SUPPLEMENT

			USSGL Account Attributes						
	USSGL Account		Adjusted Trial Balances						
		Normal	Federal/	Trading	Exchange/	Budget	Custodial/		
No.	USSGL Account Title	Bal. Ind.	NonFederal	Partner	Nonexch.	Subfunction	Noncust.		
010	Fund Balance With Treasury	Dai. Inu. D	Nonirederal	Faillei	NULIEXCII.	Sublunction	Noncusi.		
090	Fund Balance With Treasury Under a	D							
090	-	U							
110	Continuing Resolution	D	NI				Y		
110	Undeposited Collections	D	N N				Ĭ		
120	Imprest Funds								
130	Funds Held by the Public	D	N						
190	Other Cash	D	N						
195	Other Monetary Assets	D	N						
200	Foreign Currency	D	N				.,		
310	Accounts Receivable	D	Y	Y			<u>Y</u>		
319	Allowance for Loss on Accounts Receivable	С	Y	Y			Y		
1320	Employment Benefit Contributions Receivable	D	Y	Y					
325	Taxes Receivable	D	N				Y		
329	Allowance for Loss on Taxes Receivable	С	N				Y		
330	Receivable for Transfers of Currently Invested Balances	D	F	Y					
335	Expenditure Transfers Receivable	D	F	Y					
340	Interest Receivable	D	Y	Y			Y		
349	Allowance for Loss on Interest Receivable	С	Y	Y			Y		
350	Loans Receivable	D	Ý	Ý			-		
351	Capitalized Loan Interest Receivable - Non- Credit Reform	D	F	Ý					
359	Allowance for Loss on Loans Receivable	С	Y	Y					
360	Penalties, Fines, and Administrative Fees Receivable	D	Y	Ŷ			Y		
1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	С	Y	Y			Y		
1399	Allowance for Subsidy	С	N						
410	Advances and Prepayments	D	Y	Y					
1511	Operating Materials and Supplies Held for Use	D	N						
1512	Operating Materials and Supplies Held in Reserve for Future Use	D	N						
1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable	D	N						
1514	Operating Materials and Supplies Held for Repair	D	N						
1519	Operating Materials and Supplies - Allowance	С	N						
521	Inventory Purchased for Resale	D	N						
522	Inventory Held in Reserve for Future Sale	D	N						
523	Inventory Held for Repair	D	N						
524	Inventory - Excess, Obsolete, and Unserviceable	D	N						
525	Inventory - Raw Materials	D	N						
526	Inventory - Work-in-Process	D	N						
527	Inventory - Finished Goods	D	N						
529	Inventory - Allowance	C	N						
531	Seized Monetary Instruments	D	N						
532	Seized Cash Deposited	D	N						
541	Forfeited Property Held for Sale	D	N						
542	Forfeited Property Held for Donation or Use	D	N						
1549	Forfeited Property - Allowance	С	N						

SUPPLEMENT

			USSGL Account Attributes							
	USSGL Account		Adjusted Trial Balances							
			/				0			
NIa		Normal	Federal/	Trading	Exchange/	Budget	Custodial/			
No.	USSGL Account Title	Bal. Ind.	NonFederal	Partner	Nonexch.	Subfunction	Noncust.			
551	Foreclosed Property	D	N							
559	Foreclosed Property - Allowance	С	N							
561	Commodities Held Under Price Support and	D	N							
	Stabilization Support Programs									
1569	Commodities - Allowance	С	N							
571	Stockpile Materials Held in Reserve	D	N							
1572	Stockpile Materials Held for Sale	D	N							
1591	Other Related Property	D	N							
1599	Other Related Property - Allowance	С	N							
1610	Investments in U.S. Treasury Securities	D	Y	Y						
	Issued by the Bureau of the Public Debt									
1611	Discount on U.S. Treasury Securities Issued	С	Y	Y						
	by the Bureau of the Public Debt	D								
1612	2 Premium on U.S. Treasury Securities Issued		Y	Y						
	by the Bureau of the Public Debt									
1613	Amortization of Discount and Premium on	D	Y	Y						
	U.S. Treasury Securities Issued by the									
	Bureau of the Public Debt									
1618	Market Adjustment - Investments	D	Y	Y						
1620	Investments in Securities Other Than the	D	Y	Y						
	Bureau of the Public Debt Securities									
1621	Discount on Securities Other Than the	С	Y	Y						
	Bureau of the Public Debt Securities									
1622	Premium on Securities Other Than the	D	Y	Y						
	Bureau of the Public Debt Securities									
1623	Amortization of Discount and Premium on	D	Y	Y						
	Securities Other Than the Bureau of the									
	Public Debt Securities									
1630	Investments in U.S. Treasury Zero Coupon	D	F	Y						
	Bonds Issued by the Bureau of the Public									
	Debt									
1631	Discount on U.S. Treasury Zero Coupon	С	F	Y						
	Bonds Issued by the Bureau of the Public	-								
	Debt									
1633	Amortization of Discount on U.S. Treasury	D	F	Y						
	Zero Coupon Bonds Issued by the Bureau of	_	·	•						
	the Public Debt									
1638	Market Adjustment - Investments in U.S.	D	F	Y						
	Treasury Zero Coupon Bonds									
1639	Contra Market Adjustment - Investments in	С	F	Y						
	U.S. Treasury Zero Coupon Bonds	J J								
1690	Other Investments	D	Y	Y						
1711	Land and Land Rights	D	N	-						
1712	Improvements to Land	D	N							
1712	Accumulated Depreciation on Improvements	C	N							
	to Land	U	IN IN							
1720	Construction-in-Progress	D	N							
1730	Buildings, Improvements, and Renovations	D	N N							
1750	Buildings, improvements, and Renovations	U	IN							
1720	Accumulated Depresiation on Duildings	С	N							
1739	Accumulated Depreciation on Buildings,	C	IN							
1740	Improvements, and Renovations		N							
1740	Other Structures and Facilities	D	N							
1749	Accumulated Depreciation on Other	С	Ν							
1750	Structures and Facilities	5	NI							
750	Equipment	D	N							
759	Accumulated Depreciation on Equipment	С	N							

SUPPLEMENT

			USSGL Account Attributes							
	USSGL Account		Adjusted Trial Balances							
			/	-			0			
Nia		Normal	Federal/	Trading	Exchange/	Budget	Custodial/			
No.	USSGL Account Title	Bal. Ind.	NonFederal	Partner	Nonexch.	Subfunction	Noncust.			
810	Assets Under Capital Lease	D	N							
1819	Accumulated Depreciation on Assets Under	С	N							
	Capital Lease									
1820	Leasehold Improvements	D	N							
1829	Accumulated Amortization on Leasehold	С	N							
	Improvements									
1830	Internal-Use Software	D	N							
1832	Internal-Use Software in Development	D	N							
1839	Accumulated Amortization on Internal-Use Software	С	N							
1840	Other Natural Resources	D	N							
1849	Allowance for Depletion	С	N							
1890	Other General Property, Plant, and	D	N							
	Equipment									
1899	Accumulated Depreciation on Other General	С	N							
	Property, Plant, and Equipment	-								
1921	Receivable From Appropriations	D	F	Y			Y			
1990	Other Assets	D	Ý	Ý			•			
2110	Accounts Payable	C	Ý	Ý			Y			
2120	Disbursements in Transit	Č	Ý	Ý			•			
2130	Contract Holdbacks	C	Ý	Ý						
2140	Accrued Interest Payable	C	Y	Ý						
2150	Payable for Transfers of Currently Invested	C	F	Y						
2100	Balances	0		1						
2155	Expenditure Transfers Payable	С	F	Y						
2155	Entitlement Benefits Due and Payable	C C	N	1						
2160	Subsidy Payable to the Financing Account	C	F	Y						
2170	Subsidy Payable to the Financing Account	C	Г	T						
2179	Contra Liability for Subsidy Payable to the	D	F	Y						
2179	Financing Account	D	L. L	1						
0100		<u> </u>	NI							
2180 2190	Loan Guarantee Liability Other Liabilities With Related Budgetary	C C	N Y	Y						
2190		C	ř	Ť						
2210	Obligations Accrued Funded Payroll and Leave	С	Ν							
-		с С								
2211	Withholdings Payable	C C	N Y	Y						
2213	Employer Contributions and Payroll Taxes	C	Ŷ	ř						
0045	Payable		X	V						
2215	Other Post Employment Benefits Due and	С	Y	Y						
0040	Payable									
2216	Pension Benefits Due and Payable to	С	N							
	Beneficiaries									
2217	Benefit Premiums Payable to Carriers	С	N							
2218	Life Insurance Benefits Due and Payable to	С	N							
0000	Beneficiaries									
2220	Unfunded Leave	С	N							
2225	Unfunded FECA Liability	С	F	Y						
2290	Other Unfunded Employment Related	С	Y	Y						
	Liability		-							
2310	Liability for Advances and Prepayments	С	Y	Y						
2320	Other Deferred Revenue	С	N							
2400	Liability for Deposit Funds, Clearing	С	Y	Y						
	Accounts, and Undeposited Collections									
2510	Principal Payable to the Bureau of the Public	С	F	Y						
	Debt									
2511	Capitalized Loan Interest Payable - Non-	С	F	Y						
	Credit Reform									

SUPPLEMENT

SECTION IV

				USSGL Account Attributes				
	USSGL Account		Adjusted Trial Balances					
		Normal	Federal/	Trading	Exchange/	Budget	Custodial/	
No.	USSGL Account Title	Bal. Ind.	NonFederal	Partner	Nonexch.	Subfunction	Noncust.	
2520	Principal Payable to the Federal Financing	С	F	Y		Cabranoac		
	Bank	Ū.		•				
2530	Securities Issued by Federal Agencies	С	Y	Y				
	Under General and Special Financing							
	Authority							
2531	Discount on Securities Issued by Federal	D	Y	Y				
	Agencies Under General and Special							
	Financing Authority							
2532	Premium on Securities Issued by Federal	С	Y	Y				
	Agencies Under General and Special							
	Financing Authority	_	Ň					
2533	Amortization of Discount and Premium on	D	Y	Y				
	Securities Issued by Federal Agencies							
	Under General and Special Financing Authority							
2540	Participation Certificates	С	Y	Y				
2540 2590	Other Debt	с С	Y	Y				
2610	Actuarial Pension Liability	C C	N	1			1	
2620	Actuarial Health Insurance Liability	C	N					
2630	Actuarial Life Insurance Liability	C	N					
2650	Actuarial FECA Liability	C	N					
2690	Other Actuarial Liabilities	C	N					
2910	Prior Liens Outstanding on Acquired	Č	N					
	Collateral	-						
2920	Contingent Liabilities	С	N					
2940	Capital Lease Liability	С	Y	Y				
2950	Liability for Subsidy Related to Undisbursed	С	F	Y				
	Loans							
2960	Accounts Payable From Canceled	С	Y	Y				
	Appropriations							
2970	Liability for Capital Transfers to the General	С	F	Y			Y	
	Fund of the Treasury							
2980	Custodial Liability	C	Y	Y			S	
2985	Liability for Non-Entity Assets Not Reported	С	F	Y			А	
	on the Statement of Custodial Activity							
2000	Other Liebilities Without Deleted Dudgeters		X	v				
2990	Other Liabilities Without Related Budgetary	С	Y	Y				
2995	Obligations Estimated Cleanup Cost Liability	С	N					
2995 3100	Unexpended Appropriations - Cumulative	C C	IN					
3100 3101	Unexpended Appropriations - Cumulative	C C						
0101	Received	5						
3102	Unexpended Appropriations - Transfers-In	С	F	Y	1			
3102	Unexpended Appropriations - Transfers-Out	D	F	Y				
		-						
3106	Unexpended Appropriations - Adjustments	С		-				
		-						
3107	Unexpended Appropriations - Used	D						
3108	Unexpended Appropriations - Prior-Period	D						
	Adjustments Due to Corrections of Errors							
3109	Unexpended Appropriations - Prior-Period	D						
	Adjustments Due to Changes in Accounting							
	Principles							
3310	Cumulative Results of Operations	С						
5100	Revenue From Goods Sold	С	Y	Y	Х	Y		
5109	Contra Revenue for Goods Sold	D	Y	Y	Х	Y		

SUPPLEMENT

		USSGL Account Attributes							
	USSGL Account		Adjusted Trial Balances						
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.		
5200	Revenue From Services Provided	С	Y	Y	Х	Y			
5209	Contra Revenue for Services Provided	D	Ý	Ý	X	Ý			
5310	Interest Revenue - Other	С	Y	Y	Y	Y	Y		
5311	Interest Revenue - Investments	C	Ý	Ý	Ý	Ý	Ý		
5312	Interest Revenue - Loans Receivable/Uninvested Funds	С	Y	Y	Y	Y	Y		
5317	Contra Revenue for Interest Revenue - Loans Receivable	D	Y	Y	Y	Y	Y		
5318	Contra Revenue for Interest Revenue - Investments	D	Y	Y	Y	Y	Y		
5319	Contra Revenue for Interest Revenue - Other	D	Y	Y	Y	Y	Y		
5320	Penalties, Fines, and Administrative Fees Revenue	С	Y	Y	Y	Y	Y		
5329	Contra Revenue for Penalties, Fines, and Administrative Fees	D	Y	Y	Y	Y	Y		
5400	Benefit Program Revenue	С	Y	Y	Y	Y			
5409	Contra Revenue for Benefit Program Revenue	D	Ŷ	Ý	Ŷ	Ý			
5500	Insurance and Guarantee Premium Revenue	С	N		Х	Y			
5509	Contra Revenue for Insurance and Guarantee Premium Revenue	D	N		Х	Y			
5600	Donated Revenue - Financial Resources	С	N		Т				
5609	Contra Revenue for Donations - Financial Resources	D	N		T				
5610	Donated Revenue - Nonfinancial Resources	С	N		Т				
5619	Contra Donated Revenue - Nonfinancial Resources	D	N		Т				
5700	Expended Appropriations	С							
5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	C							
5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	С							
5720	Financing Sources Transferred In Without Reimbursement	С	F	Y					
5730	Financing Sources Transferred Out Without Reimbursement	D	F	Y					
5740	Appropriated Earmarked Receipts Transferred In	С	F	Y					
5745	Appropriated Earmarked Receipts Transferred Out	D	F	Y					
5750	Expenditure Financing Sources - Transfers- In	С	F	Y					
5755	Nonexpenditure Financing Sources - Transfers-In	С	F	Y					
5760	Expenditure Financing Sources - Transfers- Out	D	F	Y					
5765	Nonexpenditure Financing Sources - Transfers-Out	D	F	Y					
5775	Nonbudgetary Financing Sources Transferred In	С	F	Y					
5776	Nonbudgetary Financing Sources Transferred Out	D	F	Y					

SUPPLEMENT

5790 Oth 5790 Oth 5791 Adji 5795 Seiu 5799 Adji 5799 Adji 5800 Tax 5801 Tax 5800 Tax 5800 Car 5800 Car 5800 Car 5800 Car 5900 Col 5900 Col 5990 Col 5991 Acc 5993 Offs 5994 Offs 5997 Fina Cus Sta 5998 Cus 5998 Cus 5998 Cus 5998 Cus 5998 Cus 6100 Opr 6100 Cor 6310 Inte 6320 Inte 6330 Oth 6400 Ber 6500 Cus	USSGL Account Title UDE STATES STA	Normal Bal. Ind. C D C C C C C D C C D D C D D D D D D	Federal/ NonFederal F F N Y Y Y Y Y Y Y Y F F	Trading Partner Y Y Y Y Y Y Y Y Y Y	usted Trial Ba Exchange/ Nonexch. T T T T T Y Y Y Y	Alances Budget Subfunction	Custodial/ Noncust. Y Y Y Y Y Y Y S S S
7780 Imp 7780 Oth 5790 Oth 5791 Adji 5795 Seig 5799 Adji 5799 Adji 5800 Tax 5801 Tax 5809 Car 5800 Tax 5800 Tax 5800 Car 5900 Col 5900 Col 5901 Acc 5902 Off 5993 Off 5994 Off 5998 Cus 5998 Cus 5100 Cor 53100 Cor 53200 Inte 53300 Ch 5400 Ber 5330 Oth 5400 Ber 5500 Cos 5600 App 5710 Deg 5720 Bac	puted Financing Sources ther Financing Sources djustment to Financing Sources - ownward Reestimate eigniorage djustment of Appropriations Used ax Revenue Collected ax Revenue Collected ax Revenue Accrual Adjustment ontra Revenue for Taxes ax Revenue Refunds ther Revenue ontra Revenue for Other Revenue ontra Revenue for Other Revenue ontra Revenue for Others - Statement of ustodial Activity ccrued Collections for Others - Statement Custodial Activity fiset to Non-Entity Collections - Statement Changes in Net Position fiset to Non-Entity Accrued Collections - atement of Changes in Net Position mancing Sources Transferred In From	Bal. Ind. C C D C D C C D C D D C D D D D D D D	NonFederal F F N Y Y Y Y Y Y Y Y F	Partner Y	Nonexch.	Subfunction Y Y Y Y	Noncust. Y Y Y Y Y Y Y S
7780 Imp 7790 Oth 7790 Oth 7791 Adji 5795 Seig 5799 Adji 5800 Tax 5801 Tax 5800 Tax 5800 Tax 5800 Tax 5800 Tax 5800 Car 5800 Car 5900 Col 5900 Col 5991 Acc 6100 Opf 5997 Fina 5998 Cus 5998 Cus 5100 Cor 5310 Inte 3310 Inte 3320 Inte 3330 Oth 5400 Ber 5500 Cos 5600 App 5610 Cos 5710 Deg	puted Financing Sources ther Financing Sources djustment to Financing Sources - ownward Reestimate eigniorage djustment of Appropriations Used ax Revenue Collected ax Revenue Collected ax Revenue Accrual Adjustment ontra Revenue for Taxes ax Revenue Refunds ther Revenue ontra Revenue for Other Revenue ontra Revenue for Other Revenue ontra Revenue for Others - Statement of ustodial Activity ccrued Collections for Others - Statement Custodial Activity fiset to Non-Entity Collections - Statement Changes in Net Position fiset to Non-Entity Accrued Collections - atement of Changes in Net Position mancing Sources Transferred In From	Bal. Ind. C C D C D C C D C D D C D D D D D D D	NonFederal F F N Y Y Y Y Y Y Y Y F	Partner Y	Nonexch.	Subfunction Y Y Y Y	Noncust. Y Y Y Y Y Y Y S
5780 Imp 5780 Oth 5790 Oth 5791 Adji 5795 Seig 5799 Adji 5800 Tax 5801 Tax 5800 Tax 5800 Tax 5800 Tax 5800 Tax 5800 Car 5800 Car 5900 Col 5900 Col 5990 Col 5991 Acc 6100 Opf 5998 Cus 5998 Cus 5998 Cus 5100 Cor 5310 Inte 3320 Inte 3330 Oth 5400 Ber 5500 Cos 5600 Cos 5700 Cos 5700 Deg 5710 Deg	puted Financing Sources ther Financing Sources djustment to Financing Sources - ownward Reestimate eigniorage djustment of Appropriations Used ax Revenue Collected ax Revenue Collected ax Revenue Accrual Adjustment ontra Revenue for Taxes ax Revenue Refunds ther Revenue ontra Revenue for Other Revenue ontra Revenue for Other Revenue ontra Revenue for Others - Statement of ustodial Activity ccrued Collections for Others - Statement Custodial Activity fiset to Non-Entity Collections - Statement Changes in Net Position fiset to Non-Entity Accrued Collections - atement of Changes in Net Position mancing Sources Transferred In From	C C D C C C C D C D D C D D D D D D	F F F Y Y Y Y Y Y F	Y Y	Т Т Т Ү Ү Ү	Y Y Y Y	Y Y Y Y Y Y S
5790 Oth 5790 Oth 5791 Adji 5795 Seiu 5795 Seiu 5799 Adji 5800 Tax 5801 Tax 5800 Tax 5800 Tax 5800 Tax 5800 Tax 5800 Car 5900 Col 5900 Col 5990 Col 5991 Acc 5993 Offs 5994 Offs 5997 Fina 6100 Ope 6100 Ope 6100 Ope 6100 Cor 6310 Inte 3310 Inte 5320 Inte 3330 Oth 5400 Ber 5500 Cos 6610 Cos 6710 Dep 6610 Cos <td>her Financing Sources djustment to Financing Sources - bownward Reestimate eigniorage djustment of Appropriations Used ax Revenue Collected ax Revenue Collected ax Revenue Accrual Adjustment ontra Revenue for Taxes ax Revenue Refunds ther Revenue ontra Revenue ontra Revenue for Other Revenue ontra Revenue ontra Revenue for Other Revenue ontra Revenue ontra Revenue for Others - Statement of ustodial Activity ccrued Collections for Others - Statement Custodial Activity fiset to Non-Entity Collections - Statement Changes in Net Position fiset to Non-Entity Accrued Collections - atement of Changes in Net Position hancing Sources Transferred In From</td> <td>C D C C D D C D D D D D D D D</td> <td>F F V Y Y Y Y Y F</td> <td>Y Y Y Y Y Y Y Y Y</td> <td>T T Y Y Y</td> <td>Y Y</td> <td>Y Y Y Y S</td>	her Financing Sources djustment to Financing Sources - bownward Reestimate eigniorage djustment of Appropriations Used ax Revenue Collected ax Revenue Collected ax Revenue Accrual Adjustment ontra Revenue for Taxes ax Revenue Refunds ther Revenue ontra Revenue ontra Revenue for Other Revenue ontra Revenue ontra Revenue for Other Revenue ontra Revenue ontra Revenue for Others - Statement of ustodial Activity ccrued Collections for Others - Statement Custodial Activity fiset to Non-Entity Collections - Statement Changes in Net Position fiset to Non-Entity Accrued Collections - atement of Changes in Net Position hancing Sources Transferred In From	C D C C D D C D D D D D D D D	F F V Y Y Y Y Y F	Y Y Y Y Y Y Y Y Y	T T Y Y Y	Y Y	Y Y Y Y S
7791 Adji Dov 5795 Seiu 5795 Seiu 5799 Adji 5800 Tax 5801 Tax 5800 Tax 5900 Col 5900 Col 5990 Col 5991 Acc of C Sta 5997 Fina 5998 Cus 5998 Cus 5100 Cor 5310 Inte 3310 Inte 3320 Inte 3330 Oth 5900 Cos 5600 Cos 5700 Cos 5710 Deg 5720 Bac	djustment to Financing Sources - bownward Reestimate eigniorage djustment of Appropriations Used ax Revenue Collected ax Revenue Collected ax Revenue Accrual Adjustment ontra Revenue for Taxes ax Revenue Refunds ther Revenue ontra Revenue ontra Revenue for Other Revenue ontra Revenue for Other Revenue ontra Revenue for Others - Statement of ustodial Activity ccrued Collections for Others - Statement Custodial Activity fiset to Non-Entity Collections - Statement Changes in Net Position fiset to Non-Entity Accrued Collections - atement of Changes in Net Position nancing Sources Transferred In From	D C C D D C D D D D D D D	F N Y Y Y Y Y Y F	Y Y Y Y Y Y Y Y	T T Y Y Y	Y Y	Y Y Y Y S
Dov 5795 Seig 5799 Adji 5800 Tax 5801 Tax 5800 Tax 5800 Cor 5800 Tax 5800 Cor 5800 Tax 5800 Car 5900 Col 5900 Col 5990 Col 5991 Acc 6100 Ope 5998 Cus 5998 Cus 5100 Cor 5310 Inte 5320 Inte 5330 Oth 5400 Ber 5330 Cos 5600 Cos 5600 Cos 5600 Cos 5710 Deg 5720 Bac	bywnward Reestimate bigniorage djustment of Appropriations Used ax Revenue Collected ax Revenue Accrual Adjustment ontra Revenue for Taxes ax Revenue Refunds ther Revenue ontra Revenue for Other Revenue ontra Revenue	C D C D D C D D D D D D D D	N Y Y Y Y Y Y F	Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y	T T Y Y Y	Y Y	Y Y Y Y S
7795 Seii 5799 Adji 5799 Adji 5800 Tax 5801 Tax 5800 Tax 5801 Tax 5800 Cor 5890 Car 5900 Cor 5900 Col 5900 Col 5990 Col 5991 Acc 5993 Offs 5994 Offs 5997 Fina 5998 Cus 5998 Cus 5998 Cus 5190 Con 6100 Opt 63190 Con 63100 Inte 3330 Oth 5400 Ber 5500 Cos 5600 App 5610 Cos 5710 Deg	eigniorage djustment of Appropriations Used ax Revenue Collected ax Revenue Accrual Adjustment ontra Revenue for Taxes ax Revenue Refunds ther Revenue ontra Revenue for Other Revenue ontra Revenue for Other Revenue ollections for Others - Statement of ustodial Activity ccrued Collections for Others - Statement Custodial Activity fiset to Non-Entity Collections - Statement Changes in Net Position fiset to Non-Entity Accrued Collections - atement of Changes in Net Position hancing Sources Transferred In From	D C D D C D D D D D D	Y Y Y Y Y Y F	Y Y Y Y Y Y Y	T T Y Y Y	Y Y	Y Y Y Y S
5799 Adji 5800 Tax 5800 Tax 5801 Tax 5801 Tax 5801 Tax 5801 Tax 5800 Cor 5890 Tax 5900 Oth 5909 Cor 5990 Col 5991 Acc 5993 Offs 5994 Offs 5997 Fina Cus Sta 5998 Cus 5998 Cus 5998 Cus 5998 Cus 5100 Opt 61100 Opt 61199 Adji 6310 Inte 3330 Oth 5400 Ber 5500 Cos 6600 App 6610 Cos 6710 Deg	Justment of Appropriations Used ax Revenue Collected ax Revenue Accrual Adjustment ontra Revenue for Taxes ax Revenue Refunds ther Revenue ontra Revenue for Other Revenue ontra Revenue for Other Revenue official Activity corued Collections for Others - Statement Custodial Activity fiset to Non-Entity Collections - Statement Changes in Net Position fiset to Non-Entity Accrued Collections - atement of Changes in Net Position nancing Sources Transferred In From	D C D D C D D D D D D	Y Y Y Y Y Y F	Y Y Y Y Y Y Y	T T Y Y Y	Y Y	Y Y Y Y S
5800 Tax 5800 Tax 5801 Tax 5801 Tax 5809 Cor 5890 Tax 5900 Cor 5900 Cor 5900 Cor 5900 Cor 5990 Col 5991 Acc of C Star 5993 Offs 5994 Offs 5997 Fina Cus Star 5998 Cus 5998 Cus 5998 Cus 5100 Cor 6100 Opt 63100 Inte 3330 Oth 5400 Ber 5500 Cos 5600 App 5610 Cos 5710 Deg	ax Revenue Collected ax Revenue Accrual Adjustment ontra Revenue for Taxes ax Revenue Refunds ther Revenue ontra Revenue for Other Revenue official Activity corrued Collections for Others - Statement Custodial Activity fiset to Non-Entity Collections - Statement Changes in Net Position fiset to Non-Entity Accrued Collections - atement of Changes in Net Position nancing Sources Transferred In From	C D D C D D D D D D	Y Y Y Y Y F	Y Y Y Y Y Y Y	T T Y Y Y	Y Y	Y Y Y Y S
8801 Tax 5809 Cor 5809 Cor 5890 Tax 5900 Oth 5900 Oth 5900 Cor 5909 Cor 5990 Col 5991 Acc 5993 Offs 5994 Offs 5998 Cus 5998 Cus 5998 Cus 5190 Cor 6100 Ope 6199 Adji 6310 Inte 3300 Oth 5400 Ber 5500 Cos 5600 App 6610 Cos 6710 Deg 6710 Deg	ax Revenue Accrual Adjustment ontra Revenue for Taxes ax Revenue Refunds ther Revenue ontra Revenue for Other Revenue ollections for Others - Statement of ustodial Activity ccrued Collections for Others - Statement Custodial Activity fiset to Non-Entity Collections - Statement Changes in Net Position fiset to Non-Entity Accrued Collections - atement of Changes in Net Position nancing Sources Transferred In From	C D C D D D D D D	Y Y Y Y Y F	Y Y Y Y Y Y Y	T T Y Y Y	Y Y	Y Y Y Y S
809 Cor 8809 Tax 5900 Oth 5900 Oth 5900 Cor 5900 Cor 5990 Cor 5991 Acc 5993 Offs 5993 Offs 5994 Offs 5997 Fina Cus Tre 5998 Cus 5998 Cus 5190 Cor 6100 Ope 6199 Adji 63100 Inte 63200 Inte 3330 Oth 6400 Ber 6500 Cos 6610 Cos 6710 Deg 6710 Deg	ontra Revenue for Taxes ax Revenue Refunds ther Revenue ontra Revenue for Other Revenue ollections for Others - Statement of ustodial Activity corued Collections for Others - Statement Custodial Activity fiset to Non-Entity Collections - Statement Changes in Net Position fiset to Non-Entity Accrued Collections - atement of Changes in Net Position nancing Sources Transferred In From	D D D D D D D	Y Y Y Y F	Y Y Y Y Y Y	T T Y Y Y	Y Y	Y Y Y S
3890 Tax 5900 Oth 5909 Cor 5990 Col 5991 Acc 5993 Offs 5994 Offs 5997 Fina Cus Sta 5997 Fina Cus Sta 5998 Cus 5998 Cus 5998 Cus 51990 Cort 6100 Ope 61199 Adji 6310 Inte 63300 Oth 6400 Ber 6500 Cos 6610 Cos 6710 Deg 6710 Deg 6710 Deg	ax Revenue Refunds ther Revenue ontra Revenue for Other Revenue ollections for Others - Statement of ustodial Activity crued Collections for Others - Statement Custodial Activity fiset to Non-Entity Collections - Statement Changes in Net Position fiset to Non-Entity Accrued Collections - atement of Changes in Net Position nancing Sources Transferred In From	D C D D D D D	Y Y Y Y F	Y Y Y Y Y	T Y Y Y	Y Y	Y Y Y S
5900 Oth 5909 Cor 5990 Col 5991 Acc 5993 Offs 5993 Offs 5994 Offs 5997 Fina Cus Sta 5997 Fina Cus Ger 5100 Ope 6100 Ope 6100 Ope 63100 Inte 63200 Inte 63330 Oth 6400 Ber 6500 Cos 6610 Cos 6710 Deg 6710 Deg	ther Revenue ontra Revenue for Other Revenue ollections for Others - Statement of ustodial Activity crued Collections for Others - Statement Custodial Activity fiset to Non-Entity Collections - Statement Changes in Net Position fiset to Non-Entity Accrued Collections - atement of Changes in Net Position nancing Sources Transferred In From	C D D D D D	Y Y Y F	Y Y Y Y	Y Y Y	Y Y	Y Y S
5909 Cor 5990 Col 5990 Col 5991 Acc 5993 Offs 5994 Offs 5997 Fina 5998 Cus 5998 Cus 5998 Cus 5998 Cus 5998 Cus 5190 Ope 6100 Ope 63100 Inte 63200 Inte 53300 Cos 5600 Cos 5600 Cos 6610 Cos 6770 Deg	ontra Revenue for Other Revenue ollections for Others - Statement of ustodial Activity crued Collections for Others - Statement Custodial Activity fiset to Non-Entity Collections - Statement Changes in Net Position fiset to Non-Entity Accrued Collections - atement of Changes in Net Position nancing Sources Transferred In From	D D D D D	Y Y Y F	Y Y Y	Y Y	Y Y	Y S
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5998 Cus Tre Ger 6100 Ope 6190 Cor 6199 Adji 6310 Inte 6310 Inte 6320 Inte 6330 Oth 6400 Ber 6500 Cos 6600 App 6610 Cos 6710 Deg 6720 Bac		C	F	Y			А
6100 Ope 6190 Cor 6199 Adji 6199 Adji 6310 Inte Bur Fec 6320 Inte 6330 Oth 6400 Ber 6500 Cos 6600 App 6610 Cos 6710 Dep 6720 Bac	ustodial Collections Transferred Out to a easury Account Symbol Other Than the eneral Fund of the Treasury	D	F	Y			S
6190 Cor 0th 0th 6199 Adji 6310 Inte Bur Fec 6320 Inte 6330 Oth 6400 Ber 6500 Cos 6600 App 6610 Cos 6710 Dep 6720 Bac	perating Expenses/Program Costs	D	Y	Y		Y	
5199 Adj 5310 Inte Bur Fec 5320 Inte 5330 Oth 5330 Oth 5400 Ber 5500 Cos 5600 App 6610 Cos 5710 Dep 5720 Bac	ontra Bad Debt Expense - Incurred for	С	Y	Y		Y	
5310 Internation Bur Fec 6320 Internation 6330 Oth 6400 Ber 6500 Cos 6600 App 6610 Cos 6710 Dep 6720 Bac	ljustment to Subsidy Expense	С	N			Y	
5320 Inte 5330 Oth 5400 Ber 5500 Cos 5600 App 5610 Cos 5710 Dep 5720 Bao	terest Expenses on Borrowing From the ireau of the Public Debt and/or the	D	F	Y		Ŷ	
6330 Oth 6400 Ber 6500 Cos 6600 App 6610 Cos 6710 Dep 6720 Bac	ederal Financing Bank						
6400 Ber 6500 Cos 6600 App 6610 Cos 6710 Dep 6720 Bac	terest Expenses on Securities	D	Y	Y		Y	
5500 Cos 5600 App 5610 Cos 5610 Cos 5710 Dep 5720 Bac	her Interest Expenses	D	Y	Y		Y	Y
6600 App 6610 Cos 6710 Dep 6720 Bac	enefit Expense	D	Y	Y		Y	
6610 Cos 6710 Dep 6720 Bac	ost of Goods Sold	D	N			Y	
6710 Dep 6720 Bac	pplied Overhead	С	N			Y	
6720 Bac	ost Capitalization Offset	С	N			Y	
	epreciation, Amortization, and Depletion	D	N			Y	
2720 limn	ad Debt Expense	D	Y	Y		Y	
	puted Costs	D	F	Y		Y	
	her Expenses Not Requiring Budgetary esources	D	Y	Y		Y	
	iture Funded Expenses	D	Y	Y		Y	
Pro	nployer Contributions to Employee Benefit ograms Not Requiring Current-Year	D	F	Y		Y	
	udget Authority (Unobligated)						
		D	Y	Y		Y	
	onproduction Costs	С	N		Y	Y	
	ains on Disposition of Assets - Other	С	Y	Y	Y		
	ains on Disposition of Assets - Other ains on Disposition of Investments		F	Y	Y		
	ains on Disposition of Assets - Other ains on Disposition of Investments ains on Disposition of Borrowings	С	Y	Y	Y		
	ains on Disposition of Assets - Other ains on Disposition of Investments ains on Disposition of Borrowings nrealized Gains	С		Y	Y	Y	
7210 Los	ains on Disposition of Assets - Other ains on Disposition of Investments ains on Disposition of Borrowings		Y N	•	Y	Y	

SUPPLEMENT

			USSGL Account Attributes					
	USSGL Account		Adjusted Trial Balances					
		Normal	Federal/	Trading	Exchange/	Budget	Custodial/	
No.	USSGL Account Title	Bal. Ind.	NonFederal	Partner	Nonexch.	Subfunction	Noncust.	
7212	Losses on Disposition of Borrowings	D	F	Y	Y			
7280	Unrealized Losses	D	Y	Y	Y			
7290	Other Losses	D	Y	Y	Y	Y		
7300	Extraordinary Items	С	N			Y		
7400	Prior-Period Adjustments Due to Corrections of Errors	С	Y	Y				
7401	Prior-Period Adjustments Due to Changes in Accounting Principles	С	Y	Y				
7500	Distribution of Income - Dividend	D	Y	Y	Y	Y		
7600	Changes in Actuarial Liability	D	N			Y		
8801	Offset for Purchases of Assets	С	Y	Y				
8802	Purchases of Property, Plant, and Equipment	D	Y	Y				
8803	Purchases of Inventory and Related Property	D	Y	Y				
8804	Purchases of Assets - Other	D	Y	Y				

SUPPLEMENT

Fiscal 2008 USSGL Account Attributes Required for FACTS I Reporting - Easy Reference

ADDITIONAL INFORMATION		equiled for FACTS I Reporting - Easy Reference
1/ For a description of USSGL	account attributes	, see the "FACTS I USSGL Account Attribute Definitions" in this section.
5		ACTS I user must provide a value/domain for the attribute. Trading Partner is required with
an "F" Federal/NonFederal att	tribute. See Note 5	for valid attribute values/domains.
3/ A blank space in any attribu	Ite column indicate	s that the FACTS I user should not provide an attribute value/domain.
4/ Shaded areas indicate that	the correct attribute	e value/domain for the USSGL account will be automatically provided by FACTS I.
5/ Attribute values/domains ar	e listed below:	
Attribute	Domain	Domain Description
Allibule	Domain	
Budget Subfunction	nnn	3-digit budget functional classification subfunction
Custodial/Noncustodial	A	Noncustodial
	S	Custodial
Debit/Credit	С	Credit
	D	Debit
Exchange/Nonexchange	Т	Nonexchange Revenue
	X	Exchange Revenue
Federal/NonFederal	F	Federal
	N	NonFederal
Trading Partner	nn	2-digit Treasury Department Code, required with Federal attribute