SUPPLEMENT SECTION V

							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	E	5708	Expended Appropriations - Prior-Period			
^		-	1 16	_	3700	Adjustments - Restated			
Х		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			
		ļ		_		Adjustments - Not Restated			
X		2	Pre	E	7400	Prior-Period Adjustments - Not Restated			
		3	Rogin	ning R	alances A	l s Adjusted			
Х	Х	3	Degin	lillig D	CALC (1				
		3			CALC (1	<u>=)</u> 			
		Rudo	totary	Financ	ing Source	 			
		Duug	jetai y	IIIIaiic	ling Source	; s.			
		4	Appro	priatio	ns Receive	ed			
	Х	4		E	3101	Unexpended Appropriations -			Should tie to the Statement of Budgetary
		-				Appropriations Received			Resources, line 1A, except for trust and special
						7.77			funds.
		5				erred-In/Out (+/-)			
	Х	5		Е	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	E	5790	Other Financing Sources			Relating to adjustments. Debit - Decreases /Credit - Increases

SUPPLEMENT SECTION V

							USSGL Ac	count Attributes/1	
							Adjusted Trial Balance		
um. Res.		Line		Trial	USSGL	USSGL Account	Exch./	Custodial/	Additional Information Required
of Oper.	Approp.	No.	Post	Bal.	Account	Title	Nonexch.	Noncust.	
		7			ns Used				
	Χ	7	Pre	E	3107	Unexpended Appropriations - Used			Debit - Decreases/Credit - Increases
Χ		7	Pre	E	5700	Expended Appropriations			Debit - Decreases/Credit - Increases
							1		
					ge Revenue		<u> </u>	_	
X			Pre	E	5310	Interest Revenue - Other	Т	Α	
X		8	Pre	Е	5311	Interest Revenue - Investments	T	Α	
				_		Interest Revenue - Loans	_		
X		8	Pre	Е	5312	Receivable/Uninvested Funds	Т	A	
				_		Contra Revenue for Interest Revenue -	_	_	
Х		8	Pre	E	5317	Loans Receivable	Т	A	
			_	<u></u>		Contra Revenue for Interest Revenue -	_	_	
X		_	Pre	E	5318	Investments	T	A	
X		8	Pre	E	5319	Contra Revenue for Interest Revenue -	Т	Α	
			Б	_	5000	Other	+ -		
Χ		8	Pre	E	5320	Penalties, Fines, and Administrative Fees	Т	Α	
		0	D	_	5000	Revenue	+ -	^	
Х		8	Pre	E	5329	Contra Revenue for Penalties, Fines, and	Т	Α	
			Б	_	5400	Administrative Fees	+ -		
X		8	Pre	E	5400	Benefit Program Revenue	T	A	
X		8	Pre	E	5409	Contra Revenue for Benefit Program	Т	Α	
X		8	Pre	E	5800	Revenue Tax Revenues Collected	T*	A	Reported by recipient/noncust. Entity only
X		8	Pre	E	5800	Tax Revenues Collected Tax Revenue Accrual Adjustment	T*		Reported by recipient/noncust. Entity only
X		8	Pre	E	5809	Contra Revenue for Taxes	T*	A A	Reported by recipient/noncust. Entity only
X		8	Pre	E	5890	Tax Revenues Refunded	T*	A	Reported by recipient/noncust. Entity only
X		8	Pre	E	5900	Other Revenue	<del>                                     </del>	A	Reported by recipient/horicust. Entity only
X		8	Pre	E	5900	Contra Revenue for Other Revenue	† †	A	
X		O	rie	<u> </u>	5909	Contra Nevenue foi Other Nevenue	<del>                                     </del>	A	
		9							
Х		9	Pre	E	5600	Donated Revenue - Financial Resources	T*		
X		9		E	5609	Contra Revenue for Donations - Financial	T*		
				1		Resources			
Х		9	Pre	Е	5900	Other Revenue	Т		Budgetary. Related to forfeitures of cash and cash equivalents.
Х		9	Pre	Е	5909	Contra Revenue for Other Revenue	Т		Budgetary. Related to forfeitures of cash and cash equivalents.

SUPPLEMENT SECTION V

			I				USSGL Ac	count Attributes/1	
				<u> </u>					
								d Trial Balance	
um. Res.			Pre/	Trial	USSGL	USSGL Account	Exch./	Custodial/	Additional Information Required
Oper.	Approp.	No.	Post	Bal.	Account	Title	Nonexch.	Noncust.	
		40	<b>T</b>	I	(O - ( ) M(') ( ) -	1.50			
		10				ut Reimbursement (+/-)			
Χ		10	Pre	E	5740	Appropriated Earmarked Receipts			
		40	D	Е	5745	Transferred In Appropriated Earmarked Receipts			
Χ		10	Pre	E	5/45	Transferred Out			
Х		10	Pre	E	5750	Expenditure Financing Sources - Transfers-			
^		10	FIE	-	3730	In			
		4.0	_	_					
Χ		10	Pre	Е	5755	Nonexpenditure Trust Fund Financing			
						Sources - Transfers-In			
Χ		10	Pre	Е	5760	Expenditure Financing Sources - Transfers-			
						Out			
Χ		10	Pre	Е	5765	Nonexpenditure Trust Fund Financing			
						Sources - Transfers-Out			
		11	Other	Budge	tary Finan	cing Sources (+/-)			
Χ		11	Pre	E	5790	Other Financing Sources			Budgetary
Х		11	Pre	Е	7110	Gains on Disposition of Assets - Other	Т		Budgetary
Χ		11	Pre	Е	7111	Gains on Disposition of Investments	Т		Budgetary
Х		11	Pre	Е	7112	Gains on Disposition of Borrowings	Т		Budgetary
Х		11	Pre	Е	7180	Unrealized Gains	Т		Budgetary
Х		11	Pre	E	7190	Other Gains	Т		Budgetary
Х		11	Pre	E	7210	Losses on Disposition of Assets - Other	Т		Budgetary
X		11	Pre	E	7211	Losses on Disposition of Investments	Ť		Budgetary
X			Pre	E	7212	Losses on Disposition of Borrowings	Ť		Budgetary
X		11	Pre	E	7280	Unrealized Losses	Ť		Budgetary
X		11	Pre	E	7290	Other Losses	Ť		Budgetary
Х		11	Pre	E	7500	Distribution of Income - Dividend	Т		Budgetary
				L					
		Othe	ther Financing Sources:						
		12	Donations and Forfeit						
Χ		12	Pre	E	5610	Donated Revenue - Nonfinancial			
						Resources	T*		
Χ		12	Pre	Е	5619	Contra Donated Revenue - Nonfinancial			
						Resources	T*		
Х		12	Pre	E	5900	Other Revenue	T		No budgetary impact. Related to forfeitures o
Х		12	Pre	E	5909	Contra Revenue for Other Revenue	Т		No budgetary impact. Related to forfeitures o properties.

**SUPPLEMENT SECTION V** 

							USSGL Ac	count Attributes/1	
							Adjusted Trial Balance		
um. Res.	Linova	Line	Pre/	Trial	USSGL	USSGL Account	Exch./	Custodial/	Additional Information Descriped
									Additional Information Required
Oper.	Approp.	NO.	Post	ваі.	Account	I ITIE	Nonexch.	Noncust.	
		13	Trans	fers-In	/Out Witho	l ut Reimbursement (+/-)			
Х		13		E	5720	Financing Sources Transferred In Without		-	
,,				_		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	(./)					
X		15		( <del>+</del> /-)  E	5790	Other Financing Sources			No budgetary impact.
X				E	5799	Adjustment of Appropriations Used			No budgetary impact.
X		15		E	5900	Other Revenue	T		Portion associated with nonexchange revenue.
Λ						Other revende			Nonbudgetary
Х		15	Pre	E	5909	Contra Revenue for Other Revenue	Т		Portion associated with nonexchange revenue. Nonbudgetary
Χ		15	Pre	Е	7110	Gains on Disposition of Assets - Other	Т		No budgetary impact.
Χ			Pre	Е	7111	Gains on Disposition of Investments	Т		No budgetary impact.
Χ				Е	7112	Gains on Disposition of Borrowings	Т		No budgetary impact.
Χ			Pre	Е	7180	Unrealized Gains	Т		No budgetary impact.
Χ			Pre	E	7190	Other Gains	Т		No budgetary impact.
Χ				E	7210	Losses on Disposition of Assets - Other	Т		No budgetary impact.
Χ			Pre	Е	7211	Losses on Disposition of Investments	Т		No budgetary impact.
Χ			Pre	Е	7212	Losses on Disposition of Borrowings	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	E	7500	Distribution of Income - Dividend	Т		No budgetary impact.
		16	Total	Financ	ing Source	25			
Х		16			(615)	Ĭ			
,,	Х	16		CALC					
		-							
X		17	Net C	ost of (	Operations	i (+/-)			
		18	Endin	g Bala	nces				
Х		18		CALC	((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 ne position on the Balance Sheet.

<sup>\*</sup> 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.