			Rescinded Amounts Appropriated																				
6020		V30V	in Special and Trust TAFS	С	В	Р					М						U					2	
0020	_	4384	Designated by Treasury as	C		F					IVI						U						
			"Available"																				
6020		4394	Receipts Unavailable for	С	Е						М						U					2	
		.50 7	Obligation Upon Collection			<b>.</b>									ļ							_	
6020	+	4394	Receipts Unavailable for Obligation Upon Collection	С	В						M						U					2	
			Obligation Open Collection		l	1								<u> </u>	1					l			

		ogran	and Financing (P&F) Sche	uule r	1101 1	eai Aci	uai Coiu					1											
P8	·F		USSGL Account					USS	GL Acc	ount Attr									ACTS II S	Supplied A	Attributes		
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail- ability Time	Trans. Part- ner	Bor- rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad- vance Flag	Fun- ction	TAFS Status	Transfer To From	Def. Flag	Avail- ability Type	Expir- ation Flag	Fund Type	Fin. Acct. Ind.
6026 A	pprop	riation	(trust fund) (+)																				
6026	+	4114	Appropriated Trust or Special Fund Receipts	D	Е	Р					М						U					7/8	
6026	+	4123	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receivable - Rescinded	D	E	Р					М						U					7/8	
6026	1	4124	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Payable - Rescinded	С	E						М						U					7/8	
6026	+	4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receivable	D	E						М						U					7/8	
6026	-	4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receivable	D	В						М						U					7/8	
6026	-	4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Payable	С	E						М						U					7/8	
6026	+	4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Payable	С	В						М						U					7/8	
6026	+	4128	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Transfers In	D	E						М						U					7/8	
6026	-	4129	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Transfers Out	С	E						М						U					7/8	
6026	+	4138	Appropriation to Liquidate Contract Authority	D	Е						М						U					7/8	
6026	-	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	С	E	Р					М						U					7/8	
6026	+	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	С	В	Р					М						U					7/8	
6026	-	4394	Receipts Unavailable for Obligation Upon Collection	С	Е						М						U					7/8	
6026	+	4394	Receipts Unavailable for Obligation Upon Collection	С	В						М						U					7/8	
0000		!! -	(manailable balances) (1)																				
6028 A	pprop	riation	(unavailable balances) (+)																				
6028	+	4157	Authority Made Available from Receipt or Appropriation Balance Previously Precluded from Obligation	D	E						М						U						
		<u> </u>																					
	pprop		permanently reduced (-) Rescission - New Budget Authority																				
6035	-	4392	Authority Permanently Unavailable	С	Е	Р					М						U					1,3,4	
6035	-	4396	for Obligation Pursuant to Public Law	С	E	Р					М						U					1,3,4	
6026 1	nobli	nated b	palance permanently reduced (-)											-								-	
6036	-		Rescission - Prior-Year	С	Е	Р					М						U						

Buag P8		ogran	n and Financing (P&F) Sche	auie P	rior Y	ear Act	uai Colu					9				1			ACTO II C	الددالممانة	44uih4 -		
100	r		USSGL ACCOUNT					Avail-	Trans.	ount Attr Bor-	BEA	Year	Dir.	Dir.	Ad-			Transfer	ACISIIS	Avail-	Expir-		Fin.
Line	Line			Debit/	Begin	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-	TAFS	To	Def.	ability	ation	Fund	Acct.
No.	Sign	No.	Title	Credit			Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Туре	Flag	Туре	Ind.
CO 27 A			town a marille made and ( )																				
0031 A	pprop		temporarily reduced (-) Rescission - New Budget Authority																				
0007		4382	- Special and Trust TAFS	С	Е	Р																	
6037	-	4382	Designated by Treasury as	C	E	Р					М						U						
			"Available"																				
			Authority Permanently Unavailable																				
0007		4200	for Obligation Pursuant to Public	С	Е	Р																	
6037	-		Law - Special and Trust TAFS	C		Р					М						U						
			Designated by Treasury as "Available"																				
			Rescission - New Budget Authority	_	_	_																	
6037	-	4392	,	С	E	Р					М						U					2,7,8	
0007			Authority Permanently Unavailable	0	_	Р																0.7.0	
6037	-	4390	for Obligation Pursuant to Public Law	С	Е	Р					М						U					2,7,8	
6038 U	nobli	gated b	alance temporarily reduced (-)																				
			Rescission - Prior-Year - Special																				
6038	-		and Trust TAFS Designated by	С	Е	Р					М						U						
			Treasury as "Available"																				
COAE D	ortion		ided from obligation ( )																				
6045 P	ortioi		Ided from obligation (-) Receipts and Appropriations																				
6045	-	4397	Temporarily Precluded from	С	Е	Р					М						U						
			Obligation																				
6045	_	1307	Receipts and Appropriations Temporarily Precluded from	С	В	Р					М						U						
0043	·		Obligation	C	Ь	'					IVI						U						
	ortior		d to repay debt (-) Actual Repayments of Debt,																				
6047	-		Current-Year Authority	С	Е	Р					М						U						
			-																				
6048 P	ortior	n applie	d to liquidate deficiencies (-)																				
6048	-		Liquidation of Deficiency - Appropriations	D	Е						М						U						
			7 Ippropriations																				
			d to liquidate contract authority (		_																		
6049	-		Contract Authority Liquidated Contract Authority to be Liquidated	С	Е	Р					М						U						
6049	-	4130	by Trust Funds	С	Е						М						U						
6049	+		Contract Authority to be Liquidated	С	В						М						U						
			by Trust Funds																				
6053 P	ortior	1 substi	ituted for borrowing authority (-)																				
6053	_		Substitution of Borrowing Authority	С	Е	Р					М						U						
,,,,,				<u> </u>	_	<u> </u>																	
6100 T	ransf	erred to	o other accounts (-) [xx-xxxx]																				
			Allocations of Realized Authority -																				
6100	-		To Be Transferred from Invested	С	Е						М		##	####			U	Т					
			Balances Allocations of Realized Authority -																				
6100	+		To Be Transferred from Invested	С	В						М		##	####			U	Т					
			Balances																				
6100			Allocations of Realized Authority - Transferred from Invested	С	Е						N.A		##	####			11	7					
6100	-		Balances	C							М		##	####			U	Т					
						1						ı		1						I			

Buage P&		ogran	n and Financing (P&F) Sche	dule P	rior Y	ear Act	ual Colu			004 Rej ount Attr		3							A OTO II O		44		
Pa	F		USSGL Account		1			Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Transfer	FACTS II S	Avail-	Expir-		Fin.
	Line Sign	No.	Title	Debit/ Credit			Public Law	ability Time	Part- ner	rowing Source	Cat.	of BA	Trans. Agy.	Trans.	vance Flag	Fun- ction	TAFS Status	To From	Def. Flag	ability Type	ation Flag	Fund Type	Acct.
6100	,		Allocations of Realized Authority - Not To Be Transferred from Invested Balances - Rescinded	С	E	,					М		##	####			U	Т	Ü	,	J	, ·	
6100	-	4170	Transfers - Current-Year Authority	С	Е	Р					М		##	####			U	Т					
6100	-	4172	Transfers - Current-Year Authority Payable	С	E						М		##	####			U	Т					
6100	+	4172	Transfers - Current-Year Authority Payable	С	В						М		##	####			U	Т					
6100	-	41/3	Non-Allocation Transfers of Invested Balances - Transferred Allocation Transfers of Current-	С	Е						М		##	####			U	Т					
6100	-		Year Authority for Non-Invested Accounts	С	Е	Р					М		##	####			U	Т					
0000 T			(1)																				
6200	+	4166	om other accounts (+) [xx-xxxx] Allocations of Realized Authority - To Be Transferred from Invested Balances	D	E						М		##	####			U	F					
6200	•		Allocations of Realized Authority - To Be Transferred from Invested Balances	D	В						М		##	####			U	F					
6200	+	4167	Allocations of Realized Authority - Transferred from Invested Balances	D	E						М		##	####			U	F					
6200	+	4168	Allocations of Realized Authority - Not To Be Transferred from Invested Balances - Rescinded	D	E						М		##	####			U	F					
6200	+	4170	Transfers - Current-Year Authority	D	Е	Р					М		##	####			U	F					
6200	+	4171	Transfers - Current-Year Authority Receivable	D	E						М		##	####			U	F					
6200	-	4171	Transfers - Current-Year Authority Receivable Non-Allocation Transfers of	D	В						М		##	####			U	F					
6200	+	41/3	Invested Balances - Transferred Allocation Transfers of Current-	D	Е						М		##	####			U	F					
6200	+		Year Authority for Non-Invested Accounts	D	Е	Р					М		##	####			U	F					
6250 A	nnror	oriation	(total mandatory) (+)																				
6250 A	7710		ne is calculated. Equals sum of P&F	lines 60	000 thr	ough 620	0.																
								-					-										
<b>6300 R</b> 6300			on (+) Reappropriations	D	Е						М						U						
6335 R	eappi	ropriati	on permanently reduced (-)																				
6335	-	4392	Rescission - New Budget Authority	С	Е	R					М						U						
6335	-		Authority Permanently Unavailable for Obligation Pursuant to Public Law	С	E	R					М						U						
6390 P	eann	ropriati	on (total mandatory) (+)		<b>-</b>																		
6390 6390	Juppi		ne is calculated. Equals sum of P&F	lines 63	300 thr	ough 633	5.																
6500 A	dvan	ce appr	opriation (+)																				
6500	+	4111	Debt Liquidation Appropriations	D	Е	D					М						U					1/3/4	-
6500	+		Loan Subsidy Appropriation	D	E	D					М						U					1/3/4	
6500 6500	+	4117	Loan Administrative Expense Appropriation Other Appropriations Realized	D D	E	D D					M M						U					1/3/4	
0000	т	4119	Outer Appropriations Realized	ט		עע				<u> </u>	IVI			<u> </u>			U	L	l	l		1/3/4	

		ograr	n and Financing (P&F) Sche	dule P	rior Y	ear Act	tual Colu					9					1						
P8	kF		USSGL Account		ı		ı			ount Attr			D:	I 5:					ACTS II S	Supplied A		; 	
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail- ability Time	Trans. Part- ner	Bor- rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad- vance Flag	Fun- ction	TAFS Status	Transfer To From	Def. Flag	Avail- ability Type	Expir- ation Flag	Fund Type	Fin. Acct. Ind.
6526 A	dvan	ce app	ropriation (trust fund) (+)																				
		4114	Appropriations Trust or Chasial	D	_	D											U					7/8	
6526	+	4114	Fund Receipts	D	Е	D D					М						U					7/8	
6526	-	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	С	E	D					М						U					7/8	
6526	+	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	С	В	D					М						U					7/8	
6535 4	dvan	ce ann	ropriation permanently reduced (-	)																			
	.avail		Descipaion Now Budget Authority		_	_											1.1						
6535	_	4392		С	Е	D					М						U						
6535	-	4396	Authority Permanently Unavailable for Obligation Pursuant to Public Law	С	E	D					М						U						
	<u> </u>																						
6537 F	dvan	ce app	ropriation temporarily reduced (-) Rescission - New Budget Authority																				
6537	-	4382	Special and Trust TAES	С	E	D					М						U						
6537	-	4386	Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury as "Available"	С	E	D					М						U						
0500.4																							
6590 A	avan		ropriation (total mandatory) (+) ne is calculated. Equals sum of P&F	lines 6	500 th	rough 65:	1 37																
0000						l cag.: co.																	
6610 C	ontra	ct auth	nority (+)																				
6610	+	4131	Current-Year Contract Authority Realized	D	Е						М						U						
6610	-	4133	Reductions of Contract Authority	С	Е						М						U						
	<u> </u>	<u> </u>																					
	ontra		nority permanently reduced (-) Rescission - New Budget Authority			_								1	1								
6635	-	4392		С	Е	С					М						U						
6635	-	4396	Authority Permanently Unavailable for Obligation Pursuant to Public Law	С	E	С					М						U						
6664 7	ronof	orred t	o other accounts ( ) for years		1									1	1								
6661	ranst		o other accounts (-) [xx-xxxx]  Transfers of Contract Authority	С	Е	1					М		##	####			U	Т					
6661	+		Transfers of Contract Authority  Transfers of Contract Authority	С	В						M		##	####			U	T					
			rom other accounts (+) [xx-xxxx]																				
6662	+	4137	-	D	Е						М		##	####			U	F					
6662	-	4137	Transfers of Contract Authority	D	В	-					М		##	####			U	F					
	ontra	ct auth	nority (total mandatory) (+)																				
6690		This li	ne is calculated. Equals sum of P&F	lines 66	610 thr	ough 666	2.																

P8		ogran	USSGL Account	uuie P	HOI I	ear ACI	uai Colu			ount Attr		1							ACTE II S	Supplied A	\ ttributaa		
			JUJUL ACCOUNT					Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Transfer	ACIONS	Avail-	Expir-	, 	Fin.
Line	Line			Debit/	Regin	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-	TAFS	To	Def.	ability	ation	Fund	Acct.
	Sign	No.	Title	Credit		Type	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Type	Flag	Type	Ind.
140.	Oigii	140.	7100	Orcait	Liid	Турс	Luw	11110	1101	Course	iiid.	D/ (	rigy.	71001.	. iag	Otion	Otatao	110111	ı iag	1900	riug	Турс	ma.
6710 A	uthor	ity to b	orrow (+)																				
6710	+	4141	Current-Year Borrowing Authority	D	Е					P/T	М						U						
			Realized																				
6710	-	4143	Reductions of Borrowing Authority	С	Е					P/T	M				1		U						
6716 A	uthor	ity to h	orrow (12 U.S.C. 2281-96) (+)																				
			Current-Year Borrowing Authority	_	_					_													
6716	+	4141	Realized	D	Е					F	М						U						
6716	-	4143	Reductions of Borrowing Authority	С	Е					F	M						U						
			4												ļ								
6735 A	uthor		orrow permanently rescinded (-)												1								
6735	-	4392	Rescission - New Budget Authority	С	E	В					M						U						
			Authority Permanently Unavailable																				
6735	-	4396	for Obligation Pursuant to Public	С	Е	В					M						U						
			Law																				
	لبا																						
	uthor		orrow (total mandatory) (+)	11 01	740 45		_																
6790	$\vdash$	ı nıs lir	ne is calculated. Equals sum of P&F	ines 6	7 TO thr	ougn 6/3 I	5.								-								
6800 S	nendi	na Aut	hority from offsetting collections	(cash) (	(+)																		
	Jona		Liquidation of Deficiency -								_												
6800	+	4212	Offsetting Collections	D	Е						D						U						
6800	+	4222	Unfilled Customer Orders With	D	Е						D						U						
0000	Ľ	7222	Advance																				
6800	-	4222	Unfilled Customer Orders With	D	В						D						U						
-			Advance Reimbursements and Other												1								
6800	+	4252	Income Earned - Collected	D	E						D						U						
0000		4055	Appropriation Trust Fund	_	_						_												
6800	+	4255	Expenditure Transfers - Collected	D	Е						D						U						
6800	+	4260	Actual Collections of	D	Е						D						U						
-		.200	"governmental-type" Fees		_										ļ								
6800	+	4261	Actual Collections of Business- Type Fees	D	E						D						U						
			Actual Collections of Loan																				
6800	+	4262	Principal	D	E						D						U						
6900	+	4263	Actual Collections of Loan Interest	D	Е						D			İ			U						
6800	+																						
6800	+	4264	Actual Collections of Rent	D	Е						D						U						
6800	+	4265	Actual Collections From Sale of	D	Е						D						U						
			Foreclosed Property Other Actual Business-Type			-									-								
6800	+	4266	Collections from Non-Federal	D	Е						D						U						
			Sources	Ĺ										<u></u>						<u> </u>	<u> </u>	<u> </u>	
			Other Actual "governmental-type"																				
6800	+	4267	Collections from Non-Federal	D	E						D						U						
	L		Sources												<u> </u>								
6800	+	4271	Actual Program Fund Subsidy	D	Е						D						U						
-			Collected Interest Collected From Treasury												1								
6800	+	4273	interest Collected From Treasury	D	E						D						U						
0077			Actual Collections From	Η_							_				<b>†</b>								
6800	+	4275	Liquidating Fund	D	Е						D						U						
6800	+	4276	Actual Collections From Financing	D	Е						D						U						
			Fund												<u> </u>								
6800	+	4277	Other Actual Collections - Federal	D	Е				-		D				<u> </u>		U						
			Downward Adjustments of PY Prepaid/Advanced Undelivered																				
6800	+	4872	Orders - Obligations, Refunds	D	E						D						U						
			Collected																				
				-		•			•					•	•					•			

P&		ogran	USSGL Account	aule P	rior t	ear Act	uai Colu			ount Attr		}					1		A OTO II O		44		
Pα	r		USSGL Account			l		Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Transfer	ACTS II S	Avail-			Fin.
Line No.	Line Sign	No.	Title	Debit/ Credit			Public Law	ability Time	Part- ner	rowing Source	Cat.	of BA	Trans. Agy.	Trans.	vance Flag	Fun- ction	TAFS Status	To From	Def. Flag	ability Type	Expir- ation Flag	Fund Type	Acct. Ind.
6800	+	4972	Downward Adjustments of PY Paid Delivered Orders - Obligations, Refunds Collected	D	Е						D						U						
			Obligations, Refunds Collected																				
6810 C	hange	e in un	collected customer payments from	n Feder	al sou	rces (une	expired)																
6810	+	4221	Unfilled Customer Orders Without Advance	D	Е				F/E		D						U						
6810	-	4221	Unfilled Customer Orders Without Advance	D	В				F/E		D						U						
6810	+		Appropriation Trust Fund Expenditure Transfers - Receivable	D	E						D						J						
6810	1	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	D	В						D						J						
6810	+	4251	Reimbursements and Other Income Earned - Receivable	D	Е				F/E		D						U						
6810	-	4251	Reimbursements and Other Income Earned - Receivable	D	В				F/E		D						U						
6810	+	4281	Actual Program Fund Subsidy Receivable	D	Е						D						U						
6810	-	4201	Actual Program Fund Subsidy Receivable	D	В						D						U						
6810	+		Interest Receivable From Treasury	D	E						D						U						
6810	-	4283	Interest Receivable From Treasury	D	В						D						U						
6810	+	4285	Receivable From the Liquidating Fund	D	Е						D						U						
6810	-	4285	Receivable From the Liquidating Fund	D	В						D						U						
6810	+	4286	Receivable From the Financing Fund Receivable From the Financing	D	Е						D						U						
6810	-	4286	Fund	D	В						D						U						
6810	+	4287	Other Federal Receivables	D	Е						D						U						
6810	-	4287	Other Federal Receivables	D	В						D						U						
6826 F	+		g collections (unavailable balanc Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receivable - Rescinded	es) (+) D	E	S					D						U						
6826	+	4158	Authority Made Available from Offsetting Collection Balances Previously Precluded from Obligation	D	Е						D						U						
6826	-	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	С	E	S					D						U						
6826	+	4004	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	С	В	S					D						U						
6827.0	anital	trance	er to general fund (-)																				
6827 C	apııdı		Actual Capital Transfers to the General Fund of the Treasury,	С	Е						D						U						
0021		7101	Current-Year Authority								U						J						
6833 P	ortion	applie	d to liquidate deficiencies (-)																				
6833	-	4212	Liquidation of Deficiency - Offsetting Collections	D	Е						D						U						

		ogran	<u> </u>	dule P	Ile Prior Year Actual Column for Fiscal 2004 Reporting  USSGL Account Attributes  FACTS II Supplied Attributes																		
P&	P&F		USSGL Account		ı	1						D:	Dia LA.			FACTS II Supplied Attributes							
	Line Sign	No.	Title	Debit/ Credit			Public Law	Avail- ability Time	Trans. Part- ner	Bor- rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad- vance Flag	Fun- ction	TAFS Status	Transfer To From	Def. Flag	Avail- ability Type	Expir- ation Flag	Fund Type	Fin. Acct. Ind.
	Ĭ					- / '													ŭ	,,	Ŭ	,	
6837 P	6837 Portion temporarily reduced (-)																						
6837	-	4202	Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury as "Available"	С	Е	S					D						U						
6837	-	4386	Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury as "Available"	С	Е	S					D						U						
6845 P	ortion	n precli	ided from obligation (limitation o	n obliga	tions)	(-)																	
	0.00		Offsetting Collections Temporarily			· ·					_												
6845		4398	Precluded from Obligation	С	Е	<u> </u>			<u>L</u>	<u> </u>	D			<u> </u>	<u></u>		U	<u></u>	<u> </u>		<u> </u>		
6845	+	4398	Offsetting Collections Temporarily Precluded from Obligation	С	В						D						U						
6947 D	ortion	annlic	d to repay debt (-)						-														
6847	-	4146	Actual Repayments of Debt, Current-Year Authority	С	Е	S					D						U						
			·																				
	ortior		d to liquidate contract authority (																				
6849	-	4135	Contract Authority Liquidated	С	Е	S					D						U						
6853 P	ortion	n subst	ituted for borrowing authority (-)																				
6853		4140		D	Е	S					D						U						
0000	_	4140	Substitution of Borrowing Authority		_	3											U						
6861 T	ransf	erred to	o other accounts (-) [xx-xxxx]																				
6861	-		Transfers - Current Year Authority	С	Е	S					D		##	####			U	T					
6861	-	4175	Allocation Transfers of Current Year Authority	С	Е	S					D		##	####			U	Т					
			om other accounts (+) [xx-xxxx]		_													-					
6862	+	4170	Transfers - Current Year Authority	D	E	S					D		##	####			U	F					
6862	+	4175	Allocation Transfers of Current- Year Authority for Non-Invested Accounts	D	Е	S					D		##	####			U	F					
<b>6890 S</b> 6890	pendi	ing aut	hority from offsetting collections ie is calculated. Equals sum of P&F	(total di	scretio	onary) (+	)		<b> </b>														
6890		THIS III	le is calculated. Equals sum of Par	lines of	וווו טטט	ougii 666			-														
6900 S	nendi	ina Aut	hority from offsetting collections	(cash) (	(+)																		
6900	+	4212	Liquidation of Deficiency - Offsetting Collections	D	E						М						U						
6900	+	4222	Unfilled Customer Orders With Advance	D	Е						М						U						
6900	-	4222	Unfilled Customer Orders With Advance	D	В						М						U						
6900	+	4252	Reimbursements and Other Income Earned - Collected Appropriation Trust Fund	D	Е						М						U						
6900	+	4255	Expenditure Transfers - Collected	D	Е						М						U						
6900	+	4260	Actual Collections of "governmental-type" Fees	D	Е						М						U						
6900	+	4201	Actual Collections of Business- Type Fees	D	E						М						U						
6900	+		Actual Collections of Loan Principal	D	Е						М						U						

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	İ		GOOGE ACCOUNT					Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Transfer	ACIONO	Avail-	Expir-		Fin.
	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	ability Time	Part- ner	rowing Source	Cat.	of BA	Trans. Agy.	Trans.	vance Flag	Fun- ction	TAFS Status	To From	Def. Flag	ability Type	ation Flag	Fund Type	Acct.
6900	+		Actual Collections of Loan Interest	D	E	Турс	Luw	11110	1101	Course	М	D/ C	7.97.	71001.	riug	Olion	U	110111	i iug	Турс	riug	Турс	ind.
6900	+	4264	Actual Collections of Rent	D	Е						М						U						
6900	+	4265	Actual Collections From Sale of Foreclosed Property	D	Е						М						U						
6900	+		Other Actual Business-Type Collections from Non-Federal Sources	D	Е						М						U						1
6900	+	4267	Other Actual "governmental-type" Collections from Non-Federal Sources	D	Е						М						U						
6900	+	4271	Actual Program Fund Subsidy Collected	D	Е						М						U						
6900	+	4273	Interest Collected From Treasury	D	Е						М						U						
6900	+	4275	Actual Collections From Liquidating Fund	D	Е						М						U						
6900	+	4276	Actual Collections From Financing Fund	D	Е						М						U						
6900	+	4277	Other Actual Collections - Federal	D	Е						М						U						
6900	+	4872	Downward Adjustments of PY Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	D	Е						М						U						
6900	+	4972	Downward Adjustments of PY Paid Delivered Orders - Obligations, Refunds Collected	D	E						М						U						
6910 C	Chang	e in un	collected customer payments fro	m Fede	ral sou	irces (un	expired)																
6910	+	4221	Unfilled Customer Orders Without Advance	D	Е		,,,,,,,		F/E		М						U						
6910	-	1221	Unfilled Customer Orders Without Advance	D	В				F/E		М						U						
6910	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	D	Е						М						U						
6910	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	D	В						М						U						
6910	+	4251	Reimbursements and Other Income Earned - Receivable	D	Е				F/E		М						J						
6910	1	4251	Reimbursements and Other Income Earned - Receivable	D	В				F/E		М						U						1
6910	+	4281	Actual Program Fund Subsidy Receivable	D	Е						М						U						
6910	1		Actual Program Fund Subsidy Receivable	D	В						М						U						
6910	+		Interest Receivable From Treasury	D	E						М						U						
6910	-		Interest Receivable From Treasury Receivable From the Liquidating	D	В						М			-	-		U						
6910	+	4285	Fund Receivable From the Liquidating	D	E						М						U						
6910	-	4285	Fund Receivable From the Financing	D	В						М						U						
6910	+		Fund Receivable From the Financing	D	E						М						U						
6910	-	4286	Fund Other Federal Receivables	D D	B E						M M						U						
6910 6910	-		Other Federal Receivables Other Federal Receivables	D	В						M						U						

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Line Sign	No.	Title	Debit/ Credit			Public Law	ability Time	Part- ner	rowing Source	Cat. Ind.	of BA	Trans. Agy.	Trans. Acct.	vance Flag	Fun- ction	TAFS Status	Transfer To From	Def. Flag	ability Type	ation Flag	Fund Type	Acct. Ind.
om o	πsettir		es) (+)																			
+	4123		D	Е	S					М						J						
+	4158	Authority Made Available from Offsetting Collection Balances Previously Precluded from Obligation	D	Е						М						U						
-	4384		С	Е	S					M						U						
+	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	С	В	S					М						U						
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apitai -		Actual Capital Transfers to the General Fund of the Treasury,	С	Е						М						U						
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ortion	applie	d to liquidate deficiencies (-)																				
-	4212	Liquidation of Deficiency - Offsetting Collections	D	Е						М						U						
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-	4382	Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury as "Available"	С	Е	S					М						U						
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ortion	applie	d to repay debt (-)		<b>-</b>	-																	
-	4146	Actual Repayments of Debt, Current-Year Authority	С	Е	S					М						U						
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·	1100	Contract / tanonty Elquidated	Ť		<u> </u>											3						
ortion	subst	tuted for borrowing authority (-)																				
-	4140	Substitution of Borrowing Authority	D	E	S					М						U						
ranofo	rrod to	other accounts ( ) [vv vvvv]		1	1		1												1		1	
ansi6 -			С	E	S					М		##	####			U	Т				$\vdash$	
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	+ + + cortion -	Line   Sign   No.	Sign   No.   Title	Line Sign No. Title Debit/ Credit  Fign No. Title Credit  Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receivable - Rescinded Authority Made Available from Offsetting Collection Balances Previously Precluded from Obligation Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available" Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available" Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available" Current-Year Authority  Authority Preasury as "Available" Current-Year Authority  Portion applied to liquidate deficiencies (-) Current-Year Authority  - 4212 Liquidation of Deficiency Offsetting Collections  Portion temporarily reduced (-) Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury as "Available" Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury as "Available" Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury as "Available" Current-Year Authority Precluded from Obligation Offsetting Collections Temporarily Precluded from Obligation Offsetting Collections Temporarily Precluded from Obligation Offsetting Collections Temporarily Precluded from Obligation Offsetting Collections Temporarily Precluded from Obligation Offsetting Collections Temporarily Precluded from Obligation Offsetting Collections Temporarily Precluded from Obligation Offsetting Collections Temporarily Current-Year Authority Current-Year Authority Current-Year Authority Current-Year Authority Current-Year Authority Current-Year Authority Current-Year Authority Current-Year Authority Current-Year Authority Current-Year Authority Current-Year Authority Current-Year Authority Current-Year Authority Current-Year Authority Current-Year Authority Current-Year Authority Current-Year Authority Current-Year Authority Current-Year Authority Current-Year Author	Line Sign No. Title Debit/ Credit End  Title Credit End  Title Debit/ Credit End  Title Credit End  Title Debit/ Credit End  Title Debit/ Credit End  Title Credit End  Title Debit/ Credit End  Tom offsetting collections (unavailable balances) (+)  Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receivable - Rescinded  Authority Made Available from Offsetting Collection Balances Previously Precluded from Obligation  Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"  Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"  Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority  Tortion applied to liquidate deficiencies (-)  Liquidation of Deficiency - Offsetting Collections  Tortion temporarily reduced (-)  Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury as "Available"  Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS C E Designated by Treasury as "Available"  Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS C E Designated by Treasury as "Available"  Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS C E E Designated by Treasury as "Available"  Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS C E E Designated by Treasury as "Available"  Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS C E E Designated by Treasury as "Available"  Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS C E E Designated by Treasury as "Available"  Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS C E E Designated by Treasury as "Available"  Authority Permanently Unavailable for Designate Public Law - Special and Trust TAFS C E E Designated by Treas	Line Sign No. Title Debit Begin Auth. 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Type Law Special Authority Made Available From Offsetting Collections (unavailable balances) (+)  A day Special Authority Made Available from Specific Treasury-Managed Trust Fund TAFS-Receivable - Rescinded Authority Made Available from Offsetting Collection Balances Previously Precluded from Obligation  A day Previously Precluded from Obligation Special and Trust TAFS Designated by Treasury as "Available"  Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"  Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"  A day A day A day a deficiency of the Treasury Current-Year Authority Current-Year Authority Details of the Treasury Current-Year Authority Confiseting Collections  Profile to Hope Type Special and Trust TAFS Designated by Treasury as "Available"  Authority Permanently Unavailable for Obligation Pursuant to Public Law Special and Trust TAFS Designated by Treasury as "Available"  Authority Permanently Unavailable for Obligation Pursuant to Public Law Special and Trust TAFS Designated by Treasury as "Available"  Authority Permanently Unavailable for Obligation Pursuant to Public Law Special and Trust TAFS Designated by Treasury as "Available" Collections Temporarity Collections Temporarity Collections Temporarity Collections Temporarity Collections Designated to Temporarity Precluded from Obligation Designation Designation Obligation States of Debt. 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6962 T	ransfe	erred fr	om other accounts (+) [xx-xxxx]																				
6962	+	4170	Transfers - Current Year Authority	D	Е	s					М		##	####			U	F					
0302		4170			_	Ŭ					IVI		***	*******				'					
6962	+	4175	Allocation Transfers of Current Year Authority	D	Е	S					М		##	####			U	F					
			Year Authority																				
6990 S	pendi	ng aut	nority from offsetting collections	(total m	andato	ory) (+)																	
6990		This lin	e is calculated. Equals sum of P&F	lines 69	900 thr	ough 696	2.																
7000 T			and and a site (see a 2) ()																			$\longmapsto$	
7000 1			Iget authority (gross) (-) ue is calculated. Equals sum of lines	s 4000 th	arough	6000 ev	cludina sub	totals Δle	o equals	line 220	n											$\vdash$	
7000		11113 111	ie is calculated. Equals sum of line.	3 4000 11	llough	0000, CX	cidaling 3ab	notais. Ais	Cquai	mic ZZO	0.												
			ATED BALANCES																				
7240 O	bligat	ted bala	ance, start of year (+)																			$\longmapsto$	
7240	-	4221	Unfilled Customer Orders Without Advance	D	В				F/E								U/E						
70.40		1005	Appropriation Trust Fund		_																		
7240	-	4225	Expenditure Transfers -	D	В												U/E						
7240	-	4251	Reimbursements and Other	D	В				F/E								U/E						
			Income Earned - Receivable Actual Program Fund Subsidy																			$\vdash$	
7240	-	4281	Receivable	D	В												U/E						
7240	-	4283		D	В												U/E						
7240	-	4285	Receivable From the Liquidating	D	В												U/E						
			Fund Receivable From the Financing																			$\vdash$	
7240	-	4286	Fund	D	В												U/E						1
7240	-	4287	Other Federal Receivables	D	В												U/E						
7240	+	4801	Undelivered Orders - Obligations,	С	В												U/E						
			Unpaid Delivered Orders - Obligations,																				
7240	+	4901	Unpaid	С	В												U/E						
	otal n		gations (+)	1000																		<b>├</b>	
7310		This iir	e is calculated. Same as P&F line	1000.																			
7320 T	otal o	utlays	(gross) (-)																				
7320		4802	Undelivered Orders - Obligations,	С	Е												U/E						
7320		4002	Prepaid/Advanced	C	_												O/L					igsquare	
7320	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	С	В												U/E						ļ
			Upward Adjustments of Prior-Year																				
7320	-	4882	Undelivered Orders - Obligations,	С	E												U/E						
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7320	-	4902	Delivered Orders - Obligations, Paid	С	Е												U/E						1
7000		4000	Authority Outlayed Not Yet		_																		
7320	-	4908	Disbursed	С	E												U						
7320	+	4908	Authority Outlayed Not Yet	С	В												U						
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7320	_		Delivered Orders - Obligations,	С	Е												U/E						ļ
			Paid																			<u> </u>	
7331 O	bligat	ted bala	ance transferred to other account Transfer of Expired Expenditure	ts (-) [xx	-xxxx]										<b> </b>							$\longmapsto$	
7331	+	4199	Transfer of Expired Expenditure  Transfers - Receivable	D	Е												U/E	Т					•
	_	4230	Unfilled Customer Orders Without	С	E				F/E				##	####			U/E	Т					
7331	ſ	7230	Advance - Transferred	Ŭ				]	1/⊑				πĦ	ππ##			U/E					Ш	

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7331	+	4232	Expenditure Transfers - Receivable - Transferred	С	Е								##	####			U/E	Т					
	+	4233	Reimbursements and Other Income Earned - Receivable -	С	Е				F/E				##	####			U/E	Т					
7331		1200	Transferred Other Federal Receivables -		_									,,,,,,				'					
7331	+	4234	Transferred	С	Е								##	####			U/E	Т					
7331	-	4831	Undelivered Orders - Obligations Transferred, Unpaid	D	Е								##	####			U/E	Т					
7331	-	4931	Delivered Orders - Obligations Transferred, Unpaid	D	Е								##	####			U/E	Т					
7332 O	bligat	ted bala	ance transferred from other accou	unts (+)	[xx-xx	xx]																	
7332	-	4199	Transfer of Expired Expenditure Transfers - Receivable	D	Е												U/E	F					
7332	-	4230	Unfilled Customer Orders Without Advance - Transferred	D	Е				F/E				##	####			U/E	F					
	_		Appropriation Trust Fund Expenditure Transfers -	D	Е								##	####			U/E	F					
7332		1202	Receivable - Transferred Reimbursements and Other		_									,,,,,,			- O/L						
7332	-	4233	Income Earned - Receivable - Transferred	D	Е				F/E				##	####			U/E	F					ļ
	-	4234	Other Federal Receivables -	D	Е								##	####			U/E	F					
7332 7332	+	4831	Transferred Undelivered Orders - Obligations	С	E								##	####			U/E	F					
7332	+	4931	Transferred, Unpaid Delivered Orders - Obligations	С	E								##	####			U/E	F					
. 002			Transferred, Unpaid														0,1	•					
7340 A	djusti	ments i	n expired accounts (net)																				
7340	+	4801	Undelivered Orders - Obligations, Unpaid	С	Е												Е						
7340	-	4801	Undelivered Orders - Obligations, Unpaid	С	В												Е						
7340	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	С	Е												E						
7340	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	С	В												Е						
7340	-	4871	Downward Adjustments of Prior- Year Unpaid Undelivered Orders - Obligations, Recoveries	D	Е												E						
7340	+		Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	С	Е												E						
7340	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	С	Е												E						
7340	+	4901	Delivered Orders - Obligations, Unpaid	С	Е												E						
7340	-	4901	Delivered Orders - Obligations, Unpaid	С	В										İ		E						
7340	+	4902	Delivered Orders - Obligations, Paid	С	Е												E						
7340	-	4971	Downward Adjustments of Prior- Year Unpaid Delivered Orders - Obligations, Recoveries	D	Е												E						
7340	+		Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	С	E												E						

Part	P&		ogran	USSGL Account	aule P	1101 1	ear Act	uai Coiu				1						ACTS II S	Supplied 4	Attributes		<del></del>
Line   Line	- 0			5555E Account							 	Year	Dir	Dir	Ad-			A010113				Fin
No.   Substitute   No.   Subst	Line	Line			Debit/	Beain	Auth.	Public	-							Fun-	TAFS	Def.			Fund	
7446			No.																			
Marie   Part					_												_					
Table   Tabl	7340	+	4982		С	E											E					
This line is calculated. Since as P&F line 2210, with opposite sign.				Pald																		
This line is calculated. Since as P&F line 2210, with opposite sign.	7345 R	ecove	eries of	prior year obligations (-)																		
This line is acciditable: Equals sum of PAR Inner BETI and BETI AND BETI					2210, w	ith opp	osite sign															
This line is acciditable: Equals sum of PAR Inner BETI and BETI AND BETI																						
A		hange							o oign													
1410   142	7400		THIS III	le is calculated. Equals sum of Pal	r illies c	00 10 ar	10 69 10, 1	vitri opposit	e sign.													
1410   142	7410 C	hange	e in un	collected customer payments for	Federa	sourc	es (expir	ed)														
Advance				Unfilled Customer Orders Without						E/E							E					
Advance	7410		4221							176												
A	7410	+	4221		D	В				F/E							Е					
Appropriation TransFund   A 228   Expenditure Transfers -   Receivable   Receivab	7410	-	4225		D	Е											Е					
1410   1426     1426																						
No.   Receivable   No.   Receivable   No.   No					_	_											_					
7410   7   425   Reimbursements and Other   76   76   76   76   76   76   76   7	7410	+	4225		D	В											Е					
A-10   -     A-20																						
The content of the	7410	-	4251		D	E				F/E							E					
1	7/10	_	1251		D	В				E/E							Е					
A-10   A-10   A-10   Receivable   D-10   D	7410		4251		D	Ь				F/⊑												
Table   Form   Free	7410	-	4281		D	Е											Е					
1																						
Table   Transfer   Table   Transfer   Table   Transfer   Table   Tab	7410	+	4281		D	В											E					
10	7410		4202			_											_					
1410   1	7410	-	4283		D	E											E					
1	7410	+	4283	Interest Receivable From Treasury	D	В											Е					
1				Peceivable From the Liquidating																		
Receivable From the Liquidating Fund	7410	-	4285		D	Е											E					
Fund	7410		420E			В											_					
7410   -   4286   Fund	7410	т	4200		D	Ь																
Fund	7410	_	4286	•	D	Е											Е					
1410   1   14287   Other Federal Receivables   D   E																						
Table   Tabl	7410	+	4286		D	В											E					
Table   Tabl	7410	-	4287		D	Е											Е					
Transfer of Expired Expenditure   D   E   D	7410	+	4287	Other Federal Receivables	D	В											E					
Transfer of Expired Expenditure   D   E   D	7440	Oh li ma	4 - 4   6 - 4	lamas and african (1)																		
Transfers - Receivable   D   E   D		ומכ				-	-								-							$\longrightarrow$
Table   Tabl	7440	-	4199		D	E											U/E					•
Advance	7440		1221		_	-				E/E							LIVE					
1	/ <del>44</del> U	_			ט					r/E							U/E					
Advance - Iransferred	7440	- 1	4230		D	E				F/E							U/E					•
1							<del>                                     </del>							1	-							
Appropriation Trust Fund   Expenditure Transfers -   D   E	7440	-	4225		D	E											U/E					•
7440         -         4232         Expenditure Transfers - Receivable - Transferred         D         E         U/E         U/E         U/E         U/E         Separation of the separati															1							
7440 - 4251 Reimbursements and Other Income Earned - Receivable	7440	-	4232	Expenditure Transfers -	D	E											U/E					•
1						<u> </u>																
Income Earned - Receivable	7440	-	4251		D	E				F/E							U/E					•
7440 - 4233 Income Earned - Receivable - D E F/E U/E U/E						<b> </b>								1								
	7440	-	4233		D	E				F/E							U/E					•
						<u> </u>							<u> </u>							<u> </u>		

		ogran	and Financing (P&F) Sche	uule r	1101 1	cai Aci	uai Colui					1											
P&	F		USSGL Account							ount Attr		-		1					ACTS II S				
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail- ability Time	Trans. Part- ner	Bor- rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad- vance Flag	Fun- ction	TAFS Status	Transfer To From	Def. Flag	Avail- ability Type	Expir- ation Flag	Fund Type	Fin. Acct. Ind.
7440	-		Actual Program Fund Subsidy Receivable	D	Е	71:	-	-					- 57				U/E	-	- 5	71: -	- 3	71-	
7440	-	4283	Interest Receivable From Treasury	D	Е												U/E						
7440	-	4285	Receivable From the Liquidating Fund	D	Е												U/E						
7440	-	4286	Receivable From the Financing Fund	D	Е												U/E						
7440	-	4287	Other Federal Receivables	D	E												U/E						
7440	-	4234	Other Federal Receivables - Transferred	D	Е												U/E						
7440	+	4801	Undelivered Orders - Obligations, Unpaid	С	E												U/E						
7440	+	4831	Undelivered Orders - Obligations Transferred, Unpaid	С	Е												U/E						
7440	-	4871	Downward Adjustments of Prior- Year Unpaid Undelivered Orders - Obligations, Recoveries	D	E												U/E						
7440	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	С	E												U/E						
7440	+	4901	Delivered Orders - Obligations, Unpaid	С	Е												U/E						
7440	+	4931	Delivered Orders - Obligations Transferred, Unpaid	С	Е												U/E						
7440	-	4971	Downward Adjustments of Prior- Year Unpaid Delivered Orders - Obligations, Recoveries	D	Е												U/E						
7440	+		Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	С	E												U/E						
			), DETAIL																				
8690 O	utlay	s from	new discretionary authority (+)																				
8690	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	С	Е						D	NEW					U/E						
8690	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced Delivered Orders - Obligations,	С	В						D	NEW					U/E						
8690	+	4902	Paid	С	Е						D	NEW					U/E						
8693 O	utlay		discretionary balances (+)																				
8693	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	С	Е						D	BAL					U/E						
8693	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	С	В						D	BAL					U/E						
8693	+	4902	Delivered Orders - Obligations, Paid	С	Е						D	BAL					U/E						
8693	+		Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	С	Е						D	BAL					U/E						
8693	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	С	Е						D	BAL					U/E						
8697 O	utlav	s from	new mandatory authority (+)																				
8697	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	С	Е						М	NEW					U/E						
8697	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	С	В						М	NEW					U/E						
8697	+		Delivered Orders - Obligations, Paid	С	Е						М	NEW					U/E						

Budg P8		ogran	n and Financing (P&F) Sche USSGL Account	dule P	rior Y	ear Act	ual Colu					9							A OTO II O		\ 44! la4 a a		
Po	i.F		USSGL Account					Avail-	Trans.	ount Attr Bor-	BEA	Year	Dir.	Dir.	Ad-			Transfer	ACISIIS	Avail-	Expir-	; 	Fin.
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	ability Time	Part- ner	rowing Source	Cat.	of BA	Trans. Agy.	Trans.	vance Flag	Fun- ction	TAFS Status	To From	Def. Flag	ability Type	ation Flag	Fund Type	Acct.
8697	+	4908	Authority Outlayed Not Yet Disbursed	С	E	Турс	Law	Time	1101	Cource	iiid.	- D/ (	, igy.	71001.	riug	Ollon	U	110111	riug	Турс	riag	Турс	iiid.
8697	-	4908	Authority Outlayed Not Yet Disbursed	С	В												U						
8698 C	utlay	s from	mandatory balances (+)																				
8698	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced Undelivered Orders - Obligations,	С	Е						М	BAL					U/E						
8698	-	4802	Prepaid/Advanced Delivered Orders - Obligations,	С	В						М	BAL					U/E						
8698	+	4902	Paid	С	Е						М	BAL					U/E						
8698	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	С	Е						M	BAL					U/E						
8698	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	С	Е						М	BAL					U/E						
9700 T	otalo	utlave	(gross) (+)																				
8700 I	olai 0	This lir	(gross) (+) ne is calculated. Equals sum of line	s 8690 t	through	1 8698.																	
0.00			Equals sum of mine		oug.																		-
OFFSE																							
			ons from:																				
8800 F	edera	l sourc	Liquidation of Deficiency -																				
8800	-	4212	Offsetting Collections Unfilled Customer Orders With	D	Е				F								U/E						
8800	-	4222	Advance Unfilled Customer Orders With	D	Е				F/E								U/E						
8800	+	4222	Advance  Reimbursements and Other	D	В				F/E								U/E						
8800	-	4252	Income Earned - Collected Appropriation Trust Fund	D	Е				F/E								U/E						
8800	-	4255	Expenditure Transfers - Collected	D	Е												U/E						
8800	-	4271	Actual Program Fund Subsidy Collected	D	Е												U/E						
8800	-	4275	Actual Collections From Liquidating Fund	D	Е												U/E						
8800	-	4276	Actual Collections From Financing Fund	D	Е												U/E						
8800	-	4277	Other Actual Collections - Federal	D	Е												U/E						
8800	-	4872	Downward Adjustments of PY Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	D	Е												U/E						
8800	-	4972	Downward Adjustments of PY Paid Delivered Orders - Obligations, Refunds Collected	D	Е				F								U/E						
8820 li	nteres	t on Fe	deral securities (-)		1																		
8820	-		Interest Collected From Treasury	D	Е												U					1/3/4/8	Х
	nteres		invested funds (-)																				
8825	-	4273	Interest Collected From Treasury	D	Е												U						D/G

		ogran	and Financing (P&F) Sche	dule P	rior Y	ear Act	ual Colu					)					1						
P&	F		USSGL Account			1				ount Attr		.,				1			ACTS II S				
	Line Sign	No.	Title	Debit/ Credit			Public Law	Avail- ability Time	Trans. Part- ner	Bor- rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad- vance Flag	Fun- ction	TAFS Status	Transfer To From	Def. Flag	Avail- ability Type	Expir- ation Flag	Fund Type	Fin. Acct. Ind.
8840 N	on-Fe		ources (-)																				
8840	-	4212	Liquidation of Deficiency - Offsetting Collections	D	Е				Х								U/E						
8840	-	4222	Unfilled Customer Orders With Advance	D	Е				Х								U/E						
8840	+	4222	Unfilled Customer Orders With Advance	D	В				Х								U/E						
8840	-	4252	Reimbursements and Other Income Earned - Collected	D	Е				Х								U/E						
8840	-	4261	Actual Collections of Business- Type Fees	D	Е												U/E						
8840	-	4262	Actual Collections of Loan Principal	D	Е												U/E						
8840	-	4203	Actual Collections of Loan Interest	D	Е												U/E						
8840	-	4264	Actual Collections of Rent	D	Е												U/E						
8840	-	4265	Actual Collections from Sale of Foreclosed Property	D	Е												U/E						
8840	1	4266	Other Actual Business-Type Collections from Non-Federal Sources	D	Е												U/E						
8840	1	4972	Downward Adjustments of PY Paid Delivered Orders - Obligations, Refunds Collected	D	E				Х								U/E						
8845 O	ffsett		rernmental collections (from non-	Federal	sourc	es) (-)																	
8845	-	4212	Liquidation of Deficiency - Offsetting Collections	D	Е				Е								U/E						
8845	-	4260	Actual Collections of "governmental-type" Fees	D	Е												U/E						
8845	-		Other Actual "governmental-type" Collections from Non-Federal Sources	D	Е												U/E						
	otal o		g collections (cash) (-)																				
8890		This lin	e is calculated. Equals sum of P&F	lines 88	300 thr	ough 884	5.																
						l																	
8895 C 8895	nang		collected customer payments from e is calculated. Equals sum of P&F				expired)																
0093		THIS III	e is calculated. Equals sum of P&P	illies oc	o io and	0 09 10.																	
8896 P	ortior	of offs	setting collections (cash) credited	to expi	ired ac	counts																	
8896	+	4212	Liquidation of Deficiency - Offsetting Collections	D	Е												E						
8896	+	4222	Unfilled Customer Orders With Advance	D	Е												E						
8896	-	4222	Unfilled Customer Orders With Advance	D	В												E						
8896	+	4252	Reimbursements and Other Income Earned - Collected	D	Е												E						
8896	+		Appropriation Trust Fund Expenditure Transfers - Collected	D	E		_										E						
8896	+	4260	Actual Collections of "governmental-type" Fees	D	Е												E						
8896	+	4261	Actual Collections of Business- Type Fees	D	Е												E						
8896	+	4202	Actual Collections of Loan Principal	D	Е												E						
8896	+	4203	Actual Collections of Loan Interest	D	Е												E						
8896	+	4264	Actual Collections of Rent	D	Е												E						

		ogran	n and Financing (P&F) Sche	dule P	rior Y	ear Act	tual Colu					3											
P&	F		USSGL Account		ı		ı			ount Attri									ACTS II S	Supplied A		-	
Line	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail- ability Time	Trans. Part- ner	Bor- rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad- vance Flag	Fun- ction	TAFS Status	Transfer To From	Def. Flag	Avail- ability	Expir- ation	Fund Type	Fin. Acct. Ind.
No. 8896	Sigii +		Actual Collections From Sale of	D	E	туре	Law	Time	nei	Source	mu.	DA	Agy.	ACCI.	riag	Cuon	E	FIOIII	riay	Туре	Flag	туре	ınu.
			Foreclosed Property Other Actual Business-Type																				
8896	+	4266	Collections from Non-Federal Sources	D	E												Е						
8896	+	4267	Other Actual "governmental-type" Collections from Non-Federal Sources	D	Е												E						
8896	+	4271	Actual Program Fund Subsidy Collected	D	Е												Е						
8896	+	4273	Interest Collected From Treasury	D	Е												Е					1/3/4/8	
8896	+	4275	Actual Collections From Liquidating Fund	D	Е												E						
8896	+	4276	Actual Collections From Financing Fund	D	Е												Е						
8896	+	4277	Other Actual Collections - Federal	D	Е												E						
8896	+	4872	Downward Adjustments of PY Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	D	E												E						
8896	+	4972	Downward Adjustments of PY Paid Delivered Orders - Obligations, Refunds Collected	D	Е												E						
NFT R	IDGE	Τ ΔΙΙΤΙ	HORITY AND OUTLAYS																				
			rity (net) (+)																				
8900		This lin	e is calculated. Equals the sum of	P&F line	es 2200	minus 8	800 through	8896, 889	5, and 8	896.													
0000	utles	s (net) (	(4)																				
9000	ullay		ie is calculated. Equals the sum of	P&F line	es 8690	) through	8698 minus	amounts o	n lines	8800 thro	uah 884	·5.											
			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,								· • · · ·												
			ON-ADD) ENTRIES																				
<b>9110 O</b> 9110	utlay	S prior	to reduction pursuant to P.L. 99-1 plicable to prior year column of P&F	177 (+)	مارم																		
3110		ινοι αρ	plicable to prior year column or r &r	Scriedu	iic.																		
9180 S	eques	stration	pursuant to P.L. 99-177 (discreti	onary) (	-)																		
9180		Not ap	plicable to prior year column of P&F	schedu	ıle.																		
0405.0																							
<b>9185 S</b> 9185			pursuant to P.L. 99-177 (mandate plicable to prior year column of P&F											-									
3103		ινοι αρ	plicable to prior year column or r ar	Scricad																			
	npaid		tions, end of year: Deficiency (+)																				
9190		This lin	e is not required to be supported by	the US	SGL.																		
9201 T	otal ir	woetm	ents, start of year: Federal securi	tioe: Da	r valuo	) (±)																	
32011	otai ii	IVESUII	Investments in U.S. Treasury	lies. Fa	value	(')																	
9201	+	1610	Securities Issued by the Bureau of the Public Debt	D	В												U						
9201	+	1620	Investments in Securities Other than the Bureau of the Public Debt Securities	D	В												U						
9201	+		Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	В												U						

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2004 Reporting

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P8	ķΕ		USSGL Account					USS	GL Acc	ount Attr	ibutes							F	ACTS II S	Supplied A	ttributes		
				D-1-14	D i .	A 41-	District	Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-	F	TAF0	Transfer	D-f	Avail-	Expir-	From d	Fin.
	Line			Debit/			Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.		_	TAFS	To	Def.	ability	ation	Fund	Acct.
No.	Sign	No.	Title	Credit	End	Type	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Туре	Flag	Type	Ind.
9202 1	otal ir	vestm	ents, end of year: Federal securiti	es: Par	value	(+)																	
			Investments in U.S. Treasury																				
9202	+	1610	Securities Issued by the Bureau of	D	E												U						
			the Public Debt																				
			Investments in Securities Other																				
9202	+	1620	than the Bureau of the Public Debt	D	E												U						
			Securities																				
			Investments in U.S. Treasury Zero																				
9202	+	1630	Coupon Bonds Issued by the	D	E												U						
			Bureau of the Public Debt																				
CONT	RACT	AUTHO	ORITY																				
9301	Unobli	gated	balance, start of year: Contract au	ıthority																			
9301		This lin	ne is not required to be supported by	the US	SGL.																		
9302	Unobli	gated	balance, end of year: Contract au	thority																			
9302			ne is not required to be supported by		SGL.																		
			i i i																				
9303	Obliga	ted ba	lance, start of year: Contract auth	ority																			
9303			ne is not required to be supported by		SGL.																		
9304	Obliga	ted ba	lance, end of year: Contract author	ritv																			
9304			ne is not required to be supported by		SGL.																		
			,,,,																				

Note: Shaded attribute domain values are FACTS II supplied.

Note: Lines in bold typeface indicate new or modified USSGL accounts that are effective for fiscal 2005, but available for early implementation fiscal 2004. Early implementation is strongly encouraged.

Line	USSGL	USSGL Account	Debit/	Begin	Auth	Pub. Law		Attributes/2 Program	Reimb.	Avail.	Trans.	TAFS	Addl.
No	Acct	Title	Credit	End/4			Categ.	_		Time	Partner	Status/3	Info.
					, .				Ů				
BUD	GETARY RE	SOURCES											
1	Budget Au	thority											
1A	Appropriat	ion											
1A	4111	Debt Liquidation Appropriations		Е		###-###						U	
1A	4112	Liquidation of Deficiency - Appropriations		Е		###-###						U	
1A	4114	Appropriated Trust or Special Fund Receipts		Е		###-###						J	
1A	4115	Loan Subsidy Appropriation		Е		###-###						U	
1A	4117	Loan Administrative Expense Appropriation		Е		###-###						U	
1A	4118	Reestimated Loan Subsidy Appropriation		Е		###-###						J	
1A	4119	Other Appropriations Realized		Е		###-###						U	
1A	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		E		###-###						U	4
1A	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		В		###-###						U	4
1A	4123	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary Reduction		Е		###-###						U	
1A	4124	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Payable - Temporary Reduction		Е		###-###						U	
1A	4125	Loan Modification Adjustment Transfer Appropriation		Е		###-###						U	
1A	4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable		E		###-###						U/E	4
1A	4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable		В		###-###						U/E	4
1A	4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable		Е		###-###						U/E	4
1A	4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable		В		###-###						U/E	4
1A	4128	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-In		E		###-###						U/E	
1A	4129	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-Out		E		###-###						U/E	
1A	4138	Appropriation To Liquidate Contract Authority		E		###-###						U/E	<u> </u>
1A	4150	Reappropriations		E		###-###						U	<u> </u>
1A	4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation		E		###-###						U	
1A	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation		E		###-###						U	
1A	4384	Temporary Reduction Returned by Appropriation		E		###-###						U	4
1A	4384	Temporary Reduction Returned by Appropriation		В		###-###						U	4
1A	4391	Adjustments to Indefinite No-Year Authority	D	E		###-###						U	
1A	4394	Receipts Unavailable for Obligation Upon Collection		E		###-###						U	4
1A	4394	Receipts Unavailable for Obligation Upon Collection		В	l	###-###						U	4

	lucco	luana a						Attributes/2				1	ــــــ
Line No	USSGL	USSGL Account	Debit/	_		Pub. Law		_		Avail.	Trans.	TAFS	Addl.
NO 1B	Acct Borrowing A	Title	Credit	End/4	Туре	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
1B	4042	-		Е		###-###						U	5
		Estimated Indefinite Borrowing Authority										U	
1B	4141	Current-Year Borrowing Authority Realized		Е		###-###						U	
													<u> </u>
1C	Contract Aut												
1C	4032	Estimated Indefinite Contract Authority		Е		###-###						U	5
1C	4131	Current-Year Contract Authority Realized		Е		###-###						U	
													<u> </u>
1D	Net Transfer												<u> </u>
1D	4137	Transfers of Contract Authority		Е		###-###						U/E	4
1D	4137	Transfers of Contract Authority		В		###-###						U/E	4
1D	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		E		###-###						U/E	4
1D	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		В		###-###						U/E	4
1D	4167	Allocations of Realized Authority - Transferred From Invested Balances		Е		###-###						U/E	
1D	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction		Е		###-###						U	4
1D	4170	Transfers - Current-Year Authority		Е		###-###						U	
1D	4171	Non-Allocation Transfers of Invested Balances - Receivable		Е		###-###						U/E	4
1D	4171	Non-Allocation Transfers of Invested Balances - Receivable		В		###-###						U/E	4
1D	4172	Non-Allocation Transfers of Invested Balances - Payable		Е		###-###						U/E	4
1D	4172	Non-Allocation Transfers of Invested Balances - Payable		В		###-###						U/E	4
1D	4173	Non-Allocation Transfers of Invested Balances - Transferred		Е		###-###						U/E	4
1D	4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts		E		###-###						U	
1E	Other												<u> </u>
	Other												<b>⊢</b> _
1E	4120	Appropriations Anticipated - Indefinite		E		###-###						U	5
1E	4160	Anticipated Transfers - Current-Year Authority		Е		###-###						U	5
1E	4165	Allocations of Authority - Anticipated From Invested Balances		Е		###-###						U	5
													L_
2	Unobligated	Balance											6
													<u> </u>
2A	_	ward, October 1											<u> </u>
2A	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		В								U	
2A	4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable		В								U/E	
2A	4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable		В								U/E	
2A	4136	Contract Authority To Be Liquidated by Trust Funds		В								U/E	
2A	4137	Transfers of Contract Authority		В								U/E	
2A	4139	Contract Authority Carried Forward	1	В					<b> </b>			U/E	$\vdash$

Line	USSGL	USSGL Account	B 1100	D- :	A41			Attributes/2	D-:1	A ! !	T	TA 50	A cl all
Line No	Acct	Title	Debit/	_					Reimb.		Trans.	TAFS	Addl.
2A	4149	Borrowing Authority Carried Forward	Credit	End/4	Туре	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
2A	4166	Allocations of Realized Authority - To Be Transferred From Invested		В								U/E	<u> </u>
_, ,	1100	Balances										0,2	İ
2A	4171	Non-Allocation Transfers of Invested Balances - Receivable		В								U/E	
2A	4172	Non-Allocation Transfers of Invested Balances - Payable		В								U/E	
2A	4201	Total Actual Resources - Collected		В								U/E	
2A	4221	Unfilled Customer Orders Without Advance		В							F/E	U/E	
2A	4222	Unfilled Customer Orders With Advance		В								U/E	
2A	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		В								U/E	
2A	4251	Reimbursements and Other Income Earned - Receivable		В							F/E	U/E	
2A	4281	Actual Program Fund Subsidy Receivable		В								U/E	
2A	4283	Interest Receivable From Treasury		В								U/E	
2A	4285	Receivable From the Liquidating Fund		В								U/E	
2A	4286	Receivable From the Financing Fund		В								U/E	
2A	4287	Other Federal Receivables		В								U/E	
2A	4384	Temporary Reduction Returned by Appropriation		В								U/E	
2A	4394	Receipts Unavailable for Obligation Upon Collection		В								U/E	
2A	4397	Receipts and Appropriations Temporarily Precluded From Obligation		В								U/E	
2A	4398	Offsetting Collections Temporarily Precluded From Obligation		В								U/E	
2A	4801	Undelivered Orders - Obligations, Unpaid		В								U/E	
2A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В								U/E	
2A	4901	Delivered Orders - Obligations, Unpaid		В								U/E	
2A	4908	Authority Outlayed Not Yet Disbursed		В								U	
2B	Net Transfe	rs, Balances, Actual (+ or -)											
2B	4176	Allocation Transfers of Prior-Year Balances		Е								U/E	
2B	4190	Transfers - Prior-Year Balances		Е								U	
2B	4191	Balance Transfers - Extensions of Availability Other Than Reappropriations		Е								U/E	
2B	4199	Transfer of Expired Expenditure Transfers - Receivable		Е								U/E	
2C	Anticipated	Transfers, Balances (+ or -)											
2C	4180	Anticipated Transfers - Prior-Year Balances		Е								U	5
3	Spending A	authority From Offsetting Collections (Gross)											
3A	Earned												
					1								
3A1	Collected												
3A1	4212	Liquidation of Deficiency - Offsetting Collections		Е								U/E	
3A1	4252	Reimbursements and Other Income Earned - Collected		Е								U/E	
3A1	4260	Actual Collections of "governmental-type" Fees	1	Е								U/E	

J	oo. Report o	The budget Execution and Budgetary Resources/11011 Iscal 2005 Repor	ung										
Line	USSGL	USSGL Account	D-I-it/	Di	A 4 la			Attributes/2	Daimah	Augil	T	TAFS	A -1 -11
No	Acct	Title	Debit/ Credit	_				Program Rpt. Code	Reimb. Flag		Trans. Partner	Status/3	Addl. Info.
3A1	4261	Actual Collections of Business-Type Fees	Crean	Ena/4	туре	NO.	Categ.	Rpt. Code	Flag	Time	Partner	U/E	into.
3A1	4262	Actual Collections of Loan Principal		E								U/E	
3A1	4263	Actual Collections of Loan Interest		E								U/E	
3A1	4264	Actual Collections of Rent		E								U/E	
3A1	4265	Actual Collections From Sale of Foreclosed Property		E								U/E	
3A1	4266	Other Actual Business-Type Collections From Non-Federal Sources		E								U/E	
3A1	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		E								U/E	
3A1	4271	Actual Program Fund Subsidy Collected		Е								U/E	
3A1	4273	Interest Collected From Treasury		Е								U/E	
3A1	4275	Actual Collections From Liquidating Fund		Е								U/E	
3A1	4276	Actual Collections From Financing Fund		Е								U/E	
3A1	4277	Other Actual Collections - Federal		E		<u> </u>						U/E	
3A1	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		Е								U/E	
BA1	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E								U/E	
BA2	Receivable F	From Federal Sources											
3A2	4251	Reimbursements and Other Income Earned - Receivable		Е							F/E	U/E	4
3A2	4251	Reimbursements and Other Income Earned - Receivable		В							F/E	U/E	4
3A2	4281	Actual Program Fund Subsidy Receivable		Е								U/E	4
3A2	4281	Actual Program Fund Subsidy Receivable		В								U/E	4
3A2	4283	Interest Receivable From Treasury		Е								U/E	4
3A2	4283	Interest Receivable From Treasury		В								U/E	4
3A2	4285	Receivable From the Liquidating Fund		Е								U/E	4
3A2	4285	Receivable From the Liquidating Fund		В								U/E	4
3A2	4286	Receivable From the Financing Fund		Е								U/E	4
3A2	4286	Receivable From the Financing Fund		В								U/E	4
3A2	4287	Other Federal Receivables		Е								U/E	4
3A2	4287	Other Federal Receivables		В								U/E	4
зв	Change In U	nfilled Customer Orders (+ or -)											
3B1	Advance Re	ceived											
3B1	4222	Unfilled Customer Orders With Advance		Е								U/E	4,13
3B1	4222	Unfilled Customer Orders With Advance		В								U/E	4,13
BB2	Without Adv	ance From Federal Sources											
3B2	4221	Unfilled Customer Orders Without Advance		Е							F/E	U/E	4,13
3B2	4221	Unfilled Customer Orders Without Advance		В							F/E	U/E	4,13

31 1	JJ. INEPOIL OF	i budget Execution and budgetary Resources/1 for Fiscal 2005 Repo	ung										
Line	luccol	110001 4	<u> </u>					Attributes/2					L
Line No	USSGL Acct	USSGL Account	Debit/	_					Reimb.		Trans.	TAFS	Addl.
3C		Title or rest of year, without advances	Credit	End/4	Туре	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
3C	4060			_								U	5
		Anticipated Collections From Non-Federal Sources	D	E									
3C	4070	Anticipated Collections From Federal Sources	D	Е								U	5
3C	4210	Anticipated Reimbursements and Other Income	D	Е								U	5
3D	Transfers Fro	om Trust Funds											7
3D1	Collected												
3D1	4255	Appropriation Trust Fund Expenditure Transfers - Collected		Е								U/E	
3D2	Anticipated												
3D2	4215	Anticipated Appropriation Trust Fund Expanditure Transfers	-	Е								U	5
		Anticipated Appropriation Trust Fund Expenditure Transfers											
3D2	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E								U/E	4
3D2	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		В								U/E	4
3E	Subtotal												
JE	Subtotal												
4	Recoveries o	f Prior-Year Obligations											8
4A	Actual												
4A	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		Е								U/E	
4A	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		Е								U/E	
4B	Anticipated												
4B	4310	Anticipated Recoveries of Prior-Year Obligations	D	Е								U	5
5	Temporarily I	Not Available Pursuant to Public Law (-)											
5	4382	Temporary Reduction - New Budget Authority		Е		###-###						U	
5	4383	Temporary Reduction - Prior-Year Balances		Е		###-###						U	
5	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary		Е		###-###						U	5
5	4397	Receipts and Appropriations Temporarily Precluded From Obligation		Е		###-###						U	4
5	4397	Receipts and Appropriations Temporarily Precluded From Obligation		В		###-###						U	4
5	4398	Offsetting Collections Temporarily Precluded From Obligation		Е		###-###						U	4
5	4398	Offsetting Collections Temporarily Precluded From Obligation		В		###-###						U	4
5	4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation		Е		###-###						U	

		on Budget Execution and Budgetary Resources/1 for Fiscal 2005 Repor				USSGL A	ccount A	Attributes/2					1
Line	USSGL	USSGL Account	Debit/			Pub. Law	Apport.	Program	Reimb.	Avail.	Trans.	TAFS	Addl.
No	Acct	Title	Credit	End/4	Type	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
6	Permanent	ly Not Available											9
~ A	Compallatio	and a firm and and No Very Assessment (											<u> </u>
6A		ons of Expired and No-Year Accounts(-)		_								=	
6A	4350	Canceled Authority		Е								U/E	
6B	Enacted B	eductions (-)											
6B	4392			Е		###-###						U	-
		Permanent Reduction - New Budget Authority											
6B	4393	Permanent Reduction - Prior-Year Balances		Е		###-###						U	-
6C	Capital Tra	Insfers and Redemption of Debt											
6C	4146	Actual Repayments of Debt, Current-Year Authority		Е								U/E	
6C	4147	Actual Repayments of Debt, Prior-Year Balances		Е								U/E	
6C	4151	Actual Capital Transfers to the General Fund of the Treasury, Current- Year Authority		Е								U/E	
6C	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances		Е								U/E	
6D		ority Withdrawn (-)											
6D	4130	Appropriation To Liquidate Contract Authority Withdrawn		E								U/E	
6D	4133	Decreases to Indefinite Contract Authority		Е								U/E	
6D	4134	Contract Authority Withdrawn		Е								U/E	
6D	4135	Contract Authority Liquidated		Е	S							U/E	
6D	4140	Substitution of Borrowing Authority		Е	P/S							U/E	
6D	4143	Decreases to Indefinite Borrowing Authority		Е								U/E	
6D	4144	Borrowing Authority Withdrawn		Е								U/E	
6D	4391	Adjustments to Indefinite No-Year Authority	С	Е								U	
6E		o Public Law (-)		_									
6E	4135	Contract Authority Liquidated		E	Р	###-###						U/E	<u> </u>
6E	4136	Contract Authority To Be Liquidated by Trust Funds		Е		###-###						U/E	4
6E	4136	Contract Authority To Be Liquidated by Trust Funds		В		###-###						U/E	4
6F	Anticipated	d for the Rest of the Year (-)											
6F	4034	Anticipated Adjustments to Contract Authority		Е								U	5
6F	4044	Anticipated Reductions to Borrowing Authority		Е								U	5
6F	4047	Anticipated Transfers to the General Fund of the Treasury		Е								U	5
	T-4-I D	- I											
1	i otal Budg	etary Resources											

<b>.</b> .	oo. Report of	i Budget Execution and Budgetary Resources/1 for Fiscal 2005 Repo	·······g			USSGL A	ccount /	Attributes/2					Ī
Line	USSGL	USSGL Account	Debit/	Begin	Auth.	Pub. Law	Apport.	Program	Reimb.	Avail.	Trans.	TAFS	Addl.
No	Acct	Title	Credit	End/4	Туре	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
STAT	US OF BUDGE	ETARY RESOURCES											
8	Obligations In	ncurred											
8A	Direct												10
8A1	Category A												
8A1	4801	Undelivered Orders - Obligations, Unpaid		Е			Α	###	D			U/E	4
8A1	4801	Undelivered Orders - Obligations, Unpaid		В			Α	###	D			U/E	4
8A1	4802	Undelivered Orders - Obligations, Prepaid/Advanced		Е			Α	###	D			U/E	4
8A1	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В			Α	###	D			U/E	4
8A1	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			Α	###	D			U/E	
8A1	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е			Α	###	D			U/E	
8A1	4901	Delivered Orders - Obligations, Unpaid		Е			Α	###	D			U/E	4
8A1	4901	Delivered Orders - Obligations, Unpaid		В			Α	###	D			U/E	4
8A1	4902	Delivered Orders - Obligations, Paid		Е			Α	###	D			U/E	
8A1	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е			Α	###	D			U/E	
8A1	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е			Α	###	D			U/E	
8A2	Total, Catego	ry B											
8A2	4801	Undelivered Orders - Obligations, Unpaid		Е			В	###	D			U/E	4
8A2	4801	Undelivered Orders - Obligations, Unpaid		В			В	###	D			U/E	4
8A2	4802	Undelivered Orders - Obligations, Prepaid/Advanced		Е			В	###	D			U/E	4
8A2	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В			В	###	D			U/E	4
8A2	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations,		Е			В	###	D			U/E	
8A2	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е			В	###	D			U/E	
8A2	4901	Delivered Orders - Obligations, Unpaid		Е			В	###	D			U/E	4
8A2	4901	Delivered Orders - Obligations, Unpaid		В			В	###	D			U/E	4
8A2	4902	Delivered Orders - Obligations, Paid		Е			В	###	D			U/E	
8A2	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е			В	###	D			U/E	
8A2	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е			В	###	D			U/E	

Line	USSGL	USSGL Account	Debit/	Rogin	Auth	Pub. Law		Attributes/2 Program	Reimb.	Avail.	Trans.	TAFS	Addl.
No	Acct	Title	Credit	_	Type		Categ.	Rpt. Code		Time	Partner	Status/3	Info.
8A3		n Apportionment	Credit	Ellu/4	Type	NO.	Caley.	Kpt. Code	гіау	Tille	raitilei	Status/3	11110.
8A3	4801	Undelivered Orders - Obligations, Unpaid		Е			С		D			U/E	4
8A3	4801	Undelivered Orders - Obligations, Unpaid		В			С		D			U/E	4
8A3	4802	Undelivered Orders - Obligations, Prepaid/Advanced		Е			С		D			U/E	4
8A3	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В			С		D			U/E	4
8A3	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		Е			С		D			U/E	
8A3	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е			С		D			U/E	
8A3	4901	Delivered Orders - Obligations, Unpaid		Е			С		D			U/E	4
8A3	4901	Delivered Orders - Obligations, Unpaid		В			С		D			U/E	4
8A3	4902	Delivered Orders - Obligations, Paid		Е			С		D			U/E	
8A3	4908	Authority Outlayed Not Yet Disbursed		Е			С		D			U	4
8A3	4908	Authority Outlayed Not Yet Disbursed		В			С		D			U	4
8A3	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е			С		D			U/E	
8A3	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е			С		D			U/E	
8B	Reimbursable	e											11
8B1	Category A												
8B1	4801	Undelivered Orders - Obligations, Unpaid		Е			Α	###	R			U/E	4
8B1	4801	Undelivered Orders - Obligations, Unpaid		В			Α	###	R			U/E	4
8B1	4802	Undelivered Orders - Obligations, Prepaid/Advanced		Е			Α	###	R			U/E	4
8B1	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В			Α	###	R			U/E	4
8B1	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		Е			Α	###	R			U/E	
8B1	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е			Α	###	R			U/E	
8B1	4901	Delivered Orders - Obligations, Unpaid		Е			Α	###	R			U/E	4
8B1	4901	Delivered Orders - Obligations, Unpaid		В			Α	###	R			U/E	4
8B1	4902	Delivered Orders - Obligations, Paid		Е			Α	###	R			U/E	
8B1	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е			Α	###	R			U/E	
8B1	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е			Α	###	R			U/E	
8B2	Total, Catego	ry B											
8B2	4801	Undelivered Orders - Obligations, Unpaid	1	Е			В	###	R			U/E	4
8B2	4801	Undelivered Orders - Obligations, Unpaid	1	В			В	###	R			U/E	4
8B2	4802	Undelivered Orders - Obligations, Oripaid  Undelivered Orders - Obligations, Prepaid/Advanced	1	E			В	###	R			U/E	4
3B2	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В			В	###	R			U/E	4
8B2	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			В	###	R			U/E	1

		<u>,                                      </u>						Attributes/2	•				
Line		USSGL Account	Debit/	_		Pub. Law		_	Reimb.		Trans.	TAFS	Addl.
No	Acct	Title	Credit	End/4	Type	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
8B2	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е			В	###	R			U/E	
8B2	4901	Delivered Orders - Obligations, Unpaid		E			В	###	R			U/E	4
8B2	4901	Delivered Orders - Obligations, Unpaid		В			В	###	R			U/E	4
8B2	4902	Delivered Orders - Obligations, Paid		E			В	###	R			U/E	
8B2	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations,		E			В	###	R			U/E	
ODL	1001	Unpaid		_								0,2	
8B2	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е			В	###	R			U/E	
8B3	Exempt From	Apportionment											
8B3	4801	Undelivered Orders - Obligations, Unpaid		Е			С		R			U/E	4
8B3	4801	Undelivered Orders - Obligations, Unpaid		В			С		R			U/E	4
8B3	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			С		R			U/E	4
8B3	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В			С		R			U/E	4
8B3	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations,		E			С		R			U/E	
		Unpaid											
8B3	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е			С		R			U/E	
8B3	4901	Delivered Orders - Obligations, Unpaid		Е			С		R			U/E	4
8B3	4901	Delivered Orders - Obligations, Unpaid		В			С		R			U/E	4
8B3	4902	Delivered Orders - Obligations, Paid		Е			С		R			U/E	
8B3	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations,		Е			С		R			U/E	
8B3	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е			С		R			U/E	
8C	Subtotal												
9	Unobligated E	 Balance											
9A	Apportioned												12
JA	Apportioned												12
9A1	Balance, Curr	l ently Available											
9A1	4510	Apportionments		Е						Α		U	
9A1	4610	Allotments - Realized Resources		Е								U	
9A1	4700	Commitments - Programs Subject to Apportionment		E								U	
9A2	Anticipated (+	or -)											
9A2	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment		Е						Α		U	5
9B	Exempt From	Apportionment											
9B	4620	Unobligated Funds Exempt From Apportionment		Е								U	
9B	4690	Anticipated Resources - Programs Exempt From Apportionment		Е								U	
9B	4720	Commitments - Programs Exempt From Apportionment	1	Е			-			-		U	

Line	USSGL	IJSSGI Account	P 1 111	D	A41			Attributes/2	D-:1	A ! !	T	TA 50	A -1 -21
Line No	Acct	USSGL Account Title	Debit/	_				_	Reimb.		Trans.	TAFS	Addl
9C	Other Availab		Credit	End/4	Туре	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
9C	Other Availab												
30													
40	lla ablimata d l	Palaman Nat Aveilable											40
10	Unobligated i	Balance Not Available											13
		For Subsequent Periods											
10A	4510	Apportionments		Е						S		U	
10A	4590	Apportionments - Anticipated Resources - Programs Subject to		Е						S		U	5
		Apportionment											
10B	Deferred												
10B	4430	Unapportioned Authority - OMB Deferral		Е								U	
100	4430	Onapportioned Authority - ONB Delenal		L		1						U	
100	Withhold Don	ding Rescission											
10C		_		Г								U	
10C	4420	Unapportioned Authority - Pending Rescission		Е								U	
405	045				<b></b>	ļ							ļ
10D	Other			_									
10D	4060	Anticipated Collections From Non-Federal Sources	С	Е								U	5
10D	4070	Anticipated Collections From Federal Sources	С	Е								U	5
10D	4210	Anticipated Reimbursements and Other Income	С	Е								U	5
10D	4310	Anticipated Recoveries of Prior-Year Obligations	С	Е								U	5
10D	4450	Unapportioned Authority		Е								C	
10D	4630	Funds Not Available for Commitment/Obligation		Е								U	
10D	4650	Allotments - Expired Authority		Е								Е	
11	Total Status	of Budgetary Resources											
REL/	TIONSHIP OF	OBLIGATIONS TO OUTLAYS											
12	Obligated Ba	lance, Net as of October 1											
12	4221	Unfilled Customer Orders Without Advance		В							F/E	U/E	
12	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		В								U/E	
12	4251	Reimbursements and Other Income Earned - Receivable		В							F/E	U/E	
12	4281	Actual Program Fund Subsidy Receivable		В								U/E	
12	4283	Interest Receivable From Treasury		В								U/E	
12	4285	Receivable From the Liquidating Fund		В	1	<del>                                     </del>						U/E	
12	4286	Receivable From the Financing Fund		В	1							U/E	
12	4287	Other Federal Receivables		В		<del>                                     </del>						U/E	
12	4801	Undelivered Orders - Obligations, Unpaid		В		<del>                                     </del>						U/E	
12	4901	Delivered Orders - Obligations, Unpaid		В	-	-						U/E	
		Delivered Orders - Obligations, Orlpaid		٥		-						U/L	
13	Obligated Pa	  ance Transferred, Net (+ or -)			1	<del>                                     </del>							-
13	4199				_							U/E	
ıo	4199	Transfer of Expired Expenditure Transfers - Receivable Unfilled Customer Orders Without Advance - Transferred		E							F/E	U/E	
40		LUDTILION LUCTOMOR LUCTOR WITHOUT Advance I rancterred				1	1	ı	Ī	1	⊢/ <b>⊢</b>	U/F	
13 13	4230	Appropriation Trust Fund Expenditure Transfers - Receivable -		E								U/E	

		Inches and the second s						Attributes/2	1				<b>!</b>
Line	USSGL	USSGL Account	Debit/	_		Pub. Law			Reimb.		Trans.	TAFS	Addl
No	Acct	Title	Credit		Type	No.	Categ.	Rpt. Code	Flag	Time		Status/3	Info.
13	4233	Reimbursements and Other Income Earned - Receivable - Transferred		E							F/E	U/E	
13	4234	Other Federal Receivables - Transferred		Е								U/E	
13	4831	Undelivered Orders - Obligations Transferred, Unpaid		Е								U/E	
13	4931	Delivered Orders - Obligations Transferred, Unpaid	-	Е								U/E	<u> </u>
14	Obligated E	Salance, Net, End of Period											
14A		Receivable(-)											
14A	4199	Transfer of Expired Expenditure Transfers - Receivable		Е								U/E	
14A	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		Е								U/E	
14A	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		Е								U/E	
14A	4233	Reimbursements and Other Income Earned - Receivable - Transferred		Е							F/E	U/E	
14A	4234	Other Federal Receivables - Transferred		Е								U/E	
14A	4251	Reimbursements and Other Income Earned - Receivable		Е							F/E	U/E	
14A	4281	Actual Program Fund Subsidy Receivable		Е								U/E	
14A	4283	Interest Receivable From Treasury		Е								U/E	
14A	4285	Receivable From the Liquidating Fund		Е								U/E	
14A	4286	Receivable From the Financing Fund		Е								U/E	
14A	4287	Other Federal Receivables		Е								U/E	
14B	Unfilled Cu	stomer Orders From Federal Sources (-)	<u> </u>										
14B	4221	Unfilled Customer Orders Without Advance		Е							F/E	U/E	13
14B	4230	Unfilled Customer Orders Without Advance - Transferred		Е							F/E	U/E	
14C	Undolivoro	d Orders (+)	-										
14C	4801	Undelivered Orders - Obligations, Unpaid	1	E								U/E	
14C	4831	• • •	1									U/E	<u> </u>
14C	4871	Undelivered Orders - Obligations Transferred, Unpaid  Downward Adjustments of Prior-Year Unpaid Undelivered Orders -	<del>                                     </del>	E								U/E	
14C	4881	Obligations, Recoveries  Upward Adjustments of Prior-Year Undelivered Orders - Obligations,	1	E								U/E	
140	4001	Unpaid		_								O/L	
14D	Accounts F	Payable (+)	1										
14D	4901	Delivered Orders - Obligations, Unpaid	1	Е								U/E	
14D	4931	Delivered Orders - Obligations Transferred, Unpaid	1	Е								U/E	
14D	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E								U/E	
14D	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е								U/E	

								Attributes/2	•				<u> </u>
Line	USSGL	USSGL Account	Debit/	_		Pub. Law		_	Reimb.		Trans.	TAFS	Addl.
No 15	Acct	Title	Credit	End/4	Type	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
15	Outlays												
15A	Disburseme	onts (+)											
15A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E								U/E	4
15A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В								U/E	4
15A	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations,		E								U/E	_
15A	4002	Prepaid/Advanced										5	
15A	4902	Delivered Orders - Obligations, Paid		Е								U/E	
15A	4908	Authority Outlayed Not Yet Disbursed		Е								U	4
15A	4908	Authority Outlayed Not Yet Disbursed		В								U	4
15A	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е								U/E	
15B	Collections	(-)											
15B	4212	Liquidation of Deficiency - Offsetting Collections		Е								U/E	
15B	4222	Unfilled Customer Orders With Advance		Е								U/E	4,13
15B	4222	Unfilled Customer Orders With Advance		В								U/E	4,13
15B	4252	Reimbursements and Other Income Earned - Collected		Е								U/E	
15B	4255	Appropriation Trust Fund Expenditure Transfers - Collected		Е								U/E	
15B	4260	Actual Collections of "governmental-type" Fees		Е								U/E	
15B	4261	Actual Collections of Business-Type Fees		Е								U/E	
15B	4262	Actual Collections of Loan Principal		Е								U/E	
15B	4263	Actual Collections of Loan Interest		Е								U/E	
15B	4264	Actual Collections of Rent		Е								U/E	
15B	4265	Actual Collections From Sale of Foreclosed Property		Е								U/E	
15B	4266	Other Actual Business-Type Collections From Non-Federal Sources		Е								U/E	
15B	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		Е								U/E	
15B	4271	Actual Program Fund Subsidy Collected		Е								U/E	
15B	4273	Interest Collected From Treasury		Е								U/E	
15B	4275	Actual Collections From Liquidating Fund		Е								U/E	
15B	4276	Actual Collections From Financing Fund		Е								U/E	<del>                                     </del>
15B	4277	Other Actual Collections - Federal		Е								U/E	
15B	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		Е								U/E	
15B	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		Е								U/E	
15C	Subtotal												<u> </u>

		i buuget Execution and buugetary Resources/ i lor i iscai 2005 Repor											
	-					USSGL A	ccount A	Attributes/2					1
_ine		USSGL Account	Debit/	Begin	Auth.	Pub. Law	Apport.	Program	Reimb.	Avail.	Trans.	TAFS	Addl.
No	Acct	Title	Credit	End/4	Type	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
16	Less: Distribu	ted Offsetting Receipts											16
16	5100	Revenue From Goods Sold											15
16	5109	Contra Revenue for Goods Sold											15
16	5200	Revenue From Services Provided											15
16	5209	Contra Revenue for Services Provided											15
16	5310	Interest Revenue - Other											15
16	5311	Interest Revenue - Investments											15
16	5312	Interest Revenue - Loans Receivable/Uninvested Funds											15
16	5317	Contra Revenue for Interest Revenue - Loans Receivable											15
16	5318	Contra Revenue for Interest Revenue - Investments											15
16	5319	Contra Revenue for Interest Revenue - Other											15
16	5320	Penalties, Fines, and Administrative Fees Revenue											15
16	5329	Contra Revenue for Penalties, Fines, and Administrative Fees											15
16	5400	Benefit Program Revenue											15
16	5409	Contra Revenue for Benefit Program Revenue											15
16	5500	Insurance and Guarantee Premium Revenue											15
16	5509	Contra Revenue for Insurance and Guarantee Premium Revenue											15
16	5600	Donated Revenue - Financial Resources											15
16	5609	Contra Revenue for Donations - Financial Resources											15
16	5750	Expenditure Financing Sources - Transfers-In											15
16	5800	Tax Revenue Collected											15
16	5801	Tax Revenue Accrual Adjustment											15
16	5809	Contra Revenue for Taxes											15
16	5890	Tax Revenue Refunds											15
16	5900	Other Revenue											15
16	5909	Contra Revenue for Other Revenue											15
17	Net Outlays	This line is calculated.											
		Same as sum of amounts reported on lines 15C through 16.											16

## FOOTNOTES AND ADDITIONAL INFORMATION:

1/ This is a crosswalk from the USSGL to both the Report on Budget Execution and Budgetary Resources (SF 133) and the Statement of Budgetary Resources (SBR).

Information on the SBR should be consistent with budget execution information on the SF 133. The SBR should include a separate column for non-budgetary Credit Program Financing accounts.

- 2/ Use USSGL budgetary attributes that are used for FACTS II reporting. For an explanation of the USSGL budgetary attributes, refer to the attachment "Fiscal 2004 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information" in Section IV.
- 3/ Shaded portion indicates that the attribute is supplied by FACTS II.
- 4/ When the SF 133 line numbers use both a beginning (B) and ending balance (E) for the same USSGL account, the beginning balance is subtracted from the ending balance in FACTS II.
- 5/ Zero for yearend preclosing trial balance.
- 6/ These USSGL accounts should equal the beginning balances of USSGL accounts 4450, 4650, and 4620.
- 7/ SF 133 lines 3D1 and 3D2 are rolled up to line 3D of the SBR.
- 8/ SF 133 lines 4A and 4B are rolled up to line 4 of the SBR.
- 9/ SF 133 lines 6A, 6B, 6C, 6D, 6E, and 6F are rolled up to line 6 of the SBR.
- 10/ SF 133 lines 8A1, 8A2, and 8A3 are rolled up to line 8A of the SBR.
- 11/ SF 133 lines 8B1, 8B2, and 8B3 are rolled up to line 8B of the SBR.
- 12/ SF 133 lines 9A1 and 9A2 are rolled up to line 9A of the SBR.
- 13/ SF 133 lines 10A, 10B, 10C, and 10D are rolled up to line 10 of the SBR.
- 14/ For yearend reporting of expiring Treasury Appropriation Fund Symbol accounts, obligations incurred must equal unfilled customer orders.
- 15/ The SBR is an agency-wide report. Offsetting receipts are included to reconcile to information in the Budget of the United States Government and the Combined Statement of Receipts, Outlays, and Balances of the United States Government. This line must agree with line 4 on the Statement of Financing and equal cash deposits to Treasury that are reported on SF 224, FMS 1219, and FMS 1220. Exclude amounts related to the change in receivables. Include revenue collected, deposited, and distributed in offsetting receipt accounts only.
- 16/ Lines 3E, 15C, 16, and 17 are not included on the SF 133 but are on the SBR.

FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2005 Reporting

	IS 2108		USSGL Account		USSGL	Account A	ttributes/1	
Column	Auth. Ind./2			Begin	Auth.	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Type	Source	Partner	Info.
	For All Unex	L pended Bala	I ances:					
1		Treasury A	ppropriation Fund Symbol					
•	1	11000001971	ppropriation and dynason					
2		Preclosing	Unexpended Balance - Treasury Supplied					
3	+	N/A						
4		Unabligato	d and Obligated Balance Withdrawn/Canceled					
4			Canceled Authority	Е				
4		4391	Adjustments to Indefinite No-Year Authority	E				
-		4331	Adjustifients to indefinite No-Teal Authority					
5		Postclosing	Unexpended Balance					
5		1010	Fund Balance With Treasury	E				
6		Other Author	orizations					
	For Troscur		ion Fund Symbols With Unrealized Discounts:		-			
	For freasury	/ Арргорпас	ion Fund Symbols with Unleanzed Discounts.					
6	911	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	Е				2
6	911	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	E				2,3
	For Treasury	l / Appropriat	 ion Fund Symbols With Imprest Funds:					
6	921	1120	Imprest Funds	E				2
6	921	1130	Funds Held by the Public	E				2
	For Treasury	I / Appropriat	I ion Fund Symbols With Unamortized Discounts or Premiums:					
				_				
6	931	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2,4
6	931	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2,4
6	931	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2,4
6	931	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	Е				2,4
6	931	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	Е				2
	For Treasury	<u>l</u> / Appropriat	I ion Fund Symbols With Investments in Treasury Securities:					
	074	4040	November 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1					_
6	971 971	1610 1630	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E E				2
	3/1	1000	in teather in C.C. Treadily Zero Coupon Donas issued by the Bureau of the Fabric Bebt					
	For Treasury	/ Appropriat	ion Fund Symbols With Investments in Agency Securities:					
6	972	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E				2,3

FMS 2108: Yearend Closing Statement - Definite Borrowing Authority for Fiscal 2005 Reporting

	S 2108	Sing Statem	ent - Definite Borrowing Authority for Fiscal 2005 Reporting  USSGL Account	I	USSG	L Account	Attributes	
Column	Auth. Ind.		T	Begin	Auth.	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Туре	Source	Partner	Info.
1		Treasury A	ppropriation Fund Symbol					
2		Balance of	Borrowing Authority - Treasury Supplied					
3			and Rescissions			_		
3	951	4140	Substitution of Borrowing Authority	E		Т		2
3	962	4140	Substitution of Borrowing Authority	Е		Р		2
3	951	4141	Current-Year Borrowing Authority Realized	Е		T		2
3	962	4141	Current-Year Borrowing Authority Realized	Е		Р		2
3	951	4143	Decreases to Indefinite Borrowing Authority	Е		T		2
3	962	4143	Decreases to Indefinite Borrowing Authority	Е		Р		2
3	951	4392	Permanent Reduction - New Budget Authority	Е	В	Т		2
3	962	4392	Permanent Reduction - New Budget Authority	Е	В	Р		2
3	951	4393	Permanent Reduction - Prior-Year Balances	Е	В	Т		2
3	962	4393	Permanent Reduction - Prior-Year Balances	Е	В	Р		2
4		   Borrowings	<u> </u> 					
4	951	4145	Borrowing Authority Converted to Cash	Е		Т		2
4	962	4145	Borrowing Authority Converted to Cash	Е		Р		2
5		N/A						1
	CALC (2 +/-	3 - 4) Also	Legials:					
6	07120 (Z 17	Balance						
6	951	4140	Substitution of Borrowing Authority	Е		Т		2
6	962	4140	Substitution of Borrowing Authority	E		P		2
6	951	4141	Current-Year Borrowing Authority Realized	E		Т		2
6	962	4141	Current-Year Borrowing Authority Realized	E		Р		2
6	951	4143	Decreases to Indefinite Borrowing Authority	E		T		2
6	962	4143	Decreases to Indefinite Borrowing Authority	E		Р		2
6	951	4145	Borrowing Authority Converted to Cash	E		T		2
6	962	4145	Borrowing Authority Converted to Cash	E		Р		2
6	951	4149	Borrowing Authority Carried Forward	В		T		2
6	962	4149	Borrowing Authority Carried Forward	В		P		2
6	951	4392	Permanent Reduction - New Budget Authority	E	В	T		2
6	962	4392	Permanent Reduction - New Budget Authority	E	В	P		2
6	951	4393	Permanent Reduction - Prior-Year Balances	E	В	T		2
6	962	4393	Permanent Reduction - Prior-Year Balances	E	В	P		2

FMS 2108: Yearend Closing Statement - Indefinite Borrowing Authority for Fiscal 2005 Reporting

	S 2108		USSGL Account		USSG	L Account	Attributes	
Column	Auth. Ind.			Begin	Auth.	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Type	Source	Partner	Info.
1		Treasury A	ppropriation Fund Symbol					
2		Balance of	Borrowing Authority - Treasury Supplied					
		L						
3		Increases				_		
3	951	4141	Current-Year Borrowing Authority Realized	E		Т		2
3	962	4141	Current-Year Borrowing Authority Realized	Е		Р		2
,		<u> </u>						<del></del>
4	054	Borrowings				_		
4	951 962	4145	Borrowing Authority Converted to Cash	E		l P		2
4	962	4145	Borrowing Authority Converted to Cash	Е		Р		2
		A -1:		-				-
<b>5</b>	951	Adjustmen 4140	Substitution of Borrowing Authority	Е				2
5 5	962	4140	Substitution of Borrowing Authority Substitution of Borrowing Authority	E		P		2
5	951	4143	Decreases to Indefinite Borrowing Authority	E		T		2
5	962	4143	Decreases to Indefinite Borrowing Authority  Decreases to Indefinite Borrowing Authority	E		P		2
5	951	4144	Borrowing Authority Withdrawn	E	-	T	-	2
5	962	4144	Borrowing Authority Withdrawn	E		P		2
	562	7177	Donowing radionly Wallacum			'		
	CALC (2 + 3	3 - 4 - 5) Als	o Equals:					
6	,	Balance	·					
6	951	4140	Substitution of Borrowing Authority	Е		T		2
6	962	4140	Substitution of Borrowing Authority	Е		Р		2
6	951	4141	Current-Year Borrowing Authority Realized	Е		Т		2
6	962	4141	Current-Year Borrowing Authority Realized	Е		Р		2
6	951	4143	Decreases to Indefinite Borrowing Authority	Е		T		2
6	962	4143	Decreases to Indefinite Borrowing Authority	Е		Р		2
6	951	4144	Borrowing Authority Withdrawn	Е		T		2
6	962	4144	Borrowing Authority Withdrawn	Е		Р		2
6	951	4145	Borrowing Authority Converted to Cash	Е		T		2
6	962	4145	Borrowing Authority Converted to Cash	Е		Р		2
6	951	4149	Borrowing Authority Carried Forward	В		Т		2
6	962	4149	Borrowing Authority Carried Forward	В		Р		2

FMS 2108: Yearend Closing Statement - Definite Contract Authority for Fiscal 2005 Reporting

	S 2108	l cutom	USSGL Account	1	USSG	L Account	<b>Attributes</b>	
Column	Auth. Ind.		SOUR ACCOUNT	Begin	Auth.	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Type	Source	Partner	Info.
Hamber	(ixi7 ilia.)	Humber	THE THE	Liid	Турс	Cource	- artifor	
1		Treasury A	ppropriation Fund Symbol					
2		Balance of	Contract Authority - Treasury Supplied					
		<u> </u>						
3			act Authority					
3	941	4131	Current-Year Contract Authority Realized	Е				2
4		Appropriati	 ions To Liquidate					
4	941		Contract Authority Liquidated	Е	Р			2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	E	·			2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	В				2
5		Writeoffs, F	Restorations, or Adjustments					
5	941	4133	Decreases to Indefinite Contract Authority	Е				2
5	941	4134	Contract Authority Withdrawn	Е				2
5	941	4135	Contract Authority Liquidated	Е	S			2
5	941	4392	Permanent Reduction - New Budget Authority	Е	С			2
5	941	4393	Permanent Reduction - Prior-Year Balances	Е	С			2
	CALC (2 + 3							
6			Unfunded Contract Authority					
6	941	4131	Current-Year Contract Authority Realized	E				2
6	941	4133	Decreases to Indefinite Contract Authority	Е				2
6	941	4134	Contract Authority Withdrawn	Е				2
6	941	4135	Contract Authority Liquidated	Е				2
6	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				2
6	941	4139	Contract Authority Carried Forward	В				2
6	941	4392	Permanent Reduction - New Budget Authority	Е	С			2
6	941	4393	Permanent Reduction - Prior-Year Balances	E	С	I		2

FMS 2108: Yearend Closing Statement - Indefinite Contract Authority for Fiscal 2005 Reporting

FMS	3 2108		USSGL Account		USSG	L Account	Attributes	
Column	Auth. Ind.			Begin	Auth.	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Type	Source	Partner	Info.
1		Treasury A	ppropriation Fund Symbol					
2		Balance of	Contract Authority - Treasury Supplied					<b></b>
_		l October						
3	0.1.1		act Authority	_				
3	941	4131	Current-Year Contract Authority Realized	Е				2
4		A	To Unidate					-
4	044		ons To Liquidate		P			<u> </u>
4	941		Contract Authority Liquidated	E	Р			2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	В				2
5		Writeoffs F	l Restorations, or Adjustments					
5	941		Decreases to Indefinite Contract Authority	Е				2
5	941		Contract Authority Withdrawn	E				2
5	941	4135	Contract Authority Liquidated	Е	S			2
	CALC (2+3	3 - 4 - 5) Als	o Equals:					
6		Balance of	Unfunded Contract Authority					
6	941	4131	Current-Year Contract Authority Realized	E				2
6	941	4133	Decreases to Indefinite Contract Authority	Е				2
6	941	4134	Contract Authority Withdrawn	E				2
6	941	4135	Contract Authority Liquidated	Е				2
6	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				2
6	941	4139	Contract Authority Carried Forward	В				2

FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2005 Reporting

	S 2108		USSGL Account			L Account		
olumn	Auth. Ind.			Begin	Auth.	Borrow.	Trans.	Add
umber	(RT7 Ind.)	Number	Title	End	Type	Source	Partner	Info
	For all Treas	ury Approp	I riation Fund Symbols:					
7			ments Earned and Refunds					
7		4081	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred	Е				
7		4082	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred	Е				
7		4083	Transfers - Current-Year Authority - Receivable - Transferred	Е				
7		4123	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary Reduction	Е				
7		4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable	Е				
7		4137	Transfers of Contract Authority	Е				
7		4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	Е				
7		4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	Е				
7		4171	Non-Allocation Transfers of Invested Balances - Receivable	Е				
7		4199	Transfer of Expired Expenditure Transfers - Receivable	Е				
7		4225	Appropriation Trust Fund Expenditure Transfers - Receivable	Е				
7		4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	Е				
7		4233	Reimbursements and Other Income Earned - Receivable - Transferred	Е				
7		4234	Other Federal Receivables - Transferred	Е				
7		4251	Reimbursements and Other Income Earned - Receivable	Е			E/F	
7		4281	Actual Program Fund Subsidy Receivable	Е				
7		4283	Interest Receivable From Treasury	Е				
7		4285	Receivable From the Liquidating Fund	Е				
7		4286	Receivable From the Financing Fund	Е				
7		4287	Other Federal Receivables	E				
8		Hatillad Co	stomer Orders					
							E/E	
8		4221	Unfilled Customer Orders Without Advance	E			E/F	
8		4230	Unfilled Customer Orders Without Advance - Transferred	Е			E/F	
9		Undelivere	l d Orders and Contracts					
9		4801	Undelivered Orders - Obligations, Unpaid	Е				
9		4831	Undelivered Orders - Obligations Transferred, Unpaid	Е				
9		4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	Е				
9		4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	Е				
10		Accounts 5	Payable and Other Liabilities					<u> </u>
10		4124	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Payable - Temporary Reduction	Е				<del>                                     </del>
10		4124	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Payable - Temporary Reduction  Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable	E				<b> </b>
10		4172	Non-Allocation Transfers of Invested Balances - Payable	E				<del>                                     </del>
10		4901	Delivered Orders - Obligations, Unpaid	E				<del>                                     </del>
10		4901	Delivered Orders - Obligations Transferred, Unpaid	E				<del> </del>
10		4931	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E				<del>                                     </del>
	<u> </u>							<b> </b>
10		4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	Е				$\vdash$
	CALC (5 + 6	1 5 + 7 + 8 - 9 -	10) for Unexpended Balances; (6 - 9 - 10) for Definite Borrowing and Contract					
			ndefinite Borrowing and Contract Authority. Also Equals:					ĺ

FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2005 Reporting

FMS	S 2108		USSGL Account		USSGL Account Attributes					
Column	Auth. Ind.			Begin	Auth.	Borrow.	Trans.	Addl.		
Number	(RT7 Ind.)	Number	Title	End	Type	Source	Partner	Info.		
11		Unobligate	d Balance							
11		4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E				l		
11		4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E						
11		4382	Temporary Reduction - New Budget Authority	E						
11		4383	Temporary Reduction - Prior-Year Balances	E						
11		4394	Receipts Unavailable for Obligation Upon Collection	E						
11		4397	Receipts and Appropriations Temporarily Precluded From Obligation	E						
11		4398	Offsetting Collections Temporarily Precluded From Obligation	E						
11		4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation	E						
11		4420	Unapportioned Authority - Pending Rescission	E						
11		4430	Unapportioned Authority - OMB Deferral	E						
11		4450	Unapportioned Authority	E						
11		4510	Apportionments	E						
11		4610	Allotments - Realized Resources	E						
11		4620	Unobligated Funds Exempt From Apportionment	E						
11		4630	Funds Not Available for Commitment/Obligation	E						
11		4650	Allotments - Expired Authority	E						
11		4700	Commitments - Programs Subject to Apportionment	E						
11		4720	Commitments - Programs Exempt From Apportionment	E				1		

FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2005 Reporting

## ADDITIONAL INFORMATION:

1/ For an explanation of USSGL attributes, refer to the attachment "Fiscal 2004 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Info in Section IV.

2/ "Authorization Indicator" (RT7 Indicator) is used for Treasury Appropriation Fund Symbols (TAFS) that have Imprest Funds, Borrowing or Contract Authority, or Investments and includes the following subaccount codes:

911	Unrealized Discounts
921	Imprest Funds
931	Unamortized Discounts or Premiums
941	Contract Authority
951	Authority To Borrow From the Treasury
962	Authority To Borrow From the Public
971	Investments in Treasury Securities
972	Investments in Agency Securities

The undisbursed balances for these subaccount codes are reported in FMS 2108, Column 6.

- 3/ While Federal agencies may have non-Federal investments, FACTS II will report only Federal investments.
- 4/ Authorization Indicator (RT7 Indicator) 931 can be used only when authorized by Treasury.

Note: Shaded USSGL attributes indicate that the attribute domain value is supplied by FACTS II.

.ine	Pre/	Tria	USSGI	2005 Reporting USSGL Account Title			USSGL Accoun	nt Attributes
ο.	Post	Bal.	Acct.		Federal/	Form and Cont	tent Notes	
					NonFederal 1/	Entity (E) NonEnt. (O)	Covered (C) NotCov. (U)	Additional Information Required
SS	ets							
ntra	agoveri	nmen	tal Asse	ts				
F	und Ba	lance	With Tr	easury				
	Post		1010	Fund Balance With Treasury		E/O		
l Ir	vestme	ents						
	Post	E	1340	Interest Receivable	F	Е		Related to investments
	Post	Е	1349	Allowance for Loss on Interest Receivable	F	E		Related to investments
<u> </u>	Post	E	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	E		
	Post	Е	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	E		
2	Post	E	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	E		
	Post	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	E		
!	Post	Е	1618	Market Adjustment - Investments	F			
2	Post	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	F	E		
?	Post	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	F	E		
?	Post	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	F	E		
2	Post	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	F	Е		
2	Post	E	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F*	Е		
	Post	E	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F*	Е		
	Post	E	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F*	Е		
	Post	E	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F*	E		
	Post	E	1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F*	E		
	Post	Е	1690	Other Investments	F	E		

Line	Pre/	Trial	USSGL	USSGL Account Title			USSGL Accoun	t Attributes
No.	Post	Bal.	Acct.		Federal/	Form and Cont	ent Notes	
					NonFederal 1/	Entity (E) NonEnt. (O)	Covered (C) NotCov. (U)	Additional Information Required
Α	ccount	s Rece	eivable					
		E	1310	Accounts Receivable	F	E/O		
	Post	E	1319	Allowance for Loss on Accounts Receivable	F	E/O		
	Post	E	1320	Employment Benefit Contributions Receivable	F	E		
	Post	E	1330	Receivable for Transfers of Currently Invested Balances	F*	E		
	Post	Е	1335	Expenditure Transfers Receivable	F*	E/O		
	Post	E	1340	Interest Receivable	F	E/O		
	Post	Е	1349	Allowance for Loss on Interest Receivable	F	E/O		Related to accounts receivable
	Post	Е	1360	Penalties, Fines, and Administrative Fees Receivable	F	E/O		Related to accounts receivable
	Post	Е	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	E/O		Related to accounts receivable
			-					
Lo	oans R			Internal Processing	_			Deleted to be a constable
	Post		1340	Interest Receivable	F	E		Related to loans receivable
	Post	E	1349	Allowance for Loss on Interest Receivable	F	E		Related to loans receivable
	Post	Е	1350	Loans Receivable	F	E		
	Post	Е	1359	Allowance for Loss on Loans Receivable	F	Е		
	Post	E	1360	Penalties, Fines, and Administrative Fees Receivable	F	E		Related to loans receivable
	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	E		Related to loans receivable
_								
O	ther	l-	1440	Advances to Others	F	E/O		
	Post	F	1410 1450	Advances to Others Prepayments	F	E/O		
	Post	E	1921	Receivable From Appropriations	F*	<u>E</u> /O		Do not use without permission from Treasury or OMB.
	1 031	-			'			25 not 255 mandat pormission from Troaduly of OND.
	Post	E	1990	Other Assets	F	E/O		

				2005 Reporting			110001 -	4.844.95.4		
			USSGL Acct.	USSGL Account Title	Federal/	USSGL Account Attributes Form and Content Notes				
NO.	Post	Dai.	ACCI.		NonFederal	Entity (E)	Covered (C)			
					1/	NonEnt. (O)	NotCov. (U)	Additional Information Required		
				Assets CALC (15)						
Asse	ts Witl	h the l	Public							
' Ca	sh Fo	reian	Currence	y, and Other Monetary Assets						
,	Post		1110	Undeposited Collections	N*	E/O				
	Post	Е	1120	Imprest Funds	N*	E/O				
	Post	E	1130	Funds Held by the Public	N*	Е				
	Post	Е	1190	Other Cash	N*	E/O				
	Post	E	1195	Other Monetary Assets	N*	E/O				
_	Post	Е	1200	Foreign Currency	N*	E/O				
	Post	Е	1531	Seized Monetary Instruments	N*	0				
	Post	Е	1532	Seized Cash Deposited	N*	0				
Inv	vestme	nte								
1111	Post	E	1340	Interest Receivable	N	Е		Related to investments		
	Post	E	1349	Allowance for Loss on Interest Receivable	N	Е		Related to investments		
	Post	E	1618	Market Adjustment - Investments	N	E				
	Post	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N	E				
	Post	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	N	Е				
	Post	Е	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	N	Е				
	Post	Е	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	N	Е				
	Post	Е	1690	Other Investments	N	Е				
sse	ts Witl	h the l	Public							
Δ	count	s Rec	eivable							
770	Post		1310	Accounts Receivable	N	E/O				
	Post	E	1319	Allowance for Loss on Accounts Receivable	N	E/O				
	Post	E	1320	Employment Benefit Contributions Receivable	N	E				
	Post	E	1340	Interest Receivable	N	E/O		Related to accounts receivable		
	Post	E	1349	Allowance for Loss on Interest Receivable	N	E/O		Related to accounts receivable		
	Post	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	E/O		Related to accounts receivable		
	Post	Е	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	E/O		Related to accounts receivable		

				2005 Reporting	1		HCCCL Assessed	4 A44wilh4aa
	Pre/ Post			USSGL Account Title	Federal/	Form and Con	USSGL Accoun	IT ATTRIDUTES
NO.	FUSI	Dai.	ACCI.		NonFederal	Entity (E)	Covered (C)	
					1/	NonEnt. (O)	NotCov. (U)	Additional Information Required
10 T	axes R	Pacaiv	ahlo					
10		E	1325	Taxes Receivable	N*	0		
10	Post	E	1329	Allowance for Loss on Taxes Receivable	N*	0		
			.020					
11 L	oans F	Receiv	able and	Related Foreclosed Property				
11	Post	E	1340	Interest Receivable	N	E		Related to loans
11	Post	E	1349	Allowance for Loss on Interest Receivable	N	E		Related to loans
11	Post	Е	1350	Loans Receivable	N	E		
11	Post	E	1359	Allowance for Loss on Loans Receivable	N	E		
11	Post	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	E		Related to loans
11	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees	N	E		Related to loans
				Receivable				
11	Post	E	1399	Allowance for Subsidy	N*	E		
		Е	1551	Foreclosed Property	N*	E		
11	Post	E	1559	Foreclosed Property - Allowance	N*	E		
42 le	n conto	m	l Dolotod	Property				
12 11	Post	E	1511	Operating Materials and Supplies Held for Use		E		
	Post	E	1512	Operating Materials and Supplies Held in Reserve for Future Use		E		
12	Post	E	1513	Operating Materials and Supplies - Excess, Obsolete, and		E		
10		_	4=44	Unserviceable				
12	Post	E	1514	Operating Materials and Supplies Held For Repair		E		
12	Post	E	1519	Operating Materials and Supplies - Allowance		Е		
12	Post	Е	1521	Inventory Purchased for Resale		E		
12	Post	Е	1522	Inventory Held in Reserve for Future Sale		E		
12	Post	E	1523	Inventory Held for Repair		E		
12	Post	E	1524	Inventory - Excess, Obsolete, and Unserviceable		E		
12	Post	E	1525	Inventory - Raw Materials		E		
12	Post	E	1526	Inventory - Work-in-Process		E		
12	Post	Е	1527	Inventory - Finished Goods		E		
12	Post	E	1529	Inventory - Allowance		E		
12	Post	E	1541	Forfeited Property Held for Sale		E		
12	Post	Е	1542	Forfeited Property Held for Donation or Use		E		
12	Post	E	1549	Forfeited Property - Allowance		E		

				2005 Reporting USSGL Account Title	USSGL Account Attributes						
	Post			OGGET TOGGETH THE	Federal/	Form and Cont		in in dates			
	1	1			NonFederal	Entity (E)	Covered (C)				
						NonEnt. (O)	NotCov. (U)	Additional Information Required			
12	Post	Е	1561	Commodities Held Under Price Support and Stabilization Support		Е					
				Programs							
12	Post	E	1569	Commodities - Allowance		E					
12	Post	Е	1571	Stockpile Materials Held in Reserve		Е					
12	Post	E	1572	Stockpile Materials Held for Sale		E					
12	Post	E	1591	Other Related Property		E					
12	Post	Е	1599	Other Related Property - Allowance		Е					
Asse	ets Wit	n the I	ublic								
12 (	Sanara	l Dron	orty Dlar	nt, and Equipment							
13	Post		1711	Land and Land Rights	N*	E					
13		E	1712	Improvements to Land	N*	E					
13	Post	E	1719	Accumulated Depreciation on Improvements to Land	N*	E					
13	Post	F	1720	Construction-in-Progress	N*	E					
13	Post	E	1730	Buildings, Improvements, and Renovations	N*	E					
13	Post		1739	Accumulated Depreciation on Buildings, Improvements, and	N*	Ē					
				Renovations		_					
13	Post	Е	1740	Other Structures and Facilities	N*	Е					
13	Post	Е	1749	Accumulated Depreciation on Other Structures and Facilities	N*	Е					
13	Post	E	1750	Equipment	N*	Е					
13	Post	Е	1759	Accumulated Depreciation on Equipment	N*	Е					
13	Post	Е	1810	Assets Under Capital Lease	N*	Е					
13	Post	E	1819	Accumulated Depreciation on Assets Under Capital Lease	N*	E					
13	Post	Е	1820	Leasehold Improvements	N*	E					
13	Post	E	1829	Accumulated Amortization on Leasehold Improvements	N*	E					
13	Post	Е	1830	Internal-Use Software	N*	Е					
13	Post	E	1832	Internal-Use Software in Development	N*						
13	Post	E	1839	Accumulated Amortization on Internal-Use Software	N*	E					
13	Post	Е	1840	Other Natural Resources	N*	Е					
13	Post	Е	1849	Allowance for Depletion	N*	Е					
13	Post	E	1890	Other General Property, Plant, and Equipment	N*	Е					
13	Post	E	1899	Accumulated Depreciation on Other General Property, Plant, and	N*	Е					
				Equipment							

				2005 Reporting						
				USSGL Account Title		USSGL Account Attributes				
No.	Post	Bal.	Acct.		Federal/	Form and Cont				
					NonFederal	Entity (E)	Covered (C)			
					1/	NonEnt. (O)	NotCov. (U)	Additional Information Required		
14 (	Other									
14	Post	E	1410	Advances to Others	N	E/O				
14	Post	Е	1450	Prepayments	N	E/O				
14	Post	E	1990	Other Assets	N	E/O				
15 1	otal As	ssets	CALC (6	614)						
Intra	govern	ment	al Liabili	ties						
16 /	Accoun									
16	Post		2110	Accounts Payable	F		С			
16		Е	2120	Disbursements in Transit	F		С			
16		E	2140	Accrued Interest Payable	F		С	Related to accounts payable		
16	Post	E	2150	Payable for Transfers of Currently Invested Balances	F*		С			
16	Post	Е	2155	Expenditure Transfers Payable	F*		С			
16	Post	Е	2170	Subsidy Payable to the Financing Account	F*		C/U			
16	Post	Е	2179	Contra Liability for Subsidy Payable to the Financing Account	F*		С			
16	Post	E	2960	Accounts Payable From Canceled Appropriations	F		U			
-							-			
17 [	)oht									
17	Post	E	2140	Accrued Interest Payable	F		C/U	Related to debt		
17	Post	E	2510	Principal Payable to the Bureau of the Public Debt	F*		C/U	related to debt		
		-			F*					
17 17	Post Post	E	2520	Principal Payable to the Federal Financing Bank Securities Issued by Federal Agencies Under General and Special	F F		C/U C			
17	Post	⊏	2530	Financing Authority	F		C			
17	Post	E	2531	Discount on Securities Issued by Federal Agencies Under General	F		С			
17	Posi	-	2551	and Special Financing Authority			C			
4-		_	0500		_					
17	Post	E	2532	Premium on Securities Issued by Federal Agencies Under General	F		С			
				and Special Financing Authority						
17	Post	E	2533	Amortization of Discount and Premium on Securities Issued by	F		С			
				Federal Agencies Under General and Special Financing Authority						
17	Post	E	2540	Participation Certificates	F		C/U			
17	Post	E	2590	Other Debt	F		C/U			
46.										
	Other	l-	0420	Contract Holdhooks			0	-		
18	Post	E	2130	Contract Holdbacks	F F		C			
18	Post	E	2190	Other Accrued Liabilities	F F		C/U			
18	Post	E	2213	Employer Contributions and Payroll Taxes Payable			С			
18	Post	E	2215	Other Post-Employment Benefits Due and Payable	F		С			
18	Post	E	2225	Unfunded FECA Liability	F*		U			
18	Post	E	2290	Other Unfunded Employment Related Liability	F		Ü			
18	Post	E	2310	Advances From Others	F		C			
				1	•					

				2005 Reporting							
				USSGL Account Title	USSGL Account Attributes						
No.	Post	Bal.	Acct.		Federal/	Form and Cont	ent Notes				
					NonFederal	Entity (E)	Covered (C)				
					1/	NonEnt. (O)	NotCov. (U)	Additional Information Required			
18	Post	Е	2320	Deferred Credits	F		C/U				
18	Post	Е	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited	F		С				
				Collections							
18	Post	E	2940	Capital Lease Liability	F		C/U				
18	Post	E	2950	Liability for Subsidy Related to Undisbursed Loans	F*		С				
18	Post	Е	2970	Resources Payable to Treasury	F*		С				
18	Post	Е	2980	Custodial Liability	F		U				
18	Post	Е	2990	Other Liabilities	F		C/U				
19 T	otal In	tragov	ernmen	tal Liabilities CALC (1618)							
Liab	ilities V	Vith th	e Public	;							
	ccoun			I							
20	Post		2110	Accounts Payable	N		С				
20	Post		2120	Disbursements in Transit	N		С	Deleted to account of the			
20	Post		2140	Accrued Interest Payable	N		С	Related to accounts payable			
20	Post	E	2960	Accounts Payable From Canceled Appropriations	N		U				
				104							
			ee Liabi		NI*		С				
21	Post	E	2180	Loan Guarantee Liability	N*		C				
22 [	oht Ha	ld by	the Publ	io							
22	Post	F	2140	Accrued Interest Payable	N		C/U	Related to debt			
22	Post	_	2530	Securities Issued by Federal Agencies Under General and Special	N		C/U	related to debt			
	1 001	_	2000	Financing Authority	'`		0/0				
22	Post	Е	2531	Discount on Securities Issued by Federal Agencies Under General	N		C/U				
				and Special Financing Authority							
22	Post	Е	2532	Premium on Securities Issued by Federal Agencies Under General	N		C/U				
				and Special Financing Authority							
22	Post	E	2533	Amortization of Discount and Premium on Securities Issued by	N		C/U				
				Federal Agencies Under General and Special Financing Authority							
22	Post	Е	2540	Participation Certificates	N		C/U				
22	Post	Е	2590	Other Debt	N		C/U				
				Veterans' Benefits							
23	Post		2610	Actuarial Pension Liability	N*		C/U				
23		E	2620	Actuarial Health Insurance Liability	N*		C/U				
23	Post		2630	Actuarial Life Insurance Liability	N*		C/U				
23	Post	Е	2650	Actuarial FECA Liability	N*		C/U				
23	Post	Е	2690	Other Actuarial Liabilities	N*		C/U				

				2005 Reporting	•			
				USSGL Account Title			USSGL Account A	Attributes
No.	Post	Bal.	Acct.		Federal/	Form and Cont		
					NonFederal	Entity (E)	Covered (C)	
					1/	NonEnt. (O)	NotCov. (U)	Additional Information Required
24 I	Environ	ment	al Cleanu	up and Disposal Costs				
24	Post	Е	2995	Estimated Cleanup Cost Liability	N		C/U	
			and Pay					
25	Post			Entitlement Benefits Due and Payable	N*		C/U	
				the Public	ļ.,			
26	Post		2130	Contract Holdbacks	N		С	
26	Post		2190	Other Accrued Liabilities	N N		C/U	
26	Post		2210	Accrued Funded Payroll and Leave	N*		С	
26	Post	E	2211	Withholdings Payable	N*		С	
26	Post	E	2213	Employer Contributions and Payroll Taxes Payable	N		С	
26	Post	Е	2215	Other Post-Employment Benefits Due and Payable	N		С	
26	Post	Е	2216	Pension Benefits Due and Payable to Beneficiaries	N*		С	
26	Post	Е	2217	Benefit Premiums Payable to Carriers	N*		С	
26	Post	E	2218	Life Insurance Benefits Due and Payable to Beneficiaries	N*		C	
26	Post	F	2220	Unfunded Leave	N*		U	
26	Post	E	2290	Other Unfunded Employment Related Liability	N		Ü	
26	Post	F	2310	Advances From Others	N		C	
26	Post	F	2320	Deferred Credits	N		C/U	
26	Post	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited	N		C	
	1 001	_	2.00	Collections	.,			
26	Post	Е	2910	Prior Liens Outstanding on Acquired Collateral	N*		U	
26	Post	Е	2920	Contingent Liabilities	N*		C/U	
26	Post	Е	2940	Capital Lease Liability	N		C/U	
26	Post	Е	2980	Custodial Liability	N		U	
26	Post	Е	2990	Other Liabilities	N		C/U	
27	Total Li	abiliti	es	CALC (1926)				
28 (	Commit	tment	s and Co	ntingencies (Note 16)				
Net	Positio	n						
			Appropr		1			
29	Post	<u> </u> E	3100	Unexpended Appropriations - Cumulative	1			
20.	0	41		5 On	+			
<b>30</b> (	Post			f Operations  Cumulative Results of Operations	+			
JU	Post	C	3310	Cumulative Results of Operations	+			
24 -	Total No	ot Doo	ition	CALC (29+30)	+			
31	i Otal IN	51 FUS	itiOII	Onlo (20100)	+			
32	Total I i	ahiliti	es/Net Po	osition CALC (27+31)	1			
				ribute domains as provided in USSCI. Section IV, page 4	1			

Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
 By definition, the USSGL account can only have this USSGL account attribute domain.

Statement of Net Cost for Fiscal 2005 Reporting

				2005 Reporting	USSGL	Account Attrib	outes/1			
						sted Trial Bal				
Line	Pre/	Trial	USSGL	USSGL Account Title		/Exchange/	Cust/	Additional Information Required		
	Post		Account	ooo 27 too an Thio	NonFederal	Nonexch.	Noncust.	/ taattonal mormation required		
	. 001	Dui.	Account		IVOIII CUCIUI	NOTICACIT.	itonoust.			
Prog	ram Co	sts:								
Prog	ram A:									
1 Int	ragove	rnmen	tal Gross C	Costs						
1			6100	Operating Expenses/Program Costs	F			Production		
1	Pre	E	6190	Contra Bad Debt Expense - Incurred for Others	F			Production		
1			6310	Interest Expenses on Borrowing From the Bureau of	F			Production		
				the Public Debt and/or the Federal Financing Bank						
1	Pre	E	6320	Interest Expenses on Securities	F			Production		
1	Pre	E	6330	Other Interest Expenses	F			Production		
1	Pre	E	6400	Benefit Expense	F			Production, Nonproduction		
1	Pre	E	6720	Bad Debt Expense	F			Production		
1	Pre	Е	6730	Imputed Costs	F			Production		
1	Pre	Е	6790	Other Expenses Not Requiring Budgetary Resources	F			Production		
1	Pre	Е	6800	Future Funded Expenses	F			Production, Nonproduction. Excludes non-recurring		
				'				cleanup costs.		
1	Pre	E	6850	Employer Contributions to Employee Benefit	F			Nonproduction		
'	1 10	-	0000	Programs Not Requiring Current-Year Budget	· '			Nonproduction		
				Authority (Unobligated)						
1	Pre	E	6900	Nonproduction Costs	F			Nonproduction. Report stewardship costs separately.		
1	Pre	E	7210	Losses on Disposition of Assets - Other	F	Х		Production, Nonproduction		
1	Pre	E	7211	Losses on Disposition of Investments	F	X		Production, Nonproduction		
1	Pre	E	7212	Losses on Disposition of Borrowings	F	X		Production, Nonproduction		
1	Pre	E	7280	Unrealized Losses	F	X		Production, Nonproduction		
1	Pre	E	7290	Other Losses	F	Х		Production, Nonproduction		
1	Pre	E	7300	Extraordinary Items	F	Х		Production, Nonproduction		
1	Pre	E	7500	Distribution of Income - Dividend	F	X		Production, Nonproduction		
								, ,		
2 Les	ss: Intr	agove	rnmental E	arned Revenues						
2	Pre		5100	Revenue From Goods Sold	F	X*				
2			5109	Contra Revenue for Goods Sold	F	X*				
2	Pre		5200	Revenue From Services Provided	F	X*				
2	Pre	E	5209	Contra Revenue for Services Provided	F	X*				
2	Pre	E	5310	Interest Revenue - Other	F	X	А			
2	Pre	E	5311	Interest Revenue - Investments	F	Х	А			
2	Pre		5312	Interest Revenue - Loans Receivable/Uninvested	F	X	A			
	1			Funds						
2	Pre	E	5317	Contra Revenue for Interest Revenue - Loans	F	Х	А			
				Receivable						
2	Pre	E	5318	Contra Revenue for Interest Revenue - Investments	F	Х	Α			

Statement of Net Cost for Fiscal 2005 Reporting

					USSGL	Account Attrik	outes/1			
					Adju	sted Trial Bal	ance			
ine	Pre/	Trial	USSGL	USSGL Account Title	Federal/ 2/ Exchange/ Cust/			Additional Information Required		
lo.	Post	Bal.	Account		NonFederal	_	Noncust.	·		
	Pre	E	5319	Contra Revenue for Interest Revenue - Other	F	Х	Α			
	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	F	Х	Α			
	Pre	E	5329	Contra Revenue for Penalties, Fines, and	F	Х	Α			
				Administrative Fees						
	Pre	E	5400	Benefit Program Revenue	F	Х				
	Pre	E	5409	Contra Revenue for Benefit Program Revenue	F	X				
	Pre	E	5500	Insurance and Guarantee Premium Revenue	F	X*				
	Pre	E	5509	Contra Revenue for Insurance and Guarantee	F	X*				
				Premium Revenue						
	Pre	Е	5900	Other Revenue	F	Х				
	Pre	E	5909	Contra Revenue for Other Revenue	F	Х				
	Pre	E	7110	Gains on Disposition of Assets - Other	F	X		Production, Nonproduction		
	Pre	E	7111	Gains on Disposition of Investments	F	X		Production, Nonproduction		
	Pre	E	7112	Gains on Disposition of Borrowings	F	Х		Production, Nonproduction		
	Pre	E	7180	Unrealized Gains	F	Х		Production, Nonproduction		
	Pre	E	7190	Other Gains	F	X		Production, Nonproduction		
Int	ragove	rnmen	tal Net Cos							
			CALC (1 -	2)						
Gre			th the Publ							
			6100	Operating Expenses/Program Costs	N			Production		
	Pre	E	6190	Contra Bad Debt Expense - Incurred for Others	N			Production		
	Pre	E	6199	Adjustment to Subsidy Expense	N			Production		
	Pre	E	6320	Interest Expenses on Securities	N			Production		
	Pre	E	6330	Other Interest Expenses	N			Production		
	Pre	E	6400	Benefit Expense	N			Production, Nonproduction		
	Pre	E	6500	Cost of Goods Sold	N			Production		
	Pre	E	6600	Applied Overhead	N			Production		
	Pre	E	6610	Cost Capitalization Offset	N			Production		
	Pre	Е	6710	Depreciation, Amortization, and Depletion	N			Production		
	Pre	E	6720	Bad Debt Expense	N			Production		
	Pre	Е	6790	Other Expenses Not Requiring Budgetary Resources	N			Production		
	Pre	E	6800	Future Funded Expenses	N			Production, Nonproduction		
	Pre	Е	6900	Nonproduction Costs	N			Nonproduction. Report stewardship costs separately.		
	Pre	E	7210	Losses on Disposition of Assets - Other	N	X		Production, Nonproduction		
	Pre	Е	7211	Losses on Disposition of Investments	N	X		Production, Nonproduction		
	Pre	Е	7212	Losses on Disposition of Borrowings	N	Х		Production, Nonproduction		
	Pre	Е	7280	Unrealized Losses	N	X		Production, Nonproduction		
<u>,                                     </u>	Pre	E	7290	Other Losses	N	X		Production, Nonproduction		

Statement of Net Cost for Fiscal 2005 Reporting

State	lilent o	Net	JUST IOI FIS	cal 2005 Reporting	LICCOL	Account Attrib		
			-					
1 !	Pre/	Trial	USSGL	USSGL Account Title		sted Trial Bal	Cust/	Additional Information Demoined
	-			USSGL Account Title		/ Exchange/		Additional Information Required
No.	Post	ваі.	Account		NonFederal	Nonexch.	Noncust.	
1	Pre	E	7300	Extraordinary Items	N	X	+	Production, Nonproduction
4			7500	Distribution of Income - Dividend	N	X	+	Production, Nonproduction
<del>1</del> 1		F	7600	Changes in Actuarial Liability	N	^		Production, Nonproduction
	1 10	_	7000	Changes in Actualiai Liability	IN			1 Toddetion, Nonproduction
5 1 00	es Far	ned Re	evenues Fr	om the Public				
			5100	Revenue From Goods Sold	N	X*		
5			5100	Contra Revenue for Goods Sold	N	X*		
5		E	5200	Revenue From Services Provided	N	X*		
5			5209	Contra Revenue for Services Provided	N	X*		
5			5310	Interest Revenue - Other	N	X	Α	
5		E	5311	Interest Revenue - Investments	N	X	A	
			5312	Interest Revenue - Loans Receivable/Uninvested	N	X	A	
O	10	_	0012	Funds				
5	Pre	E	5317	Contra Revenue for Interest Revenue - Loans	N	Х	Α	
				Receivable				
5	Pre	E	5318	Contra Revenue for Interest Revenue - Investments	N	Х	Α	
5	Pre	E	5319	Contra Revenue for Interest Revenue - Other	N	Х	Α	
5	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	N	Х	Α	
5	Pre	E	5329	Contra Revenue for Penalties, Fines, and	N	Х	Α	
				Administrative Fees				
5	Pre	E	5400	Benefit Program Revenue	N	Х		
5	Pre	E	5409	Contra Revenue for Benefit Program Revenue	N	Х		
5	Pre	E	5500	Insurance and Guarantee Premium Revenue	N	X*		
5	Pre	E	5509	Contra Revenue for Insurance and Guarantee	N	X*		
				Premium Revenue				
5	Pre		5900	Other Revenue	N	Х		
5	Pre	E	5909	Contra Revenue for Other Revenue	N	Х		
5	Pre	E	7110	Gains on Disposition of Assets - Other	N	Х		Production, Nonproduction
5	Pre	E	7111	Gains on Disposition of Investments	N	Х		Production, Nonproduction
5	Pre	Е	7112	Gains on Disposition of Borrowings	N	Х		Production, Nonproduction
5	Pre	E	7180	Unrealized Gains	N	Х		Production, Nonproduction
5	Pre	Е	7190	Other Gains	N	Х		Production, Nonproduction
6 Ne	Costs		the Public					
6			CALC (4 - :	5)				
7 Tot	al Net							
7			CALC (3 +	6)				

Statement of Net Cost for Fiscal 2005 Reporting

					USSGI	Account Attrib	utes/1	
					Adjusted Trial Balance			
Line	Pro/	Trial	USSGL	USSGL Account Title		Exchange/	Cust/	Additional Information Required
-	Post	_	Account	COOCE ACCOUNT THE	NonFederal		Noncust.	Additional information Required
10.	1 031	Dai.	Account		Nom ederal	Nonexcii.	Noncust.	
8 Cos	sts Not	t Assic	ned to Pro	grams				
8		E	6400	Benefit Expense	F/N			Nonproduction. Cost not assigned to programs.
8		Е	6800	Future Funded Expenses	F/N			Nonproduction. Cost not assigned to programs.
8		Е	6850	Employer Contributions to Employee Benefit	F			Nonproduction. Cost not assigned to programs.
				Programs Not Requiring Current-Year Budget				
				Authority (Unobligated)				
8	Pre	Е	6900	Nonproduction Costs	F/N			Nonproduction. Cost not assigned to programs.
8		Е	7210	Losses on Disposition of Assets - Other	N	Х		Nonproduction. Cost not assigned to programs.
8	Pre	Е	7211	Losses on Disposition of Investments	F/N	Х		Nonproduction. Cost not assigned to programs.
8	Pre	E	7212	Losses on Disposition of Borrowings	F	Х		Nonproduction. Cost not assigned to programs.
8	Pre	E	7280	Unrealized Losses	F/N	Х		Nonproduction. Cost not assigned to programs.
8	Pre	E	7290	Other Losses	F/N	X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7300	Extraordinary Items	F/N	X		Nonproduction. Cost not assigned to programs.
8		E	7500	Distribution of Income - Dividend	F/N	X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7600	Changes in Actuarial Liability	N			Nonproduction. Cost not assigned to programs.
9 Les				ot Attributed to Programs				
9		Е	5310	Interest Revenue - Other	F/N	X		Exchange revenue not attributable to programs.
9		E	5311	Interest Revenue - Investments	F/N	Х		Exchange revenue not attributable to programs.
9	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested	F/N	Х		Exchange revenue not attributable to programs.
	_			Funds		.,		
9	Pre	E	5317	Contra Revenue for Interest Revenue - Loans	F/N	Х		Exchange revenue not attributable to programs.
	D==	_	5040	Receivable Contra Revenue for Interest Revenue - Investments	E/NI	V	1	Evelope a verse per estable to programs
9 9		E E	5318 5319	Contra Revenue for Interest Revenue - Investments  Contra Revenue for Interest Revenue - Other	F/N F/N	X		Exchange revenue not attributable to programs.  Exchange revenue not attributable to programs.
9		E	5900	Other Revenue	F/N F/N	X	+	Exchange revenue not attributable to programs.
9		E	5900	Contra Revenue for Other Revenue	F/N	X	+	Exchange revenue not attributable to programs.  Exchange revenue not attributable to programs.
9		E	7110	Gains on Disposition of Assets - Other	N	X	+	Nonproduction. Cost not assigned to programs.
9		E	7111	Gains on Disposition of Investments	F/N	X	1	Nonproduction. Cost not assigned to programs.
9		E	7112	Gains on Disposition of Borrowings	F	X	1	Nonproduction. Cost not assigned to programs.
9		E	7180	Unrealized Gains	F/N	X	+	Nonproduction. Cost not assigned to programs.
9		E	7190	Other Gains	F/N	X	†	Nonproduction. Cost not assigned to programs.
	. 10	_	7 100	Outor Gamo	1 // 1		†	recorproduction. Cost not assigned to programs.
10 N	et Cost	t of On	erations	<u> </u>			†	
10	. 5031	. <del></del>	CALC (7 +	8 - 9)		+	†	

<sup>\*</sup> By definition, the USSGL account can only have this USSGL account attribute domain.

## Footnotes:

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

<sup>2 -</sup> USSGL account attribute domains F and N should only be used to identify account transactions with another Federal trading partner (F) or transactions with a non-Federal trading partner (N).

Statement of Changes in Net Position for Fiscal 2005 Reporting

Statement	OI Chang	es III I	Net Fo	Silion	TOI FISCAL A	2005 Reporting	LICCOL As	A44-: 4/4	T
				-			USSGL AC	count Attributes/1	
							Adjuste	d Trial Balance	
Cum. Res.	Unexp.	Line	Pre/	Trial	USSGL	USSGL Account	Exch./	Custodial/	Additional Information Required
of Oper.	Approp.		Post	Bal.	Account	Title	Nonexch.	Noncust.	
		1	Begin	ning E	Balances				
	Х	1	Pre	В	3100	Unexpended Appropriations - Cumulative			
Х		1	Pre	В	3310	Cumulative Results of Operations			
						·			
		2	Prior-	Period	Adjustme	nts (+/-)			
	Х	2	Pre	E	3108	Unexpended Appropriations - Prior-Period			
						Adjustments - Restated			
		2	Pre	E	5708	Expended Appropriations - Prior-Period			
						Adjustments - Restated			
Х		2	Pre	Е	7401	Prior-Period Adjustments - Restated			
	Х	2	Pre	Е	3109	Unexpended Appropriations - Prior-Period			
						Adjustments - Not Restated			
Х		2	Pre	E	5709	Expended Appropriations - Prior-Period			
						Adjustments - Not Restated			
Χ		2	Pre	Е	7400	Prior-Period Adjustments - Not Restated			
		3	Begin	ning E		s Adjusted			
X	Χ	3			CALC (1	2)			
		Budg	etary	Financ	ing Source	es:			
			Appro	opriatio	ons Receiv				
	X	4		Е	3101	Unexpended Appropriations -			Should tie to the Statement of Budgetary
						Appropriations Received			Resources, line 1A, except for trust and special
									funds and during a continuing resolution.
						erred-In/Out (+/-)			
	Х	_		Е	3102	Unexpended Appropriations - Transfers-In			Debit - Decreases/Credit - Increases
	Х	5	Pre	E	3103	Unexpended Appropriations - Transfers-			Debit - Decreases/Credit - Increases
						Out			
				L			<u> </u>		
		6				scissions, etc.) (+/-)			
	Х	6	Pre	E	3106	Unexpended Appropriations - Adjustments			Debit - Decreases/Credit - Increases
Х		6	Pre	E	5790	Other Financing Sources			Relating to adjustments. Debit - Decreases /Crec - Increases

Statement of Changes in Net Position for Fiscal 2005 Reporting

							USSGL Ac	count Attributes/1	
							Adjuste	d Trial Balance	
Cum. Res.		Line	_	Trial	USSGL	USSGL Account	Exch./	Custodial/	Additional Information Required
of Oper.	Approp.	No.	Post	Bal.	Account	Title	Nonexch.	Noncust.	
		7			ons Used				
	Х	7	Pre	E	3107	Unexpended Appropriations - Used			Debit - Decreases/Credit - Increases
Χ		7	Pre	E	5700	Expended Appropriations			Debit - Decreases/Credit - Increases
		8			ge Revenue				
Χ		8	Pre	Е	5310	Interest Revenue - Other	Т	Α	
Χ		8	Pre	E	5311	Interest Revenue - Investments	Т	Α	
						Interest Revenue - Loans	_		
Х		8	Pre	Е	5312	Receivable/Uninvested Funds	Т	Α	
						Contra Revenue for Interest Revenue -	_		
X		8	Pre	Е	5317	Loans Receivable	Т	A	
.,			_	_		Contra Revenue for Interest Revenue -	_		
X		8	Pre	E	5318	Investments	T	A	
Χ		8	Pre	E	5319	Contra Revenue for Interest Revenue -	Т	Α	
V		0	Des	_	5220	Other	Т	Δ.	
Х		8	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	1	Α	
X		8	D	_	5329	Contra Revenue for Penalties, Fines, and	Т		
Х		8	Pre	E	5329	· · · ·	1	Α	
V		0	D	_	5400	Administrative Fees	_		
X		8	Pre Pre	E	5400 5409	Benefit Program Revenue	T		
X		Ö	Pre	E	5409	Contra Revenue for Benefit Program Revenue	1		
Х		8	Pre	E	5800	Tax Revenue Collected	T*	A	Reported by recipient/noncust. Entity only
X		8	Pre	E	5801	Tax Revenue Collected  Tax Revenue Accrual Adjustment	T*	A	Reported by recipient/noncust. Entity only
X		8	Pre	E	5809	Contra Revenue for Taxes	T*	A	Reported by recipient/noncust. Entity only
X		8	Pre	E	5890	Tax Revenue Refunds	T*	A	Reported by recipient/noncust. Entity only
X		8	Pre	E	5900	Other Revenue	T	A	Treported by recipient/floricust. Littity Offly
X		8	Pre	E	5900	Contra Revenue for Other Revenue	T	A	
^		U	1.16		5909	Contra Nevertue for Other Nevertue	1		
		9	Dona	tions a	nd Forfeit	। ıres of Cash and Cash Equivalents			
Х		9	Pre	E	5600	Donated Revenue - Financial Resources	T*		
X		9	Pre	E	5609	Contra Revenue for Donations - Financial	T*		
^		٦		_	5003	Resources	'		
Х		9	Pre	E	5900	Other Revenue	Т		Budgetary. Related to forfeitures of cash and ca
^		3	1 16	_	5300	Other revenue	'		equivalents.
Х		9	Pre	E	5909	Contra Revenue for Other Revenue	Т		Budgetary. Related to forfeitures of cash and ca
^				-		Communication of the restallation			equivalents.

Statement of Changes in Net Position for Fiscal 2005 Reporting

							count Attributes/1		
							Adjusto	d Trial Balance	
um. Res. f Oper.	Unexp. Approp.	Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Exch./ Nonexch.	Custodial/ Noncust.	Additional Information Required
		10	Trans	fers-In	/Out Witho	ut Reimbursement (+/-)			
Х		10	Pre	E	5740	Appropriated Earmarked Receipts Transferred In			
Х		10	Pre	E	5745	Appropriated Earmarked Receipts Transferred Out			
Х		10	Pre	E	5750	Expenditure Financing Sources - Transfers- In			
Х		10	Pre	E	5755	Nonexpenditure Financing Sources - Transfers-In			
Х		10	Pre	E	5760	Expenditure Financing Sources - Transfers- Out			
Х		10	Pre	E	5765	Nonexpenditure Financing Sources - Transfers-Out			
		11	Other	Buda	etary Finan	cing Sources (+/-)			
Х		11	Pre	E	5790	Other Financing Sources			Budgetary
X		11	Pre	E	7110	Gains on Disposition of Assets - Other	Т		Budgetary
X		11	Pre	E	7111	Gains on Disposition of Investments	Ť		Budgetary
X		11	Pre	E	7112	Gains on Disposition of Borrowings	Ť		Budgetary
X		11	Pre	Ē	7180	Unrealized Gains	Ť		Budgetary
X		11	Pre	E	7190	Other Gains	Ť		Budgetary
X		11	Pre	E	7210	Losses on Disposition of Assets - Other	Ť		Budgetary
X		11	Pre	E	7211	Losses on Disposition of Investments	Ť		Budgetary
X		11	Pre	Ē	7212	Losses on Disposition of Borrowings	Ť		Budgetary
X		11	Pre	Ē	7280	Unrealized Losses	Ť		Budgetary
X		11	Pre	E	7290	Other Losses	Ť		Budgetary
X		11	Pre	Ē	7500	Distribution of Income - Dividend	T		Budgetary
		Othe	r Finai	ncing S	Sources:				
		12	Dona	tions a	nd Forfoit	res of Property			
Х		12	Pre	E	5610	Donated Revenue - Nonfinancial Resources	T*		
Х		12	Pre	Е	5619	Contra Donated Revenue - Nonfinancial Resources	T*		
Х		12	Pre	Е	5900	Other Revenue	T		No budgetary impact. Related to forfeitures of properties.
Х		12	Pre	Е	5909	Contra Revenue for Other Revenue	T		No budgetary impact. Related to forfeitures of properties.

Statement of Changes in Net Position for Fiscal 2005 Reporting

							USSGL Ac	count Attributes/1	
							Adiuste	d Trial Balance	
um. Res.	Unexp.	Line	Pre/	Trial	USSGL	USSGL Account	Exch./	Custodial/	Additional Information Required
Oper.	Approp.	No.	Post	Bal.	Account	Title	Nonexch.	Noncust.	·
		40	<b>-</b>	f l	(O - 4 \M'(4)	A Delivery and (11)			
X		<b>13</b>	Pre	Ters-in	5720	ut Reimbursement (+/-) Financing Sources Transferred In Without			
Χ		13	Pre	E	5720	Reimbursement			
Х		13	Pre	Е	5730	Financing Sources Transferred Out Without Reimbursement			
		14	Imput	ed Fin	ancing Fro	m Costs Absorbed by Others			
Х		14	Pre	E	5780	Imputed Financing Sources			
		15	Other	(+/-)					
Х		15	Pre	Ē	5790	Other Financing Sources			No budgetary impact.
Х		15	Pre	E	5799	Adjustment of Appropriations Used			No budgetary impact.
Х		15	Pre	Е	5900	Other Revenue	Т		Portion associated with nonexchange revenue. Nonbudgetary
Х		15	Pre	Е	5909	Contra Revenue for Other Revenue	Т		Portion associated with nonexchange revenue. Nonbudgetary
Х		15	Pre	E	7110	Gains on Disposition of Assets - Other	Т		No budgetary impact.
Χ		15	Pre	E	7111	Gains on Disposition of Investments	Т		No budgetary impact.
Χ		15	Pre	E	7112	Gains on Disposition of Borrowings	Т		No budgetary impact.
Х		15	Pre	E	7180	Unrealized Gains	T		No budgetary impact.
Χ		15	Pre	Е	7190	Other Gains	T		No budgetary impact.
Χ		15	Pre	Е	7210	Losses on Disposition of Assets - Other	T		No budgetary impact.
Χ		15	Pre	Е	7211	Losses on Disposition of Investments	T		No budgetary impact.
Χ		15	Pre	Е	7212	Losses on Disposition of Borrowings	T		No budgetary impact.
Χ		15	Pre	Е	7280	Unrealized Losses	T		No budgetary impact.
Χ		15	Pre	E	7290	Other Losses	T		No budgetary impact.
X		15	Pre	E	7500	Distribution of Income - Dividend	Т		No budgetary impact.
		16	Total	l Financ	ing Source	 			
Χ		16			(615)				
	Х	16		CALC					
X		17	Net C	ost of (	 Operations	(+/-)			
						,			
·		18	Endin	g Bala					
Х		18			((3+16) -17	<u> </u>			Should equal the ending amount reported as ne position on the Balance Sheet.
	Х	18		CALC	(3 + 16)				Should equal the ending amount reported as ne position on the Balance Sheet.

<sup>\*</sup> By definition, the USSGL account can only have this USSGL attribute domain.

## Footnote:

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

				r Fiscal 2005 Reporting	USSGL Acco	ount Attributes/1	
						Trial Balance	
е	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
	Post	Bal.	Account	Title	NonFed.	Nonexch.	Additional Information Required
							·
ю	urces	Used	to Financ	ce Activities:			
dg	etary	Resou	ırces Obl	igated			
	_			(Must = SBR line 8)			
			4801	Undelivered Orders - Obligations, Unpaid			
			4802	Undelivered Orders - Obligations, Prepaid/Advanced			
1	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid			
1	Pre	Е	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced			
1	Pre	E-B	4901	Delivered Orders - Obligations, Unpaid			
1	Pre	Е	4902	Delivered Orders - Obligations, Paid			
1	Pre	E-B	4908	Authority Outlayed Not Yet Disbursed			
1	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			
		E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			
_	1 10		+30Z	popward Adjustments of Frior-Tear Delivered Orders - Obligations, Faid			
2	Less:	Spen	dina Autl	nority From Offsetting Collections and Recoveries (Must = EOY SBR line 3, 4)/2			
			4212	Liquidation of Deficiency - Offsetting Collections			
2	Pre		4221	Unfilled Customer Orders Without Advance			Obligated amounts only for final in year of
							expiration. (Decreases)/Increases
2	Pre	E-B	4222	Unfilled Customer Orders With Advance			Obligated amounts only for final in year of
							expiration. (Decreases)/Increases
			4225	Appropriation Trust Fund Expenditure Transfers - Receivable			
		E-B	4251	Reimbursements and Other Income Earned - Receivable			
		E	4252	Reimbursements and Other Income Earned - Collected			
		Е	4255	Appropriation Trust Fund Expenditure Transfers - Collected			
2	Pre	E	4260	Actual Collections of "governmental-type" Fees			
2	Pre	E	4261	Actual Collections of Business-Type Fees			
2	Pre	E	4262	Actual Collections of Loan Principal			
				·			
		E	4263	Actual Collections of Loan Interest			
		E	4264	Actual Collections of Rent			
		Е	4265	Actual Collections From Sale of Foreclosed Property			
		E	4266	Other Actual Business-Type Collections From Non-Federal Sources			
		E	4267	Other Actual "governmental-type" Collections From Non-Federal Sources			
		E	4271	Actual Program Fund Subsidy Collected			
		E	4273	Interest Collected From Treasury			
		E	4275	Actual Collections From Liquidating Fund			
		E	4276	Actual Collections From Financing Fund			
2	Pre	E	4277	Other Actual Collections - Federal			
2	Pre	E-B	4281	Actual Program Fund Subsidy Receivable			
2	Pre	E-B	4283	Interest Receivable From Treasury			
2	Pre	E-B	4285	Receivable From the Liquidating Fund			
		E-B	4286	Receivable From the Financing Fund			
2	Pre	E-B	4287	Other Federal Receivables			

State	ment	OI FIN	ancing to	r Fiscal 2005 Reporting	110001 4		1
	-					ount Attributes/1	
	<u> </u>			lugari A		Trial Balance	
_	_	-		USSGL Account	Federal/	Exch./	A 1 100 1 1 5 10 10 10 10 10 10 10 10 10 10 10 10 10
No.	Post	Bal.	Account	litle	NonFed.	Nonexch.	Additional Information Required
_		_	10=1				8
2	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations,			
		_	1070	Recoveries			
2	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders -			
_	D	_	4074	Obligations, Refunds Collected  Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			
2	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			
2	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds			
_	FIE	_	4912	Collected			
				Collected			
3	Oblig	ations	Not of O	ffsetting Collections and Recoveries			
3		ations	CALC (1				
			-/ 120 (1	,			
4	Less:	Distrib	uted Offse	etting Receipts (Must = SBR line 16)			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. Revenue collected and
							distributed in offsetting receipt accounts only.
							,
4	Pre	E	5100	Revenue From Goods Sold			
4	Pre	E	5109	Contra Revenue for Goods Sold			
4	Pre	E	5200	Revenue From Services Provided			
4	Pre	Е	5209	Contra Revenue for Services Provided			
4	Pre	Е	5310	Interest Revenue - Other			
		E	5311	Interest Revenue - Investments			
		Е	5312	Interest Revenue - Loans Receivable/Uninvested Funds			
		Е	5317	Contra Revenue for Interest Revenue - Loans Receivable			
		E	5318	Contra Revenue for Interest Revenue - Investments			
		E	5319	Contra Revenue for Interest Revenue - Other			
		E	5320	Penalties, Fines, and Administrative Fees Revenue			
		E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees			
		Е	5400	Benefit Program Revenue			
		E	5409	Contra Revenue for Benefit Program Revenue			
		E	5500	Insurance and Guarantee Premium Revenue			
4	Pre	Е	5509	Contra Revenue for Insurance and Guarantee Premium Revenue			
4	Pre	Е	5600	Donated Revenue - Financial Resources			
4	Pre	E	5609	Contra Revenue for Donations - Financial Resources			
4	Pre	Е	5750	Expenditure Financing Sources - Transfers-In			
4	Pre	E	5800	Tax Revenue Collected	<u> </u>		
		E	5801	Tax Revenue Accrual Adjustment			
		E	5809	Contra Revenue for Taxes			
		E	5890	Tax Revenue Refunds			
		E	5900	Other Revenue		1	
		E	5909	Contra Revenue for Other Revenue			

tatement of Fin				USSGL Acco	ount Attributes/1		
						Trial Balance	
ne	Pre/	Trial	USSGI	USSGL Account	Federal/	Exch./	
			Account		NonFed.	Nonexch.	Additional Information Required
<u>,.                                    </u>	1 031	Dai.	Account	THE	Nom eu.	Nonexcii.	Additional information Required
5	Net O	bligat	ions				
5			CALC (3	- 4)			
ne	r Reso	urces					
6	Dona	tions a	and Forfe	itures of Property (Must = CNP line 12)			
		E	5610	Donated Revenue - Nonfinancial Resources			
6	Pre	E	5619	Contra Donated Revenue - Nonfinancial Resources			
		E	5900	Other Revenue			No budgetary impact. Related to forfeitures of
							properties.
6	Pre	E	5909	Contra Revenue for Other Revenue			No budgetary impact. Related to forfeitures of
							properties.
_	<b>T</b>	<b>.</b>	- 10 - 11 11 11	hart Bairchann and (11) (March - OND line 40)			
				hout Reimbursement (+/-) (Must = CNP line 13)			
		E	5720	Financing Sources Transferred In Without Reimbursement			
7	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement			
8	Imput	ed Fir		rom Costs Absorbed by Others (Must = CNP line 14)			
8	Pre	Е	5780	Imputed Financing Sources			
			urces (+/	-) (Must = CNP line 15)			
	_	E	5790	Other Financing Sources			No budgetary impact
_		E	5799	Adjustment of Appropriations Used			
		E	5900	Other Revenue		T	No budgetary impact.
		E	5909	Contra Revenue for Other Revenue		T	No budgetary impact.
		E	7110	Gains on Disposition of Assets - Other		Т	No budgetary impact.
9	Pre	E	7111	Gains on Disposition of Investments		T	No budgetary impact.
9	Pre	E	7112	Gains on Disposition of Borrowings		T	No budgetary impact.
9	Pre	E	7180	Unrealized Gains		Т	No budgetary impact.
9	Pre	E	7190	Other Gains		T	No budgetary impact.
9	Pre	Е	7210	Losses on Disposition of Assets - Other		Т	No budgetary impact.
		E	7211	Losses on Disposition of Investments		Т	No budgetary impact.
		E	7212	Losses on Disposition of Borrowings		Т	No budgetary impact.
		E	7280	Unrealized Losses		T	No budgetary impact.
		Е	7290	Other Losses		Т	No budgetary impact.
9	Pre	E	7500	Distribution of Income - Dividend		Т	No budgetary impact.
46	N-4 0	41 7	<u> </u>	Hand to Firm Anti-data			
10	Net O	tner R		S Used to Finance Activities			
	I	l	CALC (6	9)			

<u> </u>	1110116	<u> </u>		r Fiscal 2005 Reporting	USSGL Acc	ount Attributes/1	
						Trial Balance	
ine	Pre/	Trial	USSGI	USSGL Account	Federal/	Exch./	
			Account		NonFed.	Nonexch.	Additional Information Required
	. 031	Dui.	Account		Hom cu.	HOHEXCH.	Additional morniation required
11	Total	Roso	urcae Hea	ed to Finance Activities			
	, ota,	11000	CALC (5				
?esc	urces	Used		ce Items Not Part of the Net Cost of Operations			
				y Resources Obligated for Goods, Services, and Benefits Ordered but Not Yet Providence	hed		
	Pre			Unfilled Customer Orders Without Advance			
	Pre	E-B	4222	Unfilled Customer Orders With Advance			
-							
12	Pre	E-B	4801	Undelivered Orders - Obligations, Unpaid			Net (Increases)/Decreases
12	Pre	F-R	4802	Undelivered Orders - Obligations, Prepaid/Advanced			Net (Increases)/Decreases
		E	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations,			The (moreace) Beardage
		_		Recoveries			
40	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders -			
12	Pre	_	4872				
40	D	_	4004	Obligations, Refunds Collected			
		E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid			
12	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced			
	ļ						
40			T	<u> </u>			
13	Reso	urces	I nat Fun	d Expenses Recognized in Prior Periods			
40*	-	_	0700				
13*	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources			Net debit balance for vendor overpayments
							collected.
	_						
		E-B	2160	Entitlement Benefits Due and Payable			If net decrease
		E-B	2170	Subsidy Payable to the Financing Account			Credit reform, if net decrease
		E-B	2190	Other Accrued Liabilities			If net decrease
		E-B	2220	Unfunded Leave			If net decrease
		E-B	2225	Unfunded FECA Liability			If net decrease
		E-B	2290	Other Unfunded Employment Related Liability			If net decrease
		E-B	2610	Actuarial Pension Liability			If net decrease
		E-B	2620	Actuarial Health Insurance Liability			If net decrease
		E-B	2630	Actuarial Life Insurance Liability			If net decrease
		E-B	2650	Actuarial FECA Liability			If net decrease
		E-B	2690	Other Actuarial Liabilities			If net decrease
		E-B	2920	Contingent Liabilities			If net decrease
13^	Pre	E-B	2940	Capital Lease Liability			If net decrease. Related to payment made prior to
							fiscal 1991.
13^	Pre	E-B	2960	Accounts Payable From Canceled Appropriations			If net decrease
		E-B	2990	Other Liabilities			
	Pre		2990	Estimated Cleanup Cost Liability			If net decrease
13"			2990	Estimated Gleanup Gost Liability			If net decrease
	-OF	<b>?</b> -					
13*	Pre	E-B	1310	Accounts Receivable			Vendor overpayments collected.
13^	Pre	Е	6800	Future Funded Expenses			Credit account balance. See line 19 - 21 or 23 for
-				'			debit balance.
		<u> </u>	ļ				1

State	ment	of Fin	ancing fo	r Fiscal 2005 Reporting			
						ount Attributes/1	
					Adjusted	Trial Balance	
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
No.	Post	Bal.	Account	Title	NonFed.	Nonexch.	Additional Information Required
13^	Pre	Е	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year			Credit account balance. See line 23 for debit
				Budget Authority (Unobligated)			balance.
13^	Pre	E	7600	Changes in Actuarial Liability			Credit account balance. See line 23 for debit
							balance.
	13* C	omme	nt: The c	ollection of vendor overpayments may be reported as a resource that does			
				operations on line 13. The amount reported on line 13 for vendor overpayments			
				o ways: (1) from the change in accounts receivable, or (2) from the increase			
	to US	SGL a	ccount 6	790 recorded when the collection is received.			
<u> </u>				ancing sources that fund costs of prior periods cannot be derived from the change			
				lities, an optional method is to record a decrease to future funded expenses,			
				00 and/or 6850, when funding becomes available. The decreases (credit balances) ar	e reported		
	as fin	ancin	g sources	s that fund costs of prior periods.			
			0				
14	Buag	etary	Offsetting	Collections and Receipts That Do Not Affect Net Cost of Operations			
444	Cua di	4 Dua -	ram Calle	sations That Insurance Lightlitics for Loop Cooperators on Allowance for Cobaids			
		E Prog	4260	Actual Collections of "governmental-type" Fees			Credit reform financing funds only.
				71			9 7
		E	4261	Actual Collections of Business-Type Fees			Credit reform financing funds only
		E	4262 4263	Actual Collections of Loan Principal			Credit reform financing funds only
		E E	4264	Actual Collections of Loan Interest Actual Collections of Rent			Credit reform financing funds only
				Actual Collections From Sale of Foreclosed Property			Credit reform financing funds only
							Credit reform financing funds only
		E	4266	Other Actual Business-Type Collections From Non-Federal Sources			Credit reform financing funds only
		E	4267	Other Actual "governmental-type" Collections From Non-Federal Sources			Credit reform financing funds only
	_	E	4271	Actual Program Fund Subsidy Collected			Credit reform financing funds only
14A	Pre	E	4273	Interest Collected From Treasury			Credit reform financing funds only
14A	Pre	Е		Actual Collections From Liquidating Fund			Credit reform financing funds only
14A		Е	4277	Other Actual Collections - Federal			Credit reform financing funds only
14A	Pre	E-B	4281	Actual Program Fund Subsidy Receivable			Credit reform financing funds only
14A	Pre	E-B	4285	Receivable From the Liquidating Fund			Credit reform financing funds only
		E-B		Receivable From the Financing Fund			Credit reform financing funds only
		E-B	4287	Other Federal Receivables			Credit reform financing funds only
, ,							2.22.2.2.2
14B	Other	•					Related to the portion of offsetting collections
							and receipts that is not reported on the
							Statement of Net Cost.
14R	Pre	E	5310	Interest Revenue - Other		Т	
		E	5311	Interest Revenue - Investments		Ť	
		E	5312	Interest Revenue - Loans Receivable/Uninvested Funds		Ť	
	,				l	· '	l

State	ment	of Fin	ancing fo	r Fiscal 2005 Reporting			
						ount Attributes/1	
						Trial Balance	
				USSGL Account	Federal/	Exch./	
No.	Post	Bal.	Account	Title	NonFed.	Nonexch.	Additional Information Required
		E	5317	Contra Revenue for Interest Revenue - Loans Receivable		T	
	Pre	E	5318	Contra Revenue for Interest Revenue - Investments		T	
	Pre	E	5319	Contra Revenue for Interest Revenue - Other		T T	
	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue		T T	
		E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees		-	
	Pre	Е	5400	Benefit Program Revenue		Т	
	Pre	E		Contra Revenue for Benefit Program Revenue		T	
	Pre	E	5600	Donated Revenue - Financial Resources		T*	
		Е	5609	Contra Revenue for Donations - Financial Resources		T*	
14E	Pre	Е	5750	Expenditure Financing Sources - Transfers-In		T*	
14E	Pre	Е	5800	Tax Revenue Collected		T*	
14E	Pre	Е	5801	Tax Revenue Accrual Adjustment		T*	
14E	Pre	Е	5809	Contra Revenue for Taxes		T*	
	Pre	Е	5890	Tax Revenue Refunds		T*	
	Pre	Е	5900	Other Revenue		T	
14E	Pre	E	5909	Contra Revenue for Other Revenue		T	
			L				
				ince the Acquisition of Assets			
15	Pre	Е	8802	Purchases of Capitalized Assets			
15	Pre	E-B	1310	Accounts Receivable			Vendor overpayments related to capitalized assets.
15	Pre	E-B	1350	Loans Receivable			Noncredit reform - Purchase amount only
1.5	Pre	E-B	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N		
	Pre	E-B	1690	Other Investments	N		Current-year purchase amount only
	Pre	E-B	4901	Delivered Orders - Obligations, Unpaid	IN		Credit reform financing and liquidating funds only
	Pre	E	4902	Delivered Orders - Obligations, Orlpaid  Delivered Orders - Obligations, Paid			Credit reform financing and liquidating funds only
	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			Credit reform financing and liquidating funds only
		_		- State of the sta			and inquidating range city
15	Pre	Е	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected			Credit reform financing and liquidating funds only
15	Pre	Е	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			Credit reform financing and liquidating funds only
15	Pre	Е	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			Credit reform financing and liquidating funds only
							3 ,
-Ol	R-						
15	Pre	E-B	1511	Operating Materials and Supplies Held for Use			Current-year purchase amount only
15	Pre	E-B	1512	Operating Materials and Supplies Held in Reserve for Future Use			Current-year purchase amount only
15	Pre	E-B	1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable			Current-year purchase amount only
15	Pre	E-B	1521	Inventory Purchased for Resale			Current-year purchase amount only
	Pre	E-B	1522	Inventory Held in Reserve for Future Sale			Current-year purchase amount only
	Pre	E-B	1523	Inventory Held for Repair			Current-year purchase amount only
15	Pre	E-B	1524	Inventory - Excess, Obsolete, and Unserviceable			Current-year purchase amount only
			1		!	Ţ	

State	ment (	of Fina	ancing fo	r Fiscal 2005 Reporting			
					USSGL Acc	ount Attributes/1	
					Adjusted	Trial Balance	
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
No.	Post	Bal.	Account	Title	NonFed.	Nonexch.	Additional Information Required
15	Pre	E-B	1525	Inventory - Raw Materials			Current-year purchase amount only
15	Pre	E-B	1526	Inventory - Work-in-Process			Current-year purchase amount only
15	Pre	E-B	1527	Inventory - Finished Goods			Current-year purchase amount only
15	Pre	E-B	1529	Inventory - Allowance			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
15	Pre	E-B	1561	Commodities Held Under Price Support and Stabilization Support Programs			Current-year purchase amount only
		E-B	1569	Commodities - Allowance			Current-year purchase amount only. Use to adjust
. •							book value of inventory upon disposition.
15	Pre	E-B	1571	Stockpile Materials Held in Reserve			Current-year purchase amount only
		E-B	1572	Stockpile Materials Held for Sale			Current-year purchase amount only
		E-B	1591	Other Related Property			Current-year purchase amount only
		E-B	1599	Other Related Property - Allowance			Current-year purchase amount only. Use to adjust
10	1 10		1000	Cition Related Froperty Fillowanie			book value of inventory upon disposition.
15	Pre	E-B	1711	Land and Land Rights			Current-year purchase amount only
		E-B	1712	Improvements to Land			Current-year purchase amount only
			1719	Accumulated Depreciation on Improvements to Land			Current-year purchase amount only. Use to adjust
15	rie	C-D	17 19	Accumulated Depreciation on Improvements to Land			, .
15	Pre	E-B	1720	Construction-in-Progress			book value of inventory upon disposition.
	Pre	E-B	1730	Buildings, Improvements, and Renovations			Current-year purchase amount only
				ů i			Current-year purchase amount only
15	Pre	E-B	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations			Purchase amount only. Use to adjust book value
15	Des	ΕВ	1710	Other Chryshyras and Essilities			of inventory upon disposition.
		E-B E-B	1740	Other Structures and Facilities			Current-year purchase amount only
15	Pre	E-B	1749	Accumulated Depreciation on Other Structures and Facilities			Current-year purchase amount only. Use to adjust
4.5	_		4750				book value of inventory upon disposition.
		E-B	1750	Equipment			Current-year purchase amount only
15	Pre	E-B	1759	Accumulated Depreciation on Equipment			Current-year purchase amount only. Use to adjust
4.5	_		1010				book value of inventory upon disposition.
		E-B	1810	Assets Under Capital Lease			Current-year purchase amount only
15	Pre	E-B	1819	Accumulated Depreciation on Assets Under Capital Lease			Current-year purchase amount only. Use to adjust
	_		1000				book value of inventory upon disposition.
		E-B	1820	Leasehold Improvements			Current-year purchase amount only
15	Pre	E-B	1829	Accumulated Amortization on Leasehold Improvements			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
		E-B	1830	Internal-Use Software			Current-year purchase amount only
		E-B	1832	Internal-Use Software in Development			Current-year purchase amount only
15	Pre	E-B	1839	Accumulated Amortization on Internal-Use Software			Current-year purchase amount only. Use to adjust
L	_		10.15				book value of inventory upon disposition.
		E-B	1840	Other Natural Resources			Current-year purchase amount only
15	Pre	E-B	1849	Allowance for Depletion			Current-year purchase amount only. Use to adjust
L.,							book value of inventory upon disposition.
		E-B	1890	Other General Property, Plant, and Equipment			Current-year purchase amount only
15	Pre	E-B	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment			Current-year purchase amount only. Use to adjust
	_						book value of inventory upon disposition.
15	Pre	E-B	1990	Other Assets			Current-year purchase amount only
15	Pre	E-B	1310	Accounts Receivable			Vendor overpayments related to capitalized assets.

state	ment	of Fin	ancing fo	r Fiscal 2005 Reporting			
					USSGL Acco	ount Attributes/1	
					Adjusted	Trial Balance	
_ine	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
lo.	Post	Bal.	Account	Title	NonFed.	Nonexch.	Additional Information Required
15	Pre	E-B	1350	Loans Receivable			Noncredit reform - Purchase amount only
15	Pre	E-B	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N		Current-year purchase amount only
15		E-B	1690	Other Investments	N		Current-year purchase amount only
15	Pre	E-B	4901	Delivered Orders - Obligations, Unpaid			Credit reform financing and liquidating funds only
15	Pre	Е	4902	Delivered Orders - Obligations, Paid			Credit reform financing and liquidating funds only
15	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			Credit reform financing and liquidating funds only
15	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected			Credit reform financing and liquidating funds only
15	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			Credit reform financing and liquidating funds only
15	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			Credit reform financing and liquidating funds only
	inven derive that a asset	tory a ed fro ffect t s or li	nd prope m the cha his line. quidation	ces that finance the acquisition of assets or liquidation of liabilities related to orty, plant, and equipment on line 15 (USSGL accounts 15111899) cannot be ange in the inventory/asset accounts, an optional method is to tag the asset transact. The transactions identified thus far that affect "resources that finance the acquisition of liabilities" related to inventory and property, plant, and equipment include purchase.	n of ases		
				ayments, donations, transfers-in, transfers-out, and the book value of assets sold or			
				ource is recognized for the proceeds of the sale. Agencies also may find it useful to unts needed from these transactions in an agency-defined memorandum			
			000 series				
	accou	ווג (שנ	Juu series	5). 			
	Noto:	Otho	caccat tra	ansactions that have yet to be identified may affect this line.			
	Note.	Other	1 45561 116	ansactions that have yet to be identified may affect this life.			
	Comr	nont:	For losse	is incurred when an asset is sold or disposed of and a budgetary resource is			
				ions exist for reporting the loss on the Statement of Financing. The first			
				the book value on line 15: Resources that Finance the Acquisition of Assets or Liqui	dation		
				clude the loss in Components Not Requiring or Generating Resources (lines 2528).			
				s to include the loss in Components Not Requiring or Generating Resources. Then,			
				pook value of the asset less the loss. The second option is addressed in the "Special			
				AB News," dated August 1998, updated March 1999.			
		··· U.	1	12 Hono, autouriugust 1999, apaatou maion 1999.			
	Comr	nent:	USSGL a	ı ccount 1310, line 15 includes vendor overpayments related to capitalized assets. No	te that other trai	sactions	
	vet to	be id	entified a	also may affect this line.			
	, 51 10			and the same inter-			
	Comr	nent:	Transact	Lions for non-Government securities have not been completed. Changes to line 15			
				nce the transactions are completed.			
	iay t	, o 1100	Joseph V	The transactions are completed.	ļ		<u> </u>

State	ment	of Fin	ancing fo	r Fiscal 2005 Reporting			
					USSGL Acc	ount Attributes/1	
					Adjusted	Trial Balance	
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
No.	Post	Bal.	Account	Title	NonFed.	Nonexch.	Additional Information Required
							·
16	Othe	Reso	urces or	Adjustments to Net Obligated Resources That Do Not Affect Net Cost of Operations			
16	Pre	E	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities			
16	Pre	Е	5720	Financing Sources Transferred In Without Reimbursement			
16	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement			
16	Pre	Е	5750	Expenditure Financing Sources - Transfers-In			Adjustment for trust fund outlays that do not affect net cost.
16	Pre	E	5760	Expenditure Financing Sources - Transfers-Out			
	Pre	Е	5790	Other Financing Sources			
16	Pre	Е	7400	Prior-Period Adjustments - Not Restated			Budgetary impact only
16	Pre	E	7401	Prior-Period Adjustments - Restated			Do not use adjustment in year of restatement. See Prior-Period Adjustment Scenario.
	0		Th - 04-4				
				ement of Financing for certain inventory scenarios does not reconcile unless USSGL			
	acco	unt /4	UU IS INCII	uded on line 16. The transactions for prior-period adjustments must be analyzed.			
47	T-4-1	Dana	uraaa Haa	and to Finance Home Not Bort of the Not Coat of Operations			
	Total		CALC (1)	ed to Finance Items Not Part of the Net Cost of Operations			
			CALC (1	Z10) I			
		-					
10	Total	Page	urana Had	l ed to Finance the Net Cost of Operations			
10	TOLAI	Resu	CALC (1	1 17)			
			CALC (1	<i>t</i>			
Com	nonon	te of t	ho Not Co	l ost of Operations That Will Not Require or Generate Resources in the Current Period:			
Com	Jonen	15 01 1	ne wet co	ist of Operations That will Not Require of Generale Resources in the Current Period.			
Com	oonen	ts Ro	l Juiring or	Generating Resources in Future Periods:			
COIII	Jonen	13 110	diring or	Cenerating Nesources in Future Ferious.			
19	Incre	ase in	Annual L	eave Liability			
			2220	Unfunded Leave			If net increase
	-OF						
400			2222				2 1 1 2 2 1 4 2 5 1 1 1
19*	Pre	E	6800	Future Funded Expenses			Debit account balance. See line 13 for credit balance. Related to increase in annual leave liability.
20	Incre	ase in	Environn	l nental and Disposal Liability			
20*	Pre	E-B	2995	Estimated Cleanup Cost Liability			If net increase
	-OF			, ,			
			0000				D 17 11 1 C 7 12 12 17 17 17 17 17 17 17 17 17 17 17 17 17
20*	Pre	E 	6800	Future Funded Expenses			Debit account balance. See line 13 for credit balance. Related to increase in environmental and disposal liability.

					USSGL ACC	ount Attributes/1	
						Trial Balance	
ino	Dro/	Trial	Heeci	USSGL Account	Federal/	Exch./	
			Account		NonFed.	Nonexch.	Additional Information Required
10.	POSI	Баі.	Account	Title	Nonrea.	Nonexcn.	Additional information Required
_	_			Reestimates of Credit Subsidy Expense (+/-)			
	Pre			Adjustment to Subsidy Expense			Credit reform. Downward subsidy reestimate
21*	Pre	E	6800	Future Funded Expenses			Credit reform. Upward subsidy reestimate. Debit account balance. See line 13 for credit balance.
	-OF	₹-					
21*	Pre	E-B	2110	Accounts Payable			Credit reform. Downward subsidy reestimate. Financing funds only.
21* I	Pre	E-B	2170	Subsidy Payable to the Financing Account			Credit reform. Upward subsidy reestimate.
	_		<u></u>				
				e Revenue Receivable from the Public (Previous SOF 1F partial)	1		
22		E-B	1310	Accounts Receivable		X	(Increases) Excludes accounts receivable related to vendor overpayments related to line 13.
22	Pre	E-B	1319	Allowance for Loss on Accounts Receivable		Х	(Increases) Excludes accounts receivable related to vendor overpayments related to line 13.
22 I		E-B	1340	Interest Receivable		X	(Increases) Excludes credit reform financing.
22 I	Pre	E-B	1349	Allowance for Loss on Interest Receivable		Х	
23 (	Other	r (+/-)					
23* I		E-B	2160	Entitlement Benefits Due and Payable			If net increase, unfunded
23* I	Pre	E-B	2190	Other Accrued Liabilities			If net increase, unfunded
23* I	Pre	E-B	2225	Unfunded FECA Liability			If net increase
23* I	Pre	E-B	2290	Other Unfunded Employment Related Liability			If net increase
23* I	Pre	E-B	2610	Actuarial Pension Liability			If net increase
23* I	Pre	E-B	2620	Actuarial Health Insurance Liability			If net increase
23* I	Pre	E-B	2630	Actuarial Life Insurance Liability			If net increase
23* I		E-B	2650	Actuarial FECA Liability			If net increase
23* I	Pre	E-B	2690	Other Actuarial Liabilities			If net increase
23* I		E-B	2920	Contingent Liabilities			If net increase
23*		E-B	2940	Capital Lease Liability			If net increase. Related to a payment made prior to fiscal 1991.
23* I	Pre	E-B	2960	Accounts Payable From Canceled Appropriations			If net increase
23* I	Pre	E-B	2990	Other Liabilities			If net increase
23*		E	7400	Prior-Period Adjustments - Not Restated			Use if related to an increase in a liability reported in Section 4.
	-OF	₹-					
23*		E	6800	Future Funded Expenses			Debit account balance. See line 13 for credit balance.
23*	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)			Debit account balance. See line 13 for credit balance.

State	ment	of Fina	ancing to	r Fiscal 2005 Reporting			
						ount Attributes/1	
					Adjusted	Trial Balance	
Line				USSGL Account	Federal/	Exch./	
No.	Post	Bal.	Account	Title	NonFed.	Nonexch.	Additional Information Required
	19-23	* Com	ment: Fi	nancing sources yet to be provided may be derived using the change in certain liabil	ity accounts if		
	a net	increa	se result	s. Another option is to use the debit balance of USSGL account 6800, "Future Funde	ed Expenses,"		
	and/o	r USS	GL accou	unt 6850, "Employer Contributions to Employee Benefit Programs Not Requiring Curr	ent-Year		
	Budg	et Aut	hority (U	nobligated)."			
24	Total	Comp	onents o	f Net Cost of Operations That Will Require or Generate Resources in Future Periods			
24			CALC (1				
omr	onen	ts Not	Requirin	g or Generating Resources:			
		1		9			
		<u> </u>					
25	Depre	eciatio		nortization			
25	Pre	E-B	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau		X	
				of the Public Debt			
25	Pre	E-B	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public		X	
				Debt Securities			
25	Pre	E-B	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of		Х	
				the Public Debt			
25	Pre	E	6710	Depreciation, Amortization, and Depletion			
25	FIE	_	07 10	Depredation, Amortization, and Depletion			
				ts or Liabilities (+/-)			
26	Pre	E	7110	Gains on Disposition of Assets - Other			Include if a budgetary resource is NOT recognized
							upon sale or disposition of assets.
			7111	Gains on Disposition of Investments			
			7112	Gains on Disposition of Borrowings			
			7180	Unrealized Gains			
26	Pre	E	7190	Other Gains			
26	Pre	E	7210	Losses on Disposition of Assets - Other			
			7211	Losses on Disposition of Investments			
		Е	7212	Losses on Disposition of Borrowings			
		Е	7280	Unrealized Losses			
26	Pre	Е	7290	Other Losses			
27	Other	(+/-)					
27	Pre	È	5311	Interest Revenue - Investments		Х	Undistributed offsetting receipts: Related to trust funds with exchange revenue.
27	Pre	E	5318	Contra Revenue for Interest Revenue - Investments		Х	Undistributed offsetting receipts: Related to trust funds with exchange revenue.
27	Pre	E	5400	Benefit Program Revenue		Х	Undistributed offsetting receipts: Related to trust funds with exchange revenue.

Statement of Financing for Fiscal 2005 Reporting

Otato	IIICIIC	<u> </u>	l	r Fiscal 2005 Reporting	HESCH Acc	ount Attributes/1	
						Trial Balance	
Lino	Pre/	Trial	HESCI	USSGL Account	Federal/	Exch./	
	_	-	Account		NonFed.	Nonexch.	Additional Information Required
110.	1 031	Dui.	Account	Title	Hom ca.	Nonexen.	Additional information Required
27	Pre	E	5409	Contra Revenue for Benefit Program Revenue		Х	Undistributed offsetting receipts: Related to trust funds with exchange revenue.
27	Pre	E	6190	Contra Bad Debt Expense - Incurred for Others			
27	Pre	E	6720	Bad Debt Expense			Related to uncollectible noncredit reform receivables.
27	Pre	E	6500	Cost of Goods Sold			
27*	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources			Net credit balance for vendor overpayments receivable; debit balance for other activity.
	07* 0						
				tion for recording the decrease in cost that results from a receivable for a vendor			
				cord a decrease to USSGL account 6790. The decrease is reported as part of			
	comp	onent	s of net c	ost of operations that will not require or generate resources.			
28	Total	Comp	onents o	f Net Cost of Operations That Will Not Require or Generate Resources			
			CALC (25	527)			
29	I otal			f Net Cost of Operations That Will Not Require or Generate Resources in the Current	Period		
			CALC(24	+ 28)			
30	Net C	ost of	Operatio	ns			
			CALC (18				

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 published by FASAB in a special edition newsletter, dated March 1, 1999.

## Footnote:

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

2 - Line 2 must agree with lines 3 and 4 of the SBR at yearend. For quarterly statements, anticipated accounts should be added, as appropriate, for lines to agree.

Shaded attributes are not applicable for budgetary accounts.
Indicates the USSGL preferred crosswalk for this line.

Please refer to the June 12, 2003, IRC meeting minutes, for further discussion on the preferred method.

<sup>\*</sup> By definition, the USSGL account can only have this attribute domain.

Statement of Custodial Activity for Fiscal 2005 Reporting

			TACTIVITY TOT I ISCAI 2000 Nept	USSGL Account	
				Attributes/1	
				Adjusted	
				Trial Balance	
Line	Trial	Acct.	USSGL Account	Cust./	Additional Information Required
No.	Bal.	No.	Title	Noncust.	
		1			
Reven	ue Activ	vity:			
Sour	ces of C	ash Coll	ections:		
1	Individ	ual Incor	ne and FICA/SECA Taxes		
1	Е	5800	Tax Revenue Collected	S	
2	Corpor	ate Inco	me Taxes		
2	Е	5800	Tax Revenue Collected	S	
3	Excise	Taxes			
3	E	5800	Tax Revenue Collected	S	
4	Estate	and Gift	<u> </u> Taxes		
4	E	5800	Tax Revenue Collected	S	
5	Federa	l Unemp	loyment Taxes		
5	Е	5800	Tax Revenue Collected	S	
	0 1	l Duting			
<b>6</b>		n Duties 5800	Tou Davisius Calla eta d	0	
ь	E	5800	Tax Revenue Collected	S	
7	Miscell	laneous			
7	E	5800	Tax Revenue Collected	S	
7	E	5310	Interest Revenue - Other	S	
7	E	5319	Contra Revenue for Interest Revenue - Other	S	
7	E	5311			
			Interest Revenue - Investments	S	
7	E	5318	Contra Revenue for Interest		
	_	5040	Revenue - Investments	S	
<b>'</b>	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	S	

Statement of Custodial Activity for Fiscal 2005 Reporting

Otaten	iciit oi v	Justoula	Activity for Fiscal 2005 Repo	USSGL Account	
				Attributes/1	
				Adjusted	
				Trial Balance	
Line	Trial	Acct.	USSGL Account	Cust./	Additional Information Required
No.	Bal.	No.	Title	Noncust.	Additional information Required
7	E	5317	Contra Revenue for Interest	Noncust.	
1	_	5517	Revenue - Loans Receivable	S	
7	E-B	1340	Interest Receivable	S	Related to interest revenue. (Increase)/Decrease
<u>.</u> 7	E-B	1349	Allowance for Loss on Interest		Troidica to interest revenue. (mercase) Decrease
•	- 5	1010	Receivable	S	Related to interest revenue. (Increase)/Decrease
7	E	5320	Penalties, Fines, and		(
			Administrative Fees Revenue	S	
7	E	5329			
			Contra Revenue for Penalties,		
			Fines, and Administrative Fees	S	
7	E-B	1360			
			Penalties, Fines, and		
			Administrative Fees Receivable	S	(Increase)/Decrease
7	E-B	1369			
			Allowance for Loss on Penalties,		
			Fines, and Administrative Fees		(I
7	E	5600	Receivable Donated Revenue - Financial	S	(Increase)/Decrease
1	E	5600	Resources	S	
7	E	5609	Contra Revenue for Donations -	3	
1	_	3009	Financial Resources	S	
7	E	5900	Other Revenue	S	
<u>.</u> 7	E	5909	Contra Revenue for Other		
•	_		Revenue	S	
7	E-B	1310	Accounts Receivable	S	Related to other revenue. (Increase)/Decrease
7	E-B	1319	Allowance for Loss on Accounts		(
			Receivable	S	Related to other revenue. (Increase)/Decrease
8	Total Ca	ash Collec	ctions		
8		CALC	(1 7)		
9	Accrual Adjustments				
9	E-B	1310	Accounts Receivable	S	
9	E-B	1319	Allowance for Loss on Accounts		
			Receivable	S	

Statement of Custodial Activity for Fiscal 2005 Reporting

Otaton		<del>J d O t O d l d</del>	il Activity for Fiscal 2005 Repo	USSGL Account	
				Attributes/1	
				Adjusted	
				Trial Balance	
Line	Trial	Acct.	USSGL Account	Cust./	Additional Information Required
No.	Bal.	No.	Title	Noncust.	Additional information required
9	E-B	1340	Interest Receivable	S	
9	E-B	1349	Allowance for Loss on Interest	- 3	
9	- <sub>-</sub>	1343	Receivable	S	
9	E-B	1360	Receivable	<u> </u>	
9		11000	Penalties, Fines, and		
			Administrative Fees Receivable	S	
9	E-B	1369			
			Allowance for Loss on Penalties,		
			Fines, and Administrative Fees		
			Receivable	S	
9	E-B	2110	Accounts Payable	S	Related to tax revenue refunded and custodial interest expense
9	E-B	5801	,		
			Tax Revenue Accrual Adjustment	S	
9	E-B	5809	Contra Revenue for Taxes	S	
10	Total C	ustodial F	Revenue	S	
10		CALC	(8 + 9)		
Disp	osition o	f Collection	ons:		
11		rred to O	thers (by Recipient):		
11	E-B	2110	Accounts Payable	S	Related to tax revenue refunds.
11*		2980	Custodial Liability	S*	Cash collections only - from debits to 2980.
11	E	5890	Tax Revenue Refunds	S	
11	E	5990	Collections for Others	S*	
11	E	6330	Other Interest Expenses	S	
*Comn	nent: If t	he balanc	e of account 5990 is used to get t	the amount of cash	collected for others, then account 2980
			count 2980 is included on the cros		
12	(Increase	 se)/Decrea	ase in Amount Yet To Be Transfer	red (+/-)	
12	E	5991	Accrued Collections for Others	S*	
	al Metho		. 15. 464 65.165.1616 161 611616		
12	E-B	2980	Custodial Liability	S*	Amount yet to be collected. (Increase)/Decrease
14	I	2000	Sastodiai Liability	5	Amount yet to be concered. (morease)/Decrease

Statement of Custodial Activity for Fiscal 2005 Reporting

Line No.				Attributes/1	
				Adjusted Trial Balance	
No.	Trial	Acct.	USSGL Account	Cust./	Additional Information Required
	Bal.	No.	Title	Noncust.	
13	Refunds	s and Oth	er Payments		
13	E	5890	Tax Revenue Refunds	S	
13	E	6330	Other Interest Expenses	S	
13	E-B	2110	Accounts Payable	S	Related to tax revenue refunded and custodial interest expense
14	Retaine	 d by the f	<u> </u> Reporting Entity		
14		CALC	(10 - 11 - 12 - 13)		
If "Optio	nal Meth	od" is use	ed		
14		CALC	(10 - 11 + 12 - 13)		
15	Net Cus	todial Ac	l tivity		
15		CALC	(10 - 11 - 12 - 13 -14)		Must equal zero.
If "Optio	nal Meth	od" is use	ed		
15		CALC	(10 - 11 + 12 - 13 -14)		Must equal zero.
					earning revenue, that revenue is reported on the FASAB Revenue Standard, paragraph 45.)

Comment: If collecting entities recognize virtually no cost in connection with earning revenue, that revenue is reported on the Statement of Custodial Activity. (See Amendments to OMB Bulletin No. 01-09, FASAB Revenue Standard, paragraph 45.)

If collecting entities have custodial collections that are nonmaterial and incidental to their primary mission, then sources and disposition of the collections may be disclosed in accompanying footnotes. (See Amendments to OMB Bulletin No. 01-09.)

## Footnotes:

- 1 Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
- \* By definition, the USSGL account can only have this USSGL acount attribute domain.