U.S. Government Standard General Ledger

SECTION V. Crosswalks to Standard External Reports

This section includes crosswalks for use in fiscal 2003 and 2004. 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 2003 Reporting:	Page Number
	SF 133: Report on Budget Execution and Budgetary Resources	V - 3
	FMS 2108: Yearend Closing Statement	V - 17
	OMB Form and Content Statements	
	Balance Sheet	V - 25
	Statement of Net Cost	. V - 33
	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
	Budget Program and Financing (P&F) Schedule Prior Year Actual	
	Column	V - 57
Fis	scal 2004 Reporting:	
>	SF 133: Report on Budget Execution and Budgetary Resources	. V - 81
>	FMS 2108: Yearend Closing Statement	V - 95
>	OMB Form and Content Statements	
	Balance Sheet	V - 103
	Statement of Net Cost	. V - 111
	Statement of Changes in Net Position	V - 115
	-	

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Fiscal 2004 Reporting (continued):	Page Number
 Statement of Budgetary Resources (crosswalk merged with 	
SF 133: Report on Budget Execution and Budgetary Resources,	
pages V - 81 through V - 94)	
Statement of Financing	V - 119
Statement of Custodial Activity	V - 131

Note: Missing page numbers are intentional.

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Lina	USSGL	110001 4			I	USSGL A					_		
Line No	Acct	USSGL Account Title	Debit/ Credit	Begin End/4		Pub. Law No.	Apport. Categ.		Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl Info
	1		Grount	Ziid/4	.,,,,,	140.	outog.	out. B	9	111110	· urtiloi	Otatao/0	
Budg	jetary Resou	rces:											
1	Budget Aut	hority:											
1A	Annronrieti	ons Received											<u> </u>
1A	4111			Е		###-###						U	<u> </u>
1A 1A	4112	Debt Liquidation Appropriations Liquidation of Deficiency - Appropriations		E		###-###						U	<u> </u>
1A 1A	4114	, , , , ,		E		###-###						U	<u> </u>
1A 1A	4114	Appropriated Trust or Special Fund Receipts		E		###-###						U	<u> </u>
		Loan Subsidy Appropriation										_	<u> </u>
1A	4117	Loan Administrative Expense Appropriation		E		###-###						U	<u> </u>
1A	4118	Reestimated Loan Subsidy Appropriation		Е		###-###						U	
1A	4119	Other Appropriations Realized		Е		###-###						U	
1A	4122	Authority Adjusted for Interest on Public Debt Securities		Е		###-###						U	4
1A	4122	Authority Adjusted for Interest on Public Debt Securities		В		###-###						U	4
1A	4123	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable - Rescinded		Е		###-###						U	
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		E	К	###-###						U/E	4
1A	4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable		В	K	###-###						U/E	4
1A	4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable		E		###-###						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		E		###-###						U	
1A	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation		E		###-###						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

_ine	USSGL	USSGL Account	Debit/	Rogin	Auth	USSGL A Pub. Law	 		Δvail	Trans.	TAFS	Addl
No	Acct	Title	Credit	-			 Cat. B	Flag		Partner	Status/3	Info
					7.							
1B	Borrowing A	Authority										
1B	4042	Estimated Indefinite Borrowing Authority		Е		###-###					U	5
1B	4141	Current-Year Borrowing Authority Realized		Е		###-###					U	
1C	Contract Au	thority										
1C	4032	Estimated Indefinite Contract Authority		Е		###-###					U	5
1C	4131	Current-Year Contract Authority Realized		Е		###-###					U	
1D	Net Transfei	TO (4 or)										<u> </u>
						###-###					U/E	4
	4137	Transfers of Contract Authority		E								
	4137	Transfers of Contract Authority		В		###-###					U/E	4
1D	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		Е	K	###-###					U/E	4
1D	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		В	K	###-###					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	Transfers - Current-Year Authority - Receivable		Е	К	###-###					U/E	4
1D	4171	Transfers - Current-Year Authority - Receivable		В	K	###-###					U/E	4
1D	4172	Transfers - Current-Year Authority - Payable		Е		###-###					U/E	4
1D	4172	Transfers - Current-Year Authority - Payable		В		###-###					U/E	4
1D	4173	Non-Allocation Transfers of Invested Balances - Transferred		Е		###-###					U/E	
1D	4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts		E		###-###					U	
1E	Other											
1E	4120	Annuaryistiana Antisinatad Indefinite				###-###					U	5
	4160	Appropriations Anticipated - Indefinite		E		###-###					U	5
1E 1E	4165	Anticipated Transfers - Current-Year Authority				###-###					U	5
16	4105	Allocations of Authority - Anticipated From Invested Balances		E		****					U	5
2	Unobligated	Balance:										6
	J											
2A	Beginning o	f Period:										
2A	4122	Authority Adjusted for Interest on Public Debt Securities		В							U	
2A	4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable		В	K						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	
			-	_		 					11/5	├
2A	4139	Contract Authority Carried Forward		В							U/E	1

0	oo. Report of	T Budget Execution and Budgetary Resources/11011 Iscar 2000 Repor	USSGL Account Attributes/2										1
Line	USSGL	USSGL Account	Debit/	Begin						Avail.	Trans.	TAFS	Addl
No	Acct	Title	Credit	_	Туре			Cat. B	Flag		Partner	Status/3	Info
2A	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		В	K							U/E	
2A	4171	Transfers - Current-Year Authority - Receivable		В	K							U/E	
2A	4172	Transfers - Current-Year Authority - Payable		В								U/E	
2A	4201	Total Actual Resources - Collected		В								U/E	
2A	4221	Unfilled Customer Orders Without Advance		В	K						F/E	U/E	
2A	4222	Unfilled Customer Orders With Advance		В	K							U/E	
2A	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		В	K							U/E	
2A	4251	Reimbursements and Other Income Earned - Receivable		В	K						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	K							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	
2A	4901	Delivered Orders - Obligations, Unpaid		В								U/E	
2A	4903	Authority Outlayed Not Yet Disbursed		В								U	
2B	Net Transfers	s, Actual (+ or -)											
2B	4176	Allocation Transfers of Prior-Year Balances		Е								U/E	
2B	4190	Transfers - Prior-Year Balances		Е								U	
2B	4199	Transfer of Expired Expenditure Transfers - Receivable		E								U/E	
2C	Anticipated T	ransfers Balances (+ or -)											
2C	4180	Anticipated Transfers - Prior-Year Balances		E								U	5
3	Spending Aut	thority From Offsetting Collections:											<u> </u>
3A	Earned												
3A1	Collected												
3A1	4212	Liquidation of Deficiency - Offsetting Collections		Е								U/E	
3A1	4252	Reimbursements and Other Income Earned - Collected		E								U/E	1
3A1	4260	Actual Collections of "governmental-type" Fees		E								U/E	
JA 1													4
3A1	4261	Actual Collections of Business-Type Fees		Е								U/E	

Lina	Heeci	110001 4			I	USSGL A				T	1_		
Line No	USSGL Acct	USSGL Account Title	Debit/	-		Pub. Law				Avail. Time	Trans.	TAFS	Addl Info.
3A1	4263	Actual Collections of Loan Interest	Credit	End/4	Туре	No.	Categ.	Cat. B	Flag	Time	Partner	Status/3	into.
3A1	4264	Actual Collections of Rent		E								U/E	_
3A1	4265	Actual Collections From Sale of Foreclosed Property		E								U/E	<u> </u>
3A1	4266	Other Actual Business-Type Collections From Non-Federal Sources		E								U/E	<u> </u>
3A1	4267	Other Actual "governmental-type" Collections From Non-Federal		E								U/E	<u> </u>
		Sources											
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		Е								U/E	
3A2	Possivable E	rom Federal Sources											<u> </u>
3A2	4251	Reimbursements and Other Income Earned - Receivable		Е	1/						F/E	U/E	4
3A2	4251	Reimbursements and Other Income Earned - Receivable Reimbursements and Other Income Earned - Receivable		В	K						F/E	U/E	4
3A2	4281			E	N.						F/L	U/E	4
3A2	4281	Actual Program Fund Subsidy Receivable Actual Program Fund Subsidy Receivable		В								U/E	4
3A2	4283			E								U/E	4
3A2	4283	Interest Receivable From Treasury		В								U/E	4
3A2	4285	Interest Receivable From Treasury										U/E	4
		Receivable From the Liquidating Fund		E									
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	K							U/E	4
3A2	4287	Other Federal Receivables		В	K							U/E	4
3B	Change In Ur	filled Customer Orders											
3B1	Advance Rec	eived											
3B1	4222	Unfilled Customer Orders With Advance		Е	K							U/E	4,13
3B1	4222	Unfilled Customer Orders With Advance		В	K							U/E	4,13
3B2	Without Adva	ance From Federal Sources											
3B2	4221	Unfilled Customer Orders Without Advance		Е	K						F/E	U/E	4,13
3B2	4221	Unfilled Customer Orders Without Advance		В	K						F/E	U/E	4,13

		i Budget Execution and Budgetary Resources/1 for Fiscal 2003 Repol				USSGL A	ccount /	Attribute	es/2				<u> </u>
Line	USSGL	USSGL Account	Debit/	Begin	Auth.	Pub. Law					Trans.	TAFS	Addl
No	Acct	Title	Credit	End/4	Туре	No.	Categ.	Cat. B	Flag	Time	Partner	Status/3	Info.
20	Anticipated F	Post of Voca Without Advances											<u> </u>
3C		or Rest of Year, Without Advances		_									<u> </u>
3C	4060	Anticipated Collections From Non-Federal Sources	D	E								U	5
3C	4070	Anticipated Collections From Federal Sources	D	Е								U	5
3C	4210	Anticipated Reimbursements and Other Income	D	Е								U	5
3D	Transfers from	 n Trust Funds											7
3D1	Collected												
3D1	4255	Appropriation Trust Fund Expenditure Transfers - Collected		Е								U/E	<u> </u>
3D2	Anticipated												
3D2	4215	Anticipated Appropriation Trust Fund Expenditure Transfers		Е								U	5
3D2	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		Е	K							U/E	4
3D2	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		В	K							U/E	4
3E	Subtotal												<u> </u>
4	Recoveries of	Prior-Year Obligations											8
													L
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 -		Е								U/E	
4B	Anticipated	Obligations, Recoveries											
4B	4310	Anticipated Recoveries of Prior-Year Obligations	D	Е								U	5
5	Temporarily N	l Not Available Pursuant to Public Law											
5	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporarily		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 Temporarily Precluded From Obligation	-	Е		###-###				 		U	

Line	USSGL	USSGL Account	Debit/	Pogin	Auth	USSGL A Pub. Law				Avail.	Trans.	TAFS	Add
No	Acct	Title	Credit	_				Cat. B	Flag	Time	Partner	Status/3	Info
	7.001		Orean	Liid/4	Турс	140.	outog.	Out. D	1 lug	111110	1 di tiloi	Otatasio	
6	Permanently	l Not Available											9
6A	Cancellations	s of Expired and No-Year Accounts(-)											
6A	4350	Canceled Authority		Е								U/E	
6B	Enacted Res	cissions (-)											
6B	4382	Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury as "Available"		Е		###-###						U	
6B	4383	Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury as "Available"		Е		###-###						U	
6B	4392	Rescission - New Budget Authority		Е		###-###						U	
6B	4393	Rescission - Prior-Year		Е		###-###						U	
6C	Capital Trans	fers 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		E								U/E	
6C	4151	Actual Capital Transfers to the General Fund of the Treasury, Current- Year Authority		E								U/E	
6C	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances		Е								U/E	
		Data.1300											
6D	Other Author	ity Withdrawn (-)											
6D	4130	Appropriation to Liquidate Contract Authority Withdrawn		Е								U/E	
6D	4133	Reductions of Contract Authority		Е								U/E	
6D	4134	Contact 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 F	ublic Law (-)											
6E	4135	Contract Authority Liquidated		Е	Р	###-###						U/E	
6E	4136	Contract Authority To be Liquidated by Trust Funds		E	Ė	###-###						U/E	4
6E	4136	Contract Authority To be Liquidated by Trust Funds Contract Authority To be Liquidated by Trust Funds		В	-	###-###						U/E	4
6E	4386	Authority Permanently Unavailable for Obligation Pursuant to Public Law Special and Trust TAFS Designated by Treasury as "Available"		E		###-###						U/E	
6E	4396	Authority Permanently Unavailable Pursuant to Public Law		Е		###-###						U/E	

Line	USSGL	USSGL Account	Debit/	Regin	Auth	USSGL A				Avail.	Trans.	TAFS	Addl
No	Acct	Title	Credit	_				Cat. B			Partner	Status/3	Info.
6F	Anticipated for	or 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
													!
7	Total Budgeta	ary											<u> </u>
	Resources												!
Statu	s of Budgetary	/ Pocoureos	1										<u> </u>
Statu	S of Budgetary	resources	1										├
8	Obligations In	ochted.											
	Obligations ii												-
8A	Direct		1										10
8A1	Category A												
8A1	4801	Undelivered Orders - Obligations, Unpaid		Е			Α		D			U/E	4
3A1	4801	Undelivered Orders - Obligations, Unpaid		В			Α		D			U/E	4
8A1	4802	Undelivered Orders - Obligations, Prepaid/Advance		Е			Α		D			U/E	4
8A1	4802	Undelivered Orders - Obligations, Prepaid/Advance		В			Α		D			U/E	4
8A1	4881	Upward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Unpaid		Е			А		D			U/E	
8A1	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			А		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			A		D			U/E	
8A1	4982	Upward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Paid		Е			А		D			U/E	
8A2	Category B												<u> </u>
8A2	4801	Undelivered Orders - Obligations, Unpaid	-	Е			В	###	D			U/E	4
8A2	4801	Undelivered Orders - Obligations, Unpaid	1	В			В	###	D			U/E	4
8A2	4802	Undelivered Orders - Obligations, Prepaid/Advance	1	E	-		В	###	D			U/E	4
8A2	4802	Undelivered Orders - Obligations, Prepaid/Advance	1	В			В	###	D			U/E	4
8A2	4881	Upward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Unpaid		E			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	1	Е			В	###	D			U/E	4
8A2	4901	Delivered Orders - Obligations, Unpaid	Ī	В			В	###	D			U/E	4
8A2	4902	Delivered Orders - Obligations, Paid		Е			В	###	D			U/E	
						1							l

	•	- Budget Excounter and Budgetary Resources 1 for 1 local 2000 Repo				USSGL A	ccount A	Attribute	es/2				
	USSGL	USSGL Account	Debit/	Begin	Auth.	Pub. Law				Avail.	Trans.	TAFS	Addl
No	Acct	Title	Credit	End/4	Type	No.	Categ.	Cat. B	Flag	Time	Partner	Status/3	Info.
8A2	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е			В	###	D			U/E	
8A2	4982	Upward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Paid		E			В	###	D			U/E	
8A3	Exempt From	Apportionment											
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/Advance		Е			С		D			U/E	4
8A3	4802	Undelivered Orders - Obligations, Prepaid/Advance		В			С		D			U/E	4
8A3	4881	Upward Adjustments of Prior-Year Unpaid 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	4903	Authority Outlayed Not Yet Disbursed		Е			С		D			U	4
8A3	4903	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 Paid Delivered Orders - Obligations, Paid		E			С		D			U/E	
<u> </u>	Dalaska arabi		1										
8B	Reimbursable	9 T											11
8B1	Category A		-										-
8B1	4801	Undelivered Orders - Obligations, Unpaid	1	Е			A		R			U/E	4
8B1	4801	Undelivered Orders - Obligations, Unpaid	1	В			A		R			U/E	4
8B1	4802	Undelivered Orders - Obligations, Prepaid/Advance	1	E			A		R			U/E	4
8B1	4802	Undelivered Orders - Obligations, Prepaid/Advance	1	В			A		R			U/E	4
8B1	4881	Upward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Unpaid		E			A		R			U/E	Ė
8B1	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е			А		R			U/E	
8B1	4901	Delivered Orders - Obligations, Unpaid	1	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			А		R			U/E	
8B1	4982	Upward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Paid		Е			Α		R			U/E	

Line	USSGL	USSGL Account	Dahiii	Danis	A 41-	USSGL A				Aver	Tueses	TAFC	A al a''
Line No	Acct	Title	Debit/ Credit	_		. Pub. Law No.		.Apport. Cat. B			Trans. Partner	TAFS Status/3	Addl Info.
10	Acct	Title	Credit	Ellu/4	Type	NO.	Categ.	Cat. B	riay	Tille	raitilei	Status/3	IIIIO.
8B2	Category 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, Prepaid/Advance		Е			В	###	R			U/E	4
8B2	4802	Undelivered Orders - Obligations, Prepaid/Advance		В			В	###	R			U/E	4
8B2	4881	Upward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Unpaid		E			В	###	R			U/E	
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		E			В	###	R			U/E	
8B2	4982	Upward Adjustments of Prior-Year Paid 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/Advance		Е			С		R			U/E	4
8B3	4802	Undelivered Orders - Obligations, Prepaid/Advance		В			С		R			U/E	4
8B3	4881	Upward Adjustments of Prior-Year Unpaid 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, Unpaid		Е			С		R			U/E	
8B3	4982	Upward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Paid		Е			С		R			U/E	
8C	Subtotal												
			<u> </u>			ļ							
9	Unobligated I	Balance:											
9A	Apportioned		<u> </u>										12
			<u> </u>			ļ							
	-	rently Available	<u> </u>		<u> </u>	ļ							
9A1	4510	Apportionments		Е						Α		U	
9A1	4610	Allotments - Realized Resources		Е								U	
9A1	4700	Commitments		E								U	1

Line	USSGL	USSGL Account	Debit/	Po=:=	A 1.146	USSGL A Pub. Law				Avail.	Trans.	TAFS	Addl
No	Acct	Title	Credit					Apport. Cat. B	Flag		Partner	Status/3	Info.
	7.001		Orean	LIIG/4	Турс	110.	outcg.	Out. B	i iug	111110	Tartifor	Otatasio	
9A2	Anticipated (+ or -)											
9A2	4590	Apportionments Unavailable - Anticipated Resources		Е								U	5
		The state of the s											
9B	Exempt From	Apportionment											
9B	4620	Unobligated Funds Not Subject to Apportionment		Е								U	
		3											
9C	Other Availab	l Die											
9C													
10	Unobligated I	Balance Not Available											13
10A	Apportioned	For Subsequent Periods											
10A	4510	Apportionments		Е						S		U	
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	of											
	Budgetary Re	esources											
Relat	ionship of Obl	igations to Outlays:											
12	Obligated Ba	lance, Net, Beginning of Period											
12	4221	Unfilled Customer Orders Without Advance		В	K						F/E	U/E	
12	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		В	K							U/E	
12	4251	Reimbursements and Other Income Earned - Receivable		В	K						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								U/E	
12	4286	Receivable From the Financing Fund		В]				U/E	

		on Budget Exceution and Budgetary Resources From Fiscal 2000 Repo	USSGL Account Attributes/2										
Line	USSGL	USSGL Account	Dobit/	Pogin	Auth	Pub. Law				Avail	Trans.	TAFS	Addl
No	Acct	Title	Credit				Categ.			Time		Status/3	Info.
					,,				J				
12	4287	Other Federal Receivables		В	K							U/E	
12	4801	Undelivered Orders - Obligations, Unpaid		В								U/E	
12	4901	Delivered Orders - Obligations, Unpaid		В								U/E	
13	Obligated B	alance Transferred, Net (+ or -)	1										
13	4221	Unfilled Customer Orders Without Advance		Е	Т						F/E	U/E	
13	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		Е	Т							U/E	
13	4251	Reimbursements and Other Income Earned - Receivable		Е	Т						F/E	U/E	
13	4287	Other Federal Receivables		Е	Т							U/E	
13	4831	Undelivered Orders - Obligations Transferred, Unpaid		Е								U/E	
13	4931	Delivered Orders - Obligations Transferred, Unpaid		Е								U/E	
14	Obligated B	alance, Net, End of Period:	1										
14	Obligated B	alance, Net, End of Period:											
14A	Accounts R	acetrophie/)											
14A 14A				_	L/CT							U/E	
	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E	K/T						F/F	U/E	<u> </u>
	4251	Reimbursements and Other Income Earned - Receivable		E	K/T						F/E	U/E	<u> </u>
14A 14A	4281 4283	Actual Program Fund Subsidy Receivable		E							-	U/E	<u> </u>
14A 14A	4285	Interest Receivable From Treasury		E								U/E	
		Receivable From the Liquidating Fund		E								U/E	
14A	4286	Receivable From the Financing Fund		E	L/CT						-		<u> </u>
14A	4287	Other Federal Receivables		Е	K/T							U/E	
14B	Unfilled Cus	stomer Orders From Federal Sources (-)											
14B	4221	Unfilled Customer Orders Without Advance		Е	K/T						F/E	U/E	13
14C	Undelivered	1 Orders (+)	<u> </u>										
	4801	Undelivered Orders - Obligations, Unpaid	1	E								U/E	<u> </u>
14C	4831	Undelivered Orders - Obligations Transferred, Unpaid		E							-	U/E	
14C	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E								U/E	
14C	4881	Upward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Unpaid		Е								U/E	
14D	Accounts P	avable (+)		-									
14D 14D	4901	Delivered Orders - Obligations, Unpaid	1	E							 	U/E	
	4901	Delivered Orders - Obligations, Onpaid Delivered Orders - Obligations Transferred, Unpaid	-	E	_						-	U/E	
14D 14D	4971	Delivered Orders - Obligations Transferred, Unpaid Downward Adjustments of Prior-Year Unpaid Delivered Orders -	-		_						-	U/E	
140	1 1 C+3/ I	Obligations, Recoveries		E	L								
14D	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е								U/E	

Line	USSGL	USSGL Account	Debit/	Booi	A 4 L	USSGL A Pub. Law				Avail.	Trans.	TAFS	Addl
No	Acct	Title	Credit	_				Cat. B		Time	Partner	Status/3	Info.
110	Acci	THE	Credit	Ellu/4	Type	NO.	Categ.	Cat. B	riay	Tille	raitilei	Status/3	IIIIO.
15	Outlays:												
15A	Disburseme	nts (+)											
15A	4802	Undelivered Orders - Obligations, Prepaid/Advance		Е								U/E	4
15A	4802	Undelivered Orders - Obligations, Prepaid/Advance		В								U/E	4
15A	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е								U/E	
15A	4902	Delivered Orders - Obligations, Paid		Е								U/E	
15A	4903	Authority Outlayed Not Yet Disbursed		Е								U	4
15A	4903	Authority Outlayed Not Yet Disbursed		В								U	4
15A	4982	Upward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Paid		E								U/E	
4=5	0 " "												
15B	Collections	. ,		_								=	
15B	4212	Liquidation of Deficiency - Offsetting Collections		Е	L							U/E	
15B	4222	Unfilled Customer Orders With Advance		E	K							U/E	4,13
15B	4222	Unfilled Customer Orders With Advance		В	K							U/E	4,13
15B	4252	Reimbursements and Other Income Earned - Collected		E								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		E								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 Orders - Obligations, Refunds Collected		Е								U/E	
15B	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		Е								U/E	
													<u> </u>
15C	Subtotal												1

· .	USSGL Account Attributes/2							1					
Line	USSGL	USSGL Account	Debit/	Begin	Auth.	Pub. Law				Avail.	Trans.	TAFS	Addl
No	Acct	Title	Credit	End/4	Туре	No.	Categ.	Cat. B	Flag	Time	Partner	Status/3	Info.
16	Less: Distribu	l uted 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											15
16	5319	Contra Revenue for Interest											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	5800	Tax Revenues Collected											15
16	5801	Tax Revenue Accrual Adjustment											15
16	5809	Contra Revenue for Taxes											15
16	5890	Tax Revenues Refunded											15
16	5900	Other Revenue											15
16	5909	Contra Revenue for Other Revenue											15
17	Net Outlays	This line is calculated.											
17	iver Outlays												16
		Same as sum of amounts reported on lines 15C through 16.											10

FOOTNOTES AND ADDITIONAL INFORMATION:

*Lines in bold typeface indicate new or modified USSGL accounts that are effective for fiscal 2004 but available for early implementation for fiscal 2003. Early implementation is strongly encoura

- 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 according to 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 according to 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 according to 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 according to the SBR should be consistent with budget execution information on the SBR should include a separate column for non-budgetary Credit Program Financing according to the SBR should be consistent with budget execution information on the SBR should be consistent with budget execution information on the SBR should be consistent with budget execution information on the SBR should be consistent with budget execution information on the SBR should be consistent with the SBR should be consistent wi
- 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 2003 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 2003 Reporting

	S 2108		ent - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2003 Reporting USSGL Account	USSGL Account Attributes/1							
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin End	Auth. Type	Borrow. Source	Trans. Partner	Addl. Info			
	For All Unex	pended Bala	ances:								
1		Tracerin A	annonvistion Fund Cumbal								
1		Treasury A	ppropriation Fund Symbol								
2		Preclosing	Unexpended Balance - Treasury Supplied								
3		N/A									
4		Unobligate	d and Obligated Balance Withdrawn/Canceled								
4			Canceled Authority	Е							
4		4391	Adjustments to Indefinite No-Year Authority	Е							
5		Postclosing	g Unexpended Balance								
5		1010	Fund Balance With Treasury	Е							
6		Other Author									
	For Treasury	Appropriat	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	Е				2,3			
	For Treasury	Appropriat	ion Fund Symbols With Imprest Funds:								
6	921	1120	Imprest Funds	Е				2			
6	921	1130	Funds Held by the Public	E				2			
	For Treasury	Appropriat	l 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	Е							
6	931	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2,4 2,4			
6	931	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public	Е				2.4			
6	931	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E				2,4			
6	931	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	Е				2			
	For Treasury	Appropriat	l 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 Zero Coupon Bonds Issued by the Bureau of the Public Debt	E				2			
	For Treasury	Appropriat	ion Fund Symbols With Investments in Agency Securities:								
								0.0			
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 2003 Reporting

FMS	S 2108		USSGL Account		USSGL Account Attributes							
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Auth Type	Borrow. Source	Trans. Partner	Addl. Info				
Number	(KIT IIIG.)	Number	Title	Liiu	турс	Jource	1 artifer	11110				
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	E		Р		2				
3	951	4141	Current-Year Borrowing Authority Realized	E		T		2				
3	962	4141	Current-Year Borrowing Authority Realized	E		Р		2				
3	951	4143	Reductions of Borrowing Authority	E		Т		2				
3	962	4143	Reductions of Borrowing Authority	E		Р		2				
3	951	4392	Rescission - New Budget Authority	E	В	T		2				
3	962	4392	Rescission - New Budget Authority	E	В	Р		2				
3	951	4393	Rescission - Prior-Year	E	В	T		2				
3	962	4393	Rescission - Prior-Year	Е	В	Р		2				
4		Borrowings										
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										
	CALC (2 +/-		Equals:									
6		Balance										
6	951	4140	Substitution of Borrowing Authority	E		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		Т		2				
6	962	4143	Reductions of Borrowing Authority	E		Р		2				
6	951	4145	Borrowing Authority Converted to Cash	E		Т		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	E	В	Т		2				
6	962	4392	Rescission - New Budget Authority	E	В	Р		2				
6	951	4393	Rescission - Prior-Year	E	В	Т		2				
6	962	4393	Rescission - Prior-Year	Е	В	Р		2				

FMS 2108: Yearend Closing Statement - Indefinite Borrowing Authority for Fiscal 2003 Reporting

	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		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		Borrowings									
4	951	4145	Borrowing Authority Converted to Cash	E		Т		2			
4	962	4145	Borrowing Authority Converted to Cash	E		Р		2			
5		Adjustmen									
5	951	4140	Substitution of Borrowing Authority	E	_	T		2			
5	962	4140	Substitution of Borrowing Authority	E	_	P		2			
5	951	4143	Reductions of Borrowing Authority	E	_	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	E		Р		2			
	CALC (2 + 3	4 E\ Ala	e Equals								
6	CALC (2 + 3	Balance	o Equais.								
6	951	4140	Substitution of Borrowing Authority	E		Т		2			
6	962	4140	Substitution of Borrowing Authority	E		P		2			
6	951	4141	Current-Year Borrowing Authority Realized	E		Ť		2			
6	962	4141	Current-Year Borrowing Authority Realized	E		P		2			
6	951	4143	Reductions of Borrowing Authority	E		T		2			
6	962	4143	Reductions of Borrowing Authority	E		P		2			
6	951	4144	Borrowing Authority Withdrawn	E		Т		2			
6	962	4144	Borrowing Authority Withdrawn	E		Р		2			
6	951	4145	Borrowing Authority Converted to Cash	E		Т		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 2003 Reporting

FMS	S 2108		USSGL Account		USSG	USSGL Account Attributes						
Column	Auth. Ind.			Begin	Auth	Borrow.	Trans.	Addl.				
Number	(RT7 Ind.)	Number	Title	End	Туре	Source	Partner	Info				
1		I Treasury A	I ppropriation Fund Symbol					 				
			T .									
2		Balance of	Contract Authority - Treasury Supplied									
3		New Contra	act Authority					 				
3	941	4131	Current-Year Contract Authority Realized	Е				2				
4		Appropriati	ons To Liquidate					 				
4	941	4135	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	Restorations, or Adjustments									
5	941	4133	Reductions of Contract Authority	Е				2				
5	941	4134	Contact Authority Withdrawn	E				2				
5	941	4135	Contract Authority Liquidated	Е	S			2				
5	941	4392	Rescission - New Budget Authority	E	С			2				
5	941	4393	Rescission - Prior-Year	E	С			2				
	CALC (2 + 3	- 4 +/- 5) A	leo Euraje.					├ ──				
6	07120 (2 : 0		Unfunded Contract Authority					-				
6	941	4131	Current-Year Contract Authority Realized	E				2				
6	941	4133	Reductions of Contract Authority	E				2				
6	941	4134	Contact Authority Withdrawn	E				2				
6	941	4135	Contract Authority Liquidated	E				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	Rescission - New Budget Authority	E	С			2				
6	941	4393	Rescission - Prior-Year	E	С			2				

FMS 2108: Yearend Closing Statement - Indefinite Contract Authority for Fiscal 2003 Reporting

	S 2108		lent - Indefinite Contract Authority for Fiscal 2003 Reporting USSGL Account		USSG	L Account	Attributes	
Column	Auth. Ind.		OOOL HOOGIN	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					
3			act Authority					
3	941	4131	Current-Year Contract Authority Realized	Е				2
4			ons To Liquidate					
4	941	4135	Contract Authority Liquidated	Е	Р			2
4	941	4136	Contract Authority To be Liquidated by Trust Funds	Е				2
4	941	4136	Contract Authority To be Liquidated by Trust Funds	В				2
5		Writeoffs. F	l Restorations, or Adjustments					
5	941	4133	Reductions of Contract Authority	Е				2
5	941	4134	Contact Authority Withdrawn	Е				2
5	941	4135	Contract Authority Liquidated	Е	S			2
	0110 (0.4							
	CALC (2+3							
6	0.44		Unfunded Contract Authority					
6	941	4131	Current-Year Contract Authority Realized	E				2
6	941	4133	Reductions of Contract Authority	E				2
6	941	4134	Contact Authority Withdrawn	E				2
6	941	4135	Contract Authority Liquidated	E				2
6	941	4136	Contract Authority To be Liquidated by Trust Funds	E				2
6	941	4139	Contract Authority Carried Forward	В		ĺ	l	2

FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2003 Reporting

FM	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
	For all Treas	ury Approp	riation Fund Symbols:					
7		Daimhuraa	 ments Earned and Refunds					
7		4123	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable - Rescinded	E				
7					V/T			
7		4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable	E	K/T			
•		4137	Transfers of Contract Authority	E	IZ/T			
7		4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E	K/T			
7		4168	Allocations of Realized Authority - Not To Be Transferred From Invested Balances - Rescinded	Е				
7		4171	Transfers - Current-Year Authority - Receivable	Е	K/T			
7		4199	Transfer of Expired Expenditure Transfers - Receivable	Е				5
7		4225	Appropriation Trust Fund Expenditure Transfers - Receivable	Е	K/T			
7		4251	Reimbursements and Other Income Earned - Receivable	Е	K/T		E/F	
7		4281	Actual Program Fund Subsidy Receivable	Е				
7		4283	Interest Receivable From Treasury	E				
7		4285	Receivable From the Liquidating Fund	Е				
7		4286	Receivable From the Financing Fund	Е				
7		4287	Other Federal Receivables	Е	K/T			
8		Unfilled Cu	stomer Orders					
8		4221	Unfilled Customer Orders Without Advance	Е	K/T		E/F	
		Hardallara	d Orders and Contracts					
9				<u> </u>				
9		4801	Undelivered Orders - Obligations, Unpaid	E				
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 Unpaid Undelivered Orders - Obligations, Unpaid	Е				
10		Accounts F	L Payable and Other Liabilities					
10		4124	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable - Rescinded	Е				
10		4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable	E				
10		4172	Transfers - Current-Year Authority - Payable	E				
10		4901	Delivered Orders - Obligations, Unpaid	E				
10		4931	Delivered Orders - Obligations Transferred, Unpaid	E				
10		4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E				
10		4971	Upward Adjustments of Prior-Year Oripaid Delivered Orders - Obligations, Recoveries	E				
10		4901	Opward Adjustifierts of Afforteat Delivered Orders - Obligations, Oripaid	Е				
	CALC (5 + 6	+7+8-9-	10) for Unexpended Balances; (6 - 9 - 10) for Definite Borrowing and Contract					
			ndefinite Borrowing and Contract Authority. Also Equals:					

FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2003 Reporting

FMS	S 2108		USSGL Account		USSG	L Account A	Attributes	
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Auth Type	Borrow. Source	Trans. Partner	Addl. Info
- Trumbon	(1111 11141)	Italiiboi	10		. , , ,	004.00	i ui tiioi	0
11		Unobligate	d Balance					
11		4157	Authority Made Available from Receipt or Appropriation Balances Previously Precluded From Obligation	Е				
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"	E				
11		4383	Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury as "Available"	E				
11		4386	Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Des	Е				
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 Temporarily Precluded From Obligation	E				
11		4420	Unapportioned Authority - Pending Rescission	E				
11		4430	Unapportioned Authority - OMB Deferral	Е				
11		4450	Unapportioned Authority	Е				
11		4510	Apportionments	E				
11		4610	Allotments - Realized Resources	Е				
11		4620	Unobligated Funds Not Subject to Apportionment	Е				
11		4630	Funds Not Available for Commitment/Obligation	Е				
11		4650	Allotments - Expired Authority	Е				
11		4700	Commitments	Е				

FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2003 Reporting

ADDITIONAL INFORMATION:

1/ For an explanation of USSGL attributes, refer to the attachment "Fiscal 2003 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial In 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.
- 5/ Indicates new or modified USSGL accounts that are effective for fiscal 2004 but available for early implementation for fiscal 2003. Early implementation is strongly encouraged.

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

	Balance Sheet for Fiscal 2003 Reporting Line Pre/ Trial USSGL USSGL Account Attributes USSGL Account Attributes									
			Acct	OCCUPATION OF THE	Federal/	Form and Conf		Attributes		
<u> </u>	1. 001	1	7.1001		NonFederal	Entity (E)	Covered (C)			
					1/	NonEnt (O)	NotCov (U)	Additional Information Required		
SS	ets									
			(a) Aaaa							
ıtra	goverr	nmen	tal Asset	S						
Fι			With Tre							
	Post	E	1010	Fund Balance With Treasury		E/O				
_										
ın	vestme Post		1340	Interest Receivable	F	E		Related to investments		
	Post	E	1349	Allowance for Loss on Interest Receivable	<u>'</u> F	E		Related to investments		
	Post		1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	E				
	Post	E	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	E				
	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					
	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				
	Post	E	1623	Amortization of Premium and Discount on Securities Other Than the Bureau of the Public Debt Securities	F	Е				
	Post	E	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F*	E				
	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*	Е				
	Post	E	1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F*	Е				
	Post	Е	1690	Other Investments	F	E				

ine P	re/	Trial	USSGL	USSGL Account Title			USSGL Account	Attributes
lo Po	ost	Bal	Acct		Federal/	Form and Cont	tent Notes	
					NonFederal	Entity (E)	Covered (C)	
					1/	NonEnt (O)	NotCov (U)	Additional Information Required
Acco	ounts	s Rece	eivable					
P	ost	Е	1310	Accounts Receivable	F	E/O		
P	ost	E	1319	Allowance for Loss on Accounts Receivable	F	E/O		
P	ost	E	1320	Employment Benefit Contributions Receivable	F	E		
Po	ost	Е	1325	Taxes Receivable	F	E		
Po	ost	Е	1329	Allowance for Loss on Taxes Receivable	F	E		
Po	ost	E	1330	Receivable for Transfers of Currently Invested Balances	F*	E		
Po	ost	Е	1335	Expenditure Transfers Receivable	F*	E/O		
Po	ost	E	1340	Interest Receivable	F	E/O		
Po	ost	Е	1349	Allowance for Loss on Interest Receivable	F	E/O		Related to accounts receivable
Po	ost	Е	1360	Penalties, Fines, and Administrative Fees Receivable	F	E/O		Related to accounts receivable
Po	ost	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	E/O		Related to accounts receivable
		ļ						
Loan				,				
P	ost	E	1340	Interest Receivable	F	E		Related to loans receivable
Po	ost	E	1349	Allowance for Loss on Interest Receivable	F	E		Related to loans receivable
P	ost	Е	1350	Loans Receivable	F	E		
Po	ost	Е	1359	Allowance for Loss on Loans Receivable	F	E		
P	ost	Е	1360	Penalties, Fines, and Administrative Fees Receivable	F	E		Related to loans receivable
Po	ost	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	Е		Related to loans receivable
Othe	\r							
	ost	ΙE	1410	Advances to Others	F	E/O		
		E	1450	Prepayments	F.	E/O		
		E	1921	Receivable from Appropriations	F*	E		Do not use without permission from Treasury or OMB.
Po	ost	E	1990	Other Assets	F	E/O		
Total	Intra	agove	rnmental	Assets CALC (15)				

				USSGL Account Title			USSGL Account	Attributos
	Post			033GE ACCOUNT TIME	Federal/	Form and Cont		Attributes
	1. 031	_Dui	Acct		NonFederal	Entity (E)	Covered (C)	
					1/	NonEnt (O)	NotCov (U)	Additional Information Required
Ass	ets Witl	h the	Public					
7 C				y, and Other Monetary Assets	N1*	F/O		
7	Post Post	E	1110 1120	Undeposited Collections Imprest Funds	N* N*	E/O E/O		
7	Post	E	1130	Funds Held by the Public	N*	E/O		
7		E		,				
<u>/</u>	Post Post	E	1190 1195	Other Cash Other Monetary Assets	N* N*	E/O E/O		
7	Post	E	1200	Foreign Currency	N*	E/O		
7	Post	E	1531	Seized Monetary Instruments	N*	0		
<u>'</u>				-	* * *	-		
7	Post	E	1532	Seized Cash Deposited	N*	0		
0 In	vestme	nte						
8 III		E	1340	Interest Receivable	N	Е		Related to investments
8	Post	E	1349	Allowance for Loss on Interest Receivable	N	E		Related to investments
8	Post	E	1618	Market Adjustment - Investments	N	E		Trolated to invocations
8	Post	E	1620	Investments in Securities Other Than the Bureau of the Public Debt	N	E		
				Securities				
8	Post	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	N	E		
8	Post	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	N	E		
8	Post	Е	1623	Amortization of Premium and Discount on Securities Other Than the Bureau of the Public Debt Securities	N	Е		
8	Post	Е	1690	Other Investments	N	E		
	•	•	*					
Ass	ets Witl	h the	Public					
9 Δ	ccount	s Rec	eivable					
9	Post		1310	Accounts Receivable	N	E/O		
9	Post	Е	1319	Allowance for Loss on Accounts Receivable	N	E/O		
9	Post	Е	1320	Employment Benefit Contributions Receivable	N	E		
9	Post	Е	1340	Interest Receivable	N	E/O		Related to accounts receivable
9	Post	Е	1349	Allowance for Loss on Interest Receivable	N	E/O		Related to accounts receivable
9	Post	Е	1360	Penalties, Fines, and Administrative Fees Receivable	N	E/O		Related to accounts receivable
9	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	E/O		Related to accounts receivable

				2003 Reporting	1		110001 4	
				USSGL Account Title	F 1 1/	I =	USSGL Account	t Attributes
No	Post	ваі	ACCT		Federal/ NonFederal	Form and Conf Entity (E)	Covered (C)	
					Nonrederal	NonEnt (O)	NotCov (U)	Additional Information Required
40 T	axes R	\!	-1-1-		17	HOHEIII (O)	1401004 (0)	Additional information Negative
	Post	E	1325	Taxes Receivable	N	0		
	Post	E	1329	Allowance for Loss on Taxes Receivable	N	0		
10	F051		1329	Allowance for Loss off Taxes Receivable	IN	U		
11 I	oans E	Pocois	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
								Neialed to loans
11	Post	E	1350	Loans Receivable	N	E		
11	Post	Е	1359	Allowance for Loss on Loans Receivable	N	E		
11	Post	Е	1360	Penalties, Fines, and Administrative Fees Receivable	N	Е		Related to loans
11	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees	N	E		Related to loans
44	D4	_	4000	Receivable Allowance for Subsidy	N*			
11 11	Post Post	E E	1399 1551	Foreclosed Property	N*	<u>Е</u> Е		
		E	1559	Foreclosed Property - Allowance	N*	E		
	1 000		1000	1 oredioaca i reporty - / illowarios	1	_		
12 Ir	nvento	ry and	Related	Property				
	Post	E	1511	Operating Materials and Supplies Held for Use		Е		
12	Post	E	1512	Operating Materials and Supplies Held in Reserve for Future Use		Е		
12	Post	Е	1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable		Е		
12	Post	Е	1514	Operating Materials and Supplies Held For Repair		Е		
12	Post	Е	1519	Operating Materials and Supplies - Allowance		E		
12	Post	Е	1521	Inventory Purchased for Resale		E		
12	Post	E	1522	Inventory Held in Reserve for Future Sale		E		
12	Post	E	1523	Inventory Held for Repair		E		
12	Post	Е	1524	Inventory - Excess, Obsolete, and Unserviceable		E		
12	Post	Е	1525	Inventory - Raw Materials		E		
12	Post	E	1526	Inventory - Work-in-Process		Е		
12	Post	E	1527	Inventory - Finished Goods		E		
12	Post	Е	1529	Inventory - Allowance		E		
12	Post	Е	1541	Forfeited Property Held for Sale		E		
12	Post	E	1542	Forfeited Property Held for Donation or Use		E		
12	Post	Е	1549	Forfeited Property - Allowance		E		

				2003 Reporting USSGL Account Title			USSGL Account A	ttributes
No	Post			COOCE / COOCE	Federal/	Form and Cont		in butto
	1	1			NonFederal	Entity (E)	Covered (C)	
					1/	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		Е		
12	Post	Е	1571	Stockpile Materials Held in Reserve		Е		
12	Post	E	1572	Stockpile Materials Held for Sale		E		
12	Post	Е	1591	Other Related Property		E		
12	Post	E	1599	Other Related Property - Allowance		E		
ASS	ets Wit	n the I	ublic					
13 (2onora	I Dron	orty Plan	nt, and Equipment				
13	Post		1711	Land and Land Rights	N*	Е		
13	Post		1712	Improvements to Land	N*	E		
13	Post	E	1719	Accumulated Depreciation on Improvements to Land	N*	E		
13	Post	E	1720	Construction-in-Progress	N*	Е		
13	Post	E	1730	Buildings, Improvements, and Renovations	N*	E		
13	Post	E	1739	Accumulated Depreciation on Buildings, Improvements, and	N*	E		
				Renovations				
13	Post	Е	1740	Other Structures and Facilities	N*	E		
13	Post	Е	1749	Accumulated Depreciation on Other Structures and Facilities	N*	E		
13	Post	Е	1750	Equipment	N*	Е		
13	Post	Е	1759	Accumulated Depreciation on Equipment	N*	Е		
13	Post	E	1810	Assets Under Capital Lease	N*	Е		
13	Post	Е	1819	Accumulated Depreciation on Assets Under Capital Lease	N*	E		
13	Post	Е	1820	Leasehold Improvements	N*	E		
13	Post	Е	1829	Accumulated Amortization on Leasehold Improvements	N*	Е		
13	Post	Е	1830	Internal-Use Software	N*	Е		
13	Post	Е	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	E	1849	Allowance for Depletion	N*	E		
13	Post	Е	1890	Other General Property, Plant, and Equipment	N*	E		
13	Post	Е	1899	Accumulated Depreciation on Other General Property, Plant, and	N*	Е		
				Equipment				

				2003 Reporting	ı			
				USSGL Account Title			USSGL Account	t Attributes
No	Post	Bal	Acct		Federal/	Form and Con		
					NonFederal	Entity (E)	Covered (C)	
					1/	NonEnt (O)	NotCov (U)	Additional Information Required
14 C								
	Post	Е	1410	Advances to Others	N	E/O		
14	Post	E	1450	Prepayments	N	E/O		
14	Post	E	1990	Other Assets	N	E/O		
15 T	otal Ac	eente	CALC (6	\$ 14\				
13 1	Otal As	3563	CALC (C	J. 14)				
Intra	aovern	ment	al Liabilit	ties				
	9							
16 A	ccoun	ts Pay	able					
16	Post	Е	2110	Accounts Payable	F		С	
16	Post	E	2120	Disbursements in Transit	F		С	
16	Post	Е	2140	Accrued Interest Payable	F		С	Related to accounts payable
16	Post	Е	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	
	•							
17 D								
		Е	2140	Accrued Interest Payable	F		C/U	Related to debt
17	Post	Е	2510	Principal Payable to the Bureau of the Public Debt	F*		C/U	
17	Post	Е	2520	Principal Payable to the Federal Financing Bank	F*		C/U	
17	Post	Е	2530	Securities Issued by Federal Agencies Under General and Special	F		С	
				Financing Authority, Net				
	Post	Е	2540	Participation Certificates	F		C/U	
17	Post	Е	2590	Other Debt	F		C/U	
40.0	MI							
18 C 18	Post	l-	2130	Contract Holdbacks	F		С	
18		E	2190	Other Accrued Liabilities	F		C/U	
	Post	E	2213	Employer Contributions and Payroll Taxes Payable	F F		C	
		E		, , ,	F		C	
			2215	Other Post-Employment Benefits Due and Payable	-			
	Post	E	2225	Unfunded FECA Liability	F*		U	
18	Post Post	E E	2290 2310	Other Unfunded Employment Related Liability Advances from Others	F F		U C	
18	Post	E	2310	Deferred Credits	F		C/U	
	Post	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited	F F		C/U	
10	7081	<u></u>	2400	Collections	ļ Ē			
18	Post	E	2920	Contingent Liabilities	F		C/U	
18	Post	E	2940	Capital Lease Liability	F		C/U	

				USSGL Account Title			USSGL Account	Attributes
No	Post			COOCE ACCOUNT THE	Federal/	Form and Con		ATTEMENT
110	11 031	Dui	AUUL		NonFederal	Entity (E)	Covered (C)	
					1/	NonEnt (O)	NotCov (U)	Additional Information Required
18	Post	Е	2950	Liability for Subsidy Related to Undisbursed Loans	F*		С	
18	Post	Е	2960	Accounts Payable From Canceled Appropriations	F		U	
18	Post	Е	2970	Resources Payable to Treasury	F*		С	
18	Post	Е	2980	Custodial Liability	F		U	
18	Post	Е		Other Liabilities	F		C/U	
19	Total In	tragov	/ernment	al Liabilities CALC (1618)				
Liab	ilities \	Nith th	ne Public					
20	۸ ۵۵۵۰۰۰۰	to Do:	ماطمه					
20 /	Accoun Post		2110	Accounts Payable	N		С	
20	Post		2120	Disbursements in Transit	N		C	
20	Post	E	2140	Accrued Interest Payable	N		C	Related to accounts payable
		-	12	r tool and interest it alyand	.,			The lates to decounte payable
21 I	oan G	uaran	tee Liabil					
21	Post	Е	2180	Loan Guarantee Liability	N*		С	
			the Publi					
22	Post		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, Net	N		C/U	
22	Post	Е	2540	Participation Certificates	N		C/U	
22	Post	Е	2590	Other Debt	N		C/U	
		•						
	ederal	Empl	oyee and	Veterans Benefits				
23	Post		2610	Actuarial Pension Liability	N*		C/U	
23	Post		2620	Actuarial Health Insurance Liability	N*		C/U	
23	Post			Actuarial Life Insurance Liability	N*		C/U	
23	Post		2650	Actuarial FECA Liability	N*		C/U	
23	Post	Е	2690	Other Actuarial Liabilities	N*		C/U	
24 1	nviror	ment	al Cleanu	p and Disposal Costs				
24	Post		2995	Estimated Cleanup Cost Liability	N		C/U	
	1, 000		2000	Louintation Orderup Goot Elability	.,		5,5	
25 I	3enefit	s Due	and Paya	able				
25	Post			Entitlement Benefits Due and Payable	N*		C/U	

				2003 Reporting				
Line				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
26 (Other L	iabiliti	es With t	the Public				
26		Е	2130	Contract Holdbacks	N		С	
26	Post	Е	2190	Other Accrued Liabilities	N		C/U	
26	Post	Е	2210	Accrued Funded Payroll and Leave	N*		С	
26	Post	Е	2211	Withholdings Payable	N*		С	
26	Post	Е	2213	Employer Contributions and Payroll Taxes Payable	N		С	
26	Post	Е	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	Е	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	E	2960	Accounts Payable From Canceled Appropriations	N		U	
26	Post	Е	2980	Custodial Liability	N		U	
26	Post	Е	2990	Other Liabilities	N		C/U	
27 1	otal Li	abiliti	es	CALC (1926)				
				4 4 40				
28 (Commi	tment	s and Co	ntingencies (Note 16)				
Nat	Positio							
Net	Positio	n						
20 1	Inoveo	ndod	Appropri	ations	+			
29	Post		3100	Unexpended Appropriations - Cumulative	1			
23	1 031		3100	Tottexperided Appropriations - Cumulative				
30 (Cumula	tive R	esults of	Operations				
	Post		3310	Cumulative Results of Operations				
31 7	otal No	et Pos	ition	CALC (29+30)				
			A 1.45	W 0410 (07.04)				
32	otal Li	abiliti	es/Net Po	osition CALC (27+31)				

 ^{1/} Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
 * By definition, this USSGL account can only have this USSGL account attribute domain.

Statement of Net Cost for Fiscal 2003 Reporting

State	ment o	T Net	Sost for FIS	cal 2003 Reporting				
						. Account Attrib		
						sted Trial Bal	ance	
_ine	Pre/	Trial	USSGL	USSGL Account Title	Federal/ 2	/ Exchange/	Cust/	Additional Information Required
lo.	Post	Bal.	Account		NonFederal	Nonexch.	Noncust.	
rogr	am Co	sts:						
rogr	am A:							
Intr	agove	rnmen	tal Gross C	Costs				
	Pre	E	6100	Operating Expenses/Program Costs	F			Production
	Pre	E	6190	Contra Bad Debts Expense - Incurred for Others	F			Production
	Pre	E	6310	Interest Expenses on Borrowing From the Bureau of	F			Production
				the Public Debt and/or the Federal Financing Bank				
-	Pre	Е	6320	Interest Expenses on Securities	F			Production
	Pre	E	6330	Other Interest Expenses	F			Production
	Pre	Е	6400	Benefit Expense	F			Production, Nonproduction
	Pre	E	6720	Bad Debt Expense	F			Production
	Pre	Е	6730	Imputed Costs	F			Production
	Pre	Е	6790	Other Expenses Not Requiring Budgetary Resources	F			Production
	Pre	E	6800	Future Funded Expenses	F			Production, Nonproduction. Excludes non-recurring
				·				cleanup costs.
	Pre	Е	6850	Employer Contributions to Employee Benefit	F			Nonproduction
		_	0000	Programs Not Requiring Current-Year Budget				Nonproduction
				Authority (Unobligated)				
	Pre	E	6900	Nonproduction Costs	F			Nonproduction. Report stewardship costs separately.
		E	7110	Gains on Disposition of Assets	F	X		Production, Nonproduction
		E	7180	Unrealized Gains	F	Х		Production, Nonproduction
	Pre	E	7190	Other Gains	F	Х		Production, Nonproduction
	Pre	Е	7210	Losses on Disposition of Assets	F	Х		Production, Nonproduction
	Pre	Е	7280	Unrealized Losses	F	X		Production, Nonproduction
	Pre	Е	7290	Other Losses	F	X		Production, Nonproduction
	Pre	Е	7300	Extraordinary Items	F	X		Production, Nonproduction
	Pre	E	7500	Distribution of Income - Dividend	F	X		Production, Nonproduction
-								,
Les	s: Intr	agove	rnmental E	arned Revenues				
		E	5100	Revenue From Goods Sold	F	X*		
	Pre	Е	5109	Contra Revenue for Goods Sold	F	X*		
	Pre	Е	5200	Revenue From Services Provided	F	X*		
	Pre	Е	5209	Contra Revenue for Services Provided	F	X*		
2	Pre	E	5310	Interest Revenue	F	Х	А	

Statement of Net Cost for Fiscal 2003 Reporting

				cai 2003 Reporting	USSGL	Account Attrib	utes/1	
						sted Trial Bala		
ine	Pre/	Trial	USSGL	USSGL Account Title		/ Exchange/	Cust/	Additional Information Required
lo.	Post		Account	OOOGE AGGOUNT THIC	NonFederal	_	Noncust.	Additional information required
<u>o.</u>	1 031	Dai.	Account		Nom ederal	NOTICACII.	Noncust.	
	Pre	Е	5319	Contra Revenue for Interest	F	Х	Α	
	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	F.	X	A	
	Pre	E	5329	Contra Revenue for Penalties, Fines, and	F	X	A	
		_	0020	Administrative Fees	·			
	Pre	E	5400	Benefit Program Revenue	F	Х		
	Pre	E	5409	Contra Revenue for Benefit Program Revenue	F.	X	1	
	Pre	Ē	5500	Insurance and Guarantee Premium Revenue	F	X*	1	
	Pre	E	5509	Contra Revenue for Insurance and Guarantee	F	X*		
				Premium Revenue				
	Pre	E	5900	Other Revenue	F	Х	1	
)	Pre	E	5909	Contra Revenue for Other Revenue	F	X		
Inti	ragove	rnmen	tal Net Cos	its				
			CALC (1 -					
Gro	oss Co	sts Wi	th the Publ	ic				
	Pre	E	6100	Operating Expenses/Program Costs	N			Production
	Pre	E	6190	Contra Bad Debts Expense - Incurred for Others	N			Production
	Pre	E	6199	Adjustment to Subsidy Expense	N			Production
	Pre	Е	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	E	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	Е	6800	Future Funded Expenses	N			Production, Nonproduction
	Pre	E	6900	Nonproduction Costs	N			Nonproduction. Report stewardship costs separately.
	Pre	E	7110	Gains on Disposition of Assets	N	X		Production, Nonproduction
	Pre	E	7180	Unrealized Gains	N	X		Production, Nonproduction
	Pre	E	7190	Other Gains	N	X		Production, Nonproduction
	Pre	E	7210	Losses on Disposition of Assets	N	X		Production, Nonproduction
	Pre	E	7280	Unrealized Losses	N	X		Production, Nonproduction
	Pre	E	7290	Other Losses	N	Х	1	Production, Nonproduction

Statement of Net Cost for Fiscal 2003 Reporting

State	ment o	net (ost for Fis	cal 2003 Reporting				
						Account Attrib		
						sted Trial Bala		
Line	Pre/	Trial	USSGL	USSGL Account Title	Federal/ 2	Exchange/	Cust/	Additional Information Required
No.	Post	Bal.	Account		NonFederal	Nonexch.	Noncust.	
4	Pre	E	7300	Extraordinary Items	N	Х		Production, Nonproduction
4	Pre	Е	7500	Distribution of Income - Dividend	N	Х		Production, Nonproduction
4	Pre	E	7600	Changes in Actuarial Liability	N			Production, Nonproduction
5 Les	ss: Ear	ned R	evenues Fr	om the Public				
5	Pre	E	5100	Revenue From Goods Sold	N	X*		
5	Pre	Е	5109	Contra Revenue for Goods Sold	N	X*		
5	Pre	E	5200	Revenue From Services Provided	N	X*		
5	Pre	Е	5209	Contra Revenue for Services Provided	N	X*		
5	Pre	E	5310	Interest Revenue	N	Х	Α	
5	Pre	E	5319	Contra Revenue for Interest	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	Е	5409	Contra Revenue for Benefit Program Revenue	N	Х		
5	Pre	E	5500	Insurance and Guarantee Premium Revenue	N	X*		
5	Pre	Е	5509	Contra Revenue for Insurance and Guarantee	N	X*		
				Premium Revenue				
5	Pre	E	5900	Other Revenue	N	Х		
 5		E	5909	Contra Revenue for Other Revenue	N	Х		
6 Net	t Costs	With	the Public					
3			CALC (4 - :	5)				
				- 7				
7 Tot	tal Net	Costs	<u> </u>					
7			CALC (3 +	6)				
			,					
B Co	sts Not	t Assid	ned to Pro	grams				1
8			6400	Benefit Expense	Y	Х		Nonproduction. Cost not assigned to programs.
<u>.</u> B			6800	Future Funded Expenses	Y	X		Nonproduction. Cost not assigned to programs.
3 3			6850	Employer Contributions to Employee Benefit	F			Nonproduction. Cost not assigned to programs.
-				Programs Not Requiring Current-Year Budget				a programme
				Authority (Unobligated)				
3	Pre	Е	6900	Nonproduction Costs	Y	Х		Nonproduction. Cost not assigned to programs.
8		E	7110	Gains on Disposition of Assets	Y	X		Nonproduction. Cost not assigned to programs.

Statement of Net Cost for Fiscal 2003 Reporting

					USSGL	Account Attrib	utes/1	
						sted Trial Bala		
Line	Pre/	Trial	USSGL	USSGL Account Title		1	Cust/	Additional Information Required
No.	Post	Bal.	Account		NonFederal	Nonexch.	Noncust.	·
8	Pre	E	7180	Unrealized Gains	Y	Х		Nonproduction. Cost not assigned to programs.
8	Pre	E	7190	Other Gains	Y	X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7210	Losses on Disposition of Assets	Υ	X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7280	Unrealized Losses	Υ	X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7290	Other Losses	Υ	X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7300	Extraordinary Items	Υ	X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7500	Distribution of Income - Dividend	Υ	X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7600	Changes in Actuarial Liability	N			Nonproduction. Cost not assigned to programs.
9 Les	ss: Ear	ned R	 evenues No	l ot Attributed to Programs				
9	Pre	E	5310	Interest Revenue	Y	Х		Exchange revenue not attributable to programs.
9	Pre	E	5319	Contra Revenue for Interest	Y	Х		Exchange revenue not attributable to programs.
9	Pre	E	5900	Other Revenue	Y	Х		Exchange revenue not attributable to programs.
9	Pre	E	5909	Contra Revenue for Other Revenue	Y	Х		Exchange revenue not attributable to programs.
10 N	et Cos	t of Op	erations					
10			CALC (7 +	8 - 9)				

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

Footnotes:

- 1 Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
- 2 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 2003 Reporting

Statement	UI Chang	es III I	Net Fo	SILIOII	IOI FISCAI Z	toos Reporting			
							USSGL Ac	count Attributes/1	
								d Trial Balance	
Cum. Res.	Unexp.	Line	Pre/	Trial	USSGL	USSGL Account	Exch./	Custodial/	Additional Information Required
of Oper.	Approp.	No.	Post	Bal.	Account	Title	Nonexch.	Noncust.	
		1	Begin	ning B	alances				
	Х	1	Pre	В	3100	Unexpended Appropriations - Cumulative			
Х		1	Pre	В	3310	Cumulative Results of Operations			
						·			
		2	Prior-	Period	Adjustme	nts (+/-)			
	Х			Е	3108	Unexpended Appropriations - Prior-Period			
						Adjustments - Restated			
Χ		2	Pre	Е	5708	Expended Appropriations - Prior-Period			
						Adjustments - Restated			
Χ		2	Pre	Е	7401	Prior-Period Adjustments - Restated			
	Х		Pre	Е	3109	Unexpended Appropriations - Prior-Period			
						Adjustments - Not Restated			
Х		2	Pre	E	5709	Expended Appropriations - Prior-Period			
					0.00	Adjustments - Not Restated			
Х		2	Pre	Е	7400	Prior-Period Adjustments - Not Restated			
						,			
		3	Begin	ning B	alances, A	s Adjusted			
X	Х	3			CALC (1				
					,				
		Budg	etary	Financ	ing Source	es:			
		4	Appro	priatio	ns Receive	ed			
	Х		Pre	E	3101	Unexpended Appropriations -			Should tie to the Statement of Budgetary
						Appropriations Received			Resources, line 1A, except for trust and special
									funds.
		5	Appro	priatio	ns Transfe	erred-In/Out (+/-)			
	Х	5	Pre	E	3102	Unexpended Appropriations - Transfers-In			Debit - Decreases/Credit - Increases
	Χ	5	Pre	E	3103	Unexpended Appropriations - Transfers-			Debit - Decreases/Credit - Increases
						Out			
			Other		tments (Re	scissions, etc.) (+/-)			
	Х		Pre	E	3106	Unexpended Appropriations - Adjustments			Debit - Decreases/Credit - Increases
Х		6	Pre	E	5790	Other Financing Sources			Relating to adjustments. Debit -
									Decreases/Credit - Increases

Statement of Changes in Net Position for Fiscal 2003 Reporting

							USSGL Ac	count Attributes/1	
								d Trial Balance	
um. Res.	Unexp.	Line	Pre/	Trial	USSGL	USSGL Account	Exch./	Custodial/	Additional Information Required
f Oper.	Approp.	No.	Post	Bal.	Account	Title	Nonexch.	Noncust.	
-									
		7	Appro	priatio	ons Used				
	Χ		Pre	Ė	3107	Unexpended Appropriations - Used			Debit - Decreases/Credit - Increases
Х		7	Pre	E	5700	Expended Appropriations			Debit - Decreases/Credit - Increases
			_						
		8	None	xchanc	ge Revenue				
Χ			Pre	E	5310	Interest Revenue	Т	А	
Χ			Pre	Е	5319	Contra Revenue for Interest	Т	А	
Х			Pre	E	5320	Penalties, Fines, and Administrative Fees	Т	Α	
						Revenue			
Х		8	Pre	Е	5329	Contra Revenue for Penalties, Fines, and	Т	Α	
						Administrative Fees			
Х		8	Pre	Е	5400	Benefit Program Revenue	Т	Α	
Х			Pre	Е	5409	Contra Revenue for Benefit Program	Т	А	
						Revenue			
Χ		8	Pre	Е	5800	Tax Revenues Collected	T*	А	Reported by recipient/noncust. Entity only
Х		8	Pre	Е	5801	Tax Revenue Accrual Adjustment	T*	А	Reported by recipient/noncust. Entity only
Χ		8	Pre	Е	5809	Contra Revenue for Taxes	T*	Α	Reported by recipient/noncust. Entity only
Χ		8	Pre	E	5890	Tax Revenues Refunded	T*	Α	Reported by recipient/noncust. Entity only
Χ		8	Pre	Е	5900	Other Revenue	Т	Α	
Х		8	Pre	Е	5909	Contra Revenue for Other Revenue	Т	Α	
		9	Donat	ions a	nd Forfeitu	res of Cash and Cash Equivalents			
Х		9	Pre	Е	5600	Donated Revenue - Financial Resources	T*		
Х		9	Pre	Е	5609	Contra Revenue for Donations - Financial			
						Resources	T*		
Χ		9	Pre	Е	5900	Other Revenue	Т		Budgetary. Related to forfeitures of cash and
									cash equivalents.
Χ		9	Pre	Е	5909	Contra Revenue for Other Revenue	Т		Budgetary. Related to forfeitures of cash and
									cash equivalents.
					<u> </u>				
						ut Reimbursement (+/-)			
Χ		10	Pre	Е	5740	Appropriated Earmarked Receipts			
.,			_			Transferred In			
Χ		10	Pre	Е	5745	Appropriated Earmarked Receipts			
						Transferred Out			

Statement of Changes in Net Position for Fiscal 2003 Reporting

Otatement	l		10110		101 1 13041 2	l	USSGL AC	count Attributes/1	
							OOOOL AC	count Attributes/1	
							Adjusted	d Trial Balance	
Cum. Res.	Unexp.	Line	Pre/	Trial	USSGL	USSGL Account	Exch./	Custodial/	Additional Information Required
of Oper.	Approp.	No.	Post	Bal.	Account	Title	Nonexch.	Noncust.	·
Χ		10	Pre	E	5750	Expenditure Financing Sources - Transfers-			
						ln .			
Х		10	Pre	E	5755	Nonexpenditure Trust Fund Financing			
						Sources - Transfers-In			
Х		10	Pre	E	5760	Expenditure Financing Sources - Transfers-			
						Out			
Χ		10	Pre	E	5765	Nonexpenditure Trust Fund Financing			
						Sources - Transfers-Out			
		44	04	<u> </u>	1 =:			-	
						cing Sources (+/-)			Dudgeton
X			Pre Pre	E	5790 7110	Other Financing Sources	_		Budgetary
			Pre		7110	Gains on Disposition of Assets Unrealized Gains	T		Budgetary
X			Pre	E E	7180	Other Gains	T T		Budgetary Budgetary
X			Pre	E	7210	Losses on Disposition of Assets	T		Budgetary
X			Pre	E	7210	Unrealized Losses	T		Budgetary
X			Pre	E	7290	Other Losses	T T		Budgetary
X			Pre	E	7500	Distribution of Income - Dividend	T T		Budgetary
		11	FIE	_	7300	Distribution of income - Dividend	'		Budgetary
		Othe	r Finai	ncina S	Sources:				
		0170	, , , , , , , , , , , , , , , , , , ,	l					
		12	Donat	ions a	nd Forfeitu	ires of Property			
Х					5610	Donated Revenue - Nonfinancial			
						Resources	T*		
Х		12	Pre	E	5619	Contra Donated Revenue - Nonfinancial			
						Resources	T*		
Χ		12	Pre	E	5900	Other Revenue	T		No budgetary impact. Related to forfeitures of
		40	Dark	_	5000	Contro Davisson for Other Davis	-		properties.
Х		12	Pre	E	5909	Contra Revenue for Other Revenue	Т		No budgetary impact. Related to forfeitures of properties.
									ргорогиез.
		13	Trans	fers-In	Out Witho	ut Reimbursement (+/-)		1	
Х					5720	Financing Sources Transferred In Without			
-						Reimbursement			
Х		13	Pre	Е	5730	Financing Sources Transferred Out			
						Without Reimbursement			

Statement of Changes in Net Position for Fiscal 2003 Reporting

							USSGL Ac	count Attributes/1	
								d Trial Balance	
Cum. Res.		Line			USSGL	USSGL Account	Exch./	Custodial/	Additional Information Required
of Oper.	Approp.	No.	Post	Bal.	Account	Title	Nonexch.	Noncust.	
						m Costs Absorbed by Others			
Χ		14	Pre	Е	5780	Imputed Financing Sources			
			Other						
X				E	5790	Other Financing Sources			No budgetary impact.
Χ				Е	5799	Adjustment of Appropriations Used			No budgetary impact.
Х		15	Pre	E	5900	Other Revenue	Т		Portion associated with nonexchange revenue. Nonbudgetary
Χ		15	Pre	E	5909	Contra Revenue for Other Revenue	Т		Portion associated with nonexchange revenue. Nonbudgetary
Χ		15	Pre	E	7110	Gains on Disposition of Assets	Т		No budgetary impact.
Χ		15	Pre	E	7180	Unrealized Gains	Т		No budgetary impact.
Χ		15	Pre	E	7190	Other Gains	Т		No budgetary impact.
Χ		15	Pre	E	7210	Losses on Disposition of Assets	Т		No budgetary impact.
Χ		15	Pre	E	7280	Unrealized Losses	Т		No budgetary impact.
Χ		15	Pre	E	7290	Other Losses	Т		No budgetary impact.
Χ		15	Pre	Е	7500	Distribution of Income - Dividend	Т		No budgetary impact.
		16	Total	 Financ	ing Source	<u> </u>			
Х		16			(615)				
	Х	16		CALC					
X		17	Net Co	ost of (Operations	 			
			Endin						
Χ		18		CALC	((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.

 $^{^{\}star}\,$ By definition, this USSGL account can only have this USSGL account attribute domain.

Footnote:

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

State	ment	טו דווו	ancing to	r Fiscal 2003 Reporting	LICCOL Asset		T
						ount Attributes/1	
Line	Duc/	Tuisi	Heeci	USSGL Account		Trial Balance	
_	_	-			Federal/	Exch./	Additional Information Described
No	POST	Dai	Account	Title	NonFed	Nonexch.	Additional Information Required
Poso	urcos	Head	to Einand	Le Activities:			
Nesu	urces	USEU	to i ilialic	Le Activities.			
Budo	etarv	Resou	rces Obl	l inated			
Duug	ota. y	10000		- Satisfaction			
1	Oblig	ations	Incurred	(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			
		E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced			
				Delivered Orders - Obligations, Unpaid			
		E-B	4901	Delivered Orders - Obligations, Oripaid Delivered Orders - Obligations, Paid			
			4902	Authority Outlayed Not Yet Disbursed			
				7 7			
		E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			
1	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			
				nority From Offsetting Collections and Recoveries (Must = EOY SBR line 3, 4)/2			8
				Liquidation of Deficiency - Offsetting Collections Unfilled Customer Orders Without Advance			Obligated amounts only for final in year of
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			, , , , , , , , , , , , , , , , , , ,
2	Pre	E-B	4251	Reimbursements and Other Income Earned - Receivable			
		Е		Reimbursements and Other Income Earned - Collected			
		Е	4255	Appropriation Trust Fund Expenditure Transfers - Collected			
2	Pre	Е	4260	Actual Collections of "governmental-type" Fees			
2	Pre	Е	4261	Actual Collections of Business-Type Fees			
2	Pre	E	4262	Actual Collections of Loan Principal			
				·			
				Actual Collections of Loan Interest			
				Actual Collections of Rent			
			4265	Actual Collections From Sale of Foreclosed Property			
				Other Actual Business-Type Collections From Non-Federal Sources			
				Other Actual "governmental-type" Collections From Non-Federal Sources			
2	Pre	E	4271	Actual Program Fund Subsidy Collected			
2	Pre	E	4273	Interest Collected From Treasury			
				Actual Collections From Liquidating Fund			
2	Pre	Е	4276	Actual Collections From Financing Fund			
2	Pre	Е	4277	Other Actual Collections - Federal			
2	Pre	E-B	4281	Actual Program Fund Subsidy Receivable			
			4283	Interest Receivable From Treasury			
2				Receivable From the Liquidating Fund			

		1		r Fiscal 2003 Reporting	USSGI Acco	ount Attributes/1	
						Trial Balance	
ina	Dro/	Trial	Heeci	USSGL Account	Federal/	Exch./	
	Post		Account		NonFed	-	Additional Information Deguired
10	Post	Баі	Account	Title	Nonrea	Nonexch.	Additional Information Required
2	Dro	ΕВ	4006	Desaivable From the Financine Fund			
	Pre	E-B	4286	Receivable From the Financing Fund			
		E-B	4287	Other Federal Receivables			
2	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, 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			
		ations		ffsetting Collections and Recoveries			
3			CALC (1	-2)			
				ots (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	Е	5109	Contra Revenue for Goods Sold			
4	Pre	Е	5200	Revenue From Services Provided			
		Е	5209	Contra Revenue for Services Provided			
4	Pre	Е	5310	Interest Revenue			
4	Pre	Е	5319	Contra Revenue for Interest			
		Е	5320	Penalties, Fines, and Administrative Fees Revenue			
4	Pre	Е	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			
		E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue			
	<u> </u>	E	5600	Donated Revenue - Financial Resources			
		E	5609	Contra Revenue for Donations - Financial Resources			
		E	5800	Tax Revenue Collected			
		E	5801	Tax Revenue Accrual Adjustment			
		E	5809	Contra Revenue for Taxes			
		E	5890	Tax Revenues Refund			
	_	E	5900	Other Revenue	1		
4	Pre	E	5909	Contra Revenue for Other Revenue			
5	Net O	bligat	ions				
5		Jgut	CALC (3	- 4)	1		
			5/ LC (0	_ ', 			
		urces			1		

State	ment	of Fin	ancing fo	r Fiscal 2003 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
6	Dona	tions	and Forfe	itures of Property (Must = CNP line 12)			
6	Pre	E	5610	Donated Revenue - Nonfinancial Resources			
6	Pre	Е	5619	Contra Donated Revenue - Nonfinancial Resources			
		E	5900	Other Revenue			No budgetary impact. Related to forfeitures of
Ū	1 10	-	0000	Other Nevertide			properties.
6	Pre	Е	5909	Contra Revenue for Other Revenue			No budgetary impact. Related to forfeitures of
·		-					properties.
		<u> </u>					proportioo.
7	Trans	efore li	n/Out Wit	hout Reimbursement (+/-) (Must = CNP line 13)			
	Pre	E	5720	Financing Sources Transferred In Without Reimbursement			
7	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement			
8	lmnu	ted Fir	nancing F	rom Costs Absorbed by Others (Must = CNP line 14)			
	Pre		5780	Imputed Financing Sources			
	1 10	_	0700	Imputed Finding Codines			
9	Other	r Reso	urces (+/-	-) (Must = CNP line 15)			
				Other Financing Sources			No budgetary impact
		E		Adjustment of Appropriations Used			The budgetary impact
	Pre		5900	Other Revenue		Т	No budgetary impact.
	Pre		5909	Contra Revenue for Other Revenue		Ť	No budgetary impact.
		E	7110	Gains on Disposition of Assets		Ť	No budgetary impact.
		E		Unrealized Gains		T T	No budgetary impact.
		E	7190	Other Gains		÷ ÷	No budgetary impact.
		E	7210	Losses on Disposition of Assets		T T	No budgetary impact.
		E	7280	Unrealized Losses		T T	No budgetary impact.
		E	7290	Other Losses		T T	No budgetary impact.
		E	7500	Distribution of Income - Dividend		T T	No budgetary impact.
	1 10	_	7000	Distribution of moonic Divident		'	The badgetary impact.
10	Net C	ther R	Resources	s Used to Finance Activities			
			CALC (6				
			5, 120 (0.	,			
		<u> </u>	†				
11	Total	Resor	urces Use	ed to Finance Activities			
			CALC (5				
		<u> </u>	30 (0	,			
Reso	urces	Used	to Financ	ce Items Not Part of the Net Cost of Operations			
12	Chan	ge in I	Budgetan	y Resources Obligated for Goods, Services, and Benefits Ordered but Not Yet Provid	led		
		E-B		Unfilled Customer Orders Without Advance			
	Pre	E-B	4222	Unfilled Customer Orders With Advance			
12	10	- "	'	Similar Statio Willi Maranio			
12	Pre	E-B	4801	Undelivered Orders - Obligations, Unpaid			Net (Increases)/Decreases
	Pre		4802	Undelivered Orders - Obligations, Prepaid/Advanced			Net (Increases)/Decreases
	11.16	L-D	1 1 002	Tonaciiverea Oraera - Obilgaliona, i Tepala/Auvalloea			Inci (Indicases ji Dedicases

State	ment	of Fin	ancing fo	r Fiscal 2003 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
12	Pre	Е	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations,			
				Recoveries			
12	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders -			
12	1 10	_	4072	Obligations, Refunds Collected			
10	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid			
12	Pre	Е	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced			
13	Reso	urces	That Fun	d Expenses Recognized in Prior Periods			
	_	_					
13*	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources			Net debit balance for vendor overpayments
							collected.
13^	Pre	E-B	2160	Entitlement Benefits Due and Payable			If net decrease
13^	Pre	E-B	2170	Subsidy Payable to the Financing Account			Credit reform, if net decrease
13^	Pre	E-B	2190	Other Accrued Liabilities			If net decrease
13^	Pre	E-B	2220	Unfunded Leave			If net decrease
13^	Pre	E-B	2225	Unfunded FECA Liability			If net decrease
13^	Pre	E-B	2290	Other Unfunded Employment Related Liability			If net decrease
			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
			2650	Actuarial FECA Liability			If net decrease
	Pre	E-B	2690	Other Actuarial Liabilities			If net decrease
	Pre	E-B	2920	Contingent Liabilities			If net decrease
		E-B	2940	Capital Lease Liability			If net decrease. Related to payment made prior to
			2010	Suprice Education			fiscal 1991.
13^	Pre	E-B	2960	Accounts Payable From Canceled Appropriations			If net decrease
13^	Pre	E-B	2990	Other Liabilities			If net decrease
13^	Pre	E-B	2995	Estimated Cleanup Cost Liability			If net decrease
	-OF	<u> </u>					
13*	Pre	E-B	1310	Accounts Receivable			Vendor overpayments collected.
13^	Pre	E	6800	Future Funded Expenses			Credit account balance. See line 19 - 21 or 23 for
							debit balance.
13^	Pre	Е	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year			Credit account balance. See line 23 for debit
10	10	_	0000	Budget Authority (Unobligated)			balance.
13^	Pre	E	7600	Changes in Actuarial Liability			Credit account balance. See line 23 for debit
13	FIE	_	7000	Changes in Actualiai Liability			
					 		balance.
					+		
	40		<u> </u>		1		
				ollection of vendor overpayments may be reported as a resource that does	1		
				f operations on line 13. The amount reported on line 13 for vendor overpayments	-		
				yo ways: (1) from the change in accounts receivable or (2) from the increase	1		
	to US	SGL a	account 6	790 recorded when the collection is received.	1		

tate	ment	of Fin	ancing fo	r Fiscal 2003 Reporting			
						ount Attributes/1	
						Trial Balance	
		-		USSGL Account	Federal/	Exch./	
0	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
			1				
				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,	l		
				00 and/or 6850, when funding becomes available. The decreases (credit balances) a	re reported		
	as iin	ancin	g source:	s that fund costs of prior periods.			
14	Buda	otary	Offsetting	g Collections and Receipts That Do Not Affect Net Cost of Operations			
	Duug	ctary	Unactting	Someotions and Receipts That Bo Not Affect Net Cost of Operations			
4A	Credi	t Proc	ıram Coll	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	Actual Collections of Business-Type Fees			Credit reform financing funds only
		E	4262	Actual Collections of Business-Type Fees Actual Collections of Loan Principal			Credit reform financing funds only Credit reform financing funds only
		E	4263	Actual Collections of Loan Interest			Credit reform financing funds only
		E	4264	Actual Collections of Rent			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
				,			
		E	4273	Interest Collected From Treasury			Credit reform financing funds only
		Е	4275	Actual Collections From Liquidating Fund			Credit reform financing funds only
		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
14A	Pre	E-B	4286	Receivable From the Financing Fund			Credit reform financing funds only
	Pre	E-B	4287	Other Federal Receivables			Credit reform financing funds only
							,
14B	Other	•					Related to the portion of offsetting collections
							and receipts that is not reported on the
							Statement of Net Cost.
		Е	5310	Interest Revenue		T	
		Е	5319	Contra Revenue for Interest		T	
		Е	5320	Penalties, Fines, and Administrative Fees Revenue		T	
I4B	Pre	Е	5329	Contra Revenue for Penalties, Fines, and Administrative Fees		Т	
14B	Pre	Е	5400	Benefit Program Revenue		Т	
4B	Pre	Е	5409	Contra Revenue for Benefit Program Revenue		Т	
		Е	5600	Donated Revenue - Financial Resources		T*	
I4B	Pre	Е	5609	Contra Revenue for Donations - Financial Resources		T*	
14B	Pre	Е	5800	Tax Revenue Collected		T*	
		E	5801	Tax Revenue Accrual Adjustment		T*	
		E	5809	Contra Revenue for Taxes		T*	
14B	Pre	Е	5890	Tax Revenues Refund		T*	
		Е	5900	Other Revenue		Т	
		Е	5909	Contra Revenue for Other Revenue		Т	

Resources Used to Finance Activities: 15 Pre E 88022 Purchases - Assets 15 Pre E 8 1310 Accounts Receivable Vendor overpayments related to capitalize 15 Pre E 8 1350 Loans Receivable Noncredit reform - Current-year purchase only 15 Pre E 8 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities N Current-year purchase amount only 15 Pre E 8 1690 Other Investments N Current-year purchase amount only 15 Pre E 8 1991 Delivered Orders - Obligations, Unpaid 15 Pre E 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries Credit reform financing funds only 15 Pre E 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Retunds Collected Credit reform financing funds only 15 Pre E 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Retunds Credit reform financing funds only 15 Pre E 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Retunds Credit reform financing funds only 15 Pre E 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid Credit reform financing funds only 15 Pre E 4982 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid Credit reform financing funds only 15 Pre E 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid Credit reform financing funds only 15 Pre E 8 1511 Operating Materials and Supplies Held for Use Current-year purchase amount only 15 Pre E 8 1512 Operating Materials and Supplies Held in Reserve for Future Use Current-year purchase amount only 15 Pre E 8 1521 Inventory Purchased for Resale Current-year purchase amount only 15 Pre E 8 1522 Inventory Held in Reserve for Future Sale Current-year purchase amount only 15 Pre E 8 1525 Inventory Held for Repair Current-year purchase amount only 15 Pre E 8 1525 Inventory Held for Repair Current-year purchase amount only Current-year purchase amount only Current-year purchase amount only Current-year purchase amount only Current-ye	Julienieni	OI FIII	anding to	r Fiscal 2003 Reporting			
Line Prid Trial USSGL ACCOUNT Title NonFed							
Post Bal Account Title Noneech Additional Information Require					Adjusted	Trial Balance	
Resources Used to Finance Activities: 15 Pre E 88022 Purchases - Assets 15 Pre E 8 1310 Accounts Receivable Vendor overpayments related to capitalize 15 Pre E 8 1350 Loans Receivable Noncredit reform - Current-year purchase only 15 Pre E 8 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities N Current-year purchase amount only 15 Pre E 8 1690 Other Investments N Current-year purchase amount only 15 Pre E 8 1991 Delivered Orders - Obligations, Unpaid 15 Pre E 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries Credit reform financing funds only 15 Pre E 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Retunds Collected Credit reform financing funds only 15 Pre E 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Retunds Credit reform financing funds only 15 Pre E 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Retunds Credit reform financing funds only 15 Pre E 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid Credit reform financing funds only 15 Pre E 4982 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid Credit reform financing funds only 15 Pre E 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid Credit reform financing funds only 15 Pre E 8 1511 Operating Materials and Supplies Held for Use Current-year purchase amount only 15 Pre E 8 1512 Operating Materials and Supplies Held in Reserve for Future Use Current-year purchase amount only 15 Pre E 8 1521 Inventory Purchased for Resale Current-year purchase amount only 15 Pre E 8 1522 Inventory Held in Reserve for Future Sale Current-year purchase amount only 15 Pre E 8 1525 Inventory Held for Repair Current-year purchase amount only 15 Pre E 8 1525 Inventory Held for Repair Current-year purchase amount only Current-year purchase amount only Current-year purchase amount only Current-year purchase amount only Current-ye	Line Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
15 Pre E-8 1310 Accounts Receivable Vendor overpayments related to capitalize 15 Pre E-8 1350 Loans Receivable Vendor overpayments related to capitalize 15 Pre E-8 1350 Loans Receivable Vendor overpayments related to capitalize 15 Pre E-8 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities N Current-year purchase amount only Current-year purchase amount only Other Investments in Securities Other Than the Bureau of the Public Debt Securities N Current-year purchase amount only Current-year purchase amount only Other Investments in Securities Other Than the Bureau of the Public Debt Securities N Current-year purchase amount only Current-year purchase amount only Other Investments of Price Securities N Current-year purchase amount only Other Investments of Securities N Current-year purchase amount only Other Investments of Securities N Current-year purchase amount only Other Investments of Price Securities N Current-year purchase amount only Other Investments of Price Securities N Corrent reform financing funds only Other Investments of Price Securities N Corrent Securities N C	No Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
15 Pre E-8 1310 Accounts Receivable Vendor overpayments related to capitalize 15 Pre E-8 1350 Loans Receivable Vendor overpayments related to capitalize 15 Pre E-8 1350 Loans Receivable Vendor overpayments related to capitalize 15 Pre E-8 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities N Current-year purchase amount only Current-year purchase amount only Other Investments in Securities Other Than the Bureau of the Public Debt Securities N Current-year purchase amount only Current-year purchase amount only Other Investments in Securities Other Than the Bureau of the Public Debt Securities N Current-year purchase amount only Current-year purchase amount only Other Investments of Price Securities N Current-year purchase amount only Other Investments of Securities N Current-year purchase amount only Other Investments of Securities N Current-year purchase amount only Other Investments of Price Securities N Current-year purchase amount only Other Investments of Price Securities N Corrent reform financing funds only Other Investments of Price Securities N Corrent Securities N C							
15 Pre E 8802 Purchases - Assets	Resources	s Used	to Financ	e Activities:			
15 Pre E 8802 Purchases - Assets							
15 Pre E 8802 Purchases - Assets							
15 Pre E 8802 Purchases - Assets	15 Reso	ources	That Fina	nce the Acquisition of Assets			
15 Pre E-B 1310 Accounts Receivable Vendor overpayments related to capitalize							
15 Pre E-B 1350 Loans Receivable Noncredit reform - Current-year purchase only. 15 Pre E-B 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities N Current-year purchase amount only Current-year purchase amount only Delivered Orders - Obligations, Unpaid Credit reform financing funds only Credit refor	10 110	-					
15 Pre E-B 1350 Loans Receivable Noncredit reform - Current-year purchase only. 15 Pre E-B 1690 Other Investments in Securities Other Than the Bureau of the Public Debt Securities N Current-year purchase amount only Current-year purchase amount only Delivered Orders - Obligations, Unpaid Credit reform financing funds only Credit	15 Pre	F-B	1310	Accounts Receivable			Vendor overnayments related to capitalized assets
15 Pre 2	101110		1010	7.000 unito 17.0001 vabile			vertual everpayments related to applicatized assets.
15 Pre 2.8 1620 Newstments in Securities Other Than the Bureau of the Public Debt Securities N Current-year purchase amount only	15 Pre	F-B	1350	Loans Receivable			Noncredit reform - Current-year purchase amount
15 Pre E-8 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities N Current-year purchase amount only	101110		1000	Edulio i (Cocivabio			1
15 Pre E-8 1690 Other Investments N Current-year purchase amount only 15 Pre E-8 4901 Delivered Orders - Obligations, Unpaid Credit reform financing funds only Credit refor	15 Pre	F-B	1620	Investments in Securities Other Than the Bureau of the Public Deht Securities	N		
15 Pre E-B 4901 Delivered Orders - Obligations, Paid Credit reform financing funds only Collected Credit reform financing funds only Credit ref							
15 Pre E 4902 Delivered Orders - Obligations, Paid Credit reform financing funds only					IN		
15 Pre E 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries Credit reform financing funds only							
15 Pre E 4981 Upward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected Credit reform financing funds only Credit reform finan							
Collected 15 Pre E 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid Credit reform financing funds only 15 Pre E 4982 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid Credit reform financing funds only 15 Pre E 8 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 1512 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 15 Pre E B 1522 Inventory Held in Reserve for Future Sale Current-year purchase amount only 15 Pre E B 1522 Inventory Held for Repair Current-year purchase amount only 15 Pre E B 1523 Inventory Held for Repair Current-year purchase amount only 15 Pre E B 1525 Inventory - Raw Materials Current-year purchase amount only 15 Pre E B 1526 Inventory - Raw Materials Current-year purchase amount only 15 Pre E B 1526 Inventory - Raw Materials Current-year purchase amount only 15 Pre E 1526 Inventory - Finished Goods Current-year purchase amount only 15 Pre E 1529 Inventory - Finished Goods Current-year purchase amount only 15 Pre E 1529 Inventory - Finished Goods Current-year purchase amount only 15 Pre E 1529 Inventory - Finished Goods Current-year purchase amount only 15 Pre E 1529 Inventory - Finished Goods Current-year purchase amount only 15 Pre E 1520 Inventory - Finished Goods Current-year purchase amount only 15 Pre E 1520 Inventory - Finished Goods Current-year purchase amount only 15 Pre E 1520 Inventory - Allowance Current-year purchase amount only Current-year pur	IbPie	E	4971	Downward Adjustments of Phor-Year Unpaid Delivered Orders - Obligations, Recoveries			Credit reform linancing lunds only
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15 Pre E 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid Credit reform financing funds only	15 Pre	E	4972				Credit reform financing funds only
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15 Pre E-B 1526 Inventory - Work-in-Process Current-year purchase amount only	15 Pre			Inventory - Excess, Obsolete, and Unserviceable			Current-year purchase amount only
15 Pre E-B 1526 Inventory - Work-in-Process Current-year purchase amount only	15 Pre	E-B	1525	Inventory - Raw Materials			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 book value of inventory upon disposition.				,			, ,
15 Pre E-B 1529 Inventory - Allowance Current-year purchase amount only. Use book value of inventory upon disposition.							, ,
book value of inventory upon disposition.							Current-year purchase amount only. Use to adjust
	1	[,			, , ,
	15 Pre	E-B	1561	Commodities Held Under Price Support and Stabilization Support Programs			Current-year purchase amount only
							Current-year purchase amount only. Use to adjust
book value of inventory upon disposition.	131116	L_0	1009	- Allowande			, , ,
							, , , ,
15 Pre E-B 1571 Stockpile Materials Held in Reserve Current-year purchase amount only							
15 Pre E-B 1572 Stockpile Materials Held for Sale Current-year purchase amount only							
15 Pre E-B 1591 Other Related Property Current-year purchase amount only	15 Pre		1591				Current-year purchase amount only
15 Pre E-B 1599 Other Related Property - Allowance Current-year purchase amount only. Use	15 Pre	E-B	1599	Other Related Property - Allowance			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
	15 Pre	E-B	1711	Land and Land Rights			Current-year purchase amount only
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

State	ment	of Fina	ancing fo	r Fiscal 2003 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
15	Pre	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		Buildings, Improvements, and Renovations			Current-year purchase amount only
		E-B	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations			Current-year purchase amount only. Use to adjust
10	1 10		1700	noodinalated Depresidation on Buildings, improvements, and removations			book value of inventory upon disposition.
15	Pre	E-B	1740	Other Structures and Facilities			Current-year purchase amount only
		E-B	1749	Accumulated Depreciation on Other Structures and Facilities			Current-year purchase amount only. Use to adjust
15	FIE	L-D	1749	Accumulated Depreciation on Other Structures and Facilities			
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
							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.
15	Pre	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.
15	Pre	E-B	1830	Internal-Use Software			Current-year purchase amount only
		E-B	1832	Internal-Use Software in Development			Current-year purchase amount only
		E-B	1839	Accumulated Amortization on Internal-Use Software			Current-year purchase amount only. Use to adjust
			1000	7 todamatata 7 timorita zation on internal odo continuo			book value of inventory upon disposition.
15	Pre	E-B	1840	Other Natural Resources			Current-year purchase amount only
		E-B	1849	Allowance for Depletion			Current-year purchase amount only. Use to adjust
13	1 10	L-D	1043	Allowance for Depletion			book value of inventory upon disposition.
15	Pre	E-B	1890	Other General Property, Plant, and Equipment			Current-year purchase amount only
		E-B	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment			Current-year purchase amount only. Use to adjust
15	rie	C-D	1099	Accumulated Deprediation on Other General Property, Plant, and Equipment			1
							book value of inventory upon disposition.
	_		1010				
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
		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
15	Pre	E-B	4901	Delivered Orders - Obligations, Unpaid			Credit reform financing funds only
15	Pre	E	4902	Delivered Orders - Obligations, Paid			Credit reform financing funds only
15	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			Credit reform financing funds only
				•			-
15	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds			Credit reform financing funds only
		_		Collected			
	_						
15	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			Credit reform financing funds only
15	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			Credit reform financing funds only
		_					

State	ment	of Fina	ancing fo	r Fiscal 2003 Reporting	•		
					USSGL Acco	unt Attributes/1	
					Adjusted '	Trial Balance	
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
	Comr	nont:	If rocour	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 transacti			
				The transactions identified thus far that affect "resources that finance the acquisition			
	asset	s or li	quidation	of liabilities" related to inventory and property, plant, and equipment include purcha	ises		
	net of	f vend	or overpa	ayments, donations, transfers-in, transfers-out, and the book value of assets sold or	disposed		
	of if a	budg	etary res	ource is recognized for the proceeds of the sale. Agencies may also find it useful to			
	accur	mulate	the amo	unts needed from these transactions in an agency-defined memorandum			
			00 series				
	Noto	that of	hor seen	t transactions that have yet to be identified may affect this line.			
	Note	liiat O	lilei asse	t transactions that have yet to be identified may affect this line.			
		L.,	<u> </u>				
				s 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 Liquic	dation		
	of Lia	bilitie	s and exc	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, or	on		
	line 1	5. incl	ude the b	book value of the asset less the loss. The second option is addressed in the "Special			
				AB News," dated August 1998, updated March 1999.			
	Luitic) OI	lile I AS	Ab News, Talea August 1990, apaatea march 1999.			
	C		ICCCI -	account 4240. Ilina 45 includes yourder everyweents related to conitalized excepts. No	 		
				ccount 1310, line 15 includes vendor overpayments related to capitalized assets. No	te that other tran	isactions	
	yet to	be id	entified n	nay also affect this line.			
				tions for non-Government securities have not been completed. Changes to line 15			
	may t	be nec	essary o	nce the transactions are completed.			
16	Other	Reso	urces or	Adjustments to Net Obligated Resources That Do Not Affect Net Cost of Operations			
			4122	Authority Adjusted for Interest on Public Debt Securities			
			4931	Delivered Orders - Obligations Transferred, Unpaid			
16	Pre	E	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
10	lč	-	3,00	Experience i manoring obdition i manorini iii			net cost.
40	Drc	_	5760	Evnanditura Financing Courses Transfers Cott			1161 6031.
16	Pre	E	0/00	Expenditure Financing Sources - Transfers-Out			
		<u> </u>					
16	Pre	E	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.
	1	 	 				Shou rajuotinoni odonano.
	Carre	mart:	The Ctrt	ment of Einanging for cortain inventory according data act recording colors 1990.			
				ement of Financing for certain inventory scenarios does not reconcile unless USSGL			
	accou	unt /40	JU IS INCI	uded on line 16. The transactions for prior-period adjustments must be analyzed.			
	ļ		<u> </u>				
17	Total	Resou	<u>ırces U</u> se	ed to Finance Items Not Part of the Net Cost of Operations			

otater	ment o	of Fina	ancing fo	r Fiscal 2003 Reporting	1		
						ount Attributes/1	
						Trial Balance	
				USSGL Account	Federal/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
— ↓			CALC (1:	216)			
18	Total	Resou		ed to Finance the Net Cost of Operations			
			CALC (1	1-17)			
		464	h - N-4 O	- 4 - 5 O i Th - 4 M/SU N - 4 D i O 4 - D i 4 h - O 4 D i 4			
<i>iomp</i>	onen	ts of t	ne Net Co	ost of Operations That Will Not Require or Generate Resources in the Current Period:	'		
			l				
omp	onen	ts Ked	uiring or	Generating Resources in Future Periods:			
-40				11.196			
19	Increa	ase in	Annual L	eave Liability			If and in our or
			2220	Unfunded Leave			If net increase
	-OR	{ -					
19*	Pre	Е	6800	Future Funded Expenses			Debit account balance. See line 13 for credit
	-						balance. Related to increase in annual leave
							liability.
-+							
-+							
20	Incres	se in	Environn	nental and Disposal Liability			
		E-B		Estimated Cleanup Cost Liability			If net increase
_			2000	Estimated Steamup Seet Elability			II TIOC III OI GGGG
	-OR						
20*	Pre	Ε	6800	Future Funded Expenses			Debit account balance. See line 13 for credit
							balance. Related to increase in environmental and
							disposal liability.
21	Upwa	rd/Do	wnward F	Reestimates of Credit Subsidy Expense (+/-)			
21*			6199	Adjustment to Subsidy Expense			Credit reform. Downward subsidy reestimate
21*	Pre	Е	6800	Future Funded Expenses			Credit reform. Upward subsidy reestimate. Debit
							account balance. See line 13 for credit balance.
	<u> </u>	?_					
	_() ~						Credit reform. Downward subsidy reestimate.
	-OR		2110				n Jeon Jeioun Liowowaio Slipsiov reestimate
		E-B	2110	Accounts Payable			Eineneing funds only
21*	Pre	E-B		·			Financing funds only.
	Pre			Accounts Payable Subsidy Payable to the Financing Account			Financing funds only. Credit reform. Upward subsidy reestimate.
21*	Pre	E-B		·			Financing funds only.
21*	Pre Pre	E-B	2170	Subsidy Payable to the Financing Account			Financing funds only.
21*	Pre Pre Increa	E-B E-B	2170 Exchang	Subsidy Payable to the Financing Account e Revenue Receivable from the Public (Previous SOF 1F partial)			Financing funds only. Credit reform. Upward subsidy reestimate.
21*	Pre Pre Increa	E-B E-B	2170	Subsidy Payable to the Financing Account		X	Financing funds only. Credit reform. Upward subsidy reestimate. (Increases) Excludes accounts receivable related
21* 21* 22 22	Pre Pre Increa	E-B E-B ase in E-B	2170 Exchang 1310	Subsidy Payable to the Financing Account e Revenue Receivable from the Public (Previous SOF 1F partial) Accounts Receivable			Financing funds only. Credit reform. Upward subsidy reestimate. (Increases) Excludes accounts receivable related to vendor overpayments related to line 13.
21* 21* 22 22	Pre Pre Increa	E-B E-B ase in E-B	2170 Exchang	Subsidy Payable to the Financing Account e Revenue Receivable from the Public (Previous SOF 1F partial)		X	Financing funds only. Credit reform. Upward subsidy reestimate. (Increases) Excludes accounts receivable related to vendor overpayments related to line 13. (Increases) Excludes accounts receivable related
21* 21* 22 22	Pre Pre Increa	E-B E-B ase in E-B	2170 Exchang 1310	Subsidy Payable to the Financing Account e Revenue Receivable from the Public (Previous SOF 1F partial) Accounts Receivable			Financing funds only. Credit reform. Upward subsidy reestimate. (Increases) Excludes accounts receivable related to vendor overpayments related to line 13.
21* 21* 22 22	Pre Increa Pre Pre	E-B ase in E-B E-B	2170 Exchang 1310 1319	Subsidy Payable to the Financing Account e Revenue Receivable from the Public (Previous SOF 1F partial) Accounts Receivable Allowance for Loss on Accounts Receivable		X	Financing funds only. Credit reform. Upward subsidy reestimate. (Increases) Excludes accounts receivable related to vendor overpayments related to line 13. (Increases) Excludes accounts receivable related to vendor overpayments related to line 13.
21* 21* 22 22 22	Pre Increa Pre Pre Pre	E-B ase in E-B E-B E-B	2170 Exchang 1310	Subsidy Payable to the Financing Account e Revenue Receivable from the Public (Previous SOF 1F partial) Accounts Receivable			Financing funds only. Credit reform. Upward subsidy reestimate. (Increases) Excludes accounts receivable related to vendor overpayments related to line 13. (Increases) Excludes accounts receivable related

State	ment	OI FIN	ancing fo	r Fiscal 2003 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
23	Othe	r (+/-)					
		E-B	2160	Entitlement Benefits Due and Payable			If net increase, unfunded
23*	Pre	E-B	2190	Other Accrued Liabilities			If net increase, unfunded
		E-B	2225	Unfunded FECA Liability			If net increase
23*		E-B	2290	Other Unfunded Employment Related Liability			If net increase
		E-B	2610	Actuarial Pension Liability			If net increase
	Pre	E-B	2620	Actuarial Health Insurance Liability			If net increase
23*		E-B	2630	Actuarial Life Insurance Liability			If net increase
		E-B	2650	Actuarial FECA Liability			If net increase
23*	Pre	E-B	2690	Other Actuarial Liabilities			If net increase
		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	Е	7400	Prior-Period Adjustments - Not Restated			Use if related to an increase in a liability reported in
				,			Section 4.
	-OF	-					
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			Debit account balance. See line 13 for credit
				Budget Authority (Unobligated)			balance.
23*	Pre	Е	7600	Changes in Actuarial Liability			Debit account balance. See line 13 for credit
		-		onangee in riotaana Elasiny			DODE GOODEN DESCRIPTION OF THE POPULATION OF THE
	10-22	* Com	mont: Ei	ı 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			
				s. Another option is to use the debit balance of 0536L account 6600, Future Funds int 6850, "Employer Contributions to Employee Benefit Programs Not Requiring Curi			
				nobligated)."	Tent-real		
	Duag	et Au	thority (U	lobligated).			
		1	<u> </u>	 f Net Cost of Operations That Will Require or Generate Resources in Future Periods	1	1	<u> </u>
	T = 4 · ·	0-		TINET LOST OF UNERATIONS THAT WILL REQUIRE OF GENERATE RESOURCES IN FUTURE PERIODS.	1	I	İ
		Comp			1		
24 24		Comp	CALC (1				
24			CALC (1	923)			
24			CALC (1				
24 Com	ponen	its No	CALC (1	923) g or Generating Resources:			
24 Comp	ponen Depre	its No	CALC (1 t Requiring on and An	923) g or Generating Resources:			
24 Comp	ponen Depre	its No	CALC (1 t Requiring on and An	923) g or Generating Resources: nortization Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau		X	
24 Comp	ponen Depre	its No	CALC (1 t Requiring on and An	923) g or Generating Resources: nortization Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt		X	
24 Com 25 25	ponen Depre	its No	CALC (1 t Requiring on and An	923) g or Generating Resources: nortization Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau		X	
24 Com 25 25	ponen Depre	eciatio	t Requiring and An	923) g or Generating Resources: nortization Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt			
24 Com 25 25 25	Depre Pre	eciatio	t Requiring and An	923) g or Generating Resources: mortization Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt Amortization of Discount and Premium on Securities Other Than the Bureau of the Public			

state	ment	or Fin	ancing to	r Fiscal 2003 Reporting	LICCCI Acc	ount Attributes/1	
			110001	UODOL A		Trial Balance	
			l l	USSGL Account	Federal/	Exch./	
0	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
25	Pre	E	6710	Depreciation, Amortization, and Depletion			
20	David		f A	 ts or Liabilities (+/-)			
				Gains on Disposition of Assets			la alcala if a bood as to a second in NOT as a secion
26	Pre	E	7110	Gains on disposition of Assets			Include if a budgetary resource is NOT recognize upon sale or disposition of assets.
26	Pre	Е	7180	Unrealized Gains			·
26	Pre	Е	7190	Other Gains			
	Pre	E	7210	Losses on Disposition of Assets			
26	Pre	E	7280	Unrealized Losses			
26	Pre	Е	7290	Other Losses			
	Other						
27	Pre	E	5310	Interest Revenue		X	Undistributed offsetting receipts: related to trust funds with exchange revenue.
27	Pre	E	5319	Contra Revenue for Interest		Х	Undistributed offsetting receipts: related to trust
27	Pre	E	5400	Benefit Program Revenue		X	funds with exchange revenue. Undistributed offsetting receipts: related to trust
21	rie	_	3400	Deficit Program Revenue		^	funds with exchange revenue.
27	Pre	E	5409	Contra Revenue for Benefit Program Revenue		X	Undistributed offsetting receipts: related to trust
21	116	_	3403	Contra Nevenue for Benefit i Togram Nevenue		^	funds with exchange revenue.
27	Pre	E	6720	Bad Debt Expense			Related to uncollectible noncredit reform
		_	0.20	Sad Book Exposico			receivables.
27	Pre	Е	6500	Cost of Goods Sold			
27*	Pre	Е	6790	Other Expenses Not Requiring Budgetary Resources			Net credit balance for vendor overpayments
							receivable; debit balance for other activity.
27	Pre	Е	7300	Extraordinary Items			
	27* C	omme	ent: An or	ption for recording the decrease in cost that results from a receivable for a vendor			
	overp	ayme	nt is to re	ecord a decrease to USSGL account 6790. The decrease is reported as part of			
				cost of operations that will not require or generate resources.			
28	Total	Comp		f Net Cost of Operations That Will Not Require or Generate Resources			
			CALC (2	527)			
22	T - 1 1		<u> </u>	f Net On the Committee That Will Net Day 1	1 Danie d		
29	ı otal	Comp		f Net Cost of Operations That Will Not Require or Generate Resources in the Curren	t Perioa	1	
			CALC(24	+ + 20) 			
30	Not C	ost of	l FOperatio	l one	+	1	-
50	WEL C	J31 UI	CALC (1		+	+	+

Statement of Financing for Fiscal 2003 Reporting

				. •	USSGL Acco	unt Attributes/1	
					Adjusted	Trial Balance	
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required

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 year end. 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, this USSGL account can only have this USSGL account attribute domain.

Statement of Custodial Activity for Fiscal 2003 Reporting

Statemen	t of Custod	lial Activity	for Fiscal 2003 Reporting		
				USSGL Account	
				Attributes/1	
				Adjusted	
				Trial Balance	
Line	Trial	Acct	USSGL Account	Cust/	Additional Information Required
No	Bal	No	Title	Noncust	
Revenue	Activity:				
Sources	of Cash C	ollections:			
1	Individua	 Income a	hd FICA/SECA Taxes		
1	E	5800	Tax Revenues Collected	S	
2	Corporate	 e Income T	axes		
2	E	5800	Tax Revenues Collected	S	
3	Excise Ta	ixes			
3	Е	5800	Tax Revenues Collected	S	
4	Estate an	d Gift Taxe	<u> </u> 9\$		
4	E	5800	Tax Revenues Collected	S	
5	Federal U	<u>I</u> Inemploym			
5	E	5800	Tax Revenues Collected	S	
6	Customs				
6	E	5800	Tax Revenues Collected	S	
7	Miscellan				
7	E	5800	Tax Revenues Collected	S	
7	E	5310	Interest Revenue	S	
7	Е	5319	Contra Revenue for Interest	S	
7	E-B	1340	Interest Receivable	S	Related to interest revenue. (Increase)/Decrease
7	E-B	1349	Allowance for Loss on		
			Interest Receivable	S	Related to interest revenue. (Increase)/Decrease

Statement of Custodial Activity for Fiscal 2003 Reporting

Statemen	t of Custou	iai Activity	for Fiscal 2003 Reporting	USSGL Account	
				Attributes/1	
				Adjusted	
				Trial Balance	
Line	Trial	Acct	USSGL Account	Cust/	Additional Information Required
No	Bal	No	Title	Noncust	
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		
			Receivable	S	(Increase)/Decrease
7	E	5600	Donated Revenue -		
			Financial Resources	S	
7	E	5609	Contra Revenue for		
			Donations - Financial		
-	-	5000	Resources	S	
7	E	5900	Other Revenue	S	
'	⁻	5909	Contra Revenue for Other		
7	E-B	1310	Revenue	S S	Deleted to ather assessment (Incorporation)
7	E-B	1310	Accounts Receivable Allowance for Loss on	5	Related to other revenue. (Increase)/Decrease
l'	E-B	1319	Accounts Receivable	s	Related to other revenue. (Increase)/Degreese
			Accounts Receivable	3	Related to other revenue. (Increase)/Decrease
8	Total Cash	Collections			
8	TOTAL CASIL	CALC	(17)		
U		OALO	(' · · ' /	1	

Statement of Custodial Activity for Fiscal 2003 Reporting

Staterille	ant of Guston	uiai Activity	for Fiscal 2003 Reporting	USSGL Account Attributes/1 Adjusted	
				Trial Balance	
Line No	Trial Bal	Acct No	USSGL Account Title	Cust/ Noncust	Additional Information Required
9		djustments			
9	E-B	1310	Accounts Receivable	S	
9	E-B	1319	Allowance for Loss on		
			Accounts Receivable	S	
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	
			Contra Hoveride for Taxes		
10	Total Cus	todial Reven	ue	S	
10		CALC	(8 + 9)		
Dispos	ition of Colle	ctions:			
11			(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 Revenues Refunded	S	,
11	E	5990	Collections for Others	S*	
11	E	6330	Other Interest Expenses	S	

Statement of Custodial Activity for Fiscal 2003 Reporting

Ciatomor		ilai 7 (Oti Vity	ioi riscai 2003 Reporting	USSGL Account	
				Attributes/1	
				Adjusted	
				Trial Balance	
Line	Trial	Acct	USSGL Account	Cust/	Additional Information Required
No	Bal	No	Title	Noncust	
*Comment	t: If the bala	nce of accou	ınt 5990 is used to get the amo	unt of cash collected	for others, then account 2980
should no	t be used. A	ccount 2980	is included on the crosswalk a	as an alternative to us	sing account 5990.
12	(Increase)	Decrease in	Amount Yet To Be Transferred	d <u>(+/-)</u>	
			Accrued Collections for		
12	E	5991	Others	S*	
"Optional N	_				
12	E-B	2980	Custodial Liability	S*	Amount yet to be collected. (Increase)/Decrease
13	Refunds a	nd Other Pay			
13	E	5890	Tax Revenues Refunded	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	Retained b	y the Repor	ting Entity		
14		CALC	(10 - 11 - 12 - 13)		
If "Optional	l Method" is ເ	ısed			
14		CALC	(10 - 11 + 12 - 13)		
15	Net Custo	dial Activity			
15		CALC	(10 - 11 - 12 - 13 -14)		Must equal zero
If "Optional	l Method" is ເ	ised			
15		CALC	(10 - 11 + 12 - 13 -14)		Must equal zero
			· ·		evenue, that revenue is reported on the
			ee Amendments to OMB 01-09,		
	•		collections that are nonmater		
sources a	nd dispositio	on of the coll	ections may be disclosed in ac	companying footnote	es. (See Amendments to OMB 01-09.)

Footnotes:

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

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

		- 9	Lices Assessed			ou. 7101	uui oolu					9											
P&			USSGL Account					Avail-	Trans.	ount Attr Bor-	BEA	Year	Dir.	Dir.	Ad-			Transfer		Avail-	Expir-		Fin
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	ability Time	Part- ner	rowing Source	Cat. Ind.	of BA	Trans. Agy.	Trans. Acct.	vance Flag	Fun- ction	TAFS Status	To From	Def. Flag	ability Type	ation Flag	Fund Type	Acct Ind.
OBLI	GATI	ONS E	BY PROGRAM ACTIVITY																				
0001 th	rough	0999	Not supported by USSGL.																				
1000 T	otal n	ew obli	gations (+)																				
1000	+	4801	Undelivered Orders - Obligations, Unpaid	С	Е												C						
1000	-	48N1	Undelivered Orders - Obligations, Unpaid	С	В												U						
1000	+	4000	Undelivered Orders - Obligations, Prepaid/Advanced	С	Е												U						
1000	-	4002	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	E												U						
1000	+	4901	Delivered Orders - Obligations, Unpaid	С	Е												U						
1000	-	4001	Delivered Orders - Obligations, Unpaid	С	В												U						
1000	+	4902	Delivered Orders - Obligations, Paid	С	Е												U						
1000	+	4903	Authority Outlayed Not Yet Disbursed	С	Е												U						
1000	-		Authority Outlayed Not Yet Disbursed	С	В												U						
1000	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	С	Е												C						
1000	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	С	Е												U						
			OURCES AVAILABLE FOR OBLIG																				
2140 U	nobli		alance carried forward, start of ye	ear																			
2140	+	4122	Authority Adjusted for Interest on Public Debt Securities	D	В												U						
2140	+	4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receivable	D	В	K											U						
2140	-	4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Payable	С	В												U						
2140	-	1136	Contract Authority to be Liquidated by Trust Funds	С	В												U						
2140	+		Transfers of Contract Authority	D	В												U						
2140	+		Contract Authority Carried Forward	D	В												U						
2140	+	4140	Borrowing Authority Carried Forward	D	В												U						
2140	+	4166	Allocations of Realized Authority - To Be Transferred from Invested Balances	D	В	К											U						
2140	+	4171	Transfers - Current-Year Authority Receivable	D	В	К											U						
2140	-	1172	Transfers - Current-Year Authority Payable	С	В												U						

Line			ogran		USSGL Account Attributes										FACTS II Supplied Attributes									
Line Line Deb Corp Auth Deb Sopin Auth Deb Sopin Auth Deb Sopin Auth Deb Sopin Sopin	P&	Ε		USSGL Account																ACTS II S				
No. Surge No. Time					D 1 111			D									_	T. 50		ъ.				
24-00			N1-	T:u -																	,			
14	NO.	Sign	NO.		Credit	⊨na	Туре	Law	Time	ner	Source	ina.	BA	Agy.	ACCI.	Flag	ction	Status	From	Flag	туре	Flag	туре	ina.
24-00 24-0	2140	+	4201		D	В												U						
Add According Acco																								
240	2140	+	4221		D	В	K			F/E								U						
Advanced																								
240	2140	+	4222		D	В	K											U						
1-10 1-10	24.40		4005		_	Б	1/											- 11						
140 1	2140	+		Expenditure Transfers -	ט	В	ĸ											U						
10 10 10 10 10 10 10 10	2140	+	4251		D	В	ĸ			F/F								U						
1.40	2110	·					.,			.,_														
14-00 4-283 Internet Receivable From Transury D B	2140	+	4281		D	В												U						
2440					_																			
140 14.286 Fund 14.286 Receivable from the Financing 0 8	2140	+	4283															U						
2440 4286 Receivable From the Financing D B	2140	+	4285		D	В												U						
1400 1 4260 Fund 1																								
140	2140	+	4286	•	D	В												U						
1.5 1.5	2140	+	4287		D	В	K											U						
240 2439 Recorded by Treasury as C B U				Rescinded Amounts Appropriated																				
Description of Architecture of Pressury as Taxoniable Taxoniable	2140		1381	in Special and Trust TAFS	C	B												- 11						
2140	2140	-	4304		C													U						
2140																								
Deligiation Upon Created From Proceedings Deligiation 2140	-			С	В												U							
2140 - 4397 Temporarily Precluded from C B D D D D D D D D D																								
Colligation	2140				_	В												- 11						
2140 Company Company	2140	-	4397		C	ь												U						
2140 2480																								
2140 - 4801 Undelivered Orders - Obligations, Unpaid Unpai	2140	-			С	В												U						
2140 - 4801 Unpaid C B Underlivered Orders - Obligations, C B U Delivered Orders - Obligations, C B Delivered Orders - Obligations, C B U U Delivered Orders - Obligations, C B U U Delivered Orders - Obligations, C B U U Delivered Orders - Obligations, C B Delivered Orders - Obligations, C B U U Delivered Orders - Obligations, C B U U Delivered Orders - Obligations, C B U U Delivered Orders - Obligations, C B Delivered Orders - Obligations, C Deli	04.40				_	_																		
2140 - 4902 Prepaid/Advanced C B U Delivered Orders - Obligations, Unpaid U Delivered Orders - Obligations, Institute U Delivered Orders - Obligations, Recoveries D E Downward Adjustments of Prior-Var Unpaid Undelivered Orders - Obligations, Recoveries D E Downward Adjustments of Prior-Var Unpaid Undelivered Orders - Obligations, Recoveries D E Downward Adjustments of Prior-Var Unpaid Undelivered Orders - Obligations, Recoveries D E Downward Adjustments of Prior-Var Unpaid Delivered Orders - Obligations, Recoveries D E Downward Adjustments of Prior-Var Unpaid Delivered Orders - Obligations, Recoveries D E Downward Adjustments of Prior-Var Unpaid Delivered Orders - Obligations, Recoveries D E Downward Adjustments of Prior-Var Unpaid Delivered Orders - Obligations, Recoveries D E D	2140	-	4801	Unpaid	C	В												U						
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2210 Resources available from recoveries of prior year obligations (+) 2210 + 4871 Year Unpaid Undelivered Orders - D E 2210 + 4971 Year Unpaid Undelivered Orders - D E 2210 Downward Adjustments of Prior- Year Unpaid Undelivered Orders - D E 2211 - 4971 Year Unpaid Delivered Orders - D E 2221 Unobligated balance transferred to other accounts (-) [xx-xxxx] 2221 - 4176 Allocation Transfers of Prior-Year Balances 2222 Unobligated balance transferred from other accounts (+) [xx-xxxx] 2222 + 4176 Allocation Transfers of Prior-Year D E 2222 + 4190 Transfers - Prior-Year Balances 2223 Expired unobligated balance transfer to unexpired account (+) 2230 Expired unobligated balance transfer to unexpired account (+) 2230 Expired unobligated balance transfer to unexpired account (+) 2230 Expired unobligated balance transfer to unexpired account (+) 2230 Expired unobligated balance transfer to unexpired account (+) 2230 Expired unobligated balance transfer to unexpired account (+) 2230 Expired unobligated balance transfer to unexpired account (+) 2230 Expired unobligated balance transfer to unexpired account (+) 2240 Expired unobligated balance transfer to unexpired account (+) 2250 Expired unobligated balance transfer to unexpired account (+) 2260 Expired unobligated balance transfer to unexpired account (+) 2270 Expired unobligated balance transfer to unexpired account (+)		ew bt			lings 10	200 thre	ough 606	2 Also sau	iale line 700	<u> </u>														
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Obligations, Recoveries Downward Adjustments of Prior- Downw	2210	+			D	Е												U						ļ
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Obligations, Recoveries 2221 Unobligated balance transferred to other accounts (-) [xx-xxxx] 2221 - 4176 Allocation Transfers of Prior-Year Balances C E ## #### U T 2222 Unobligated balance transferred from other accounts (+) [xx-xxxx] 2222 + 4176 Allocation Transfers of Prior-Year D E ## #### U F 2222 + 4190 Transfers of Prior-Year Balances D E ## #### U F 2222 + 4190 Transfers - Prior-Year Balances D E ## #### U F 2230 Expired unobligated balance transfer to unexpired account (+) 2230 Expired unobligated balance transfer of Expired Expenditure D E																								
2221 Unobligated balance transferred to other accounts (-) [xx-xxxx] 2221 - 4176 Allocation Transfers of Prior-Year Balances C E	2210	+	4971		D	E												U						
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2222 Unobligated balance transferred from other accounts (+) [xx-xxxx] 2222 + 4176 Allocation Transfers of Prior-Year Balances D E ## #### U F 2222 + 4190 Transfers - Prior-Year Balances D E ## #### U F 2230 Expired unobligated balance transfer to unexpired account (+)	2221				C	F				 				##	####			U	Т					
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2222	2222 U	nobli	gated b	alance transferred from other acc	counts (+) [xx-	xxxx1									1								
2222					,					İ				,,,,,	шин									
2230 Expired unobligated balance transfer to unexpired account (+) Transfer of Expired Expenditure D E	2222	+	41/6	Balances	ט	E			<u></u>					##	####	<u>L</u>		U	F					
2230 + 4490 Transfer of Expired Expenditure	2222	+	4190	Transfers - Prior-Year Balances	D	E								##	####			U	F					
2230 + 4490 Transfer of Expired Expenditure		لبا																						
	2230 E	xpire	d unobl		red acc	ount (1	+)																	
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		9.4	Licon Assessed									9											
P8	ιF		USSGL Account					USS		ount Attr	ibutes								ACTS II S	Supplied A	ttributes		
	Line Sign	No	Title	Debit/ Credit	Begin		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.
2240 C	anital	tranef	er to general fund (-)	Orcuit	LIIG	турс	Law	Tillic	1101	Oource	IIIG.	DA	Agy.	Acci.	i iag	CHOIT	Otatus	1 10111	i iag	Турс	i iag	Турс	ma.
2240	-		Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	С	Е												U						
	لببا	L																					
2260 P	ortion		ed to repay debt (-)																				
2260	-	4147	Actual Repayments of Debt, Prior- Year Balances	С	Е												U						
2270 B	alana	o of au	thority to borrow withdrawn (-)																				
2270	alalic		Borrowing Authority Withdrawn	С	Е												U						
2210	-	4144	Borrowing Authority Withdrawn														U						
2275 B	alanc	o of co	ntract authority withdrawn (-)																				
2275			Contract Authority Withdrawn	С	Е												U						
2213	-	4134	Contract Authority Withdrawn														U						
2200 B	aduat	ion nu	। rsuant to P.L. 99-177 in unobligat	od balar	2000 (0	licorotio	2224) ()																
2300 R	euuci	ion pu	i suant to F.L. 99-177 in unobligat	eu naidi	1062 (0	iiscielioi	iai y) (-)		-	-				-									
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	educt	ion pu	rsuant to P.L. 99-177 in unobligation	ted bala	nces (mandato	ry) (-)																
2385	-	4202	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						
2390 T	otal b	udgeta	ry resources available for obliga	tion (+)																			
2390		This lin	ne is calculated. Equals sum of P&F	lines 2	140 thr	ouah 238	5. when the	re are mult	iple enti	ies on line	es 2140	through	n 2385.										
			·									Ŭ											
2395 T	otal n	ew obl	igations (-)																				
2395			ne is calculated. Same as P&F line	1000. wi	ith oppo	osite sian	l																
				,																			
2397 D	eficie	ncy (+)																					
2397	-		Unapportioned Authority	С	Е												U		D				
2397	-		Apportionments	C	E			Α									U		D				
2397	-	4610	Allotments - Realized Resources	С	E												U		D				
2397	-	4620	Unobligated Funds not Subject to Apportionment	С	Е												U		D				
2397	-	4630	Funds Not Available for Commitment/Obligation	С	Е												U		D				
2397	-	4700	Commitments	С	Е	ļ								ļ			U		D				
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	nobli		alance expiring or withdrawn (-)																				
2398	-	4350	Canceled Authority	С	E												U			X	N		
2398	-	4399	Special and Trust Fund Refunds Temporarily Precluded from Obligation	С	Е												U				N		
2398	-		Unapportioned Authority - Pending Rescission	С	Е												U				Y		
2398	-		Unapportioned Authority	С	Е												U		Х		Υ		
2398	-		Apportionments	C	Е												U		X		Y		
2398	-	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		
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2440 U	nobli		alance carried forward, end of ye																				
2440	+		Unapportioned Authority - Pending	С	Е												U				N		
			Rescission																				
2440	+		Unapportioned Authority - OMB Deferral	С	E												U				N		
2440	_		Unapportioned Authority	С	E												U		X		N		
2440	+		Apportionments	C	E												U		X		N		
			Allotments - Realized Resources																				
2440	+	4610	7	С	Е												U		Х		N		
0440		4000	Unobligated Funds not Subject to	С	_																		
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2440	+	4700	Commitments	С	Е												U		X		N		
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	Jnobli		palance returned to receipts	. H 110	001																		
2441		I nis iin	e is not required to be supported by	the US	SGL.																		
NEW E	SHDCI	T ALIT	HORITY (GROSS), DETAIL																				
		riation												 									
4000	+		Debt Liquidation Appropriations	D	Е	Р					D/E						U					1/3/4	
			Liquidation of Deficiency -																				
4000	+		Appropriations	D	Е						D/E						U					1/3/4	
4000	+		Loan Subsidy Appropriation	D	Е	Р					D/E						U					1/3/4	
			Loan Administrative Expense	_		Р					D/E						U					4/0/4	
4000	+		Appropriation	D	Е	Р					D/E						U					1/3/4	
4000	+		Reestimated Loan Subsidy	D	Е						D						C					1/3/4	
	·		Appropriation																				
4000	+	4119	Other Appropriations Realized	D	E	Р					D/E				Х		U					1/3/4	
4000	+		Appropriation to Liquidate	D	Е						D						U					1/3/4	
			Contract Authority																				
4000	+		Adjustments To Indefinite No-Year Authority	D	E						D						U					1/3/4	
4020 A	nnror		(special fund) (+)																				
	pprop		Appropriated Trust or Special																				
4020	+	4114	Fund Receipts	D	Е	Р					D						U					2	
			Appropriation to Liquidate	_	_						_											_	
4020	+		Contract Authority	D	Е						D						U					2	
			Rescinded Amounts Appropriated																				
4000			in Special and Trust TAFS	_	_						_											2	
4020	-	4384	Designated by Treasury as	С	Е						D						U					2	
			"Available"																				
			Rescinded Amounts Appropriated																				
4020			in Special and Trust TAFS	С	В						D						U					2	
4020		4384	Designated by Treasury as	C	Ь						D						U						
			"Available"																				
4020			Receipts Unavailable for	С	Е						D						C					2	
4020			Obligation Upon Collection								D						U						
4020	+	4394	Receipts Unavailable for	С	В						D						U					2	
			Obligation Upon Collection		<u> </u>																		
4026 A	pprop		(trust fund) (+)																				
4026	+	4114	Appropriated Trust or Special Fund Receipts	D	Е	Р					D						U					7/8	
			Amounts Appropriated from																				
			Specific Treasury-Managed Trust																				
4026	+	4123	Fund TAFS-Receivable -	D	Е	Р					D						U					7/8	
			Rescinded																				
			Amounts Appropriated from											1									
4026	_	4124	Specific Treasury-Managed Trust	С	Е						D						U					7/8	
			Fund TAFS-Payable - Rescinded	Ī -																			
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Line No. Sign No. Title	P&F			USSGL Account		1	1	1												ACISIIS				
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Fund TAFS-Payable	4026	_	4127	Amounts Appropriated from	С	E						D						U					7/8	
Fund TArS-Payable				Fund TAFS-Payable Amounts Appropriated from																				
Acceptable Acc	4026	+		Fund TAFS-Payable	С	В						D						U					7/8	
Acceptable Acc	4026	+	4128	Specific Treasury-Managed Trust Fund TAFS-Transfers In	D	Е						D						U					7/8	
A026	4026	-	4129	Specific Treasury-Managed Trust	D	E						D						U					7/8	
100	4026	+	4138	Contract Authority	D	E						D						U					7/8	
1	4026	-		in Special and Trust TAFS Designated by Treasury as	С	Е						D						U					7/8	
4028	4026	+		in Special and Trust TAFS Designated by Treasury as	С	В						D						U					7/8	
4028																								
4028	4028 Apr	prop	riation	available from subsequent year	(+)																			
4029					D	E	Р					D				F		U						
4035 Appropriation permanently reduced (-) 4036 - 4392 Rescission - New Budget Authority C E P D D U 4035 - 4396 for Obligation Pursuant to Public Law 4036 Unobligated balance permanently reduced (-) 4036 - 4393 Rescission - Prior-Year C E P D U 4037 Appropriation temporarily reduced (-) 4037 Appropriation temporarily reduced (-) 4038 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 "B P D D D D D D D D D D D D D D D D D D		prop																						
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4037 - 4386 Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury as		- -	4382	Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury as	С	Е	Р					D						U						
	4037	-	4386	Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS		E	Р					D						U						
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4038 Unobligated balance temporarily reduced (-)	4038 Und	oblig	gated b	alance temporarily reduced (-)																				
4038 - 4383 Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury as "Available"		-	4383	Rescission - Prior-Year - Special and Trust TAFS Designated by	С	E	Р					D						U						

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14-12 14-13 14-1					Credit	End	Type	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Туре	Flag	Type	Ind.
Add Portion pepiled to Riguidate deficiencies ()	4047 P	ortior	applie	d to repay debt (-)																				
1948 Part 1-412 Inspiration of Deficiency - Deficiency -	4047	-	4146	Actual Repayments of Debt, Current-Year Authority	С	Е	Р					D						U						
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1	4048 P	ortior																						
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10 10 10 10 10 10 10 10	4050 P	ortion	of app	ropriation to liquidate contract a	uthority	(-)																		
######################################	4050		4130		C	F						D						LI						
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4100 - 4166 To Be Transferred from Invested Balances C E K D ## #### U T	4100 T	ransf	erred to																					
Allocations of Realized Authority- 4166 To Be Transferred from Invested Balances C B K D ## #### U T	4100	-	4166	To Be Transferred from Invested	С	Е	К					D		##	####			U	Т					
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A	4100	-	4167	Balances	С	E						D		##	####			U	Т					
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100 - 4172 Transfers - Current-Year Authority C E D ## #### U T Transfers - Current-Year Authority C B D ## #### U T D Transfers - Current-Year Authority C B D ## #### U T D Transfers - Current-Year Authority C B D ## #### U T D Transfers - Current-Year Authority Transfers of Current-Year Authority Transfers of Current-Year Authority Transfers of Current-Year Authority Transfers of Current-Year Authority Transfers of Current-Year Authority Transfers of Current-Year Authority Transfers of Current-Year Authority Transfers of Current-Year Authority Transfers of Current-Year Authority Transfers of Current-Year Authority Transfers of Current-Year Authority Transfers of Current-Year Authority Transfers of Current-Year Authority Transfers of Current-Year Authority Transfers of Current-Year Authority Transfers of Current-Year Authority Transfers of Current-Year Authority D E D Transfers of Current-Year Authority D E D Transfers of Current-Year Authority D E C D Transfers of Current-Year Author	4100	_	4170		С	F	P					D		##	####			Ш	Т					
4100		-		Transfers - Current-Year Authority			'																	
Non-Allocation Transferred C E D ## #### U T	4100	+	4172	Transfers - Current-Year Authority	С	В						D		##	####			U	Т					
Allocations of Realized Authority D E D	4100	-	4173	Non-Allocation Transfers of	С	Е						D		##	####			U	т					
Allocations of Realized Authority -	4100	-	4175	Year Authority for Non-Invested	С	E	Р					D		##	####			U	Т					
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4200	4200 I	ansi	erreu fr		-		-		-	-					-									
Allocations of Realized Authority - To Be Transferred from Invested Balances D B K D ## #### U F	4200	+	4166	To Be Transferred from Invested	D	Е	К					D		##	####			U	F					
Allocations of Realized Authority - Transferred from Invested Balances D E D ## #### U F E E E E E E E E E	4200	-	4166	Allocations of Realized Authority - To Be Transferred from Invested	D	В	К					D		##	####			U	F					
Allocations of Realized Authority - Not To Be Transferred from D E D ## #### U F	4200	+	4167	Allocations of Realized Authority - Transferred from Invested	D	E						D		##	####			U	F					
4200 + 4170 Transfers - Current Year Authority D E P D ## ##### U F 4200 + 4171 Transfers - Current-Year Authority Receivable D E K D ## ##### U F 4200 - 4171 Transfers - Current-Year Authority Receivable D ## ###### U F	4200	+		Allocations of Realized Authority - Not To Be Transferred from	D	Е						D		##	####			U	F					
4200 + 4171 Transfers - Current-Year Authority D E K D ## #### U F 4200 - 4171 Transfers - Current-Year Authority D B K D ## #### U F	4200	+			D	F	Р					П		##	####			LI	F					
200 - A171 Transfers - Current-Year Authority D R K D ## #### II F				Transfers - Current-Year Authority																				
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								Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Transfer		Avail-	Expir-	1	Fin
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			Non-Allocation Transfers of																				
4200	+	4173	Invested Balances - Transferred	D	E						D		##	####			U	F				i l	,
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			Allocation Transfers of Current-																				
4200	+	4175	Year Authority for Non-Invested	D	Е	Р					D		##	####			U	F				i l	
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4700 A	uthor		orrow (+)																				
4700	+	4141	Current-Year Borrowing Authority	D	Е						D						U					i l	
			Realized																				
4700	-	4143	Reductions of Borrowing Authority	С	E						D						U						
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4735 A	uthor	ity to b	orrow permanently rescinded (+)																				
			Rescission - New Budget Authority	С	_	_					_						11						
4735	-	4392		Ċ	Е	В					D		1				U		1			i l	
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	utnor		orrow (total discretionary) (+)	Barra 45	700 11-	4 7 0	-															\longmapsto	
4790		i nis iir	e is calculated. Equals sum of P&F	lines 4	700 thr	ougn 4/3	5.															\longmapsto	
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4900 C	ontra	ct auth	ority (+)																			\longmapsto	
4900	+	4131	Current-Year Contract Authority	D	Е						D						U					i l	
1000		1101	Realized	١	_												J						
4900		4133	Reductions of Contract Authority	С	Е						D						U					i l	
4900	-	4133		C							U						U					i l	
4935 C	ontra	ct auth	ority permanently reduced (-)																				
			Rescission - New Budget Authority		_						_												
4935	-	4392		С	Е	С					D						U					i l	
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4933	-	4390		C							U						U					i l	
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4936	<u> </u>	4393	Rescission - Prior-Year	С	Е	С			ļ		D				ļ		U					└	
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4945 P	ortior	n preclu	ıded from obligation (limitation oı	n obliga	tions)	(-)									<u> </u>							╙	
			Receipts and Appropriations										1						1			i l	
4945	-	4397	Temporarily Precluded from	С	E	С					D		1				U		1			i l	
			Obligation																			i l	
			Receipts and Appropriations																				
4945	+		Temporarily Precluded from	С	В	С					D		1				U		1			i l	
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4990 C	ontra	ct auth	ority (total discretionary) (+)																			 	
4990	Ja		ie is calculated. Equals sum of P&F	lines 40	900 thr	ough 404	5		1				 	†	†				 	1		 	$\overline{}$
7030		i i ii o iil	Le lo calculated. Equals sulli 01 FAF		000 011	Jagii 1 34	٠.		 						1	\vdash						$\vdash \vdash$	$\overline{}$
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5000	+	4150	Reappropriations	ט	E				 		D		-		1	\vdash	U					\longmapsto	
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5035 R	eapp	ropriati	on permanently reduced (-)						<u> </u>				ļ		<u> </u>				ļ	ļ		┷	
5035	١	4392	Rescission - New Budget Authority	С	Е	R					D		1				U		1			i l	
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			Authority Permanently Unavailable										1						1			i l	
5035	-	4396	for Obligation Pursuant to Public	С	E	R					D						U					i l	
	L	<u> </u>	Law	<u> </u>					<u> </u>	L			<u></u>	<u> </u>	<u></u>			<u> </u>	<u></u>	<u> </u>		<u> </u>	
5300 R	eapp	ropriati	on (total) (+)																				
5300			e is calculated. Equals sum of P&F	lines 50	000 thr	ough 503	5.																
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P&	F		USSGL Account							ount Attr									ACISIIS	Supplied A			
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5500 A	dvan		opriation (+)																				
5500	+		Debt Liquidation Appropriations	D	E	D					D						U					1/3/4	
5500	+		Loan Subsidy Appropriation	D	Е	D					D						C					1/3/4	
FF00		4447	Loan Administrative Expense	D	Е	D					7						- 11					4/0/4	
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	dvand	ce appr	opriation (special fund) (+)																				
			Appropriations Trust or Special																				
5520	+	4114	Fund Receipts	D	E	D					D						U					2	
			Rescinded Amounts Appropriated																				
			in Special and Trust TAFS																				
5520	-		Designated by Treasury as	С	E	D					D						U					2	
\vdash			"Available"																				
			Rescinded Amounts Appropriated																				
5520	+	4384	in Special and Trust TAFS	С	В	D					D						U					2	
			Designated by Treasury as	_	_	_					_											_	
			"Available"																				
5526 A	dvan	ce appr	opriation (trust fund) (+)																				
FF00		4114	Appropriations Trust or Special	D	Е	D					D						U					7/8	
5526	+	4114	Fund Receipts	U	E	D					U						U					7/8	
			Rescinded Amounts Appropriated																				
			in Special and Trust TAFS																				
5526	-	4384	Designated by Treasury as	С	E	D					D						U					7/8	
			"Available"																				
\vdash			Rescinded Amounts Appropriated																				
5526	+	4384	in Special and Trust TAFS	С	В	D					D						U					7/8	
			Designated by Treasury as																				
			"Available"																				
5535 A	dvan		opriation permanently reduced (-)																			
5535		4392	Rescission - New Budget Authority	С	Е	D					D						U						
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			Authority Permanently Unavailable																				
5535	-	4396	for Obligation Pursuant to Public	С	E	D					D						U						
			Law																				
5537 A	dvand	ce appr	opriation temporarily reduced (-)																				
			Rescission - New Budget Authority																				
			- Special and Trust TAFS																				
5537	-	4382	Designated by Treasury as	С	E	D					D						U						
			"Available"																				
_																							
			Authority Permanently Unavailable																				
			for Obligation Pursuant to Public																				
5537	-	4386	Law - Special and Trust TAFS	С	E	D					D						U						
			Designated by Treasury as																				
			"Available"																				
5590 A	dvan	ce appr	opriation (total discretionary) (+)																				
5590			e is calculated. Equals sum of P&F		500 thr	ough 553	7.																
				55 50																			
6000 A	nnror	riation	(+)								-			†	 								
6000 A	+ +		Debt Liquidation Appropriations	D	Е	Р					М						U					1/3/4	
	-		Liquidation of Deficiency -			1"																	
6000	+	4112		D	E						M						U					1/3/4	
0000	.		Appropriations	_	_	_											- 11					1/0/4	
6000	+		Loan Subsidy Appropriation	D	Е	Р					М				 		U					1/3/4	
6000	+	4117	Loan Administrative Expense	D	Е	Р					М						U					1/3/4	
			Appropriation																				
6000	+	4118	Reestimated Loan Subsidy	D	Е						М						U					1/3/4	
			Appropriation																				
6000	+	4119	Other Appropriations Realized	D	Е	Р					М						U					1/3/4	
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No.	Sign	No.	Title	Credit	End	Type	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Туре	Flag	Туре	Ind.
6000	+	4122	Authority Adjusted for Interest on Public Debt Securities	D	Е												U					1	
6000	-		Authority Adjusted for Interest on Public Debt Securities	D	В												U					1	
6000	+		Loan Modification Adjustment Transfer Appropriation	D	Е						М						U					1/3/4	
6000	+	1120	Appropriation to Liquidate Contract Authority	D	Е						М						U					1/3/4	
6000	+	/301	Adjustments To Indefinite No-Year Authority	D	Е						М						U					1/3/4	
			, tathonty																				
6020 A	pprop	riation	(special fund) (+)																				
6020	+	1111	Appropriated Trust or Special Fund Receipts	D	Е	Р					М						U					2	
6020	+	1120	Appropriation to Liquidate Contract Authority	D	Е						М						U					2	
			Rescinded Amounts Appropriated																				
6020	-	4004	in Special and Trust TAFS Designated by Treasury as "Available"	С	E						М						U					2	
6020	+	4204	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	С	В						М						U					2	
6020	-		Receipts Unavailable for Obligation Upon Collection	С	Е						М						U					2	
6020	+		Receipts Unavailable for Obligation Upon Collection	С	В						М						U					2	
6026 A	pprop		(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						J					7/8	
6026	-	4124	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Payable - Rescinded	O	E						М						C					7/8	
6026	+	4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receivable	D	E	К					М						J					7/8	
6026	-	4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receivable	D	В	К					М						J					7/8	
6026	-	4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Payable	O	Е						М						C					7/8	
6026	+	4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Payable	С	В						М						C					7/8	
6026	+	4128	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Transfers In	D	Е						М						U					7/8	
6026	-	4129	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Transfers Out	С	E						М						U					7/8	
6026	+	/13g	Appropriation to Liquidate Contract Authority	D	Е						М						U					7/8	

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Line No.	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.
6026	-		Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	С	E	.,,,,,	2011			304.00	M	5,1	7.9).	71000	. iug	0	U			.,,,,,		7/8	
6026	+	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	С	В						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	
			(
6028 A	pprop +	4157	(unavailable balances) (+) Authority Made Available from Receipt or Appropriation Balance Previously Precluded from Obligation	D	E						М						U						
									ļ														
6035 A 6035	pprop -	4392	permanently reduced (-) Rescission - New Budget Authority	С	Е	Р					M						U						
6035	-	4396	Authority Permanently Unavailable for Obligation Pursuant to Public Law	С	Е	Р					М						U						
6036 U	nobli	gated k	palance permanently reduced (-)																				
6036	-		Rescission - Prior-Year	С	Е	Р					М						U						
6037 A	pprop	riation	temporarily reduced (-)																				
6037		4382	"Available"	С	E	Р					М						J						
6037	-	4386	Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury as "Available"	С	E	Р					М						U						
C020 II									1														
6038 U	nobii	gated i	Rescission - Prior-Year - Special																				
6038	-	4383	and Trust TAFS Designated by Treasury as "Available"	С	Е	Р					М						U						
604E D	ortic:	nraal	ided from obligation ()		\vdash				<u> </u>					 						-			
6045 P	-		Receipts and Appropriations Temporarily Precluded from Obligation	С	E	Р					М						U						
6045	+	4397	Receipts and Appropriations Temporarily Precluded from Obligation	С	В	Р					М						U						
		<u> </u>			ļ				 														
	ortior	applie	ed to repay debt (-)																				
6047	-	4146	Actual Repayments of Debt, Current-Year Authority	С	Е	Р					M						U						
6048 P	ortion	applia	ed to liquidate deficiencies (-)						 														
6048	-	4112	Liquidation of Deficiency - Appropriations	D	E						М						U						
		<u>applie</u>	ed to liquidate contract authority (
6049	-	4135	Contract Authority Liquidated	С	Е	Р					M						U			L			

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No.	Sign		Title	Credit	End	Туре	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Туре	Flag	Туре	Ind.
6049	_		Contract Authority to be Liquidated	С	Е						М						U						
			by Trust Funds	_																			
6049	+		Contract Authority to be Liquidated	С	В						М						U						
			by Trust Funds	_																			
6053 P	ortion	substi	tuted for borrowing authority (-)																				
6053	_	4140	Substitution of Borrowing Authority	С	Е	Р					М						U						
			,		_	· ·											, in						
6100 T	ransfe		other accounts (-) [xx-xxxx]																				
			Allocations of Realized Authority -	_	_																		
6100	-		To Be Transferred from Invested	С	E	K					М		##	####			U	Т					
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6100	-		Transferred from Invested	С	Е						М		##	####			U	T					
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			Invested Balances - Rescinded																				
6100	-	4170	Transfers - Current-Year Authority	С	Е	Р					M		##	####			U	T					
6100	_	4172	Transfers - Current-Year Authority	С	Е						М		##	####			U	Т					
0100			Payable		_						.*.		""	,,,,,,,			ŭ						
6100	+	4172	Transfers - Current-Year Authority	С	В						М		##	####			U	Т					
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			Non-Allocation Transfers of																				
6100	-	4173	Invested Balances - Transferred	С	E						М		##	####			U	Т					
			Allocation Transfers of Current-																				
6100	-		Year Authority for Non-Invested	С	E	Р					M		##	####			U	Т					
			Accounts																				
6200 T	ransfe		om other accounts (+) [xx-xxxx]																				
			Allocations of Realized Authority -																				
6200	+		To Be Transferred from Invested	D	E	K					M		##	####			U	F					
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6200	-		To Be Transferred from Invested	D	В	K					M		##	####			U	F					
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6200	+	4167	Transferred from Invested	D	E						M		##	####			U	F					
			Balances																				
I			Allocations of Realized Authority -						1					1						1			
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L			Invested Balances - Rescinded						<u> </u>		L			<u> </u>					<u></u>	<u> </u>			
6200	+	4170	Transfers - Current-Year Authority	D	Е	Р					М		##	####			U	F					
6200		4171	Transfers - Current-Year Authority	D	г	ν					B 4		4444	####			U	F					
6200	+	4171	Receivable	ט	Е	K					М		##	####			U	-					
6200		4474	Transfers - Current-Year Authority	_	Р	V					B 4		μп	шини			11	_					
6200	-	4171	Receivable	D	В	K					М		##	####			U	F					
			Non-Allocation Transfers of																				
6200	+		Invested Balances - Transferred	D	Е						М		##	####			U	F					
I																							
			Allocation Transfers of Current-																				
6200	+		Year Authority for Non-Invested	D	Е	Р					М		##	####			U	F					
			Accounts																				
6250 A	ppror		(total mandatory) (+)						1					1									
6250			e is calculated. Equals sum of P&F	lines 60	000 thr	ough 620	0.																
6300 F	Reappr	opriation	on (+)																				
6300	+	4150	Reappropriations	D	Е						М						U						
			on permanently reduced (-)																				
	, p p .	p	. ,						·														

		ogran	and Financing (P&F) Sche	uule i	noi i	cai Act	uai Ooiu					1											
P8	ı.F		USSGL Account		-	1				ount Attr					1				ACISIIS	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.
6335	Ŭ		Rescission - New Budget Authority	С	Е	R					М		- 0,		Ŭ		U			,,	Ü	7.	-
6335	-		Authority Permanently Unavailable for Obligation Pursuant to Public Law	С	E	R					M						U						
6390 R	eappr	ropriati	on (total mandatory) (+)																				
6390			ne is calculated. Equals sum of P&F	lines 63	300 thro	ough 633	5.																
			·																				
	dvand		opriation (+)																				
6500	+		Debt Liquidation Appropriations	D	Е	D					M						U					1/3/4	
6500	+		Loan Subsidy Appropriation	D	Е	D					M						U					1/3/4	
6500	+	4117	Loan Administrative Expense Appropriation	D	E	D					М						U					1/3/4	
6500	+	4119	Other Appropriations Realized	D	E	D					М						U					1/3/4	
0500.4																							
05∠6 A	uvano		opriation (trust fund) (+)						-					 					 				
6526	+	4114	Appropriations Trust or Special Fund Receipts Rescinded Amounts Appropriated	D	E	D					М						U					7/8	
6526	1	4384	in Special and Trust TAFS Designated by Treasury as "Available"	С	E	D					М						U					7/8	
6526	+		Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	С	В	D					М						U					7/8	
6535 A	dvand	ce appr	opriation permanently reduced (-)																			
6535	-	4392	Rescission - New Budget Authority	С	Е	D					М						U						
6535	-	4396	Authority Permanently Unavailable for Obligation Pursuant to Public Law	С	Е	D					М						U						
6537 A	dvand -	4200	opriation temporarily reduced (-) Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury as "Available"	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						
6590 A	dvand	ce anni	opriation (total mandatory) (+)																	 			
6590 A	avail		ne is calculated. Equals sum of P&F	lines 6	500 thr	Ough 653	17																
0000		11110 111			500 ull	54g.1 000																	
6610 C	ontra	ct auth	ority (+)																				
			Current-Year Contract Authority	_	_																		
6610	+	4131	Realized Reductions of Contract Authority	D C	E						M						U						
6610		4133	,	Ü	E						М						U						
6635 C	ontra	ct auth	ority permanently reduced (-)																				
6635		4302	Rescission - New Budget Authority	С	Е	С					М						U						
			Authority Permanently Unavailable																				
6635	-	4396	for Obligation Pursuant to Public Law	С	E	С					М						U						
														l					l				

		ogran	and Financing (P&F) Sche	uule F	1101 1	eal Act	uai Coiu					1											
P&	F		USSGL Account							ount Attr									ACTS II S	Supplied A			
								Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Transfer		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.	Title	Credit	End	Type	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Type	Flag	Type	Ind.
6661 Tı	ransfe		o other accounts (-) [xx-xxxx]																				
6661	-		Transfers of Contract Authority	С	Е						M		##	####			C	Т					
6661	+	4137	Transfers of Contract Authority	С	В						М		##	####			U	Т					
6662 Tu	ransfe	erred fr	om other accounts (+) [xx-xxxx]																				
6662			Transfers of Contract Authority	D	Е						М		##	####			U	F					
	-																-						
6662	•	4137	Transfers of Contract Authority	D	В						M		##	####			U	F					
	ontra		ority (total mandatory) (+)																				
6690		This lin	ne is calculated. Equals sum of P&F	lines 66	610 thr	ough 666	2.																
6710 A	uthor		orrow (+)																				
6710	+	4141	Current-Year Borrowing Authority	D	Е					P/T	М						U						
			Realized																				
6710	-	4143	Reductions of Borrowing Authority	С	E					P/T	M						U						
6716 A	uthor		orrow (12 U.S.C. 2281-96) (+)																				
6716	+	4141	Current-Year Borrowing Authority	D	Е					F	М						U						
	·		Realized							·													
6716	-	4143	Reductions of Borrowing Authority	С	E					F	M						U						
6735 A	uthor	ity to b	orrow permanently rescinded (-)																				
6735		1302	Rescission - New Budget Authority	С	Е	В					М						U						
0700				0	_						IVI						U						
			Authority Permanently Unavailable																				
6735	-	4396	for Obligation Pursuant to Public	С	E	В					M						U						
			Law																				
6790 A	uthor	ity to b	orrow (total mandatory) (+)																				
6790		This lin	ne is calculated. Equals sum of P&F	lines 6	710 thro	ough 673	5.																
6800 S	pendi	ing Aut	hority from offsetting collections	(cash)	(+)																		
0000		4212	Liquidation of Deficiency -	D	Е						D						C						
6800	+	4212	Offsetting Collections	D	E						U						U						
0000		4000	Unfilled Customer Orders With	D	٦	1/)												
6800	+	4222	Advance	D	Е	K					D						U						
			Unfilled Customer Orders With	_	_						_												
6800	-	4222	Advance	D	В	K					D						U						
			Reimbursements and Other	_	_						_												
6800	+	4252	Income Earned - Collected	D	Е						D						U						
			Appropriation Trust Fund	_							_												
6800	+	4255	Expenditure Transfers - Collected	D	Е						D						U						
0055		46	Actual Collections of	_	_						_												
6800	+	4260	"governmental-type" Fees	D	Е						D						U						
		1001	Actual Collections of Business-	_	_						_												
6800	+	4261	Type Fees	D	Е						D			1			U						
			Actual Collections of Loan	_							_												
6800	+	4262	Principal	D	Е						D						U						
			Actual Collections of Loan Interest																				
6800	+	4263	riotadi conconono di Edan interest	D	E						D						U						
6800	+	4264	Actual Collections of Rent	D	Е						D						U						
			Actual Collections From Sale of																				
6800	+	4265	Foreclosed Property	D	E						D			1			U						
			Other Actual Business-Type											 									
6800	_		Collections from Non-Federal	D	Е						D						U						
6800	+	4200		U	=						U			l			U						
\vdash			Sources						-					-									
			Other Actual "governmental-type"								_												
0000									1		D			I	1		U			i			
6800	+		Collections from Non-Federal	D	Е																		
6800	+	4267	Sources	D	E																		
6800 6800	+	4267		D D	E						D						U						

		ogran	and Financing (P&F) Sche	uuic i	1101 1	cai Act	uai Ooiu					1											
P8	(F		USSGL Account							ount Attr									ACISIIS	Supplied A			
Line No.	Line Sign	No.	Title	Debit/ Credit		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.
6800	+		Interest Collected From Treasury	D	E	Туре	Law	Tillie	1101	Source	D D	DA	Agy.	ACCI.	Tiag	Clion	U	110111	i iag	туре	1 lag	Туре	mu.
6800	+	4275	Actual Collections From Liquidating Fund	D	Е						D						U						
6800	+	4276	Actual Collections From Financing Fund	D	Е						D						U						
6800	+	4277	Other Actual Collections - Federal	D	Е						D						U						
6800	+	4872	Downward Adjustments of PY Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	D	E						D						U						
6800	+		Downward Adjustments of PY Paid Delivered Orders - Obligations, Refunds Collected	D	E						D						U						
6810.0	hang	o in une	collected customer payments from	m Fodor	al con	reas (une	avnirod)																
6810	+		Unfilled Customer Orders Without Advance	D	E	K	expireu)		F/E		D						U						
6810	-	4221	Unfilled Customer Orders Without Advance	D	В	К			F/E		D						U						
6810	+	4225	Appropriation Trust Fund Expenditure Transfers -	D	Е	К					D						U						
6810	-	4225	Appropriation Trust Fund Expenditure Transfers -	D	В	К					D						U						
6810	+	4251	Reimbursements and Other Income Earned - Receivable	D	Е	К			F/E		D						U						
6810	-	4251	Reimbursements and Other Income Earned - Receivable	D	В	К			F/E		D						U						
6810	+	4281	Actual Program Fund Subsidy Receivable	D	Е						D						U						
6810 6810	-	4281	Actual Program Fund Subsidy Receivable Interest Receivable From Treasury	D D	B E						D D						U						
6810	т .		Interest Receivable From Treasury	D	В						D						U						
6810	+	4285	Receivable From the Liquidating Fund	D	E						D						U						
6810	-	4285	Receivable From the Liquidating Fund	D	В						D						U						
6810	+	4286	Receivable From the Financing Fund	D	Е						D						U						
6810	-	4286	Receivable From the Financing Fund	D	В						D						U						
6810	+		Other Federal Receivables	D	E	K					D						U						
6810	-	4287	Other Federal Receivables	D	В	K			-		D			1			U						
6826 5	rom o	ffeettin	g collections (unavailable balanc	OS) (±)										1								-	
6826	+		Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receivable - Rescinded	D	E	S					D						U						
6826	+	4130	Authority Made Available from Offsetting Collection Balances Previously Precluded from Obligation	D	E						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						

_		ogran	n and Financing (P&F) Sche	aule P	rior t	ear Act	uai Coiu					3											
P&	ιF		USSGL Account			1				ount Attr						1			ACTS II S	Supplied A		-	
				D - 1-14/	D!	A 41-	D. A.C.	Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-	F	TAF0	Transfer	D. f	Avail-	Expir-	F	Fin
Line	Line		T'41 -	Debit/			Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-	TAFS	То	Def.	ability	ation	Fund	Acct
No.	Sign	No.	Title	Credit	End	Туре	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Туре	Flag	Туре	Ind.
6927.0	`onito	tropof	er to general fund (-)																				
6627 C	арна	transi	Actual Capital Transfers to the																				
6827		1151	General Fund of the Treasury,	С	Е						D						U						
0027	-	4151	Current-Year Authority	C							D						U						
			Current-Teal Authority																				
6833 P	ortion	applie	ed to liquidate deficiencies (-)																				
	0		Liquidation of Deficiency -	_	_						_												
6833	-	4212	Offsetting Collections	D	Е						D						U						
			,																				
6837 P	ortion	tempo	prarily reduced (-)																				
			Rescission - New Budget Authority																				
6027		4382	- Special and Trust TAFS	С	Е	s					D						U						
6837	-	4302	Designated by Treasury as	C		ં					U						U						
			"Available"																				
			Authority Permanently Unavailable																				
6837		4386	for Obligation Pursuant to Public	С	Е	s					D						U						
0037	_	4300	Law - Special and Trust TAFS	C	_	3					Ь						U						
			Designated by Treasury as																				
			"Available"																				
					l																		
6845 P	ortion		uded from obligation (limitation or	n obliga	tions)	(-)																	
6845	_	4398	Offsetting Collections Temporarily	С	Е						D						U						
		.	Precluded from Obligation												1								
6845	+	4398	Offsetting Collections Temporarily	С	В						D						U						
			Precluded from Obligation																				
6947 D	ortion	annlic	l ed to repay debt (-)																				
	Ortion	Таррпе	Actual Repayments of Debt,																				
6847	-	4146	Current-Year Authority	С	E	S					D						U						
			Current Tour Additionty																				
6849 P	ortion	applie	ed to liquidate contract authority (-)																			
6849	-		Contract Authority Liquidated	C	Е	S					D						U						
0010		1100	Contract / Idinority Enquidated		_																		
6853 P	ortion	1 subst	ituted for borrowing authority (-)																				
			Substitution of Borrowing Authority	-	_	_					_												
6853	-	4140		D	Е	S					D						U						
6861 T	ransf		o other accounts (-) [xx-xxxx]																				
6861		4170	Transfers - Current Year Authority	С	Е	S					D		##	####			U	T					
6861		4175	Allocation Transfers of Current	С	Е	S					D		##	####			U	Т					
0001		41/3	Year Authority			3					ט		##	*******			J	1					
		erred fr	om other accounts (+) [xx-xxxx]																				
6862	+	4170	Transfers - Current Year Authority	D	Е	S					D		##	####			U	F					
		I	Allocation Transfers of Current-	_							_												
6862	+	4175	Year Authority for Non-Invested	D	Е	S					D		##	####			U	F					
			Accounts												.								
2000			hadde from affected 11 C	(4 - 4																			
	pendi	Ing auti	hority from offsetting collections	total di	scretic	onary) (+)								1								
6890		i nis iir	ne is calculated. Equals sum of P&F	ines 68	วบบ เทก	ougn 686	۷.		 														
6000.0	ma	n a A - 1	houity from offoottion collections	(eech)	(+)				 						1								
	pend	ing Aut	hority from offsetting collections	(casn) (-								
6900	+	4212	Liquidation of Deficiency - Offsetting Collections	D	Е						M						U						
\vdash		-	Offsetting Collections						 						-								
6900	+	4222	Unfilled Customer Orders With Advance	D	Е	K					M						U						
		 	Unfilled Customer Orders With	-		-			1					1	1								
6900	-	4222	Advance	D	В	K					M						U						
			Reimbursements and Other						 						1								
6900	+	4252	Income Earned - Collected	D	Е						M						U						
	I		moonic Lamea - Collected						l					1	1				L		l		

			rand i mancing (Fai) Sche									,											
P&	F		USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes					
	Line				Begin		Public	Avail- ability	Trans. Part-	Bor- rowing	BEA Cat.	Year of	Dir. Trans.	Dir. Trans.	Ad- vance	Fun-	TAFS	Transfer To	Def.	Avail- ability	Expir- ation	Fund	Fin Acct
No.	Sign		Title	Credit	End	Type	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Туре	Flag	Type	Ind.
6900	+	4255	Appropriation Trust Fund Expenditure Transfers - Collected	D	Е						М						U						
6900	+	4260	Actual Collections of "governmental-type" Fees	D	Е						М						U						
6900	+	4261	Actual Collections of Business- Type Fees	D	Е						М						U						
6900	+	4262	Actual Collections of Loan Principal	D	Е						М						U						
6900	+	4263	Actual Collections of Loan Interest	D	Е						М						U						
6900	+	4264	Actual Collections of Rent	D	Е						М						U						
6900	+	4265	Actual Collections From Sale of Foreclosed Property	D	Е						М						U						
			Other Actual Business-Type																				
6900	+		Collections from Non-Federal Sources	D	Е						М						U						
6900	+		Other Actual "governmental-type" Collections from Non-Federal Sources	D	E						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	+		Actual Collections From Financing Fund	D	Е						М						U						
6900	+	4277	Other Actual Collections - Federal	D	Е						М						U						
			Downward Adjustments of PY																				
6900	+		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	hang	e in un	collected customer payments fro	m Fede	ral sou	rces (un	expired)																
6910	+		Unfilled Customer Orders Without Advance	D	Е	К			F/E		М						U						
6910	-	4221	Unfilled Customer Orders Without Advance	D	В	К			F/E		М						U						
6910	+		Appropriation Trust Fund Expenditure Transfers -	D	Е	К					М						U						
6910	-	4225	Appropriation Trust Fund Expenditure Transfers -	D	В	К					М						U						
6910	+		Reimbursements and Other Income Earned - Receivable	D	Е	К			F/E		М						J						
6910	-	4251	Reimbursements and Other Income Earned - Receivable	D	В	К			F/E		М						U						
6910	+	4281	Actual Program Fund Subsidy Receivable	D	Е						М						U						
6910	-	4281	Actual Program Fund Subsidy Receivable	D	В						М						U						
6910	+		Interest Receivable From Treasury	D	Е						М						U						
6910	-		Interest Receivable From Treasury	D	В						М						U						
6910	+	4285	Receivable From the Liquidating Fund	D	Е						М						U						
6910	-	4285	Receivable From the Liquidating Fund	D	В						М						U						
6910	+	4286	Receivable From the Financing Fund	D	Е						М						U						

SUPPLEMENT

		ogran	and Financing (P&F) Sche	uule i	1101 1	cai Aci	tuai Ooiu					1				_							
P&	F		USSGL Account			1	ı			ount Attr									ACTS II S	Supplied A			
Line	Line				Begin		Public	Avail- ability	Trans. Part-	Bor- rowing	BEA Cat.	Year of	Dir. Trans.	Dir. Trans.	Ad- vance	Fun-	TAFS	Transfer To	Def.	Avail- ability	Expir- ation	Fund	Fin Acct
No.	Sign	No.	Title	Credit	End	Туре	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Туре	Flag	Туре	Ind.
6910	-	4286	Receivable From the Financing Fund	D	В						М						U						
6910	+		Other Federal Receivables	D	E	K					M						U						
6910	-	4287	Other Federal Receivables	D	В	K					М						U						
6026 E		ffo ottiv	g collections (unavailable balanc	20) (+)																			
0920 F	roin c	nisettii	Amounts Appropriated from	es) (+)																			
6926	+	4123	Specific Treasury-Managed Trust Fund TAFS-Receivable - Rescinded	D	E	S					М						U						
6926	+	4158	Authority Made Available from Offsetting Collection Balances Previously Precluded from Obligation	D	Ш						М						C						
6926	-	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	С	Ш	8					М						C						
6926	+	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	С	В	S					М						U						
6927 C	apita	transf	er to general fund (-)																				
6927	-	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	С	Е						М						U						
coaa D		!!.	d to limited to deficiencies ()																				
	Ortioi	аррпе	Liquidate deficiencies (-) Liquidation of Deficiency - Offsetting Collections																				
6933	-	4212	Offsetting Collections	D	Е						М						U						
6937 P	ortion	tempo	prarily reduced (-)																				
6937	-	4382	Rescission - New Budget Authority	С	E	S					М						U						
6937	-	4386	Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury as "Available"	С	E	S					М						U						
6945 P	ortior	preclu	ided from obligation (limitation or	n obliga	tions)	(-)																	
6945	-	4398	Offsetting Collections Temporarily Precluded from Obligation	С	E						М						U						
6945	+	4398	Offsetting Collections Temporarily Precluded from Obligation	С	В						М						U						_
60/7 D	ortic	annlia	ed to rangy daht ()																				
	oi tiol		Actual Repayments of Debt,																				
6947	-	4146	Current-Year Authority	С	Е	S					М						U						
6949 P	ortion	applic	l ed to liquidate contract authority (-)																			
6949 F	-		Contract Authority Liquidated	-) C	Е	S					М						U						
COE2 D	outic:	aubat	ituted for borrowing authority (-)																				
6953 P	ortior -		Substitution of Borrowing Authority	D	Е	S					М						U						
			46																				
6961 T	ransf	erred to	o other accounts (-) [xx-xxxx]				<u> </u>		<u> </u>					<u> </u>									

		ogran	and Financing (P&F) Sche	uule P	1101 1	ear Ac	luai Coiu					9											
P&	F		USSGL Account			1	1			ount Attr		1			1				ACTS II S	Supplied A			
I I								Avail-	Trans.	Bor-	BEA	Year	Dir.	_Dir.	Ad-	l _		Transfer		Avail-	Expir-		Fin
Line	Line			Debit/			Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance		TAFS	То	Def.	ability	ation	Fund	Acct
No.	Sign		Title	Credit	End		Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Туре	Flag	Туре	Ind.
6961	-	4170	Transfers - Current Year Authority	С	Е	S					М		##	####			U	Т					
0004		4475	Allocation Transfers of Current-	_	_													_					
6961	-	41/5	Year Authority for Non-Invested Accounts	С	Е	S					М		##	####			U	Т					
			Accounts																				
6962 T	ranef	orrod fr	om other accounts (+) [xx-xxxx]																				
6962	+		Transfers - Current Year Authority	D	Е	S					М		##	####			U	F					
			Allocation Transfers of Current																				
6962	+	4175	Year Authority	D	Е	S					М		##	####			U	F					
			, , , , , , , , , , , , , , , , , , ,																				
6990 S	pendi	ing aut	hority from offsetting collections	(total m	andato	ory) (+)																	
6990		This lir	ne is calculated. Equals sum of P&F	lines 69	900 thr	ough 696	2.																
	otal n		lget authority (gross) (-)																				
7000		This lir	ne is calculated. Equals sum of lines	s 4000 th	hrough	6990, ex	cluding sub	totals. Als	o equals	s line 2200	0.												
		<u> </u>							 				ļ										
			ATED BALANCES			-			 				-		<u> </u>								
7240 O	bliga	ted bal	ance, start of year (+)			-			 				-		<u> </u>								
7240	-	4221	Unfilled Customer Orders Without	D	В	K			F/E								U/E						
			Advance Appropriation Trust Fund																				
7240	-	4225	Expenditure Transfers -	D	В	K											U/E						
			Reimbursements and Other																				
7240	-	4251	Income Earned - Receivable	D	В	K			F/E								U/E						
70.10		4004	Actual Program Fund Subsidy																				
7240	-	4281	Receivable	D	В												U/E						
7240	-	4283	Interest Receivable From Treasury	D	В												U/E						
7240		4285	Receivable From the Liquidating	D	В												U/E						
7240	-	4205	Fund	D	Ь												U/E						
7240		4286	Receivable From the Financing	D	В												U/E						
			Fund																				
7240	-	4287	Other Federal Receivables	D	В	K											U/E						
7240	+	4801	Undelivered Orders - Obligations,	С	В												U/E						
			Unpaid																				
7240	+	4901	Delivered Orders - Obligations,	С	В												U/E						
-			Unpaid																				
7240 T	otal n	ow obl	igations (+)																				
7310	Otal II		ne is calculated. Same as P&F line	1000																			
7010		i i i i i i i	o o calculated. Same as I ar line	1000.																			
7320 T	otal o	utlavs	(gross) (-)						 													l	
			Undelivered Orders - Obligations																				
7320	-	4802	Prepaid/Advanced	С	Е												U/E						
705			Undelivered Orders - Obligations,						 													l	
7320	+	4802	Prepaid/Advanced	С	В												U/E						
			Upward Adjustments of Prior-Year																				
7320	-	4882	Undelivered Orders - Obligations,	С	Е												U/E						
			Prepaid/Advanced						<u> </u>						<u> </u>	L							
7320		4902	Delivered Orders - Obligations,	С	Е												U/E						
1320		4302	Paid														U/E						
7320		4903	Authority Outlayed Not Yet	С	Е												U						
7 020		7303	Disbursed	Ŭ	_										ļ		J						
7320	+	4903	Authority Outlayed Not Yet	С	В												U						
. 525		.500	Disbursed		_ َ																		
			Upward Adjustments of Prior-Year	_																			
7320	-	4982	Delivered Orders - Obligations,	С	Е												U/E						
\vdash			Paid												 								
7224 0	hline	tod ba'		o () !					-				-	1	1							ŀ	
/331 0	มแga		unfilled Customer Orders Without	· · · ·	-xxxx]				 					1									
7331	+	4221	Advance	С	E	Т			F/E				##	####			U/E	Т					
1001			Auvalice				l		l			L	l		1	l l				l .			

P&		9	LISSOL Assessment									9				_			. A O.T.O. III. C		44		
Pa	Г		USSGL Account			1	1			ount Attri					1				ACISIIS	Supplied A			
Line	Line	No	Title		Begin		Public	Avail- ability	Trans. Part-	Bor- rowing	BEA Cat.	Year of	Dir. Trans.	Dir. Trans.	Ad- vance	Fun-	TAFS	Transfer To	Def.	Avail- ability	Expir- ation	Fund	Fin Acct
No.	Sign	No.	Title	Credit	End	Туре	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Туре	Flag	Туре	Ind.
7331	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	С	Е	Т							##	####			U/E	Т					
	+	4251	Reimbursements and Other	С	Е	Т			F/E				##	####			U/E	Т				1	
7331			Income Earned - Receivable						.,_														
7331	+	4287	Other Federal Receivables	С	Е	Т							##	####			U/E	Т				\vdash	
7331	-	4831	Undelivered Orders - Obligations Transferred, Unpaid Delivered Orders - Obligations	D	Е								##	####			U/E	Т				 	
7331	-	4931	Transferred, Unpaid	D	Е								##	####			U/E	T				<u> </u>	
7332 O	hliast	od bal	ance transferred from other accou	inte (+)	ľvv_vv	vvl																+	
7332 0	bilga		Unfilled Customer Orders Without																				
7332	-	4221	Advance Appropriation Trust Fund	D	E	Т			F/E				##	####			U/E	F				 	
7332	-	4225	Expenditure Transfers - Receivable	D	Е	Т							##	####			U/E	F					
7002			Reimbursements and Other	_	_																		-
7332	L- I	4251	Income Earned - Receivable	D	Е	T			F/E				##	####			U/E	F		<u> </u>	<u> </u>	<u>. </u>	
7332	-		Other Federal Receivables	D	Е	T							##	####			U/E	F				i	
7332	+	4831	Undelivered Orders - Obligations Transferred, Unpaid	С	Е								##	####			U/E	F					
7332	+	4931	Delivered Orders - Obligations Transferred, Unpaid	С	Е								##	####			U/E	F					
																						—	
7340 A	djusti	ments i	n expired accounts (net)																			\longmapsto	
7340	+	4801	Undelivered Orders - Obligations, Unpaid	С	E												E						
7340	-	4001	Undelivered Orders - Obligations, Unpaid	С	В												E						
7340	+	4002	Undelivered Orders - Obligations, Prepaid/Advanced	С	E												E						
7340	-	4002	Undelivered Orders - Obligations, Prepaid/Advanced	С	В												E						
7340	-	4871	Downward Adjustments of Prior- Year Unpaid Undelivered Orders - Obligations, Recoveries	D	Е												E						
7340	+		Upward Adjustments of Prior-Year Undelivered Orders - Obligations,	С	Е												E						
7340	+	4882	Unpaid Upward Adjustments of Prior-Year Undelivered Orders - Obligations,	С	E												E						
7340	+	4901	Prepaid/Advanced Delivered Orders - Obligations,	С	E												E						
7340			Unpaid Delivered Orders - Obligations,	С	В												E						
7340	+		Unpaid Delivered Orders - Obligations,	С	E												E						
			Paid Downward Adjustments of Prior-		_												_						
7340	-		Year Unpaid Delivered Orders - Obligations, Recoveries Upward Adjustments of Prior-Year	D	E												E						
7340	+		Delivered Orders - Obligations, Unpaid	С	E												Е						
7340	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	С	Е												E						
			i aid											1								$\overline{}$	
7345 R	ecove	eries of	prior year obligations (-)																				
7345			ne is calculated. Same as P&F line :	2210, wi	th oppo	osite sign		•														$\overline{}$	
																						$\overline{}$	

			rand i mancing (F&I) Scrie													_							
P8	٠F		USSGL Account					USS	GL Acc	ount Attr	ibutes							F	ACTS II S	Supplied A	ttributes		
	Line			Debit/			Public	Avail- ability	Trans. Part-	Bor- rowing	BEA Cat.	Year of	Dir. Trans.	Dir. Trans.	Ad- vance	Fun-	TAFS	Transfer To	Def.	Avail- ability	Expir- ation	Fund	Fin Acct
No.	Sign	No.	Title	Credit			Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Type	Flag	Type	Ind.
	hang	e in un	collected customer payments for	Federa	sourc	es (unex	pired)																
7400		This lin	ne is calculated. Equals sum of P&	lines 6	810 an	id 6910, v	with opposite	e sign.															
7410 C	hang		collected customer payments for	Federa	sourc	es (expir	ed)																
7410	-	4221	Unfilled Customer Orders Without Advance	D	Е	К			F/E								E						
7410	+	4221	Unfilled Customer Orders Without Advance	D	В	К			F/E								Е						
7410	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	D	Е	К											E						
7410	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	D	В	К											E						
7410	-	4251	Reimbursements and Other Income Earned - Receivable	D	Е	К			F/E								Е						
7410	+	4251	Reimbursements and Other Income Earned - Receivable	D	В	К			F/E								E						
7410	-	4281	Actual Program Fund Subsidy Receivable	D	Е												E						
7410	+	4281	Actual Program Fund Subsidy Receivable	D	В												Е						
7410	-	4283	Interest Receivable From Treasury	D	Е												E						
7410	+	4283	Interest Receivable From Treasury	D	В												E						
7410	-	4285	Receivable From the Liquidating Fund	D	Е												E						
7410	+	4285	Receivable From the Liquidating Fund	D	В												Е						
7410	-	4286	Receivable From the Financing Fund	D	Е												E						
7410	+	4286	Receivable From the Financing Fund	D	В												Е						
7410	-		Other Federal Receivables	D	Е	K											Е						
7410	+	4287	Other Federal Receivables	D	В	K											Е						
7440 (Obliga		ance, end of year (+)																				
7440	-	4221	Unfilled Customer Orders Without Advance	D	Е	K/T			F/E								U/E						
7440	-	4225	Appropriation Trust Fund Expenditure Transfers - Reimbursements and Other	D	Е	K/T											U/E						
7440	-	4251	Income Earned - Receivable	D	Е	K/T			F/E								U/E						
7440	-	4281	Actual Program Fund Subsidy Receivable	D	E												U/E						
7440	-	4283	Interest Receivable From Treasury	D	Е												U/E						
7440	-	4285	Receivable From the Liquidating Fund	D	Е												U/E						
7440	-	4280	Receivable From the Financing Fund	D	E												U/E						
7440	-		Other Federal Receivables	D	Е	K/T								ļ			U/E						
7440	+	4801	Undelivered Orders - Obligations, Unpaid	С	Е												U/E						
7440	+	4031	Undelivered Orders - Obligations Transferred, Unpaid	С	Е												U/E						
7440	-	4871	Downward Adjustments of Prior- Year Unpaid Undelivered Orders - Obligations, Recoveries	D	Е												U/E						
7440	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	С	Е												U/E						

		ogran	n and Financing (P&F) Sche	uule F	1101 1	eai Act	uai Oolu					1											
P8	.F		USSGL Account		1	-				ount Attr					1				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.
7440	+	4901	Delivered Orders - Obligations, Unpaid	С	Е	Турс	Luw	11110	1101	Course	mu.	D/ C	, 197.	71001.	riug	Otion	U/E	110111	ı idg	Турс	riug	Type	ma.
7440	+	4931	Delivered Orders - Obligations Transferred, Unpaid	С	Е												U/E						
7440	_	4971	Downward Adjustments of Prior- Year Unpaid Delivered Orders -	D	Е												U/E						
			Obligations, Recoveries Upward Adjustments of Prior-Year		_												0,2						
7440	+	4981	Delivered Orders - Obligations, Unpaid	С	Е												U/E						
), DETAIL																				
8690 C	utlay		new discretionary authority (+)																				
8690	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	С	Е						D	NEW					U/E						
8690	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	С	В						D	NEW					U/E						
8690	+	4902	Delivered Orders - Obligations, Paid	С	Е						D	NEW					U/E						
8693 C	utlav	s from	discretionary balances (+)																				
8693	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	С	E						D	BAL					U/E						
8693	1	4802	Prepaid/Advanced	С	В						D	BAL					U/E						
8693	+	4902	Delivered Orders - Obligations, Paid	С	Е						D	BAL					U/E						
8693	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	С	E						D	BAL					U/E						
8693	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	С	Е						D	BAL					U/E						
8697 C	utlay		new mandatory authority (+) Undelivered Orders - Obligations,	С	E						М	NEW					U/E						
8697			Undelivered Orders - Obligations,	С	В						M	NEW					U/E						
8697	+	4902	Prepaid/Advanced Delivered Orders - Obligations,	С	E						M	NEW					U/E						
8697	+	4903	Paid Authority Outlayed Not Yet	С	E												U						
8697	-	4903	Disbursed Authority Outlayed Not Yet Disbursed	С	В												U						
8698 C	utlay	s from	mandatory balances (+)																				
8698	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	С	Е						М	BAL					U/E						
8698	-	4802	Prepaid/Advanced	С	В						М	BAL					U/E						
8698	+	4902	Paid	С	E						М	BAL					U/E						
8698	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	С	E						М	BAL					U/E						
8698	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	С	Е						М	BAL					U/E						
	لببا	<u> </u>																					
	otal o		(gross) (+)	- 0000 1		0000			 					 									
8700		ı nıs lir	ne is calculated. Equals sum of line	s 8690 t	ırırough	8698.								l						l			

P&		ogran	USSGL Account	uuic i		ou. Act	uui oolui			ount Attr		<u> </u>						-	ACTO II C	م ادماله ما د	44 ul b 4		
P&			USSGL ACCOUNT		1							Voor	Di-	Dir	۸۸				ACIOIIS	Supplied A			Ein
Line	Lina			Dobi#/	Docin	Auth	Dublic	Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-	Eu-	TAFS	Transfer	Dof	Avail-	Expir-	Fund	Fin
	Line	NI.	T:0 -	Debit/			Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-		То	Def.	ability	ation	Fund	Acct
No.	Sign	No.	Title	Credit	End	Туре	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	From	Flag	Туре	Flag	Туре	Ind.
OFFSE	TC																						
		olloctic	ns from:																				
8800 F																							
	euera		Liquidation of Deficiency -																				
8800	-	4212	Offsetting Collections	D	Е				F								U/E						
8800	-	4222	Unfilled Customer Orders With Advance	D	E	K			F/E								U/E						
8800	+	4222	Unfilled Customer Orders With Advance	D	В	K			F/E								U/E						
8800	-	4252	Reimbursements and Other Income Earned - Collected	D	Е				F/E								U/E						
8800	-		Appropriation Trust Fund Expenditure Transfers - Collected	D	E												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	-		Actual Collections From Financing Fund	D	Е												U/E						
8800	-	4277	Other Actual Collections - Federal	D	Е												U/E						
			Downward Adjustments of PY																				
8800	-	4872	Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	D	E												U/E						
8800	-	4972	Downward Adjustments of PY Paid Delivered Orders - Obligations, Refunds Collected	D	E												U/E						
8820 In	iteres		deral securities (-)																				
8820	-	4273	Interest Collected From Treasury	D	Е												U					1/3/4/8	Х
8825 In	iteres		invested funds (-)																				
8825	-	4273	Interest Collected From Treasury	D	Е												U						D/G
8840 N	on-Fe	deral s	ources (-)																				
	J.1-1 E		Liquidation of Deficiency -																				
8840	-	4212	Offsetting Collections	D	Е				Х								U/E						
8840	-	4222	Unfilled Customer Orders With Advance	D	E	K			Х								U/E						
8840	+	4222	Unfilled Customer Orders With Advance	D	В	K			Х								U/E						
8840	-		Reimbursements and Other Income Earned - Collected	D	E				Χ								U/E						
8840	_	4261	Actual Collections of Business- Type Fees	D	Е												U/E						
8840	-		Actual Collections of Loan Principal	D	E												U/E						
8840	-	4263	Actual Collections of Loan Interest	D	Е												U/E						
8840	-		Actual Collections of Rent	D	Е												U/E						
8840	-	4265	Actual Collections from Sale of Foreclosed Property	D	E												U/E						
8840	-	4266	Other Actual Business-Type Collections from Non-Federal Sources	D	E												U/E						
8845 O	ffsett	ing gov	ernmental collections (from non-	Federal	sourc	es) (-)																	

		ogran	and Financing (P&F) Sche	uule i		cui Act	uui Ooiu					1											
P&	F		USSGL Account							ount Attr									ACISIIS	Supplied A		-	
Line	Line			Debit/	Begin	Auth.	Public	Avail- ability	Trans. Part-	Bor- rowing	BEA Cat.	Year of	Dir. Trans.	Dir. Trans.	Ad- vance	Fun-	TAFS	Transfer To	Def.	Avail- ability	Expir- ation	Fund	Fin 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.
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	1	4267	Other Actual "governmental-type" Collections from Non-Federal Sources	D	Е												U/E						
			Cources																				
8890 T	otal o	ffsettin	g collections (cash) (-)																				
8890		This lin	ne is calculated. Equals sum of P&F	lines 88	300 thro	ouah 884	5.																
			·			Ŭ																	
8895 C	hange	e in un	collected customer payments fror	n Feder	al sou	rces (une	expired)																
8895		This lin	e is calculated. Equals sum of P&F	lines 68	310 and	d 6910.																	
8896 P	ortion	of offs	setting collections (cash) credited	to expi	red ac	counts																	
8896	+		Liquidation of Deficiency - Offsetting Collections	D	Е												Е						
8896	+	4222	Unfilled Customer Orders With Advance	D	E	К											E						
8896	-	4222	Unfilled Customer Orders With Advance	D	В	К											E						
8896	+	4252	Reimbursements and Other Income Earned - Collected	D	Е												Е						
8896	+	4255	Appropriation Trust Fund Expenditure Transfers - Collected	D	E												Е						
8896	+	4260	Actual Collections of "governmental-type" Fees	D	Е												E						
8896	+	4261	Actual Collections of Business- Type Fees	D	Е												E						
8896	+	4262	Actual Collections of Loan Principal	D	Е												E						
8896	+	4263	Actual Collections of Loan Interest	D	Е												E						
8896	+	4264	Actual Collections of Rent	D	Е												Е						
8896	+	4265	Actual Collections From Sale of Foreclosed Property	D	Е												E						
8896	+	4266	Other Actual Business-Type Collections from Non-Federal Sources	D	E												E						
8896	+	4267	Other Actual "governmental-type" Collections from Non-Federal Sources	D	Е												E						
8896	+	4271	Actual Program Fund Subsidy Collected	D	Е												E						
8896	+	4273	Interest Collected From Treasury	D	Е												E					1/3/4/8	
8896	+	4275	Actual Collections From Liquidating Fund	D	Е												Е						
8896	+		Actual Collections From Financing Fund	D	Е												E						
8896	+	4277	Other Actual Collections - Federal	D	Е												Е						
8896	+		Downward Adjustments of PY Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	D	E												E						
8896	+		Downward Adjustments of PY Paid Delivered Orders - Obligations, Refunds Collected	D	Е												E						
== -									ļ														
			HORITY AND OUTLAYS						1														
งลกก R	uaget	<u>autno</u>	rity (net) (+)						<u> </u>					l	l			l		l			

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2003 Reporting

		ogran	n and Financing (P&F) Sche	<u>dule P</u>	rior Y	ear Act	tual Colu					<u>g</u>											
P8	F		USSGL Account					USS		ount Attr									ACTS II S	Supplied /	Attributes		
Line No.	Line Sign		Title	Credit		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.
8900		This lin	e is calculated. Equals the sum of	P&F line	s 2200	minus 8	800 through	8896, 889	5, and 8	896.													
0000		- (+\)	(1)																				
9000 0	utlay	s (net) (ne is calculated. Equals the sum of	P&F line	s 8690	through	8698 minus	amounts o	n lines i	8800 thro	ıah 884	15											
3000		11110 111	le le delectated. Equale the sum of	- CI 1111C	1	anough	0000 11111100	dinounto c		0000 11110	agii oo i												
			ON-ADD) ENTRIES																				
	utlay		to reduction pursuant to P.L. 99-1																				
9110		Not ap	plicable to prior year column of P&F	schedu	le.																		
9180 \$	AUIDS	tration	pursuant to P.L. 99-177 (discreti	onary) (-)																		
9180	Gquot		plicable to prior year column of P&F																				
			, ,																				
	eques		pursuant to P.L. 99-177 (mandate																				
9185		Not ap	plicable to prior year column of P&F	schedu	le.																		
9190 1	Innaid	oblica	tions, end of year: Deficiency (+)																	 			
	pala		ne is not required to be supported																				
9190		by the	USSGL.																				
					ليا																		
9201 T	otal ir	nvestm	ents, start of year: Federal securi Investments in U.S. Treasury	ties: Pa	r value	(+)																	
9201	+		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						
9202 T	otal ir	nvestm	ents, end of year: Federal securit	ies: Par	value	(+)																	
9202	+		Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Е												U						
9202	+		Investments in Securities Other than the Bureau of the Public Debt Securities	D	Е												U						
9202	+		Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	Е												U						
CONT	I ACT	AUTHO	DRITY											-						-			
			balance, start of year: Contract at	ıthority										 						 			
9301			ne is not required to be supported by		SGL.																		
	Jnobli		balance, end of year: Contract au																				
9302		This lin	ne is not required to be supported by	the US	SGL.																		
9303 (Ohlina	ted hal	ance, start of year: Contract auth	ority																			
9303	Julya		ne is not required to be supported by		SGL.																		
9304	Obliga	ted bal	ance, end of year: Contract autho	ority																			
9304			ne is not required to be supported by		SGL.									1									
		_	• • • • • • • • • • • • • • • • • • • •				•	•				-	•					•		•			

Please Note: Shaded attribute domain values are FACTS II supplied.

	•					USSGL A	ccount	Attributes/2					
	USSGL	USSGL Account	Debit/			Pub. Law			Reimb.	Avail.	Trans.	TAFS	Addl.
No	Acct	Title	Credit	End/4	Type	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
Budo	etary Resour	res.											
Duug	l l l l l l l l l l l l l l l l l l l												
1	Budget Auth	nority:											
<u> </u>	Dauget Aut.												
1A	Annronriatio	ons Received											
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	
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	
	4119	• • • • • • • • • • • • • • • • • • • •				###-###						U	4
1A		Authority Adjusted for Interest on Public Debt Securities		E		###-###						U	4
1A	4122	Authority Adjusted for Interest on Public Debt Securities		В	_							_	4
1A	4123	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable - Rescinded		Е	Р	###-###						U	
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	1	Е		###-###						U	4
1A	4394	Receipts Unavailable for Obligation Upon Collection	1	В		###-###			1			U	4

						USSGL A	ccount A	Attributes/2					1
Line	USSGL	USSGL Account	Debit/	Begin	Auth.	Pub. Law	Apport.	Program	Reimb.	Avail.	Trans.	TAFS	Addl.
No	Acct	Title	Credit					Rpt. Code		Time	Partner	Status/3	Info.
1B	Borrowing Au	thority							1				
1B -	4042	Estimated Indefinite Borrowing Authority		Е		###-###						U	5
1B -	4141	Current-Year Borrowing Authority Realized		Е		###-###			1			U	
									į.		Ţ		
1C	Contract Auth	ority							1				
1C -	4032	Estimated Indefinite Contract Authority		Е		###-###			1			U	5
1C	4131	Current-Year Contract Authority Realized		Е		###-###						U	
									1				
1D	Net Transfers	(+ or -)											
1D -	4137	Transfers of Contract Authority		Е		###-###			1			U/E	4
1D -	4137	Transfers of Contract Authority		В		###-###			1			U/E	4
1D -	4166	Allocations of Realized Authority - To Be Transferred From Invested		Е		###-###						U/E	4
1D -	4166	Balances Allocations of Realized Authority - To Be Transferred From Invested		В		###-###			ļ			U/E	4
4D	4407	Balances	<u> </u>	_						<u> </u>	-	U/E	
1D 4	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		###-###			1			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	
1D -	4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts		Е		###-###						U	
									į.		Ţ		
1E	Other								į.		Ţ		
1E -	4120	Appropriations Anticipated - Indefinite		Е		###-###			į.		Ţ	U	5
1E -	4160	Anticipated Transfers - Current-Year Authority		Е		###-###			į.		Ţ	U	5
1E -	4165	Allocations of Authority - Anticipated From Invested Balances		Е		###-###						U	5
2	Unobligated B	Balance:											6
2A	Beginning of I	Period:							 				
2A	4122	Authority Adjusted for Interest on 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		В								U/E	

Line US\$ No Acc 2A 416 2A 417 2A 417 2A 420	66	USSGL Account Title	Debit/ Credit	_			Apport.	Program	Reimb.	Avail.	Trans.	TAFS	Addl.
2A 416 2A 417 2A 417	66	Title	Credit	End/4									
2A 417 2A 417				Enu/4	Type	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
2A 417 2A 417		AU (D.). 14.0.0 T. D. T. (15 1 1										U/E	
2A 417		Allocations of Realized Authority - To Be Transferred From Invested Balances		В								U/E	
	71	Transfers - Current-Year Authority - Receivable		В								U/E	
2A 420	72	Transfers - Current-Year Authority - Payable		В								U/E	
	01	Total Actual Resources - Collected		В								U/E	
2A 422	21	Unfilled Customer Orders Without Advance		В							F/E	U/E	
2A 422	22	Unfilled Customer Orders With Advance		В								U/E	
2A 422	25	Appropriation Trust Fund Expenditure Transfers - Receivable		В								U/E	
2A 425	51	Reimbursements and Other Income Earned - Receivable		В							F/E	U/E	
2A 428	81	Actual Program Fund Subsidy Receivable		В								U/E	
2A 428	83	Interest Receivable From Treasury		В								U/E	
2A 428	85	Receivable From the Liquidating Fund		В								U/E	
2A 428	86	Receivable From the Financing Fund		В								U/E	
2A 428	87	Other Federal Receivables		В								U/E	
2A 438		Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"		В								U/E	
2A 439	94	Receipts Unavailable for Obligation Upon Collection		В								U/E	
2A 439	97	Receipts and Appropriations Temporarily Precluded From Obligation		В								U/E	
2A 439	98	Offsetting Collections Temporarily Precluded From Obligation		В								U/E	
2A 480	01	Undelivered Orders - Obligations, Unpaid		В								U/E	
2A 480	02	Undelivered Orders - Obligations, Prepaid/Advanced		В								U/E	
2A 490	01	Delivered Orders - Obligations, Unpaid		В								U/E	
2A 490	08	Authority Outlayed Not Yet Disbursed		В								U	
2B Net	et Transfers,	Actual (+ or -)											
2B 417	76	Allocation Transfers of Prior-Year Balances		Е								U/E	
2B 419	90	Transfers - Prior-Year Balances		Е								U	
2B 419	99	Transfer of Expired Expenditure Transfers - Receivable		Е								U/E	
2C Ant	ticinated Tr	ansfers Balances (+ or -)											
2C 418		Anticipated Transfers - Prior-Year Balances		Е								U	5
20 410	00	Anticipated Transiers - Prior-real Balances										U	
3 Spe	onding Aut	hority From Offsetting Collections:											<u> </u>
3 Spe	enuing Auti	nonty From Onsetting Conections.											<u> </u>
3A Ear	rned												<u> </u>
JA Eai	irrieu												
3A1 Col	ollected												\vdash
3A1 421		Liquidation of Deficiency - Offsetting Collections		Е								U/E	$\vdash \vdash \vdash$
3A1 425		Reimbursements and Other Income Earned - Collected		E								U/E	$\vdash \vdash$
3A1 426		Actual Collections of "governmental-type" Fees		E								U/E	$\vdash \vdash \vdash$
3A1 426		Actual Collections of Business-Type Fees		E								U/E	$\vdash \vdash \vdash$
3A1 426		Actual Collections of Loan Principal		E								U/E	

· .	•••••	The budget Execution and budgetary resources/1 for 1 iscar 2004 repor	9			110001 4		Attributes/2					ı
Lino	USSGL	USSGL Account	Debit/	Di	A 4 la	Pub. Law			Dalmh	Avail.	Trans.	TAFS	Addl.
No	Acct	Title	Credit	-				Rpt. Code	Flag	Time	Partner	Status/3	Info.
		1100	Orean	LIIG/4	Турс	140.	outog.	rept. Oode	· iug	111110	raitier	Otatus/o	mio.
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		Е								U/E	
3A1	4266	Other Actual Business-Type Collections From Non-Federal Sources		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		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
3B	Change In U	Infilled Customer Orders											
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
3B2		rance 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

		g				USSGL A	ccount A	Attributes/2					
Line	USSGL	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.
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	Е								U	5
3D	Transfore from	m Trust Funds											7
30	Transiers iro	Trust runus											
3D1	Collected												\longrightarrow
3D1	4255	Appropriation Trust Cond Consorditure Transfers Collected		г								U/E	\longrightarrow
301	4255	Appropriation Trust Fund Expenditure Transfers - Collected		Е								U/E	
3D2	Anticipated												
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												
													<u> </u>
4	Recoveries of	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	obligations, recoveries											
4B	4310	Anticipated Recoveries of Prior-Year Obligations	D	Е								U	5
-		7 thiopated 1100010 of 1 hor 1 our obligations		_									-
5	Temporarily N	 Not Available Pursuant to Public Law (-)											
5	4382	Rescission - New Budget Authority - Special and Trust TAFS Designated		Е		###-###						U	
	1002	by Treasury as "Available"		_								· ·	
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		E		###-###						U	

		The budget Execution and budgetary Resources / Fior Fiscal 2004 Report	USSGL Account Attributes/2										
Lino	USSGL	USSGL Account	5	I	A 41-				D - 1 1	A !!	T	TAF0	A -1 -11
No	Acct	Title	Debit/	End/4				Program Rpt. Code	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl. Info.
	, 1001	THE	Credit	LIIU/4	туре	NO.	Caleg.	Kpt. Code	1 lay	Tillie	raitiei	Status/3	11110.
6	Permanently	/ Not Available											9
	-												
6A	Cancellation	s of Expired and No-Year Accounts(-)											
6A	4350	Canceled Authority		Е								U/E	
				_									
6B	Enacted Res	cissions (-)											
6B	4392	Rescission - New Budget Authority		Е		###-###						U	
6B	4393	Rescission - Prior-Year		Е		###-###						U	
6B	4396	Authority Permanently Unavailable for Obligation Pursuant to Public Law		Е		###-###						U/E	
6C	Capital Trans	sfers 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-		Е								U/E	
		Year Authority											
6C	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances		Е								U/E	
6D	Other Autho	rity Withdrawn (-)											
6D	4130	Appropriation To Liquidate Contract Authority Withdrawn		Е								U/E	
6D	4133	Reductions of Contract Authority		Е								U/E	
6D	4134	Contact 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	Public Law (-)											-
6E	4135	Contract Authority Liquidated		Е	Р	###-###						U/E	i
6E	4136	Contract Authority To Be Liquidated by Trust Funds		E		###-###						U/E	4
6E	4136	Contract Authority To Be Liquidated by Trust Funds		В		###-###						U/E	4
6F	Anticipated 1	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
7	Total Budge	tary											
			1	1					1				

OF I	33. Repuit of	ii buuget Execution and buugetary Resources/ i for Fiscal 2004 Repo	rung										_
			USSGL Account Attributes/2 Debit/ Begin Auth Pub. Law Apport. Program Reimb. Avail. Trans. TAFS										i
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.
Statu	is of Budgetar	y Resources											
8	Obligations I	ncurred:											
8A	Direct		1										10
8A1	Category A												
8A1	4801	Undelivered Orders - Obligations, Unpaid		Е			Α	###	D			U/E	4
8A1	4801	Undelivered Orders - Obligations, Unpaid		В			A	###	D			U/E	4
8A1	4802	Undelivered Orders - Obligations, Oripaid Undelivered Orders - Obligations, Prepaid/Advanced	1	E			A	###	D		-	U/E	4
8A1	4802	Undelivered Orders - Obligations, Prepaid/Advanced Undelivered Orders - Obligations, Prepaid/Advanced			-		A	###	D			U/E	4
		<u> </u>		В									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		E			Α	###	D			U/E	
8A2	Category B												
8A2	4801	Undelivered Orders - Obligations, Unpaid		E			В	###	D			U/E	4
8A2	4801	Undelivered Orders - Obligations, Unpaid	1	В			В	###	D			U/E	4
8A2	4802	Undelivered Orders - Obligations, Oripand Undelivered Orders - Obligations, Prepaid/Advanced	1	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,		E			В	###	D			U/E	·
8A2	4882	Unpaid Upward Adjustments of Prior-Year Undelivered Orders - Obligations,		Е			В	###	D			U/E	
8A2	4901	Prepaid/Advanced Delivered Orders - Obligations, Unpaid		E			В	###	D		 	U/E	4
8A2	4901				-		В	###	D			U/E	4
		Delivered Orders - Obligations, Unpaid		В			В	###	D				
8A2	4902	Delivered Orders - Obligations, Paid		E	<u> </u>							U/E	<u> </u>
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	
		I .				l	l		<u> </u>	<u> </u>			

•						USSGL A	ccount	Attributes/2					
Line	USSGL	USSGL Account	Debit/	Begin	Auth.	Pub. Law	Apport.	Program	Reimb.	Avail.	Trans.	TAFS	Addl.
No	Acct	Title	Credit	_	Туре	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
		· -											
8A3	_	Apportionment											
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		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												11
ОВ	Reillibursable	; T											- 11
8B1	Category A												
8B1	4801	Undelivered Orders - Obligations, Unpaid		E			Α	###	R			U/E	4
ов і 8В1	4801	<u> </u>					A	###	R			U/E	4
8B1	4802	Undelivered Orders - Obligations, Unpaid		В			A	###	R			U/E	4
		Undelivered Orders - Obligations, Prepaid/Advanced		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		E			A	###	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		E			Α	###	R			U/E	
8B2	Category B												
8B2	4801	Undelivered Orders - Obligations, Unpaid		Е			В	###	R			U/E	4
8B2	4801	Undelivered Orders - Obligations, Unpaid	t -	В	l -		В	###	R			U/E	4
8B2	4802	Undelivered Orders - Obligations, Prepaid/Advanced	1	E	 		В	###	R	1		U/E	4
8B2	4802	Undelivered Orders - Obligations, Prepaid/Advanced	\vdash	В	 		В	###	R			U/E	4
8B2	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations,		E			В	###	R	1		U/E	
		Unpaid Unpaid		_									

				1				Attributes/2					L
Line	USSGL	USSGL Account	Debit/	_		Pub. Law		_	Reimb.	Avail.	Trans.	TAFS	Addl.
No	Acct	Title	Credit	End/4	Туре	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,		Е			В	###	R			U/E	
		Unpaid											
8B2	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			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, Unpaid		E			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, Unpaid		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	ently Available											
9A1	4510	Apportionments		Е						Α		U	
9A1	4610	Allotments - Realized Resources	1	Е								U	
9A1	4700	Commitments		Е								U	
9A2	Anticipated (+	or.)	1										
9A2	4590	Apportionments Unavailable - Anticipated Resources		Е						Α		U	5
9B	-	Apportionment											
9B	4620	Unobligated Funds Not Subject to Apportionment		Е				-				U	i

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1 !	Luccol	110001 4			I			Attributes/2	I I		I _ I		L
Line No	USSGL Acct	USSGL Account Title		_		Pub. Law		_		Avail.	Trans.	TAFS	Addl.
NO	Acci	Title	Credit	End/4	туре	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
9C	Other Availab	le											
9C													
-													
10	Unobligated F	Balance Not Available											13
	Onobligatou L	Salarios Not Available											
10A	Apportioned I	For Subsequent Periods											
10A	4510	Apportionments		Е						S		U	
10A	4590			E						S		U	5
IUA	4090	Apportionments Unavailable - Anticipated Resources								3		U	3
10B	Deferred												
10B	4430	Unapportioned Authority - OMB Deferral		Е								U	
100	1100	Onapportioned Admonty - ONB Deterral										- U	
10C	Withheld Pen	ding Rescission											
10C	4420	Unapportioned Authority - Pending Rescission		Е								U	-
100	4420	Onapportioned Authority - Ferfuling Results Solit										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								E	
		,											
11	Total Status of	ı											
	Budgetary Re	sources											
Relat	ionship of Obli	gations to Outlays:											
12	Obligated Bal	ance, Net, Beginning of Period											
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								U/E	
12	4286	Receivable From the Financing Fund		В								U/E	
12	4287	Other Federal Receivables		В								U/E	
12	4801	Undelivered Orders - Obligations, Unpaid	1	В								U/E	
12	4901	Delivered Orders - Obligations, Unpaid		В								U/E	
	·												

_	•	, , , , , , , , , , , , , , , , , , ,				USSGL A	ccount A	Attributes/2					
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.
13	Obligated Pr	alance Transferred, Net (+ or -)											
13	4230	Unfilled Customer Orders Without Advance - Transferred	1	Е							F/E	U/E	
13	4230		1	E							Γ/⊑	U/E	
		Appropriation Trust Fund Expenditure Transfers - Receivable -									E/E		
13	4233	Reimbursements and Other Income Earned - Receivable - Transferred		E							F/E	U/E	
13	4234	Other Federal Receivables - Transferred		E								U/E	
13	4831	Undelivered Orders - Obligations Transferred, Unpaid		E								U/E	
13	4931	Delivered Orders - Obligations Transferred, Unpaid		Е								U/E	
14	Obligated Ba	alance, Net, End of Period:											
14A	Accounts Re	eceivable(-)											
14A	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	1	Е	1							U/E	
14A	4232	Appropriation Trust Fund Expenditure Transfers - Receivable -	1	E								U/E	
14A	4233	Reimbursements and Other Income Earned - Receivable - Transferred		E							F/E	U/E	
14A	4234	Other Federal Receivables - Transferred		E								U/E	
14A	4251	Reimbursements and Other Income Earned - Receivable		E							F/E	U/E	
14A	4281	Actual Program Fund Subsidy Receivable		E								U/E	
14A	4283	Interest Receivable From Treasury	1	E								U/E	
14A	4285	Receivable From the Liquidating Fund	1	E								U/E	
14A	4286	Receivable From the Financing Fund	1	E								U/E	
14A	4287	Other Federal Receivables	1	E								U/E	
		Cition Foundation Contraction		_									
14B	Unfilled Cus	tomer Orders From Federal Sources (-)											
14B	4221	Unfilled Customer Orders Without Advance	1	Е							F/E	U/E	13
14B	4230	Unfilled Customer Orders Without Advance - Transferred		Е							F/E	U/E	
14C	Undelivered	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	
	Accounts Pa	<u> </u>											
14D	4901	Delivered Orders - Obligations, Unpaid		Е								U/E	
14D	4931	Delivered Orders - Obligations Transferred, Unpaid		Е								U/E	
14D	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		Е								U/E	
14D	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E								U/E	

	•	n budget execution and budgetary resources/1 for Fiscal 2004 repor	USSGL Account Attributes/2									<u> </u>	
Line		USSGL Account	Debit/	_				•			Trans.	TAFS	Addl.
No	Acct	Title	Credit	End/4	Туре	No.	Categ.	Rpt. Code	Flag	Time	Partner	Status/3	Info.
15	Outlays:												
15A	Disburseme	nts (+)											
15A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		Е								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		Е								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	
15B	Collections (-
15B	4212	Liquidation of Deficiency - Offsetting Collections		Е								U/E	
15B	4222	Unfilled Customer Orders With Advance		E								U/E	4,13
15B	4222	Unfilled Customer Orders With Advance		В								U/E	4,13
15B	4252	Reimbursements and Other Income Earned - Collected		E								U/E	H
15B	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E								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 Orders - Obligations, Refunds Collected		E								U/E	
15B	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E								U/E	
15C	Subtotal								<u> </u>	<u> </u>			<u> </u>

		i buuget Execution and buugetaly Resources/ i loi i iscai 2004 Repo	too4 Keporting										
	-					USSGL A	ccount A	Attributes/2					ı
Line	USSGL	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.
	<u> </u>												L
16	Less: Distribu	ited 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	5800	Tax Revenue Collected											15
16	5801	Tax Revenue Accrual Adjustment											15
16	5809	Contra Revenue for Taxes											15
16	5890	Tax Revenues Refund											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.

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

	S 2108		USSGL Account			Account A		
Column	Auth. Ind./2			Begin	Auth.	Borrow.	Trans.	Addl
Number	(RT7 Ind.)	Number	Title	End	Type	Source	Partner	Info
	For All Unex	pended Bala	l ances:					
		T A.	and the first Combal					
1		reasury A	ppropriation Fund Symbol					
2		Preclosing	Unexpended Balance - Treasury Supplied					
3		N/A						
4		Unobligator	d and Obligated Balance Withdrawn/Canceled					
4			Canceled Authority	Е				
4		4391	Adjustments to Indefinite No-Year Authority	E				
5			g Unexpended Balance	-				<u> </u>
5		1010	Fund Balance With Treasury	Е				-
6		Other Author						
	For Treasury	Appropriat	ion Fund Symbols With Unrealized Discounts:					-
6	911	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2
6	911	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	Е				2,3
	For Treasury	Appropriat	l ion Fund Symbols With Imprest Funds:					
6	921	1120	Imprest Funds	Е				2
6	921	1130	Funds Held by the Public	E				2
	For Treasury	Annronriat	on Fund Symbols With Unamortized Discounts or Premiums:					
		rippi opiiai						
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	Е				2,4
6	931	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public I	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	E				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	Е				2
6	971	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E				2
	For Transcer	Appropriet	ion Fund Symbols With Investments in Agency Securities:					
	roi ireasury	Appropriat	ion rund symbols with investments in Agency Securities:					
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		ent - Definite Borrowing Authority for Fiscal 2004 Reporting 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		T	intin Found Countries					
1		reasury A	ppropriation Fund Symbol					
_		Belence of	Barranding Anthonia. Transmit Complied					├ ──
2		Balance of	Borrowing Authority - Treasury Supplied					├──
3		Increases a	I and Rescissions					
3	951	4140	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	E		T		2
3	962	4143	Reductions of Borrowing Authority	E		P		2
3	951	4392	Rescission - New Budget Authority	Е	В	Т		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	Е		T		2
4	962	4145	Borrowing Authority Converted to Cash	Е		Р		2
5		N/A						
	CALC (2 +/-		Equals:					
6		Balance						
6	951	4140	Substitution of Borrowing Authority	Е		Т		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	E		P		2
6	951	4143	Reductions of Borrowing Authority	E		T		2
6	962	4143	Reductions of Borrowing Authority	E		P		2
6	951	4145	Borrowing Authority Converted to Cash	E		T		2
6	962	4145	Borrowing Authority Converted to Cash	Е		P		2
6	951	4149	Borrowing Authority Carried Forward	В		T		2
6	962	4149	Borrowing Authority Carried Forward	В		P		2
6	951	4392	Rescission - New Budget Authority	E	В	T		2
6	962	4392	Rescission - New Budget Authority	E	В	P		2
6	951	4393	Rescission - Prior-Year	E	В	T		2
6	962	4393	Rescission - Prior-Year	Е	В	Р		2

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

	S 2108		ent - Indefinite Borrowing Authority for Fiscal 2004 Reporting 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					
3		Increases						
3	951	4141	Current-Year Borrowing Authority Realized	E		Т		2
3	962	4141	Current-Year Borrowing Authority Realized	E		Р		2
4		Borrowings						
4	951	4145	Borrowing Authority Converted to Cash	E		Т		2
4	962	4145	Borrowing Authority Converted to Cash	E		Р		2
5		Adjustmen						
5	951	4140	Substitution of Borrowing Authority	E		Т		2
5	962	4140	Substitution of Borrowing Authority	Е		Р		2
5	951	4143	Reductions of Borrowing Authority	Е		Т		2
5	962	4143	Reductions of Borrowing Authority	E		Р		2
5	951	4144	Borrowing Authority Withdrawn	E		Т		2
5	962	4144	Borrowing Authority Withdrawn	E		Р		2
	CALC (2 + 3		o Equals:					
6	251	Balance				_		
6	951	4140	Substitution of Borrowing Authority	E		T		2
6	962	4140	Substitution of Borrowing Authority	E		P T		2
6	951	4141	Current-Year Borrowing Authority Realized	E		•		2
6	962	4141	Current-Year Borrowing Authority Realized	E		P T		2
6	951	4143	Reductions of Borrowing Authority	E		P		2
6	962	4143	Reductions of Borrowing Authority	E				2
6	951 962	4144 4144	Borrowing Authority Withdrawn Borrowing Authority Withdrawn	E		T P		2
6	962	4144	Borrowing Authority Withdrawn Borrowing Authority Converted to Cash	E		T T		2
6	962	4145	Borrowing Authority Converted to Cash Borrowing Authority Converted to Cash	E		P		2
6	951	4145	Borrowing Authority Converted to Cash Borrowing Authority Carried Forward	В		T T		2
6	962	4149	Borrowing Authority Carried Forward	В		P		2
Ö	902	4149	Borrowing Authority Carried Forward	В		Г		

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

FM:	S 2108		USSGL Account		USSG	L Account	Attributes	
Column	Auth. Ind.			Begin	Auth	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Туре	Source	Partner	Info
1		Treasury A	L ppropriation Fund Symbol					
		Ĺ <i>,</i>						
2		Balance of	Contract Authority - Treasury Supplied					
3		New Contra	act Authority					
3	941	4131	Current-Year Contract Authority Realized	E				2
4		Appropriat	ions To Liquidate					
4	941	4135	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, I	Restorations, or Adjustments					
5	941	4133	Reductions of Contract Authority	E				2
5	941	4134	Contact 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	E	С			2
	CALC (2 + 3	- 4 +/- 5) <i>A</i>	Also Equals:					
6	,	Balance of	Unfunded Contract Authority					
6	941	4131	Current-Year Contract Authority Realized	E				2
6	941	4133	Reductions of Contract Authority	E				2
6	941	4134	Contact Authority Withdrawn	E				2
6	941	4135	Contract Authority Liquidated	E				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	Rescission - New Budget Authority	E	С			2
6	941	4393	Rescission - Prior-Year	E	С			2

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

	S 2108	l catem	lent - Indefinite Contract Authority for Fiscal 2004 Reporting USSGL Account		USSG	L Account	Δttributes	
Column	Auth. Ind.		COOSE ACCOUNT	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					
3			act Authority					
3	941	4131	Current-Year Contract Authority Realized	Е				2
4			ons To Liquidate					
4	941	4135	Contract Authority Liquidated	Е	Р			2
4	941	4136	Contract Authority To be Liquidated by Trust Funds	Е				2
4	941	4136	Contract Authority To be Liquidated by Trust Funds	В				2
5		Writeoffs, F	l Restorations, or Adjustments					
5	941	4133	Reductions of Contract Authority	Е				2
5	941	4134	Contact Authority Withdrawn	Е				2
5	941	4135	Contract Authority Liquidated	Е	S			2
	CALC (2+3							
6			Unfunded Contract Authority	_				
6	941	4131	Current-Year Contract Authority Realized	E				2
6	941	4133	Reductions of Contract Authority	E				2
6	941	4134	Contact Authority Withdrawn	E				2
6	941	4135	Contract Authority Liquidated	E				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 2004 Reporting

	5 2108		USSGL Account	<u> </u>		L Account		
Column	Auth. Ind.			Begin	Auth	Borrow.	Trans.	Add
umber	(RT7 Ind.)	Number	Title	End	Туре	Source	Partner	Info
	For all Trose	ury Approp	 riation Fund Symbols:					
	TOT All TICAS	П Арргор	Tation i una dymbols.					
7		Reimburse	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 - Receivable - Rescinded	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 - Not To Be Transferred From Invested Balances - Rescinded	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				
		Hatilla d Co	atemas Onland					ļ
8			stomer Orders	_			F/F	
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	E				
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								
10			Payable and Other Liabilities	_				<u> </u>
10		4124	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable - Rescinded	E				<u> </u>
10		4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable	E				<u> </u>
10		4172	Non-Allocation Transfers of Invested Balances - Payable	E				<u> </u>
10		4901	Delivered Orders - Obligations, Unpaid	Е				
10		4931	Delivered Orders - Obligations Transferred, Unpaid	E				
10		4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E				<u> </u>
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					
	•		ndefinite Borrowing and Contract Authority. Also Equals:					

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

FM:	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
11		Unobligate	d Balance					
11		4157	Authority Made Available from Receipt or Appropriation Balances Previously Precluded From Obligation	Е				
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 Des	Е				
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	Е				
11		4420	Unapportioned Authority - Pending Rescission	Е				
11		4430	Unapportioned Authority - OMB Deferral	Е				
11		4450	Unapportioned Authority	Е				
11		4510	Apportionments	Е				
11		4610	Allotments - Realized Resources	Е				
11		4620	Unobligated Funds Not Subject to Apportionment	Е				
11		4630	Funds Not Available for Commitment/Obligation	Е				
11		4650	Allotments - Expired Authority	E				
11		4700	Commitments	Е				

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 In 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.

				2004 Reporting							
				USSGL Account Title	,	USSGL Account Attributes Form and Content Notes					
No	Post	Bal	Acct		Federal/						
					NonFederal 1/	Entity (E) NonEnt (O)	Covered (C) NotCov (U)	Additional Information Required			
Ass	ets										
Intra	agoveri	nment	tal Asset	s							
1 F	und Ba	lance	With Tre	easurv							
1	Post		1010	Fund Balance With Treasury		E/O					
2 Ir	vestme	onte	•								
2 11		E	1340	Interest Receivable	F	Е		Related to investments			
2	Post	E	1349	Allowance for Loss on Interest Receivable	F	E		Related to investments			
2	Post		1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	E					
2	Post	E	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	Е					
2	Post	E	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	Е					
2	Post	Е	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	Е					
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	Е					
2	Post	Е	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	F	Е					
2	Post	Е	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	F	Е					
2	Post	Е	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	F	Е					
2	Post	Е	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F*	Е					
2	Post	Е	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F*	Е					
2	Post	Е	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F*	Е					
2	Post	Е	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F*	Е					
2	Post	Е	1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F*	Е					
2	Post	Е	1690	Other Investments	F	E					

Line				USSGL Account Title			USSGL Accou	int Attributes
No	Post	Bal	Acct		Federal/	Form and Con	tent Notes	
				•	NonFederal	Entity (E)	Covered (C)	
					1/	NonEnt (O)	NotCov (U)	Additional Information Required
3 A	ccount	s Rec	eivable					
3	Post	E	1310	Accounts Receivable	F	E/O		
3	Post	E	1319	Allowance for Loss on Accounts Receivable	F	E/O		
3	Post	Е	1320	Employment Benefit Contributions Receivable	F	E		
3	Post	Е	1330	Receivable for Transfers of Currently Invested Balances	F*	E		
3	Post	Е	1335	Expenditure Transfers Receivable	F*	E/O		
3	Post	E	1340	Interest Receivable	F	E/O		
3	Post	Е	1349	Allowance for Loss on Interest Receivable	F	E/O		Related to accounts receivable
3	Post	Е	1360	Penalties, Fines, and Administrative Fees Receivable	F	E/O		Related to accounts receivable
3	Post	Е	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	E/O		Related to accounts receivable
4 L	oans R	eceiva	ıble					
4	Post	E	1340	Interest Receivable	F	E		Related to loans receivable
4	Post	Е	1349	Allowance for Loss on Interest Receivable	F	E		Related to loans receivable
4	Post	Е	1350	Loans Receivable	F	E		
4	Post	Е	1359	Allowance for Loss on Loans Receivable	F	Е		
4	Post	E	1360	Penalties, Fines, and Administrative Fees Receivable	F	E		Related to loans receivable
4	Post	Е	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	E		Related to loans receivable
5 O	ther		•					
5		Е	1410	Advances to Others	F	E/O		
5	Post	Е	1450	Prepayments	F	E/O		
5	Post	Е	1921	Receivable From Appropriations	F*	E		Do not use without permission from Treasury or OMB.
5	Post	Е	1990	Other Assets	F	E/O		
3 To	tal Intr	agove	rnmenta	Assets CALC (15)				

				2004 Reporting	T					
_				USSGL Account Title	,	USSGL Account Attributes Form and Content Notes				
No	Post	ваі	Acct		Federal/	Entity (E)	Covered (C)			
					NonFederal 1/	NonEnt (O)	NotCov (U)	Additional Information Required		
Ass	ets Wit	h the	Public							
7 C				y, and Other Monetary Assets	A 1.4					
7	Post		1110	Undeposited Collections	N*	E/O				
7	Post Post	E	1120 1130	Imprest Funds Funds Held by the Public	N* N*	E/O E				
				-						
7	Post	E	1190 1195	Other Cash Other Monetary Assets	N* N*	E/O E/O				
7	Post			•		E/O				
		E	1200	Foreign Currency	N*					
7	Post	E	1531	Seized Monetary Instruments	N*	0				
7	Post	Е	1532	Seized Cash Deposited	N*	0				
0 10	vestme	-nto								
8 8	Post	E	1340	Interest Receivable	N	E		Related to investments		
8	Post	Е	1349	Allowance for Loss on Interest Receivable	N	Е		Related to investments		
8	Post	Е	1618	Market Adjustment - Investments	N	Е				
8	Post	Е	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N	Е				
8	Post	Е	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	N	E				
8	Post	Е	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	N	Е				
8	Post	Е	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	N	Е				
8	Post	Е	1690	Other Investments	N	E				
Ass	ets Wit	h the	Public							
9 A	ccount	s Rec	eivable							
9	Post		1310	Accounts Receivable	N	E/O				
9	Post	Е	1319	Allowance for Loss on Accounts Receivable	N	E/O				
9		E	1320	Employment Benefit Contributions Receivable	N	E				
9	Post	Е	1340	Interest Receivable	N	E/O		Related to accounts receivable		
9	Post	Е	1349	Allowance for Loss on Interest Receivable	N	E/O		Related to accounts receivable		
9	Post	Е	1360	Penalties, Fines, and Administrative Fees Receivable	N	E/O		Related to accounts receivable		
9	Post	Е	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	E/O		Related to accounts receivable		

				2004 Reporting	I		LICCOL Acces	unt Attributes
	Pre/ Post			USSGL Account Title	Fadarel/	Form and Con	USSGL Accou	Int Attributes
No	Post	ваі	ACCT		Federal/ NonFederal	Entity (E)	Covered (C)	
					1/	NonEnt (O)	NotCov (U)	Additional Information Required
0 T	axes R	Receiv	able					
10	Post	E	1325	Taxes Receivable	N*	0		
10	Post	E	1329	Allowance for Loss on Taxes Receivable	N*	0		
				Related Foreclosed Property				
		Е		Interest Receivable	N	E		Related to loans
11	Post	E	1349	Allowance for Loss on Interest Receivable	N	Е		Related to loans
11	Post	E	1350	Loans Receivable	N	E		
11	Post	Е	1359	Allowance for Loss on Loans Receivable	N	Е		
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 Receivable	N	Е		Related to loans
11	Post	Е	1399	Allowance for Subsidy	N*	Е		
11	Post	Е	1551	Foreclosed Property	N*	E		
11	Post	E	1559	Foreclosed Property - Allowance	N*	E		
				Property				
		E		Operating Materials and Supplies Held for Use Operating Materials and Supplies Held in Reserve for Future Use		E E		
12	Post	E	1512	Operating Materials and Supplies Held in Reserve for Future Ose		_		
12	Post	E	1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable		E		
12	Post	E	1514	Operating Materials and Supplies Held For Repair		E		
12	Post	Е	1519	Operating Materials and Supplies - Allowance		E		
12	Post	Е	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	E	1524	Inventory - Excess, Obsolete, and Unserviceable		Е		
12	Post	E	1525	Inventory - Raw Materials		Е		
12	Post	E	1526	Inventory - Work-in-Process		E		
12	Post	E	1527	Inventory - Finished Goods		E		
12	Post	E	1529	Inventory - Allowance		E		
12	Post	Е	1541	Forfeited Property Held for Sale		E		
12	Post	Е	1542	Forfeited Property Held for Donation or Use		E		
12	Post	Е	1549	Forfeited Property - Allowance		E		

				2004 Reporting USSGL Account Title			USSGL Account	Attributes
-	Post		Acct	033GL Account Title	Federal/	Form and Con		Attributes
140	1 031	Dui	Audi		NonFederal	Entity (E)	Covered (C)	
					1/	NonEnt (O)	NotCov (U)	Additional Information Required
12	Post	Е	1561	Commodities Held Under Price Support and Stabilization Support		E		
				Programs				
12	Post	Е	1569	Commodities - Allowance		E		
12	Post	E	1571	Stockpile Materials Held in Reserve		E		
12	Post	Е	1572	Stockpile Materials Held for Sale		Е		
12	Post	Е	1591	Other Related Property		Е		
12	Post	Е	1599	Other Related Property - Allowance		E		
٨٥٥٨	ate Wit	h tha	Public					
ASSE	SIS VVII	iii tiite i	ublic					
13 (enera	l Prop	erty, Plai	nt, and Equipment				
13	Post	E	1711	Land and Land Rights	N*	Е		
13	Post	E	1712	Improvements to Land	N*	Е		
13	Post	Е	1719	Accumulated Depreciation on Improvements to Land	N*	E		
13	Post	Е	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	Е	1740	Other Structures and Facilities	N*	E		
13	Post	E	1749	Accumulated Depreciation on Other Structures and Facilities	N*	E		
13	Post	E	1750	Equipment	N*	Е		
13	Post	E	1759	Accumulated Depreciation on Equipment	N*	E		
13	Post	E	1810	Assets Under Capital Lease	N*	E		
13	Post	Е	1819	Accumulated Depreciation on Assets Under Capital Lease	N*	E		
13	Post	Е	1820	Leasehold Improvements	N*	E		
13	Post	Е	1829	Accumulated Amortization on Leasehold Improvements	N*	Е		
13	Post	Е	1830	Internal-Use Software	N*	E		
13	Post	E	1832	Internal-Use Software in Development	N*			
13	Post	Е	1839	Accumulated Amortization on Internal-Use Software	N*	E		
13	Post	Е	1840	Other Natural Resources	N*	E		
13	Post	Е	1849	Allowance for Depletion	N*	E		
13	Post	Е	1890	Other General Property, Plant, and Equipment	N*	Е		
13	Post	E	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment	N*	E		

				2004 Reporting USSGL Account Title			IISSCI Access	unt Attributos		
	Pre/ Post			- USSGE ACCOUNT TITLE	Federal/	USSGL Account Attributes Form and Content Notes				
10	FOSI	Dai	ACCI		NonFederal	Entity (E)	Covered (C)			
					NonFederal	NonEnt (O)	NotCov (U)	Additional Information Required		
4 C	ther				-					
4	Post	E	1410	Advances to Others	N	E/O				
4	Post	Е	1450	Prepayments	Ν	E/O				
4	Post	Е	1990	Other Assets	N	E/O				
5 T	otal A	seets	CALC (6	3 14)						
<u> </u>	Otal 7th		0/120 (0							
ntra	goverr	ment	al Liabili	ties						
6 A	ccoun									
6			2110	Accounts Payable	F		С			
	Post		2120	Disbursements in Transit	F		С			
			2140	Accrued Interest Payable	F		С	Related to accounts payable		
6	Post	E	2150	Payable for Transfers of Currently Invested Balances	F*		С			
6	Post	E	2155	Expenditure Transfers Payable	F*		С			
6	Post	Е	2170	Subsidy Payable to the Financing Account	F*		C/U			
6	Post	Е	2179	Contra Liability for Subsidy Payable to the Financing Account	F*		С			
7 D	ebt									
7	Post	E	2140	Accrued Interest Payable	F		C/U	Related to debt		
17		E	2510	Principal Payable to the Bureau of the Public Debt	F*		C/U			
7	Post	E	2520	Principal Payable to the Federal Financing Bank	F*		C/U			
17	Post	Е	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	F		С			
7	Post	Е	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	F		С			
7	Post	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F		С			
17	Post	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F		С			
7	Post	F	2540	Participation Certificates	F		C/U			
	Post		2590	Other Debt	F		C/U			
0 0	ther									
8 C	Post	F	2130	Contract Holdbacks	F		С			
8		E	2190	Other Accrued Liabilities	F		C/U			
8			2213	Employer Contributions and Payroll Taxes Payable	F		C/U			
8	Post	E	2215	Other Post-Employment Benefits Due and Payable	F		С			
		E	2225	Unfunded FECA Liability	F*		U			
18	Post Post	<u></u>	2225	,	F		U			
18	rust	E	2310	Other Unfunded Employment Related Liability Advances From Others	F		C			

Balance Sheet for Fiscal 2004 Reporting

				2004 Reporting USSGL Account Title	USSGI Accou	ount Attributes				
0	Post			OOOL ACCOUNT THE	Federal/	Form and Content Notes				
	rust	Dai	ACCI		NonFederal	Entity (E)	Covered (C)			
_					1/	NonEnt (O)	NotCov (U)	Additional Information Required		
0	Doot	_	2220	Deferred Credite	F	HOHEIR (O)		Additional information required		
8	Post Post		2320 2400	Deferred Credits Liability for Deposit Funds, Clearing Accounts, and Undeposited	F F		C/U C			
8	Post	⊏	2400	Collections	Г		C			
0	Doot	г	20.40		F		C/II			
8	Post Post	E E	2940 2950	Capital Lease Liability Liability for Subsidy Related to Undisbursed Loans	F*		C/U C			
18										
18	Post	Е	2960	Accounts Payable From Canceled Appropriations	F		U			
18	Post	Е	2970	Resources Payable to Treasury	F*		С			
18	Post	Е	2980	Custodial Liability	F		U			
18	Post	E		Other Liabilities	F		C/U			
9 7	otal In	trago	vernmen	tal Liabilities CALC (1618)						
Liab	ilities \	With th	ne Public	;						
	ccoun									
20	Post		2110	Accounts Payable	N		С			
20	Post		2120	Disbursements in Transit	N		С			
20	Post	Е	2140	Accrued Interest Payable	N		С	Related to accounts payable		
			tee Liabi							
21	Post	Е	2180	Loan Guarantee Liability	N*		С			
			the Publ							
22	Post		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 and Special Financing Authority	N		C/U			
22	Post	Е	2532	Premium on Securities Issued by Federal Agencies Under General	N		C/U			
				and Special Financing Authority						
22	Post	F	2533	Amortization of Discount and Premium on Securities Issued by	N		C/U			
	. 551	-		Federal Agencies Under General and Special Financing Authority	.,		3,3			
				Todalar rigoriolog eridor contrar and opociar i manoring rigoriolog						
22	Post	E	2540	Participation Certificates	N		C/U			
22		E	2590	Other Debt	N N		C/U			
	. 001	-	1_000	10	.,					
23 F	ederal	Emnl	ovee and	d Veterans Benefits						
23	Post		2610	Actuarial Pension Liability	N*		C/U			
23	Post		2620	Actuarial Health Insurance Liability	N*		C/U			
23	Post		2630	Actuarial Life Insurance Liability	N*		C/U			
23	Post		2650	Actuarial FECA Liability	N*		C/U			
23	Post	F	2690	Other Actuarial Liabilities	N*		C/U			
	. 000	<u> </u>		Other Addation Englithees	1 1		0,0			

Bala	nce Sh	eet fo	r Fiscal	2004 Reporting				
				USSGL Account Title			USSGL Accour	nt Attributes
No	Post	Bal	Acct		Federal/	Form and Con		
	•	-			NonFederal	Entity (E)	Covered (C)	
					1/	NonEnt (O)	NotCov (U)	Additional Information Required
24 E	nviron	menta	l Clean	up and Disposal Costs				
24	Post	Е	2995	Estimated Cleanup Cost Liability	N		C/U	
			and Pay					
	Post			Entitlement Benefits Due and Payable	N*		C/U	
				the Public				
26	Post		2130	Contract Holdbacks	N		С	
26	Post		2190	Other Accrued Liabilities	N		C/U	
26			2210	Accrued Funded Payroll and Leave	N*		С	
26	Post		2211	Withholdings Payable	N*		С	
26	Post		2213	Employer Contributions and Payroll Taxes Payable	N		С	
26	Post		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	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	Е	2310	Advances From Others	N		С	
26	Post	Е	2320	Deferred Credits	N		C/U	
26	Post	Е	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		2940	Capital Lease Liability	N		C/U	
26	Post	Е	2960	Accounts Payable From Canceled Appropriations	N		U	
26	Post	Е	2980	Custodial Liability	N		U	
26	Post	Е	2990	Other Liabilities	N		C/U	
27 T	otal Li	abilitie	es	CALC (1926)				
00.0	\ ! ·		0	(Alata 40)				
28 C	ommit	ments	and Co	ontingencies (Note 16)				
Net I	Positio	n						
29 L	Inexpe	nded	Appropr	iations				
	Post			Unexpended Appropriations - Cumulative	1			
			•					
			esults o	f Operations				
30	Post	Е	3310	Cumulative Results of Operations				
31 T	otal Ne	et Pos	ition	CALC (29+30)				
			es/Net P					
4/ 11	1100	201	oount ot	tribute domains as provided in USSGL Section IV, page 4		·	·	· · · · · · · · · · · · · · · · · · ·

 ^{1/} Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
 * By definition, this USSGL account can only have this USSGL account attribute domain.

Statement of Net Cost for Fiscal 2004 Reporting

	IIICIII O	INCLO	OSLIDI FIS	cal 2004 Reporting				
						Account Attrib		
						sted Trial Bal		
Line			USSGL	USSGL Account Title	Federal/ 2/	Exchange/	Cust/	Additional Information Required
No.	Post	Bal.	Account		NonFederal	Nonexch.	Noncust.	
Progr	ram Co	sts:						
Progr	ram A:							
1 Inti	ragove	rnmen	tal Gross C	Costs				
1	Pre	E	6100	Operating Expenses/Program Costs	F			Production
1	Pre	E	6190	Contra Bad Debts Expense - Incurred for Others	F			Production
1	Pre	E	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	E	6730	Imputed Costs	F			Production
1	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	F			Production
1	Pre	E	6800	Future Funded Expenses	F			Production, Nonproduction. Excludes non-recurring
				·				cleanup costs.
1	Pre	E	6850	Employer Contributions to Employee Benefit	F			Nonproduction
'	FIE	-	0030	Programs Not Requiring Current-Year Budget	ı.			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	Ē	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	X		Production, Nonproduction
1	Pre	E	7300	Extraordinary Items	F	X		Production, Nonproduction
1	Pre	Ē	7500	Distribution of Income - Dividend	F	X		Production, Nonproduction
2 Les	ss: Intr	agover	nmental Ea	arned Revenues				
2	Pre	E	5100	Revenue From Goods Sold	F	X*		
2	Pre	E	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 2 2 2 2 2	Pre	E	5310	Interest Revenue - Other	F	X	Α	
2	Pre	E	5311	Interest Revenue - Investments	F	X	A	
2	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested	F	X	A	
1		-		Funds	· ·	``		
2	Pre	E	5317	Contra Revenue for Interest Revenue - Loans	F	Х	Α	
				Receivable				
2	Pre	E	5318	Contra Revenue for Interest Revenue - Investments	F	Х	Α	

Statement of Net Cost for Fiscal 2004 Reporting

State	ment c	net C	JOST TOF FIS	cal 2004 Reporting				
		ļ				Account Attrib		
		L		110001 A		sted Trial Bal		
ine lo.	Pre/	Trial	USSGL	USSGL Account Title		Exchange/	Cust/	Additional Information Required
0.	Post	Bal.	Account		NonFederal	Nonexch.	Noncust.	
	Pre	Е	5319	Contra Revenue for Interest Revenue - Other	F	Х	A	
	Pre	E	5320	Penalties. Fines. and Administrative Fees Revenue	F	X	A	
	Pre	E	5320		F	X	A	
	rie	_	5529	Contra Revenue for Penalties, Fines, and Administrative Fees		^		
	Pre	E	5400	Benefit Program Revenue	F	X		
	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	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	Е	7111	Gains on Disposition of Investments	F	Х		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
		<u> </u>			i i			r reduction, recorp reduction
Intr	agove	rnmen	tal Net Cos	ts				
		1	CALC (1 -					
			07.20 (.	_, 				
Gro	oss Co	sts Wi	th the Publ	ic	1			
	Pre	E	6100	Operating Expenses/Program Costs	N			Production
	Pre	E	6190	Contra Bad Debts Expense - Incurred for Others	N		1	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	E	6710	Depreciation, Amortization, and Depletion	N	1	1	Production
	Pre	E	6720	Bad Debt Expense	N	1	1	Production
	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	N	1	1	Production
	Pre	E	6800	Future Funded Expenses	N N	 	+	Production, Nonproduction
	Pre	E	6900	Nonproduction Costs	N	1	+	Nonproduction. Report stewardship costs separately.
	Pre	E	7210	Losses on Disposition of Assets - Other	N	Х	+	Production, Nonproduction
	Pre	E	7210	Losses on Disposition of Investments	N	X	+	Production, Nonproduction
	Pre	E	7211	Losses on Disposition of Borrowings	N	X	+	Production, Nonproduction
	Pre	E	7212	Unrealized Losses	N	X	1	Production, Nonproduction
							+	
4	Pre	E	7290	Other Losses	N	X		Production, Nonproduction

Statement of Net Cost for Fiscal 2004 Reporting

		1100		Cai 2004 Reporting	USSGL	Account Attrib	outes/1	
					Adjusted Trial Balance			
Line	Pre/	Trial	USSGL	USSGL Account Title		Federal/ 2/Exchange/ Cust/		Additional Information Required
No.		Bal.	Account		NonFederal	Nonexch.	Noncust.	
4	Pre	E	7300	Extraordinary Items	N	Х		Production, Nonproduction
4	Pre	E	7500	Distribution of Income - Dividend	N	Х		Production, Nonproduction
4	Pre	E	7600	Changes in Actuarial Liability	N			Production, Nonproduction
5 Les				om the Public				
5		E	5100	Revenue From Goods Sold	N	X*		
5		Е	5109	Contra Revenue for Goods Sold	N	Χ*		
5		Е	5200	Revenue From Services Provided	N	X*		
5		Е	5209	Contra Revenue for Services Provided	N	X*		
5		Е	5310	Interest Revenue - Other	N	X	Α	
5		Е	5311	Interest Revenue - Investments	N	Х	Α	
5	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	N	X	A	
5	Pre	Е	5317	Contra Revenue for Interest Revenue - Loans Receivable	N	Х	Α	
5	Pre	Е	5318	Contra Revenue for Interest Revenue - Investments	N	Х	Α	
5	Pre	Е	5319	Contra Revenue for Interest Revenue - Other	N	Х	А	
5	Pre	Е	5320	Penalties, Fines, and Administrative Fees Revenue	N	Х	Α	
5	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	N	Х	А	
5	Pre	Е	5400	Benefit Program Revenue	N	Х		
5		E	5409	Contra Revenue for Benefit Program Revenue	N	X		
5		E	5500	Insurance and Guarantee Premium Revenue	N	X*		
5		Е	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	X*		
_	Pre	E	5900	Other Revenue	N	Х		
5 5		E	5900	Contra Revenue for Other Revenue	N	X		
<u>ე</u>		E	7110	Gains on Disposition of Assets - Other	N	X		Production, Nonproduction
5		E	7111	Gains on Disposition of Investments	N	X		Production, Nonproduction Production, Nonproduction
5		E	7112	Gains on Disposition of Borrowings	N	X		Production, Nonproduction
5		E	7180	Unrealized Gains	N	X		Production, Nonproduction
5		E	7190	Other Gains	N	X		Production, Nonproduction
J	FIE	_	7 190	Other Gains	IN	^		Production, Nonproduction
6 No	Costs	With	the Public					
6			CALC (4 -	5)				
			,					
7 Tot	al Net	Costs						
7			CALC (3 +	6)				
8 Co			ned to Pro					
8		Е	6400	Benefit Expense	Υ			Nonproduction. Cost not assigned to programs.
8		Е	6800	Future Funded Expenses	Υ			Nonproduction. Cost not assigned to programs.
8	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget	F			Nonproduction. Cost not assigned to programs.
0	Dro	_	6000	Authority (Unobligated)	Υ		+	Nonproduction Cost not assigned to programs
0		E	6900	Nonproduction Costs			+	Nonproduction. Cost not assigned to programs.
0		E	7210	Losses on Disposition of Assets - Other Losses on Disposition of Investments	Y	X	+	Nonproduction. Cost not assigned to programs.
0		E	7211		Y	X	+	Nonproduction. Cost not assigned to programs.
0			7212	Losses on Disposition of Borrowings		X	-	Nonproduction. Cost not assigned to programs.
8		E	7280	Unrealized Losses	Y	X	+	Nonproduction. Cost not assigned to programs.
8		E	7290	Other Losses	Ϋ́	X		Nonproduction. Cost not assigned to program

Statement of Net Cost for Fiscal 2004 Reporting

State	statement of Net Cost for Fiscal 2004 Reporting											
						Account Attrib						
						sted Trial Bala						
	Pre/	Trial	USSGL	USSGL Account Title		/Exchange/	Cust/	Additional Information Required				
No.	Post	Bal.	Account		NonFederal	Nonexch.	Noncust.					
	Pre	E	7300	Extraordinary Items	Υ	X		Nonproduction. Cost not assigned to programs.				
8	Pre	E	7500	Distribution of Income - Dividend	Υ	X		Nonproduction. Cost not assigned to programs.				
8	Pre	E	7600	Changes in Actuarial Liability	N			Nonproduction. Cost not assigned to programs.				
9 Les	ss: Ear	ned Re	evenues No	t Attributed to Programs								
9	Pre	Е	5310	Interest Revenue - Other	Υ	X		Exchange revenue not attributable to programs.				
9	Pre	Е	5311	Interest Revenue - Investments	Υ	X		Exchange revenue not attributable to programs.				
9	Pre	Е	5312	Interest Revenue - Loans Receivable/Uninvested	Υ	X		Exchange revenue not attributable to programs.				
				Funds								
9	Pre	E	5317	Contra Revenue for Interest Revenue - Loans	Υ	X		Exchange revenue not attributable to programs.				
				Receivable								
9	Pre	Е	5318	Contra Revenue for Interest Revenue - Investments	Υ	Х		Exchange revenue not attributable to programs.				
9	Pre	Е	5319	Contra Revenue for Interest Revenue - Other	Υ	X		Exchange revenue not attributable to programs.				
9	Pre	E	5900	Other Revenue	Υ	X		Exchange revenue not attributable to programs.				
9	Pre	E	5909	Contra Revenue for Other Revenue	Υ	X		Exchange revenue not attributable to programs.				
9	Pre	E	7110	Gains on Disposition of Assets - Other	Υ	X		Nonproduction. Cost not assigned to programs.				
9	Pre	E	7111	Gains on Disposition of Investments	Υ	X		Nonproduction. Cost not assigned to programs.				
9	Pre	E	7112	Gains on Disposition of Borrowings	Υ	X		Nonproduction. Cost not assigned to programs.				
9	Pre	E	7180	Unrealized Gains	Y	X		Nonproduction. Cost not assigned to programs.				
9	Pre E 7190 Other Gains					X		Nonproduction. Cost not assigned to programs.				
10 N	0 Net Cost of Operations											
10	0 CALC (7 + 8 - 9)											

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

Footnotes:

- 1 Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
- 2 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).

							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.	No.	Post	Bal.	Account	Title	Nonexch.	Noncust.	-
		1	Begin	nina B	alances				
	Х	1	Pre	В	3100	Unexpended Appropriations - Cumulative			
Х		1	Pre	В	3310	Cumulative Results of Operations			
		2	Prior-	Period	Adjustme	nts (+/-)			
	Х	2		E	3108	Unexpended Appropriations - Prior-Period			
						Adjustments - Restated			
X		2	Pre	Е	5708	Expended Appropriations - Prior-Period			
^		-	1 16	_	3700	Adjustments - Restated			
X		2	Pre	E	7401	Prior-Period Adjustments - Restated	+		
^	Х			E	3109	,			
	^	-	Pie	_	3109	Unexpended Appropriations - Prior-Period			
			_	-		Adjustments - Not Restated			
Χ		2	Pre	Е	5709	Expended Appropriations - Prior-Period			
		<u> </u>	_	<u> </u>	7400	Adjustments - Not Restated			
X		2	Pre	Е	7400	Prior-Period Adjustments - Not Restated	1		
		3	Pogin	ning P	alancos A	l s Adjusted			
Х	Х	3	Degin	lillig D	CALC (1				
		3			CALC (1	2)			
		Rudo	totary	Einanc	ing Source)			
		Duug	jetai y	IIIIaiic	ling Source	; s.			
		4	Appro	poriatio	ns Receive	ed			
	Х	4		E	3101	Unexpended Appropriations -			Should tie to the Statement of Budgetary
	, ,	-		_	0.0.	Appropriations Received			Resources, line 1A, except for trust and special
						7 Appropriations resoured			funds.
		5				erred-In/Out (+/-)			
	Х	5		E	3102	Unexpended Appropriations - Transfers-In			Debit - Decreases/Credit - Increases
	Х	5	Pre	E	3103	Unexpended Appropriations - Transfers-			Debit - Decreases/Credit - Increases
						Out			
		6	Other	Adius	tmonto (Do	coissiens etc.)(,/)			
		-	Other	E		scissions, etc.) (+/-)			Debit - Decreases/Credit - Increases
	Х	6			3106	Unexpended Appropriations - Adjustments			
X		6	Pre	Е	5790	Other Financing Sources			Relating to adjustments. Debit - Decreases /Credit - Increases

							USSGL Ac	count Attributes/1	
							Adjuste	d Trial Balance	
um. Res.	Unexp.	Line	Pre/	Trial	USSGL	USSGL Account	Exch./	Custodial/	Additional Information Required
f Oper.	Approp.	No.	Post	Bal.	Account	Title	Nonexch.	Noncust.	-
		7			ns Used				
	Χ	7		E	3107	Unexpended Appropriations - Used			Debit - Decreases/Credit - Increases
Χ		7	Pre	Е	5700	Expended Appropriations			Debit - Decreases/Credit - Increases
			None		ge Revenue				
Χ		8	Pre	E	5310	Interest Revenue - Other	Т	Α	
Χ		8	Pre	E	5311	Interest Revenue - Investments	Т	A	
						Interest Revenue - Loans			
Χ		8	Pre	E	5312	Receivable/Uninvested Funds	Т	A	
						Contra Revenue for Interest Revenue -			
Χ		8	Pre	E	5317	Loans Receivable	Т	A	
						Contra Revenue for Interest Revenue -			
Χ			Pre	E	5318	Investments	Т	A	
Χ		8	Pre	Е	5319	Contra Revenue for Interest Revenue -	Т	Α	
				<u> </u>		Other	_		
Х		8	Pre	E	5320	Penalties, Fines, and Administrative Fees	T	Α	
						Revenue			
Χ		8	Pre	E	5329	Contra Revenue for Penalties, Fines, and	T	Α	
						Administrative Fees			
Χ			Pre	E	5400	Benefit Program Revenue	Т	A	
Χ		8	Pre	E	5409	Contra Revenue for Benefit Program	Т	Α	
						Revenue			
Х		8	Pre	Е	5800	Tax Revenues Collected	T*	A	Reported by recipient/noncust. Entity only
X		8	Pre	Е	5801	Tax Revenue Accrual Adjustment	T*	A	Reported by recipient/noncust. Entity only
Χ		_	Pre	E	5809	Contra Revenue for Taxes	T*	A	Reported by recipient/noncust. Entity only
Χ		_	Pre	Е	5890	Tax Revenues Refunded	T*	Α	Reported by recipient/noncust. Entity only
X		_	Pre	Е	5900	Other Revenue	T	A	
X		8	Pre	Е	5909	Contra Revenue for Other Revenue	Т	A	
		9	Dona	lions a	nd Forfeitu	 res of Cash and Cash Equivalents			
X		9	Pre	E	5600	Donated Revenue - Financial Resources	T*		
X		_	Pre	E	5609	Contra Revenue for Donations - Financial	T*		
^		3	1 10	-	5003	Resources	'		
X		9	Pre	E	5900	Other Revenue	Т		Budgetary. Related to forfeitures of cash and
^		3	1 10	-	3300	Outor Novellue	'		cash equivalents.
Х		9	Pre	E	5909	Contra Revenue for Other Revenue	T		Budgetary. Related to forfeitures of cash and
^				[0000	Contra November for Other November			cash equivalents.

							USSGL Ac	count Attributes/1	
							Δdiuste	d Trial Balance	
um. Res.	Unexp.	Line	Pre/	Trial	USSGL	USSGL Account	Exch./	Custodial/	Additional Information Required
Oper.	Approp.		Post		Account		Nonexch.	Noncust.	
		10				ut Reimbursement (+/-)			
Χ		10	Pre	E	5740	Appropriated Earmarked Receipts Transferred In			
Χ		10	Pre	Е	5745	Appropriated Earmarked Receipts Transferred Out			
Х		10	Pre	E	5750	Expenditure Financing Sources - Transfers-In			
Х		10	Pre	E	5755	Nonexpenditure Trust Fund Financing Sources - Transfers-In			
Х		10	Pre	E	5760	Expenditure Financing Sources - Transfers- Out			
Х		10	Pre	E	5765	Nonexpenditure Trust Fund Financing Sources - Transfers-Out			
		11	Other	Budge	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	E	7180	Unrealized Gains	Т		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	E	7212	Losses on Disposition of Borrowings	T		Budgetary
X		11	Pre	E	7280	Unrealized Losses	T		Budgetary
Х		11	Pre	E	7290	Other Losses	Т		Budgetary
Χ		11	Pre	Е	7500	Distribution of Income - Dividend	Т		Budgetary
		Othe	r Finai	ncing S	Sources:				
		12	Donas	ions a	nd Forfeitu	 res of Property			
Х		12		E	5610	Donated Revenue - Nonfinancial Resources	T*		
Х		12	Pre	Е	5619	Contra Donated Revenue - Nonfinancial Resources	' 		
Х		12	Pre	Е	5900	Other Revenue	T		No budgetary impact. Related to forfeitures o properties.
Х		12	Pre	Е	5909	Contra Revenue for Other Revenue	T		No budgetary impact. Related to forfeitures o properties.

							USSGL Ac	count Attributes/1	
							Adiusto	d Trial Palance	
um. Res.	Hnovn	Line	Pre/	Trial	USSGL	USSGL Account	Exch./	d Trial Balance Custodial/	Additional Information Descriped
									Additional Information Required
Oper.	Approp.	NO.	Post	ваі.	Account	I Itle	Nonexch.	Noncust.	
		13	Trans	fers-In	/Out Witho	l ut Reimbursement (+/-)			
Х		13		E	5720	Financing Sources Transferred In Without			
,			0	_		Reimbursement			
Χ		13	Pre	Е	5730	Financing Sources Transferred Out			
						Without Reimbursement			
						m Costs Absorbed by Others			
X		14	Pre	Е	5780	Imputed Financing Sources			
		15	Other	(./)					
Х		15		(+/-) E	5790	Other Financing Sources			No budgetary impact.
X				E	5799	Adjustment of Appropriations Used			No budgetary impact.
X		15		E	5900	Other Revenue	Т		Portion associated with nonexchange revenue.
						Other Revenue			Nonbudgetary
Х		15	Pre	E	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			Pre	E	7111	Gains on Disposition of Investments	Т		No budgetary impact.
Χ				E	7112	Gains on Disposition of Borrowings	Т		No budgetary impact.
Χ		15	Pre	Е	7180	Unrealized Gains	Т		No budgetary impact.
Χ		15	Pre	E	7190	Other Gains	Т		No budgetary impact.
Χ		15	Pre	E	7210	Losses on Disposition of Assets - Other	Т		No budgetary impact.
Χ		15	Pre	Е	7211	Losses on Disposition of Investments	Т		No budgetary impact.
Χ		15	Pre	Е	7212	Losses on Disposition of Borrowings	Т		No budgetary impact.
Χ		15	Pre	Е	7280	Unrealized Losses	Т		No budgetary impact.
Χ		15	Pre	Е	7290	Other Losses	Т		No budgetary impact.
Χ		15	Pre	Е	7500	Distribution of Income - Dividend	Т		No budgetary impact.
		16	Total	Financ	ing Source) Se			
Х		16			(615)	, <u>,,</u>			
	Х	16		CALC					
Х		17	Net C	ost of (Operations	; (+/-)			
		18	Endin	g Bala	nces				
Х		18			((3+16) -17	· ')			Should equal the ending amount reported as no position on the Balance Sheet.
	Х	18		CALC	(3 + 16)				Should equal the ending amount reported as no position on the Balance Sheet.

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

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

					USSGL Acco	ount Attributes/1	
						Trial Balance	
•	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
							·
60	urces	Used	to Financ	ce Activities:			
dg	etary	Resou	irces Obl	igated			
1	Oblig	ations	Incurred	(Must = SBR line 8)			
1			4801	Undelivered Orders - Obligations, Unpaid			
1	Pre	E-B	4802	Undelivered Orders - Obligations, Prepaid/Advanced			
1	Pre	Е	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid			
1	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced			
		E-B	4901	Delivered Orders - Obligations, Unpaid			
	Pre	E	4902	Delivered Orders - Obligations, Oripaid Delivered Orders - Obligations, Paid			
		E-B	4908	Authority Outlayed Not Yet Disbursed			
		E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			
1	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			
_			l: A (''			
				hority From Offsetting Collections and Recoveries (Must = EOY SBR line 3, 4)/2			
		E E-B	4212 4221	Liquidation of Deficiency - Offsetting Collections			Obligated appoints only for final in year of
2	Pie	E-B	4221	Unfilled Customer Orders Without Advance			Obligated amounts only for final in year of
2	Pre	E-B	4222	Unfilled Customer Orders With Advance			expiration. (Decreases)/Increases Obligated amounts only for final in year of
_	FIE	C-D	4222	Offillied Customer Orders With Advance			expiration. (Decreases)/Increases
2	Pre	E-B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable			expiration: (Decreases)/increases
			4251	Reimbursements and Other Income Earned - Receivable			
		E	4252	Reimbursements and Other Income Earned - Collected			
		E	4255	Appropriation Trust Fund Expenditure Transfers - Collected			
		E	4260	Actual Collections of "governmental-type" Fees			
		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			
		Е	4264	Actual Collections of Rent			
2	Pre	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			
		E	4277	Other Actual Collections - Federal			
		E-B	4281	Actual Program Fund Subsidy Receivable			
		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	1		

State	ment	of Fin	ancing fo	r Fiscal 2004 Reporting			<u> </u>
					ount Attributes/1		
					Adjusted	Trial Balance	
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
No	Post		Account		NonFed	Nonexch.	Additional Information Required
							1
2	Pre	Е	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations,			
_		-	1071	Recoveries			
-	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders -			
_	FIE	-	4072				
_	D	-	4074	Obligations, Refunds Collected Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			
	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			
<u> </u>	_	_	4070	D IAE I I ID: V D'IDE IO I OIE E D'I			
-	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds			
				Collected			
		ations		ffsetting Collections and Recoveries			
3			CALC (1	-2)			
						ļ	
4	Less:	Offsett	ing Receip	ots (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	Dec	г	5100	Davanua France Cooda Cold			
				Revenue From Goods Sold			
		E	5109	Contra Revenue for Goods Sold			
		E	5200	Revenue From Services Provided			
	Pre		5209	Contra Revenue for Services Provided			
	Pre	E	5310	Interest Revenue - Other			
	Pre	E	5311	Interest Revenue - Investments			
		E	5312	Interest Revenue - Loans Receivable/Uninvested Funds			
	Pre		5317	Contra Revenue for Interest Revenue - Loans Receivable			
	Pre	Е	5318	Contra Revenue for Interest Revenue - Investments			
4	Pre	E	5319	Contra Revenue for Interest Revenue - Other			
4	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue			
4	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees			
4	Pre	Е	5400	Benefit Program Revenue			
	Pre	E	5409	Contra Revenue for Benefit Program Revenue			
	Pre	E	5500	Insurance and Guarantee Premium Revenue			
	Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue		+	
			1		1	1	
	Pre	E	5600	Donated Revenue - Financial Resources	-	 	
	Pre	E	5609	Contra Revenue for Donations - Financial Resources			
4	Pre	E	5800	Tax Revenue Collected			
4	Pre	Е	5801	Tax Revenue Accrual Adjustment			
4	Pre	Е	5809	Contra Revenue for Taxes			
4	Pre	Е	5890	Tax Revenues Refund			
		Е	5900	Other Revenue			
	Pre		5909	Contra Revenue for Other Revenue			
		 -	3000	25	1	†	
- 5	Net C	bligat	ions			 	
5		Julyat	CALC (3	<u> </u>	1	+	+
	1	1	JUALU (3	- + <i>)</i>	İ	<u> </u>	1

- 1					USSGL Acco	ount Attributes/1	
					Adjusted	Trial Balance	
e	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
-	-	-	Account		NonFed	Nonexch.	Additional Information Required
- 1	1 031	Dai	Account	Title	Nom ea	NOTICACIT.	Additional information Required
+							
er	Reso	urces					
				itures of Property (Must = CNP line 12)			
6	Pre	E	5610	Donated Revenue - Nonfinancial Resources			
6	Pre	Е	5619	Contra Donated Revenue - Nonfinancial Resources			
6	Pre	Е	5900	Other Revenue			No budgetary impact. Related to forfeitures of
							properties.
6	Pre	Е	5909	Contra Revenue for Other Revenue			No budgetary impact. Related to forfeitures of
							properties.
7	Trans	fers lı		hout Reimbursement (+/-) (Must = CNP line 13)			
7	Pre	Е	5720	Financing Sources Transferred In Without Reimbursement			
7	Pre	Е	5730	Financing Sources Transferred Out Without Reimbursement			
-							
8	Imput	ed Fir	nancing F	rom Costs Absorbed by Others (Must = CNP line 14)			
	Pre		5780	Imputed Financing Sources			
		_	0100	Impaced Financing Courses			
1							
9	Other	Reso	urces (+/-	-) (Must = CNP line 15)			
9	Pre	Е	5790	Other Financing Sources			No budgetary impact
9	Pre	Е	5799	Adjustment of Appropriations Used			
9	Pre	Е	5900	Other Revenue		Т	No budgetary impact.
9	Pre	Ε	5909	Contra Revenue for Other Revenue		Т	No budgetary impact.
9	Pre	Ε	7110	Gains on Disposition of Assets - Other		Т	No budgetary impact.
9	Pre	Ε	7111	Gains on Disposition of Investments		Т	No budgetary impact.
9	Pre	Е	7112	Gains on Disposition of Borrowings		T	No budgetary impact.
9	Pre	E	7180	Unrealized Gains		Т	No budgetary impact.
9	Pre	Е	7190	Other Gains		Т	No budgetary impact.
9	Pre	Е	7210	Losses on Disposition of Assets - Other		T	No budgetary impact.
9	Pre	Е	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		Т	No budgetary impact.
		E	7500	Distribution of Income - Dividend		Т	No budgetary impact.
1					İ		
0	Net O	ther R		Used to Finance Activities			
			CALC (6	9)			
				ed to Finance Activities			

State	ment	of Fin	ancing fo	r Fiscal 2004 Reporting			<u> </u>
						ount Attributes/1	
					Adjusted	Trial Balance	
Line				USSGL Account	Federal/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
				ce Items Not Part of the Net Cost of Operations			
12	Chan	ge in l	Budgetar	Resources Obligated for Goods, Services, and Benefits Ordered but Not Yet Provices	led		
12	Pre	E-B	4221	Unfilled Customer Orders Without Advance			
12	Pre	E-B	4222	Unfilled Customer Orders With Advance			
12	Pre	E-B	4801	Undelivered Orders - Obligations, Unpaid			Net (Increases)/Decreases
12	Pre	E-B	4802	Undelivered Orders - Obligations, Prepaid/Advanced			Net (Increases)/Decreases
12		E	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations,			
				Recoveries			
12	Pre	Е	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders -			
12	1 10	-	7072	Obligations, Refunds Collected			
12	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid			
		E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced			
12	FIE	E	4002	popward Adjustments of Frior-Teal Ondervered Orders - Obligations, Frepald/Advanced			
-		1			+	+	
12	Poso	urcoc	That Eur	l d Expenses Recognized in Prior Periods			
13	Kesu	urces	Illat Full	LEXPENSES RECOGNIZED IN FILOI FERIOUS			
12*	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources			Net debit balance for vendor overpayments
13	FIE	_	0790	Cities Expenses Not Requiring Budgetary Resources			. ,
							collected.
400	D		0400	Fatility and Barretta Durand Barretta			If not do one on
			2160	Entitlement Benefits Due and Payable			If net decrease
			2170	Subsidy Payable to the Financing Account			Credit reform, if net decrease
			2190	Other Accrued Liabilities			If net decrease
			2220	Unfunded Leave			If net decrease
		E-B	2225	Unfunded FECA Liability			If net decrease
			2290	Other Unfunded Employment Related Liability			If net decrease
			2610	Actuarial Pension Liability			If net decrease
			2620	Actuarial Health Insurance Liability			If net decrease
		E-B	2630	Actuarial Life Insurance Liability			If net decrease
			2650	Actuarial FECA Liability			If net decrease
			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
13^	Pre	E-B	2990	Other Liabilities			If net decrease
			2995	Estimated Cleanup Cost Liability		1	If net decrease
13			2000	Estimated oleanup cost Elability			II not decrease
	-OF	<-				<u> </u>	
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.
40^	Pre	_	6050	Employer Centributions to Employee Benefit Programs Not Describe Comment Vers		1	Cradit account halance. Cas line 22 for data
13"	rie	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year		1	Credit account balance. See line 23 for debit
464	_	_	7000	Budget Authority (Unobligated)		 	balance.
13^	Pre	E	7600	Changes in Actuarial Liability			Credit account balance. See line 23 for debit
						<u> </u>	balance.

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* C	omme	nt: The c	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			
				/o ways: (1) from the change in accounts receivable, or (2) from the increase			
				790 recorded when the collection is received.			
	10 00						
	13^ C	omme	nt. 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) ar	o reported		
				s that fund costs of prior periods.	e reported		
-	as IIII	ancing	J Sources	s that fund costs of prior periods.			
-							
<u> </u>							
	D	_4	Off ***	Online strong and Descripts That De Nat Aff (1) (2) (1)			
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			
14A	Pre	E	4260	Actual Collections of "governmental-type" Fees			Credit reform financing funds only.
14A	Pre	Е	4261	Actual Collections of Business-Type Fees			Credit reform financing funds only
14A	Pre	Е	4262	Actual Collections of Loan Principal			Credit reform financing funds only
		E	4263	Actual Collections of Loan Interest			Credit reform financing funds only
			4264	Actual Collections of Rent			Credit reform financing funds only
			4265	Actual Collections From Sale of Foreclosed Property			Credit reform financing funds only
			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
			4271	Actual Program Fund Subsidy Collected			
							Credit reform financing funds only
14A	Pre	Е	4273	Interest Collected From Treasury			Credit reform financing funds only
14A	Pre	E	4275	Actual Collections From Liquidating Fund			Credit reform financing funds only
14A	Pre	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
			4285	Receivable From the Liquidating Fund			Credit reform financing funds only
							,
			4286	Receivable From the Financing Fund			Credit reform financing funds only
14A	Pre	E-B	4287	Other Federal Receivables			Credit reform financing funds only
L							<u> </u>
14B	Other	•					Related to the portion of offsetting collections
							and receipts that is not reported on the
							Statement of Net Cost.
14B	Pre	Е	5310	Interest Revenue - Other		Т	
		E	5311	Interest Revenue - Investments		Т	
			5312	Interest Revenue - Loans Receivable/Uninvested Funds		Т	
			5317	Contra Revenue for Interest Revenue - Loans Receivable		T	
			5318	Contra Revenue for Interest Revenue - Investments		Ť	
			5319	Contra Revenue for Interest Revenue - Other		Ť	
			5320	Penalties, Fines, and Administrative Fees Revenue		Ť	
140	1116	<u> </u>	JJ2U	i chance, i ince, and Administrative i cee Nevenue	l	<u>'</u>	

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
Resc	ources	Used	to Financ	ce Activities:			
14B	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees		T	
14B	Pre	E	5400	Benefit Program Revenue		Т	
14B	Pre	Е	5409	Contra Revenue for Benefit Program Revenue		Т	
14B	Pre	Е	5600	Donated Revenue - Financial Resources		T*	
14B	Pre	E	5609	Contra Revenue for Donations - Financial Resources		T*	
14B	Pre	Е	5800	Tax Revenue Collected		T*	
		E	5801	Tax Revenue Accrual Adjustment		T*	
	_		5809	Contra Revenue for Taxes		T*	
			5890	Tax Revenues Refund		T*	
			5900	Other Revenue		Т	
14B	Pre	Е	5909	Contra Revenue for Other Revenue		Т	
15	Reso	urces	That Fina	nce 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
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
15	Pre	E-B	4901	Delivered Orders - Obligations, Unpaid			Credit reform financing funds only
15		E	4902	Delivered Orders - Obligations, Paid			Credit reform financing funds only
15	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			Credit reform financing funds only
15	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected			Credit reform financing funds only
		Е	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			Credit reform financing funds only
15	Pre	Е	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			Credit reform financing funds only
-OI	₹-						
		E-B	1511	Operating Materials and Supplies Held for Use			Current-year purchase amount only
		E-B	1512	Operating Materials and Supplies Held in Reserve for Future Use			Current-year purchase amount only
		E-B	1512	Operating Materials and Supplies Field in Reserve for Future Ose Operating Materials and Supplies - Excess, Obsolete, and Unserviceable			Current-year purchase amount only
		E-B	1521	Inventory Purchased for Resale			Current-year purchase amount only
		E-B	1521	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
				· · · · · · · · · · · · · · · · · · ·			
		E-B	1525	Inventory - Raw Materials			Current-year purchase amount only
		E-B	1526	Inventory - Work-in-Process			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
<u> </u>		<u> </u>			ļ		book value of inventory upon disposition.

				r Fiscal 2004 Reporting	USSGI Acco	ount Attributes/1	
						Trial Balance	
	D /	T! - 1	110001	U000L A			
				USSGL Account	Federal/	Exch./	
lo	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
		E-B	1561	Commodities Held Under Price Support and Stabilization Support Programs			Current-year purchase amount only
15	Pre	E-B	1569	Commodities - Allowance			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
15		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
		E-B	1591	Other Related Property			Current-year purchase amount only
15	Pre	E-B	1599	Other Related Property - Allowance			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
15	Pre	E-B	1711	Land and Land Rights			Current-year purchase amount only
15	Pre	E-B	1712	Improvements to Land			Current-year purchase amount only
15	Pre	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
15		E-B	1730	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
							of inventory upon disposition.
15	Pre	E-B	1740	Other Structures and Facilities			Current-year purchase amount only
		E-B	1749	Accumulated Depreciation on Other Structures and Facilities			Current-year purchase amount only. Use to adjust
				'			book value of inventory upon disposition.
15	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
				4. F			book value of inventory upon disposition.
15	Pre	E-B	1810	Assets Under Capital Lease			Current-year purchase amount only
		E-B	1819	Accumulated Depreciation on Assets Under Capital Lease			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
15	Pre	E-B	1820	Leasehold Improvements			Current-year purchase amount only
		E-B	1829	Accumulated Amortization on Leasehold Improvements			Current-year purchase amount only. Use to adjust
. •			.020	The second secon			book value of inventory upon disposition.
15	Pre	E-B	1830	Internal-Use Software			Current-year purchase amount only
		E-B	1832	Internal-Use Software in Development			Current-year purchase amount only
		E-B	1839	Accumulated Amortization on Internal-Use Software			Current-year purchase amount only. Use to adjust
			1000	7 toodinated 7 thorizontal of the many of the many			book value of inventory upon disposition.
15	Pre	E-B	1840	Other Natural Resources			Current-year purchase amount only
		E-B	1849	Allowance for Depletion			Current-year purchase amount only. Use to adjust
			1010	The warrest for Bopics of			book value of inventory upon disposition.
15	Pre	E-B	1890	Other General Property, Plant, and Equipment			Current-year purchase amount only
	Pre	E-B	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment			Current-year purchase amount only. Use to adjust
			1000	recommended poprociation of other constant toporty, reality, and Equipment			book value of inventory upon disposition.
							book value of inventory apon disposition.
15	Pre	E-B	1310	Accounts Receivable			Vendor overpayments related to capitalized assets
.0		-	1.0.0	, 1000 1.100 1140 10			Total orospaymente related to capitalized assets
15	Pre	E-B	1350	Loans Receivable			Noncredit reform - Purchase amount only
. 0							and an arrangement of the second of the seco
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 funds only
		E	4902	Delivered Orders - Obligations, Paid			Credit reform financing funds only

	mem	OI FIII	ancing to	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	Е	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			Credit reform financing funds only
		-		ganono, reservinos			orealt referrit initiationing runture error
15	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds			Credit reform financing funds only
15	FIE	_	4912	Collected			Credit reform infancing funds only
15	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			Credit reform financing funds only
15	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			Credit reform financing funds only
15	FIE	-	4902	Topward Adjustifierits of Filor-Tear Delivered Orders - Obligations, Faid			Credit reform infancing funds only
	Comr	nent:	If resource	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 transacti	one		
				The transactions identified thus far that affect "resources that finance the acquisition			
				· · · · · · · · · · · · · · · · · · ·			
	asset	SOFII	quidation	of liabilities" related to inventory and property, plant, and equipment include purcha	ises		
				yments, 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			
	accou	ınt (90	000 series	s).			
	Note:	Other	asset tra	insactions that have yet to be identified may affect this line.			
				·			
	Comr	nent: I	For losse	s incurred when an asset is sold or disposed of and a budgetary resource is			
				ons 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 Liquic	lation		
				lude the loss in Components Not Requiring or Generating Resources (lines 2528).			
				s to include the loss in Components Not Requiring or Generating Resources (lines 2526).			
				ook value of the asset less the loss. The second option is addressed in the "Special			
	Editio	n" of	the "FAS	AB News," dated August 1998, updated March 1999.			
				ccount 1310, line 15 includes vendor overpayments related to capitalized assets. No	te that other tra	nsactions	
	yet to	be ide	entified n	nay also affect this line.			
	Comr	nent:	Transact	ions for non-Government securities have not been completed. Changes to line 15			
				nce the transactions are completed.			
				'			
16	Other	Poss	urcos or	Adjustments to Net Obligated Resources That Do Not Affect Net Cost of Operations			
	Pre			Authority Adjusted for Interest on Public Debt Securities			
				, ,			
		E	4931	Delivered Orders - Obligations Transferred, Unpaid			
16	Pre	E	5720	Financing Sources Transferred In Without Reimbursement			
		_	5730	Financing Sources Transferred Out Without Reimbursement			
16	Pre	E	3730				
16	Pre	E	3730				
			5750	Expenditure Financing Sources - Transfers-In			Adjustment for trust fund outlays that do not affect

State	ment (of Fina	ancing fo	r Fiscal 2004 Reporting			
						ount Attributes/1	
					Adjusted	Trial Balance	
Line			USSGL	USSGL Account	Federal/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
16	Pre	E	5760	Expenditure Financing Sources - Transfers-Out			
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.
	Comn	nont:	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	1111 / 41	oo is ilicit	dued on line 16. The transactions for prior-period adjustments must be analyzed.			
17	Total	Posou	ircos Hed	ed to Finance Items Not Part of the Net Cost of Operations			
-''	TOtal		CALC (12				
			CALC (12	210)			
18	Total	Resou		ed to Finance the Net Cost of Operations			
			CALC (1	1-17)			
Comp	oonen	ts of t	he Net Co	ost of Operations That Will Not Require or Generate Resources in the Current Period:			
Come	20000	to Boo	uirina or	Consenting Resources in Euture Parioda			
Comp	onen	ts Rec	uiring or	Generating Resources in Future Periods:			
40	Inoros	l in	Annuall	eave Liability			
				Unfunded Leave			If net increase
19			2220	Official ded Leave			II Het IIIGlease
	-OR						
19*	Pre	E	6800	Future Funded Expenses			Debit account balance. See line 13 for credit balance. Related to increase in annual leave liability.
20	Incres	ee in	Environn	l nental and Disposal Liability			
		E-B	2995	Estimated Cleanup Cost Liability			If net increase
20	-OR	•	2000	Estimated oleanap dost Elability			II THE INCIDENCE
20*	Pre	E	6800	Future Funded Expenses			Debit account balance. See line 13 for credit balance. Related to increase in environmental and disposal liability.
24	Howa	rd/Da	woward E	Reestimates of Credit Subsidy Expense (+/-)			
			6199	Adjustment to Subsidy Expense (+/-)		1	Credit reform. Downward subsidy reestimate
		E	6800	Future Funded Expenses		+	Credit reform. Downward subsidy reestimate. Debit
21	. 16	_	0000	i didio i dildod Expolicos			account balance. See line 13 for credit balance.
	-OR	2_					
21*		E-B	2110	Accounts Dayable		1	Cradit reform Downward auhaidy reactive to
211	rre	E-R	2110	Accounts Payable			Credit reform. Downward subsidy reestimate. Financing funds only.
		E-B	2170	Subsidy Payable to the Financing Account		-	Credit reform. Upward subsidy reestimate.
21*	Pre						

Otate	IIICIII	<u> </u>	anding id	r Fiscal 2004 Reporting	IISSCI Acce	ount Attributes/1	
	- +			+		Trial Balance	
lina	Dro/	Trial	Heeci	L USSGL Account	Federal/	Exch./	
Line No	Post		Account		NonFed	Nonexch.	Additional Information Required
110	1 031	Dai	Aoooun	THE	Non cu	Nonexen.	Additional information required
22	Incre	ase in	Exchang	e Revenue Receivable from the Public (Previous SOF 1F partial)		I	
		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		Х	(Increases) Excludes accounts receivable related
							to vendor overpayments related to line 13.
22	Pre	E-B	1340	Interest Receivable		Х	(Increases) Excludes credit reform financing.
	Pre	E-B	1349	Allowance for Loss on Interest Receivable		X	(moreaces) Excludes creatives miniming.
	Othe		0.10-				
		E-B	2160	Entitlement Benefits Due and Payable			If net increase, unfunded
		E-B	2190	Other Accrued Liabilities			If net increase, unfunded
		E-B	2225	Unfunded FECA Liability			If net increase
	Pre	E-B	2290	Other Unfunded Employment Related Liability			If net increase
		E-B	2610	Actuarial Pension Liability			If net increase
	Pre	E-B	2620	Actuarial Health Insurance Liability			If net increase
		E-B	2630	Actuarial Life Insurance Liability			If net increase
	Pre	E-B	2650	Actuarial FECA Liability			If net increase
	Pre	E-B E-B	2690 2920	Other Actuarial Liabilities			If net increase
	Pre Pre	E-B	2940	Contingent Liabilities Capital Lease Liability			If net increase 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
		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 i Section 4.
	-OF	₹-					
23*	Pre	Е	6800	Future Funded Expenses			Debit account balance. See line 13 for credit
							balance.
23*	Pre	Е	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year			Debit account balance. See line 13 for credit
				Budget Authority (Unobligated)			balance.
23*	Pre	Е	7600	Changes in Actuarial Liability			Debit account balance. See line 13 for credit
				nancing sources yet to be provided may be derived using the change in certain liabi			
				is. Another option is to use the debit balance of USSGL account 6800, "Future Fund			
				unt 6850, "Employer Contributions to Employee Benefit Programs Not Requiring Cur nobligated)."	rent- y ear		
	Duug	et Aut		nobilgateu).			
		Comp		f Net Cost of Operations That Will Require or Generate Resources in Future Periods			
24			CALC (1	923)			

						ount Attributes/1	
					Adjusted	Trial Balance	
				USSGL Account	Federal/	Exch./	Additional Information Denvised
) F	Post	ваі	Account	Title	NonFed	Nonexch.	Additional Information Required
mn	onen	ts Not	Requirin	g or Generating Resources:			
-			-	•			
				nortization		X	
25 F	Pre	E-B	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt		X	
25 F	Dro	E-B	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public		X	
23 1	116	L-D	1023	Debt Securities		^	
25 F	Dro	E-B	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of		X	
25 6	rie	C-D	1033	the Public Debt		^	
25 F	Prο	E	6710	Depreciation, Amortization, and Depletion			
201	1 10	_	07 10	Depresiation, Amortization, and Depretion			
\dashv							
T							
26 F	Reval	uatior	of Asse	ts or Liabilities (+/-)			
26 F	Pre	Е	7110	Gains on Disposition of Assets - Other			Include if a budgetary resource is NOT recognize
\perp							upon sale or disposition of assets.
		E	7111	Gains on Disposition of Investments			
26 F		E	7112	Gains on Disposition of Borrowings			
26 F		E	7180	Unrealized Gains			
26 F	Pre	E	7190	Other Gains			
26 F	Dro	E	7210	Losses on Disposition of Assets - Other			
26 F		E	7210	Losses on Disposition of Assets - Other Losses on Disposition of Investments			
26 F		E	7211	Losses on Disposition of Investments Losses on Disposition of Borrowings			
26 F		E	7280	Unrealized Losses			
26 F		Ē	7290	Other Losses			
	Other	(+/-)					
27 F	Pre	Е	5311	Interest Revenue - Investments		X	Undistributed offsetting receipts: Related to trus
							funds with exchange revenue.
27 F	Pre	Е	5318	Contra Revenue for Interest Revenue - Investments		X	Undistributed offsetting receipts: Related to trus
		_				.,	funds with exchange revenue.
27 F	Pre	E	5400	Benefit Program Revenue		X	Undistributed offsetting receipts: Related to trus
27 F	Dro	E	5409	Contra Revenue for Benefit Program Revenue		X	funds with exchange revenue. Undistributed offsetting receipts: Related to trus
2/	FIE	_	3409	Contra Revenue for Benefit Program Revenue		^	funds with exchange revenue.
27 F	Pre	E	6720	Bad Debt Expense			Related to uncollectible noncredit reform
-' '		_	0720	Bud Book Experior			receivables.
27 F	Pre	Е	6500	Cost of Goods Sold			
27* F		E	6790	Other Expenses Not Requiring Budgetary Resources			Net credit balance for vendor overpayments
							receivable; debit balance for other activity.
27 F	Pre	Е	7300	Extraordinary Items			
						_	
				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			
		onent	s of net o	ost of operations that will not require or generate resources.		1	

Statement of Financing for Fiscal 2004 Reporting

State	inent (JI I 1116	ancing io	r Fiscal 2004 Reporting			
					USSGL Acco	unt Attributes/1	
					Adjusted	Trial Balance	
_ine	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
							_
28	Total	Comp	onents o	f Net Cost of Operations That Will Not Require or Generate Resources			
			CALC (2	527)			
29	Total	Comp	onents o	 If Net Cost of Operations That Will Not Require or Generate Resources in the Current	Period		
			CALC(24	1 + 28)			
- 20	N-4 O	4-6	0				
30	net C		Operation				
			CALC (1	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 year end	 For quarterly statements, anti 	cipated 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, this USSGL account can only have this attribute domain.

Statement of Custodial Activity for Fiscal 2004 Reporting

Julion	ioni or	Jastoala	il 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		Additional information Required
NO	Dai	NO	Title	Noncust	
Reven	ue Acti	vity:			
Sour	ces of C	Lash Coll	ections:		
1			me and FICA/SECA Taxes		
1	E	5800	Tax Revenues Collected	S	
2	Corpo	rate Inco	l me Taxes	+	
2	E .	5800	Tax Revenues Collected	S	
•	-	<u> </u>			
3		Taxes		<u> </u>	
3	E	5800	Tax Revenues Collected	S	
4	Estate	and Gift	Taxes		
4	Е	5800	Tax Revenues Collected	S	
E	Fodore	lllnamn	leyment Texas		
5 5	E	5800	Ioyment Taxes Tax Revenues Collected		
5	E	5800	Tax Revenues Collected	S	
6	Custor	n Duties			
6	E	5800	Tax Revenues Collected	S	
7	Miscel	 aneous		 	
7	E	5800	Tax Revenues Collected	S	
7	E	5310	Interest Revenue - Other	S	
7	E	5319	Contra Revenue for Interest -		
			Other	S	
7	E	5311	Interest Revenue - Investments	S	
7	E	5318	Contra Revenue for Interest -	 	
			Investments	S	
7	E	5312	Interest Revenue -		
			Borrowings/Loans	S	

Statement of Custodial Activity for Fiscal 2004 Reporting

<u> </u>		<u> </u>	I 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	
7	E	5317	Contra Revenue for Interest -		
			Borrowings/Loans	S	
7	E-B	1340	Interest Receivable	S	Related to interest revenue. (Increase)/Decrease
7	E-B	1349	Allowance for Loss on Interest		
			Receivable	S	Related to interest revenue. (Increase)/Decrease
7	Е	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	•	// NB
		1000	Administrative Fees Receivable	S	(Increase)/Decrease
,	E-B	1369			
			Allowance for Loss on Penalties,		
			Fines, and Administrative Fees Receivable	S	(Increase)/Decrees
7	E	5600	Donated Revenue - Financial	3	(Increase)/Decrease
′	-	3600	Resources	S	
7	E	5609	Contra Revenue for Donations -	3	
		3009	Financial Resources	S	
7	E	5900	Other Revenue	S	
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
					, ,
3	Total Ca	ash Colle	ctions		
3		CALC	(1 7)		
)	Accrual Adjustments				
)	E-B	1310	Accounts Receivable	S	
)	E-B	1319	Allowance for Loss on Accounts		
			Receivable	S	

Statement of Custodial Activity for Fiscal 2004 Reporting

O La LO		 	il 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 mormation required
9	E-B	1340	Interest Receivable	S	
9	E-B	1349	Allowance for Loss on Interest	-	
3		1043	Receivable	S	
9	E-B	1360	1.000.100.10		
			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 Cu	ustodial F	Povonuo	S	
10	Total Ct	CALC	(8 + 9)	0	
10		CALC	(0 + 9)		
Disn	osition of	f Collection	one:		
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 Revenues Refunded	S	Total constitution of the
11	E	5990	Collections for Others	S*	
11	E	6330	Other Interest Expenses	S	
	-		Care interest Expenses		
*Comn	nent: If ti	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		
Silvalo		Toda. Acc	Double 2000 is included on the cros	SSWAIN AS AII AILEITIC	anto to using account 5550.
12	(Increas	se)/Decrea	ase in Amount Yet To Be Transfe	rred (+/-)	
12	È	5991	Accrued Collections for Others	S*	
"Optior	nal Metho	d"			
12	E-B	2980	Custodial Liability	S*	Amount yet to be collected. (Increase)/Decrease

Statement of Custodial Activity for Fiscal 2004 Reporting

		Acct	USSGL Account	USSGL Account Attributes/1 Adjusted	Additional Information Required
				Trial Balance	
Line	Trial			Cust/	
No	Bal	No	Title	Noncust	
3	Refunds	s and Oth	er Payments		
3	Е	5890	Tax Revenues Refunded	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)		
f "Optio	onal Meth	nod" is use	ed		
14		CALC	(10 - 11 + 12 - 13)		
5	Net Cus	todial Ac	l tivity		
15		CALC	(10 - 11 - 12 - 13 -14)		Must equal zero.
f "Optio	onal Meth	nod" is use T	ed T		
5		CALC	(10 - 11 + 12 - 13 -14)		Must equal zero.
			 ntities recognize virtually no activity. (See Amendments to		earning revenue, that revenue is reported on the

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 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 01-09.)

Footnotes:

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