

Statement of Financing for Fiscal 2004 Reporting

Line No	Pre/Post	Trial Bal	USSGL Account	USSGL Account Title	USSGL Account Attributes/1		Additional Information Required
					Adjusted Trial Balance		
					Federal/NonFed	Exch./Nonexch.	
22 Increase in Exchange Revenue Receivable from the Public (Previous SOF 1F partial)							
22	Pre	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		X	(Increases) Excludes accounts receivable related to vendor overpayments related to line 13.
22	Pre	E-B	1340	Interest Receivable		X	(Increases) Excludes credit reform financing.
22	Pre	E-B	1349	Allowance for Loss on Interest Receivable		X	
23 Other (+/-)							
23*	Pre	E-B	2160	Entitlement Benefits Due and Payable			If net increase, unfunded
23*	Pre	E-B	2190	Other Accrued Liabilities			If net increase, unfunded
23*	Pre	E-B	2225	Unfunded FECA Liability			If net increase
23*	Pre	E-B	2290	Other Unfunded Employment Related Liability			If net increase
23*	Pre	E-B	2610	Actuarial Pension Liability			If net increase
23*	Pre	E-B	2620	Actuarial Health Insurance Liability			If net increase
23*	Pre	E-B	2630	Actuarial Life Insurance Liability			If net increase
23*	Pre	E-B	2650	Actuarial FECA Liability			If net increase
23*	Pre	E-B	2690	Other Actuarial Liabilities			If net increase
23*	Pre	E-B	2920	Contingent Liabilities			If net increase
23*	Pre	E-B	2940	Capital Lease Liability			If net increase. Related to a payment made prior to fiscal 1991.
23*	Pre	E-B	2960	Accounts Payable From Canceled Appropriations			If net increase
23*	Pre	E-B	2990	Other Liabilities			If net increase
23*	Pre	E	7400	Prior-Period Adjustments - Not Restated			Use if related to an increase in a liability reported in Section 4.
-OR-							
23*	Pre	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.
23*	Pre	E	7600	Changes in Actuarial Liability			Debit account balance. See line 13 for credit
19-23* Comment: Financing sources yet to be provided may be derived using the change in certain liability accounts if a net increase results. Another option is to use the debit balance of USSGL account 6800, "Future Funded Expenses," and/or USSGL account 6850, "Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)."							
24 Total Components of Net Cost of Operations That Will Require or Generate Resources in Future Periods							
24			CALC (19...23)				