				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>	T T	r Fiscal 2004 Reporting	LISSCI Acc	ount Attributes/1	
	D /		110001	UOODI A		Trial Balance	
_	_	-		USSGL Account	Federal/	Exch./	4100 115 115
NO.	Post	ваі.	Account	TITIE	NonFed.	Nonexch.	Additional Information Required
	_	_	10=1				8
2	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations,			
		<u> </u>		Recoveries			
2	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders -			
				Obligations, Refunds Collected			
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			
				Collected			
		<u> </u>	1				
		ations		ffsetting Collections and Recoveries			
3	3	-	CALC (1	-2)			
	ļ	ļ	-		-		
		<u> </u>		(i) B 14 (ii) 4 ODD ii 40)			
4	Less:	Distrib	outed 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.
			1	T			
		E	5100	Revenue From Goods Sold			
		E	5109	Contra Revenue for Goods Sold			
		Е	5200	Revenue From Services Provided			
	_	E	5209	Contra Revenue for Services Provided			
		E	5310	Interest Revenue - Other			
		E	5311	Interest Revenue - Investments			
		E	5312	Interest Revenue - Loans Receivable/Uninvested Funds			
	_	E	5317	Contra Revenue for Interest Revenue - Loans Receivable			
		E	5318	Contra Revenue for Interest Revenue - Investments			
		E	5319	Contra Revenue for Interest Revenue - Other			
		Е	5320	Penalties, Fines, and Administrative Fees Revenue			
4	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees			
		E	5400	Benefit Program Revenue			
		E	5409	Contra Revenue for Benefit Program Revenue			
		Е	5500	Insurance and Guarantee Premium Revenue			
4	Pre	E	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	Е	5750	Expenditure Financing Sources - Transfers-In			
		E	5800	Tax Revenue Collected			
	_	E	5800	Tax Revenue Collected Tax Revenue Accrual Adjustment			
		E	5801	Contra Revenue Accrual Adjustment	-		
	Pre	E	5890	Tax Revenue Refunds			
			5900	Other Revenue			
		E					
4	Pre	E	5909	Contra Revenue for Other Revenue			

					USSGL Acc	ount Attributes/1	
						Trial Balance	
ne	Pre/	Trial	USSGI	USSGL Account	Federal/	Exch./	
			Account		NonFed.	Nonexch.	Additional Information Required
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	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		<u>T</u>	No budgetary impact.
9	Pre	Е	7500	Distribution of Income - Dividend		T	No budgetary impact.
40	Net O	ther 5	Resources	I Sused 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
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		<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	Spring Trajustition to the Tour Studies of Congulation, 1 Topalan lavarious			
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 Fina	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	Containing Control of the Control of			balance.
							balarice.
	42* C	ommo	nti The e	l 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				
				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 reportea		
	as tin	ancin	g sources	s that fund costs of prior periods.			
	ļ						
		<u> </u>	0.55				
14	Budg	etary	Offsetting	Collections and Receipts That Do Not Affect Net Cost of Operations			
				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	
		E	5311	Interest Revenue - Unier		T	
		E	5312	Interest Revenue - Loans Receivable/Uninvested Funds		T	
140	i i c	<u> </u>	JUIZ	Initerest Nevenue - Loans Necelvable/Orillivested Funds		l I	

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Line Pre/ Trial USSGL USSGL Account Revenue Account Title NonFed. NonFed. NonExch. Add	
No. Post Bal. Account Title NonFed. Nonexch. Add 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 E 5319 Contra Revenue for Interest Revenue - Other T 14B Pre E 5320 Penalties, Fines, and Administrative Fees Revenue T 14B Pre E 5320 Penalties, Fines, and Administrative Fees T 14B Pre E 5400 Benefit Program Revenue T 14B Pre E 5400 Benefit Program Revenue T 14B Pre E 5409 Contra Revenue Financial Resources T* 14B Pre E 5600 Donated Revenue - Financial Resources T* 14B Pre E 5800 Donated Revenue - Financial Resources T* 14B Pre E	
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14B Pre E 5890 Tax Revenue Refunds T* 14B Pre E 5900 Other Revenue T 14B Pre E 5909 Contra Revenue for Other Revenue T 15 Resources That Finance the Acquisition of Assets T T	
14B Pre E 5909 Contra Revenue for Other Revenue T 15 Resources That Finance the Acquisition of Assets	
15 Resources That Finance the Acquisition of Assets	
15 Pre E-B 1310 Accounts Receivable Vendor ove	erpayments related to capitalized assets.
15 Pre E-B 1350 Loans Receivable Noncredit re	reform - Purchase amount only
15 Pre E-B 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities N Current-year	ar purchase amount only
	ar purchase amount only
	rm financing and liquidating funds only
	rm financing and liquidating funds only
	rm financing and liquidating funds only
15 Pre E 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected Credit reform	rm financing and liquidating funds only
15 Pre E 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid Credit refor	rm financing and liquidating funds only
15 Pre E 4982 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid Credit reform	rm financing and liquidating funds only
-OR-	
	ar purchase amount only
	,
	ar purchase amount only
	ar purchase amount only ar purchase amount only
15 Pre E-B 1524 Inventory - Excess, Obsolete, and Unserviceable Current-year	

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	
						Trial Balance	
ino	Dro/	Trial	Heeci	USSGL Account	Federal/	Exch./	
_	_	-	Account		NonFed.	Nonexch.	Additional Information Required
0.	Post	Dai.	Account	THE	Nonrea.	Nonexcn.	Additional information Required
15	Pre	E-B	1350	Loans Receivable			Noncredit reform - Purchase amount only
15	rie	E-D	1330	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
		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
		E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			Credit reform financing and liquidating funds only
10	1 10	_	4071	Downward Adjustments of Frior Fear Original Delivered Orders Obligations, Recoveries			orealt reform interioring and inquidating failed only
15	Pre	Е	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds	1		Credit reform financing and liquidating funds only
13	116	_	4312	Collected			Credit relorn linancing 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	Е	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			Credit reform financing and liquidating funds only
	Comi	mont:	If recour	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			
	Idoriv	ad fra	m tha ch	ango in the inventory/secot accounts, an entional method is to tag the secot transact	ione		
				ange in the inventory/asset accounts, an optional method is to tag the asset transact.			
	that a	affect	this line.	The transactions identified thus far that affect "resources that finance the acquisitio	n of		
	that a	affect s or li	this line. quidatior	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		
	that a asset net o	affect s or li f vend	this line. quidatior lor overpa	The transactions identified thus far that affect "resources that finance the acquisition of liabilities" related to inventory and property, plant, and equipment include purchasyments, donations, transfers-in, transfers-out, and the book value of assets sold or	n of ases disposed		
	that a asset net o of if a	affect is or li f vend a budg	this line. quidatior lor overpa getary res	The transactions identified thus far that affect "resources that finance the acquisition of liabilities" related to inventory and property, plant, and equipment include purchasyments, 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	n of ases disposed		
	that a asset net o of if a accu	affect s or li f vend budg mulate	this line. quidation lor overpa getary res e the amo	The transactions identified thus far that affect "resources that finance the acquisition of liabilities" related to inventory and property, plant, and equipment include purchasyments, 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 ourts needed from these transactions in an agency-defined memorandum	n of ases disposed		
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	net o of if a accor accor Note: Commercos optio of Lia The s line 1	affect as or life f vence a budge mulate unt (9) contents gnized n is to abilitie secone 5, inc	this line. quidation lor overpa getary res e the amo 000 series r asset tra for losse l, two option o include es and exc d option i lude the b the "FAS	The transactions identified thus far that affect "resources that finance the acquisition of liabilities" related to inventory and property, plant, and equipment include purchas 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 ounts needed from these transactions in an agency-defined memorandum is). ansactions that have yet to be identified may affect this line. as 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 Liquicule the loss in Components Not Requiring or Generating Resources (lines 2528). Is 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.	n of ases disposed dation	neartions	
	that a asset net o of if a accurate accordance of the secondance o	affect as or life f vence a budge mulate unt (9) contents gnized n is to abilitie secone 5, inc on" of	this line. quidation lor overpa getary res e the amo 000 series r asset tra For losse l, two opt o include se and exe d option i lude the l the "FAS	The transactions identified thus far that affect "resources that finance the acquisition of liabilities" related to inventory and property, plant, and equipment include purchasyments, 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 ounts needed from these transactions in an agency-defined memorandum si). ansactions that have yet to be identified may affect this line. as 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 Liquiculate the loss in Components Not Requiring or Generating Resources (lines 2528). Is to include the loss in Components Not Requiring or Generating Resources. Then, book value of the asset less the loss. The second option is addressed in the "Special AB News," dated August 1998, updated March 1999. Count 1310, line 15 includes vendor overpayments related to capitalized assets. No	n of ases disposed dation	nsactions	
	that a asset net o of if a accurate accordance of the secondance o	affect as or life f vence a budge mulate unt (9) contents gnized n is to abilitie secone 5, inc on" of	this line. quidation lor overpa getary res e the amo 000 series r asset tra For losse l, two opt o include se and exe d option i lude the l the "FAS	The transactions identified thus far that affect "resources that finance the acquisition of liabilities" related to inventory and property, plant, and equipment include purchas 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 ounts needed from these transactions in an agency-defined memorandum is). ansactions that have yet to be identified may affect this line. as 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 Liquicule the loss in Components Not Requiring or Generating Resources (lines 2528). Is 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.	n of ases disposed dation	nsactions	
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	that a asset net o of if a accur accor Note: Commerce option of Lia The s lied to commerce to commerc	affect is or life from the state of the stat	this line. quidation lor overpa getary res e the amo 000 series r asset tra For losse l, two opt o include es and exce d option i lude the l the "FAS USSGL a lentified a	The transactions identified thus far that affect "resources that finance the acquisition of liabilities" related to inventory and property, plant, and equipment include purchas 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 ounts needed from these transactions in an agency-defined memorandum si). ansactions that have yet to be identified may affect this line. as 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 Liquiculate the loss in Components Not Requiring or Generating Resources (lines 2528). Is to include the loss in Components Not Requiring or Generating Resources. Then, book value of the asset less the loss. The second option is addressed in the "Special AB News," dated August 1998, updated March 1999. Cocount 1310, line 15 includes vendor overpayments related to capitalized assets. No also may affect this line.	n of ases disposed dation	nsactions	

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	Е	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	? -					
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	? -					
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 Baseline II from the Bubble (B. 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*		Е	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 fo	r Fiscal 2004 Reporting	1		
		<u> </u>				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	unt 6850, "Employer Contributions to Employee Benefit Programs Not Requiring Curr	ent-Year		
	Budo	et Aut	hority (II	nobligated)."			
	Daag	l	literity (C	l l l l l l l l l l l l l l l l l l l			
24	Total	Comp	ononte o	f Net Cost of Operations That Will Require or Generate Resources in Future Periods			
24		Comp	CALC (1				
24			CALC (1	923)			
<u> </u>	<u> </u>	4- 11-4	Disis				
Com	poner	Its 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	_	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			
26	Pre	E	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			
26	Pre	E	7290	Other Losses			
20	116	-	1230	Outor Logged			
		1	-				
27	Otha	- (+/ \					
	Othe		E044	Interest Devenue Investments		V	Undiately to diafforthing as a sister. Delete dit i
27	Pre	E	5311	Interest Revenue - Investments		X	Undistributed offsetting receipts: Related to trust
			50.40			.,	funds with exchange revenue.
27	Pre	E	5318	Contra Revenue for Interest Revenue - Investments		X	Undistributed offsetting receipts: Related to trust
							funds with exchange revenue.
27	Pre	E	5400	Benefit Program Revenue		X	Undistributed offsetting receipts: Related to trust
							funds with exchange revenue.
27	Pre	E	5409	Contra Revenue for Benefit Program Revenue		X	Undistributed offsetting receipts: Related to trust
		<u>L</u>	<u> </u>				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.

^{*} By definition, the USSGL account can only have this attribute domain.