					USSGL Acco	ount Attributes/1	
						Trial Balance	
e	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
	Post	Bal.	Account	Title	NonFed.	Nonexch.	Additional Information Required
so	urces	Used	to Financ	ce Activities:			
Ida	otary	Rosou	rces Obl	insted			
lug	ciary	110300					
1	Oblig	ations	Incurred	l (Must = SBR line 8)			
1	Pre	E-B	4801	Undelivered Orders - Obligations, Unpaid			
1	Pre	E-B	4802	Undelivered Orders - Obligations, Prepaid/Advanced			
1	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid			
1	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced			
1	Pre	E-B	4901	Delivered Orders - Obligations, Unpaid			
			4902	Delivered Orders - Obligations, Paid	1		
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			
-	i ie	L_	4302				
2	Less:	Spen	ding Auth	hority From Offsetting Collections and Recoveries (Must = EOY SBR line 3, 4)/2			
2	Pre	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	Pre	E-B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable			
		E-B	4251	Reimbursements and Other Income Earned - Receivable			
2	Pre	E	4252	Reimbursements and Other Income Earned - Collected			
	-	E	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			
2	Pre	E	4263	Actual Collections of Loan Interest			
			4264	Actual Collections of Rent			
			4265	Actual Collections From Sale of Foreclosed Property			
	-		4266	Other Actual Business-Type Collections From Non-Federal Sources			
			4267	Other Actual "governmental-type" Collections From Non-Federal Sources			
			4271	Actual Program Fund Subsidy Collected			
			4273	Interest Collected From Treasury			
		E	4275	Actual Collections From Liquidating Fund			
2	Pre	E	4276	Actual Collections From Financing Fund			
			4277	Other Actual Collections - Federal			
			4281	Actual Program Fund Subsidy Receivable			
-			4283	Interest Receivable From Treasury			
			4285	Receivable From the Liquidating Fund			
	-		4286	Receivable From the Financing Fund			
		E-B		Other Federal Receivables			

0.0.0		1		r Fiscal 2005 Reporting		ount Attributes/1	
						Trial Balance	
Line	Drat	Trial		USSGL Account			
			Account		Federal/	Exch./	Additional Information Dequired
No.	Post	Баі.	Account		NonFed.	Nonexch.	Additional Information Required
	Date	-	4074	Devenuend Adiustasente of Drive Veren Unersid Undelivered Orderes - Obligations			3
2	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations,			
		_	4070	Recoveries			
2	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders -			
	Data	_	4074	Obligations, Refunds Collected			
2	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			
	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds			
	Pre	E	4972				
	-			Collected			
	-						
2	Ohlia	otiona		ffsetting Collections and Recoveries			
3	Dung	auons	CALC (1		+		
3	,						
4	Less:	Distrib	outed Offse	Itting 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 onsetting receipt accounts only.
4	Pre	Е	5100	Revenue From Goods Sold			
		E	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	Е	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			
4	Pre	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	Е	5400	Benefit Program Revenue			
4	Pre	Е	5409	Contra Revenue for Benefit Program Revenue			
4	Pre	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			
	Pre	E	5609	Contra Revenue for Donations - Financial Resources			
	Pre	E	5750	Expenditure Financing Sources - Transfers-In			
	-	E	5800	Tax Revenue Collected			
	Pre		5800 5801	Tax Revenue Collected			
	Pre Pre	E E	5801	Contra Revenue for Taxes			
	Pre	E	5809	Tax Revenue Refunds			
4	Pre	E	5890	Other Revenue			
4	-						
4	Pre	E	5909	Contra Revenue for Other Revenue			

					USSGL Acc	ount Attributes/1	
					Adjusted	Trial Balance	
ne	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
			Account		NonFed.	Nonexch.	Additional Information Required
							······································
5	5 Net C	bligat	ions				
5			CALC (3	- 4)			
			(-				
he	er Reso	ources	6				
6	6 Dona	tions	and Forfe	itures of Property (Must = CNP line 12)			
		E	5610	Donated Revenue - Nonfinancial Resources			
F	3 Pre	Е	5619	Contra Donated Revenue - Nonfinancial Resources			
		E		Other Revenue			No budgetary impact. Related to forfeitures of
`		-	0000				properties.
F	3 Pre	Е	5909	Contra Revenue for Other Revenue		1	No budgetary impact. Related to forfeitures of
							properties.
	1						r · r · · · · ·
7	7 Trans	sfers li	n/Out Wit	hout Reimbursement (+/-) (Must = CNP line 13)			
		E		Financing Sources Transferred In Without Reimbursement			
7	7 Pre	E	5730	Financing Sources Transferred Out Without Reimbursement			
8	3 Impu	ted Fir	nancing F	rom Costs Absorbed by Others (Must = CNP line 14)			
	3 Pre			Imputed Financing Sources			
9	Othe	r Reso	urces (+/) (Must = CNP line 15)			
ç		E		Other Financing Sources			No budgetary impact
		Е		Adjustment of Appropriations Used			
Ś	9 Pre	E	5900	Other Revenue		Т	No budgetary impact.
ç	9 Pre	Е	5909	Contra Revenue for Other Revenue		Т	No budgetary impact.
ç	9 Pre	Е		Gains on Disposition of Assets - Other		Т	No budgetary impact.
ç		E	7111	Gains on Disposition of Investments		Т	No budgetary impact.
ę	9 Pre	Е	7112	Gains on Disposition of Borrowings		Т	No budgetary impact.
Ģ	9 Pre	Е		Unrealized Gains		Т	No budgetary impact.
		Е	7190	Other Gains		Т	No budgetary impact.
		Е	7210	Losses on Disposition of Assets - Other		Т	No budgetary impact.
	9 Pre	Е	7211	Losses on Disposition of Investments		Т	No budgetary impact.
	9 Pre	E		Losses on Disposition of Borrowings		Т	No budgetary impact.
		Е		Unrealized Losses		Т	No budgetary impact.
-	9 Pre	Е	7290	Other Losses		Т	No budgetary impact.
9	9 Pre	Е	7500	Distribution of Income - Dividend	1	Т	No budgetary impact.
		1			ł		
			1			1	1
ç) ther F	Resources	Used to Finance Activities			
ç)ther F	Resources CALC (6.	S Used to Finance Activities			

		1		r Fiscal 2005 Reporting	USSGL Acco	ount Attributes/1	
						Trial Balance	
l ino	Pro/	Trial	USSGI	USSGL Account	Federal/	Exch./	
	-	-	Account		NonFed.	Nonexch.	Additional Information Required
NU.	FUSI	Dai.	Account		Nonreu.	Nonexcii.	Additional mormation Required
11	Total	Pasa	urooc Llo	ed to Finance Activities			
	TOLAI	Resol	CALC (5				
Pose	ourcos	lleod		ce Items Not Part of the Net Cost of Operations			
				y Resources Obligated for Goods, Services, and Benefits Ordered but Not Yet Provid	hot		
	2 Pre			Unfilled Customer Orders Without Advance	160		
			4222	Unfilled Customer Orders With Advance			
14	110		7222				
12	2 Pre	E-B	4801	Undelivered Orders - Obligations, Unpaid			Net (Increases)/Decreases
		E-B	4802	Undelivered Orders - Obligations, Prepaid/Advanced			Net (Increases)/Decreases
	2 Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations,			
		-		Recoveries			
10	2 Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders -			
12	rie		4072	Obligations, Refunds Collected			
10	2 Pre	Е	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid			
	2 Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Onpaid Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced			
12	Pre	E	4882	Dependence Augustments of Phor-Year Undervered Orders - Obligations, Prepard/Advanced			
12	Basa	urcoc	That Euro	d Expenses Recognized in Prior Periods			
13	Resu	urces	That Full	l			
13*	* Pre	Е	6790	Other Expenses Not Requiring Budgetary Resources			Net debit balance for vendor overpayments
15	i ie	L	0730				collected.
13/	^Pre	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
13/	^Pre		2225	Unfunded FECA Liability			If net decrease
	^Pre		2290	Other Unfunded Employment Related Liability			If net decrease
		E-B	2610	Actuarial Pension Liability			If net decrease
	^Pre		2620	Actuarial Health Insurance Liability			If net decrease
		E-B	2630	Actuarial Life Insurance Liability			If net decrease
	^Pre		2650	Actuarial FECA Liability			If net decrease
	^Pre		2690	Other Actuarial Liabilities			If net decrease
		E-B	2920	Contingent Liabilities			If net decrease
		E-B	2940	Capital Lease Liability			If net decrease. Related to payment made prior to
							fiscal 1991.
104			2060	Accounts Double From Conceled Ammoniations			
			2960	Accounts Payable From Canceled Appropriations			If net decrease
	^Pre		2990	Other Liabilities			If net decrease
13′	^ Pre		2995	Estimated Cleanup Cost Liability			If net decrease
	-OF	۲-					
13*	* Pre		1310	Accounts Receivable			Vendor overpayments collected.
10			.010				
13/	^Pre	E	6800	Future Funded Expenses			Credit account balance. See line 19 - 21 or 23 for
10		1-					debit balance.

otati	ement			r Fiscal 2005 Reporting		ount Attributes/1	1
•	Dural	Turket	110001			Trial Balance	
	-	-		USSGL Account	Federal/	Exch./	Additional Information Domains d
lo.	Post	Bal.	Account	The	NonFed.	Nonexch.	Additional Information Required
10/	^Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year			Credit account balance. See line 23 for debit
13	Pie		0000				balance.
40/		-	7000	Budget Authority (Unobligated)			
13	^Pre	E	7600	Changes in Actuarial Liability			Credit account balance. See line 23 for debit
							balance.
	40+ 0						
				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	3GL 8	account 6	790 recorded when the collection is received.			
	124 0	`omm	onti Iffin	ancing sources that fund costs of prior periods cannot be derived from the change			
				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,			
				nities, 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	n reported		
				s that fund costs of prior periods.	re reported		
	as fin	ancin	g sources	s that fund costs of prior periods.			
4.4	Buda	otom	Offeetting	Collections and Bassints That Do Not Affect Not Cost of Operations			
14	ь Buag	etary	Unsetting	Collections and Receipts That Do Not Affect Net Cost of Operations			
4 4 4	Cradi	t Droo	uram Call	ections That Increase Liabilities for Loan Guarantees or Allowances for Subsidy			
		E	4260	Actual Collections of "governmental-type" Fees			Credit reform financing funds only.
		E					
	-		4261 4262	Actual Collections of Business-Type Fees Actual Collections of Loan Principal			Credit reform financing funds only
		E E	4262	Actual Collections of Loan Interest			Credit reform financing funds only
		E	4263	Actual Collections of Rent			Credit reform financing funds only Credit reform financing funds only
		E	4265	Actual Collections From Sale of Foreclosed Property			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	4275	Actual Collections From Liquidating Fund			Credit reform financing funds only
14A	Pre	Е	4277	Other Actual Collections - Federal	1		Credit reform financing funds only
14A	Pre	E-B	4281	Actual Program Fund Subsidy Receivable	1		Credit reform financing funds only
14A		E-B	4285	Receivable From the Liquidating Fund			Credit reform financing funds only
		E-B	4286	Receivable From the Financing Fund			Credit reform financing funds only
		E-B	4287	Other Federal Receivables			Credit reform financing funds only
14/		C-D	7201				
	+	<u> </u>	-		<u> </u>		-
140	B Other						Related to the portion of offsetting collections
140		l.					and receipts that is not reported on the
							Statement of Net Cost.
4 4 5			5040	laterat Devenue Other	}	-	Statement of Net Cost.
	-	E	5310	Interest Revenue - Other	}	T	
	B Pre		5311	Interest Revenue - Investments		-	
14E	8 Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds		Т	

				r Fiscal 2005 Reporting	USSGL Acc	ount Attributes/1	
						Trial Balance	
lino	Pro/	Trial	IISSGI	USSGL Account	Federal/	Exch./	
	Post	-	Account		NonFed.	Nonexch.	Additional Information Required
10.	1 031	Dui.	Account		Nom cu.	Nonexen.	
14B	Pre	F	5317	Contra Revenue for Interest Revenue - Loans Receivable		Т	
	Pre		5318	Contra Revenue for Interest Revenue - Investments		T	
	Pre		5319	Contra Revenue for Interest Revenue - Other		Т	
			5320	Penalties, Fines, and Administrative Fees Revenue		Т	
			5329	Contra Revenue for Penalties, Fines, and Administrative Fees		Т	
			5400	Benefit Program Revenue		Т	
			5409	Contra Revenue for Benefit Program Revenue		Т	
			5600	Donated Revenue - Financial Resources		T*	
			5609	Contra Revenue for Donations - Financial Resources		T*	
			5750	Expenditure Financing Sources - Transfers-In		T*	
						T*	
			5800 5801	Tax Revenue Collected Tax Revenue Accrual Adjustment		T*	
	Pre		5801	Contra Revenue for Taxes		T*	
	Pre		5890	Tax Revenue Refunds		T*	
			5900	Other Revenue		T	
			5909	Contra Revenue for Other Revenue		T	
	110	L	5505			1	
15	Reso	urces	That Fina	nce the Acquisition of Assets			
	Pre			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
15	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
			4901	Delivered Orders - Obligations, Unpaid			Credit reform financing and liquidating funds only
15	Pre	E	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	1		Credit reform financing and liquidating funds only
		E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			Credit reform financing and liquidating funds only
10	Fle	E	4902	Opward Adjustments of Phot-fear Delivered Orders - Obligations, Paid			
-OF	र-						
		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	T		Current-year purchase amount only
		E-B	1522	Inventory Held in Reserve for Future Sale			Current-year purchase amount only
15		E-B	1523	Inventory Held for Repair			Current-year purchase amount only
40	Pre	E-B	1524	Inventory - Excess, Obsolete, and Unserviceable			Current-year purchase amount only

					USSGL Acc	ount Attributes/1	
						Trial Balance	
Lino	Dro/	Trial	119901	USSGL Account	Federal/	Exch./	
No.	Post		Account		NonFed.	Nonexch.	Additional Information Required
NO.	POSI	Dal.	Account		Nonrea.	Nonexcn.	Additional information Required
4.0	Dre		1525	Inventory Dou Materiala			
		E-B E-B	1525	Inventory - Raw Materials Inventory - Work-in-Process			Current-year purchase amount only
							Current-year purchase amount only
		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.
		E-B	1561	Commodities Held Under Price Support and Stabilization Support Programs			Current-year purchase amount only
15	5 Pre	E-B	1569	Commodities - Allowance			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
15	5 Pre	E-B	1571	Stockpile Materials Held in Reserve			Current-year purchase amount only
15		E-B	1572	Stockpile Materials Held for Sale			Current-year purchase amount only
15	5 Pre	E-B	1591	Other Related Property			Current-year purchase amount only
15	5 Pre	E-B	1599	Other Related Property - Allowance			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
15	5 Pre	E-B	1711	Land and Land Rights			Current-year purchase amount only
		E-B	1712	Improvements to Land			Current-year purchase amount only
		E-B	1719	Accumulated Depreciation on Improvements to Land			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
15	Pre	E-B	1720	Construction-in-Progress			Current-year purchase amount only
		E-B	1720	Buildings, Improvements, and Renovations			Current-year purchase amount only
		E-B	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations			Purchase amount only. Use to adjust book value
10		L-D	1755	Accumulated Depresiation on Dundings, improvements, and renovations			of inventory upon disposition.
15	5 Pre	E-B	1740	Other Structures and Facilities			Current-year purchase amount only
		E-B	1740	Accumulated Depreciation on Other Structures and Facilities			Current-year purchase amount only. Use to adjust
10		L-D	1745				book value of inventory upon disposition.
16	5 Pre	E-B	1750	Equipment			Current-year purchase amount only
		E-B	1759	Accumulated Depreciation on Equipment			Current-year purchase amount only. Use to adjust
- FC	FIE	E-D	1759				book value of inventory upon disposition.
4	D		4040	Assats Huden Osnital Lassa			· · · · · · · · · · · · · · · · · · ·
	Pre		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
							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.
15		E-B	1890	Other General Property, Plant, and Equipment			Current-year purchase amount only
15	5 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	5 Pre	E-B	1990	Other Assets			Current-year purchase amount only
	1						
15	5 Pre	E-B	1310	Accounts Receivable			Vendor overpayments related to capitalized assets.
							F.,

					USSGL Acco	ount Attributes/1	
						Trial Balance	
ine	Pre/	Trial	USSGI	USSGL Account	Federal/	Exch./	
	Post		Account		NonFed.	Nonexch.	Additional Information Required
0.	FUSI	Dai.	ACCOUNT	Inte	Nonreu.	Nonexcn.	Auditional mormation Required
45	Due	- D	4050	Lana Daainahla			Naman dit aufanna - Duachana annaunt amha
15	Pre	E-B	1350	Loans Receivable			Noncredit reform - Purchase amount only
	_		1000				
-	-	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	Ν		Current-year purchase amount only
		E-B		Delivered Orders - Obligations, Unpaid			Credit reform financing and liquidating funds only
	Pre	E		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	ntory a	ind prope	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 inge in the inventory/asset accounts, an optional method is to tag the asset transact	ions		
	that a	пест		The transactions identified thus far that affect "resources that finance the acquisitio	n of		
				The transactions identified thus far that affect "resources that finance the acquisitio of liabilities" related to inventory and property, plant, and equipment include purcha			
	asset	ts or li	quidation	of liabilities" related to inventory and property, plant, and equipment include purcha	ases		
	asset net o	ts or li f vend	quidation lor overpa	of liabilities" related to inventory and property, plant, and equipment include purcha syments, donations, transfers-in, transfers-out, and the book value of assets sold or	ases disposed		
	asset net o of if a	ts or li f vend a budg	quidation lor overpa jetary rese	of liabilities" related to inventory and property, plant, and equipment include purcha syments, 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	ases disposed		
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						ount Attributes/1	
					Adjusted	Trial Balance	
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
			Account		NonFed.	Nonexch.	Additional Information Required
		Dun	/.00004110		Hom ou.	Honoxoni	
16	Othou	r Roso	urces or	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			
10	Fie		5720				
	_	_					
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			
10	i ie	L	5700	Expenditure r mancing Sources - Transiers-Out			
10	-	-	5700				
		E	5790	Other Financing Sources			
16	Pre	E	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.
							· · · · · · · · · · · · · · · · · · ·
	Comr	mont:	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.			
	accol		UU IS INCI	uded on line 16. The transactions for prior-period adjustments must be analyzed.			
	-						
17	Total	Reso	urces Use	ed to Finance Items Not Part of the Net Cost of Operations			
			CALC (1	216)			
18	Total	Reso	urces Use	ed to Finance the Net Cost of Operations			
			CALC (1				
		<u> </u>					
<u>Comp</u>	oonen	ts of t	he Net Co	ost of Operations That Will Not Require or Generate Resources in the Current Period:			
Comp	onen	its Red	nuirina or				
				Generating Resources in Future Periods:			
19				Generating Resources in Future Periods:			
	Incre						
19*	Increa Pre	ase in	Annual L	eave Liability			If net increase
19*	Pre	ase in E-B	Annual L				If net increase
19*	Increa Pre -OF	ase in E-B	Annual L	eave Liability			If net increase
19*	Pre -OF	ase in E-B R-	Annual L 2220	eave Liability Unfunded Leave			
19*	Pre	ase in E-B R-	Annual L	eave Liability			Debit account balance. See line 13 for credit
19*	Pre -OF	ase in E-B R-	Annual L 2220	eave Liability Unfunded Leave			Debit account balance. See line 13 for credit balance. Related to increase in annual leave
19*	Pre -OF	ase in E-B R-	Annual L 2220	eave Liability Unfunded Leave			Debit account balance. See line 13 for credit
19*	Pre -OF	ase in E-B R-	Annual L 2220	eave Liability Unfunded Leave			Debit account balance. See line 13 for credit balance. Related to increase in annual leave
19* 19*	Pre -OF Pre	ase in E-B 2-	Annual L 2220 6800	eave Liability Unfunded Leave Future Funded Expenses			Debit account balance. See line 13 for credit balance. Related to increase in annual leave
19* 19* 20	Pre -OF Pre Increa	ase in E-B 2- E ase in	Annual L 2220 6800 Environn	eave Liability Unfunded Leave			Debit account balance. See line 13 for credit balance. Related to increase in annual leave
19* 19* 20	Pre -OF Pre Increa	ase in E-B 2- E ase in	Annual L 2220 6800 Environn	eave Liability Unfunded Leave Future Funded Expenses			Debit account balance. See line 13 for credit balance. Related to increase in annual leave
19* 19* 20 20*	Pre -OF Pre Increa Pre	ase in E-B E E ase in E-B	Annual L 2220 6800 Environn	eave Liability Unfunded Leave Future Funded Expenses Entry Funded Expenses Entry Funded Expenses Entry Funded Expenses			Debit account balance. See line 13 for credit balance. Related to increase in annual leave liability.
19* 19* 20 20*	Pre -OF Pre Increa Pre -OF	E-B E-B A- A- A- A- A- A- A- A- A- A-	Annual L 2220 6800 Environn 2995	eave Liability Unfunded Leave Future Funded Expenses nental and Disposal Liability Estimated Cleanup Cost Liability			Debit account balance. See line 13 for credit balance. Related to increase in annual leave liability.
19* 19* 20 20*	Pre -OF Pre Increa Pre	E-B E-B A- A- A- A- A- A- A- A- A- A-	Annual L 2220 6800 Environn	eave Liability Unfunded Leave Future Funded Expenses Entry Funded Expenses Entry Funded Expenses Entry Funded Expenses			Debit account balance. See line 13 for credit balance. Related to increase in annual leave liability.
19* 19* 20 20*	Pre -OF Pre Increa Pre -OF	E-B E-B A- A- A- A- A- A- A- A- A- A-	Annual L 2220 6800 Environn 2995	eave Liability Unfunded Leave Future Funded Expenses nental and Disposal Liability Estimated Cleanup Cost Liability			Debit account balance. See line 13 for credit balance. Related to increase in annual leave liability. If net increase Debit account balance. See line 13 for credit
19* 19* 20 20*	Pre -OF Pre Increa Pre -OF	E-B E-B A- A- A- A- A- A- A- A- A- A-	Annual L 2220 6800 Environn 2995	eave Liability Unfunded Leave Future Funded Expenses nental and Disposal Liability Estimated Cleanup Cost Liability			Debit account balance. See line 13 for credit balance. Related to increase in annual leave liability.

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ost	Bal.	Account		NonFed.	Nonexch.	Additional Information Required
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Inwa	rd/Do	woward F	Constimator of Crodit Subsidy Exponen (+/.)	-		
						Credit reform. Downward subsidy reestimate
Dro	F					Credit reform. Upward subsidy reestimate. Debit
	Ľ	0000				account balance. See line 13 for credit balance.
-06	2_					
		2110	Accounts Payable			Credit reform. Downward subsidy reestimate.
le	C-D	2110				Financing funds only.
Pre	F-B	2170	Subsidy Pavable to the Financing Account			Credit reform. Upward subsidy reestimate.
10		2170				
ncrea	ase in	Exchang	e Revenue Receivable from the Public (Previous SOF 1F partial)			
			Accounts Receivable		Х	(Increases) Excludes accounts receivable related
						to vendor overpayments related to line 13.
Pre	E-B	1319	Allowance for Loss on Accounts Receivable		Х	(Increases) Excludes accounts receivable related
						to vendor overpayments related to line 13.
Pre	E-B	1340	Interest Receivable		Х	(Increases) Excludes credit reform financing.
						(
-						
		2160	Entitlement Benefits Due and Payable			If net increase, unfunded
Pre	E-B		Other Accrued Liabilities			If net increase, unfunded
						If net increase
			Other Unfunded Employment Related Liability			If net increase
						If net increase
			Actuarial Health Insurance Liability			If net increase
Pre			Actuarial Life Insurance Liability			If net increase
Pre	E-B	2650	Actuarial FECA Liability			If net increase
	E-B	2690	Other Actuarial Liabilities			If net increase
Pre	E-B	2920	Contingent Liabilities			If net increase
Pre	E-B	2940	Capital Lease Liability			If net increase. Related to a payment made prior
						to fiscal 1991.
Pre	E-B	2960	Accounts Payable From Canceled Appropriations			If net increase
Pre	E-B	2990	Other Liabilities			If net increase
		7400	Prior-Period Adjustments - Not Restated			Use if related to an increase in a liability reported ir
						Section 4.
-OF	۲-					
Pre	Е	6800	Future Funded Expenses			Debit account balance. See line 13 for credit
-						balance.
Pre	Е	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year			Debit account balance. See line 13 for credit
						balance.
	<u> </u>	1			1	
	Pre/ Post Pre Pre Pre Pre Pre Pre Pre Pre Pre Pre	Image Image ver Trial ver Trial ver Eal ver E ver E ver E-B ver <td< td=""><td>Image: Non-Section of the section of the section</td><td>Trial USSGL Account Ipward/Downward Restimates of Credit Subsidy Expense (+/-) Ipward/Downward Restimates of Credit Subsidy Expense (+/-) Ipward/Downward Restimates of Credit Subsidy Expense (+/-) Ire E 6800 Future Funded Expenses Future Funded Expenses OR- Image: Comparison of Comparison o</td><td>Image: constraint of the second se</td><td>USSCL Account Attributes/1 Adjusted Trial Balance Status Adjusted Trial Balance Bal. Account Title Exch./ NonFed. NonFed. Exch./ Image: Status Status Exch./ NonFed. Image: Status Status Exch./ NonFed. Exch./ Image: Status Status Status Exch./ NonFed. Exch./ Image: Status Status Status Status Exch./ NonFed. Exch./ NonFed. Image: Status Status Status Status Status Exch.// NonFed. NonFed.</td></td<>	Image: Non-Section of the section	Trial USSGL Account Ipward/Downward Restimates of Credit Subsidy Expense (+/-) Ipward/Downward Restimates of Credit Subsidy Expense (+/-) Ipward/Downward Restimates of Credit Subsidy Expense (+/-) Ire E 6800 Future Funded Expenses Future Funded Expenses OR- Image: Comparison of Comparison o	Image: constraint of the second se	USSCL Account Attributes/1 Adjusted Trial Balance Status Adjusted Trial Balance Bal. Account Title Exch./ NonFed. NonFed. Exch./ Image: Status Status Exch./ NonFed. Image: Status Status Exch./ NonFed. Exch./ Image: Status Status Status Exch./ NonFed. Exch./ Image: Status Status Status Status Exch./ NonFed. Exch./ NonFed. Image: Status Status Status Status Status Exch.// NonFed. NonFed.

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						unt Attributes/1	
						Trial Balance	
				USSGL Account	Federal/	Exch./	
lo.	Post	Bal.	Account	Title	NonFed.	Nonexch.	Additional Information Required
				nancing sources yet to be provided may be derived using the change in certain liabil			
				ts. Another option is to use the debit balance of USSGL account 6800, "Future Funde			
				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	923)			
Com	ponen	ts No	Requirir	g or Generating Resources:			
		L	L				
25	-		on and An	nortization			
25	Pre	E-B	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau		Х	
				of the Public Debt			
25	Pre	E-B	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public		Х	
				Debt Securities			
25	Pre	E-B	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of		Х	
20	i ic	L-D	1000	the Public Debt		X	
05	Pre	F	6710				
20	Pre	E	6710	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	E	7112	Gains on Disposition of Borrowings			
26	Pre	Е	7180	Unrealized Gains			
26	Pre	E	7190	Other Gains			
26	Pre	E	7210	Losses on Disposition of Assets - Other			
		E	7211	Losses on Disposition of Investments			
		E	7212	Losses on Disposition of Borrowings			
	Pre		7280	Unrealized Losses			
26	Pre	E	7290	Other Losses	1		
20		-	. 200				
			ł – – –				
27	Other	· (+/_)					
	Pre	(*/-) E	5311	Interest Revenue - Investments		Х	Undistributed offsetting receipts: Related to trust
21	Fie		5511			^	o .
27	Pre	E	5318	Contra Revenue for Interest Revenue - Investments		Х	funds with exchange revenue. Undistributed offsetting receipts: Related to trust
21	Pie		5318			A	
~-	0.0	-	5400			~	funds with exchange revenue.
27	Pre	E	5400	Benefit Program Revenue		Х	Undistributed offsetting receipts: Related to trust
	1						funds with exchange revenue.

			ľ		USSGL Acc	ount Attributes/1	
					Adjusted	Trial Balance	
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
	-		Account		NonFed.	Nonexch.	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.
				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	ponent	s of net c	ost of operations that will not require or generate resources.			
28	Total			f Net Cost of Operations That Will Not Require or Generate Resources			
			CALC (2	527)			
29	Total	Comp		f Net Cost of Operations That Will Not Require or Generate Resources in the Current I	Period		
			CALC(24	+ 28)			
30	Net C	cost of	[•] Operatio	ns			
			CALC (18	3 + 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.

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

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.