U.S. Government Standard General Ledger

SECTION V. USSGL Crosswalks to Standard External Reports

This section includes crosswalks for use in fiscal 2007. These crosswalks map USSGL accounts to external reports in accordance with current reporting 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:

	Page Number
SF 133: Report on Budget Execution and Budgetary Resources	V - 3
FMS 2108: Yearend Closing Statement	. V - 21
OMB Form and Content Financial Statements	
Balance Sheet	V - 29
Statement of Net Cost	V - 47
Statement of Changes in Net Position	. V - 51
• Statement of Budgetary Resources (crosswalk merged with	
SF 133: Report on Budget Execution and Budgetary Resources,	
pages V - 3 through V - 17)	
Statement of Financing	V - 57
Statement of Custodial Activity	V - 73

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SUPPLEMENT

					U	SSGL	Account Att	tributes/1									I
133 Line No.		USSGL Account	USSGL Account Title		Begin/ End/4		Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit	Credit	TAFS Status/3	Addl. Info.
BUDGE	TARY RES	OURCES		.													-
4	4	Unabliga	ted balance:	1													6
1 1A	1		forward, October 1 (+ or -)	1											ļ		11
	1				_												- ' '
1A	1	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		В									+	-	U	
1A	1	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		В									+	-	U/E	
1A	1	4127	Amounts Appropriated From Specific Invested TAFS - Payable		В									+	-	U/E	
1A	1	4136	Contract Authority To Be Liquidated by Trust Funds		В									+	-	U/E	
1A	1	4137	Transfers of Contract Authority		В									+	-	U/E	
1A	1	4139	Contract Authority Carried Forward		В									+	-	U/E	
1A	1	4149	Borrowing Authority Carried Forward		В									+	-	U/E	
1A	1	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		В									+	-	U/E	
1A	1	4171	Non-Allocation Transfers of Invested Balances - Receivable		В									+	-	U/E	
1A	1	4172	Non-Allocation Transfers of Invested Balances - Payable		В									+	-	U/E	
1A	1	4201	Total Actual Resources - Collected		В									+	-	U/E	
1A	1	4221	Unfilled Customer Orders Without Advance		В								F/E	+	-	U/E	
1A	1	4222	Unfilled Customer Orders With Advance		В									+	-	U/E	
1A	1	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		В									+	-	U/E	
1A	1	4251	Reimbursements and Other Income Earned - Receivable		В								F/E	+	-	U/E	
1A	1	4281	Actual Program Fund Subsidy Receivable		В									+	-	U/E	
1A	1	4283	Interest Receivable From Treasury		В									+	-	U/E	
1A	1	4285	Receivable From the Liquidating Fund		В									+	-	U/E	
1A	1	4286	Receivable From the Financing Fund		В									+	-	U/E	
1A	1	4287	Other Federal Receivables		В									+	-	U/E	
1A	1	4384	Temporary Reduction/Cancellation Returned by Appropriation		В									+	-	U/E	
1A	1	4394	Receipts Unavailable for Obligation Upon Collection		В									+	-	U/E U/E	
1A	1	4397	Receipts and Appropriations Temporarily Precluded From Obligation	1	В									+	-	U/E	\vdash
1A 1A	1		Offsetting Collections Temporarily Precluded From Obligation Undelivered Orders - Obligations, Unpaid	1	В									+	-	U/E	\vdash
1A	1	4801 4802	Undelivered Orders - Obligations, Orpaid Undelivered Orders - Obligations, Prepaid/Advanced	-	B B									+	-	U/E	\vdash
1A	1	4901	Delivered Orders - Obligations, Prepaid/Advanced Delivered Orders - Obligations, Unpaid	+	В							-		+	-	U/E	\vdash
1A	1	4908	Authority Outlayed Not Yet Disbursed	1	В									+	-	U	-
1/4	1	4300	Authority Outlayed Not Tet Disbursed	+										- '-		U	\vdash
2	2	Recoveri	l es of prior year unpaid obligations:														12
2A	N/A	Actual		1													
2A	2	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		Е									+	-	U/E	
2A	2	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		Е									+	-	U/E	
2B	N/A	Anticipat	ed	1								1					
2B	2	4310	Anticipated Recoveries of Prior-Year Obligations	D	Е									+	-	U	5

SUPPLEMENT

					U	SSGL	Account Att	tributes/1									1
133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title		Begin/ End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit	Credit	TAFS Status/3	Addl. Info.
																	.
3	3	Budget a	,														10
3A	3A	Appropri	ation:														13
3A1 3A1	N/A	Actual	District A control	ļ	_					ļ						U	
-	3A	4111	Debt Liquidation Appropriations		E		###-###							+	-	~	
3A1	3A	4112	Liquidation of Deficiency - Appropriations		E		###-###							+	-	U	
3A1	3A		Appropriated Trust or Special Fund Receipts	ļ	E		###-###							+	-	U	
3A1 3A1	3A 3A	4115 4117	Loan Subsidy Appropriation Loan Administrative Expense Appropriation	ļ	E		###-###			ļ				+	-	U	
3A1	3A 3A				E		###-###							+	-	U	
3A1	3A 3A		Reestimated Loan Subsidy Appropriation	ļ	E		###-###			1				+	-	U	
-	-		Other Appropriations Realized		E									+		U	4
3A1	3A	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		Е		###-###							+	-		4
3A1	3A	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		В		###-###							-	+	U	4
3A1	3A		Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation		Е	Р	###-###							+	-	U	
3A1	3A	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation		Е		###-###							+		U	
3A1	3A	4125	Loan Modification Adjustment Transfer Appropriation		Е		###-###							+	-	U	
3A1	3A	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		Е		###-###							+	-	U/E	4
3A1	3A	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		В		###-###							-	+	U/E	4
3A1	3A	4127	Amounts Appropriated From Specific Invested TAFS - Payable		Е		###-###							+	-	U/E	4
3A1	3A	4127	Amounts Appropriated From Specific Invested TAFS - Payable		В		###-###							-	+	U/E	4
3A1	3A	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In		Е	Р	###-###							+	-	U/E	
3A1	3A	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out		Е		###-###							+	-	U/E	
3A1	3A	4138	Appropriation To Liquidate Contract Authority		Е		###-###							+	-	U/E	
3A1	3A	4150	Reappropriations		Е		###-###							+	-	U	
3A1	ЗА	4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation		Е		###-###							+	-	U	
3A1	3A	4384	Temporary Reduction/Cancellation Returned by Appropriation	1	E	P,D	###-###							+	-	U	4
3A1	3A	4384	Temporary Reduction/Cancellation Returned by Appropriation	1	В	P,D	###-###							-	+	U	4
3A1	3A	4391	Adjustments to Indefinite No-Year Authority	D	Е		###-###							+	-	U	
3A1	3A	4394	Receipts Unavailable for Obligation Upon Collection	1	E		###-###							+	-	U	4
3A1	3A	4394	Receipts Unavailable for Obligation Upon Collection	1	В		###-###							-	+	U	4
				1													
3A2	N/A	Anticipat	ed	1													
3A2	3A	4120	Appropriations Anticipated - Indefinite		Е		###-###			İ				+	-	U	5
			·														
3B	3B	Borrowin	g authority														

					U	SSGL	Account Att	tributes/1									1
133 Line No.		USSGL Account	USSGL Account Title	Debit/ Credit	Begin/ End/4		Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit	Credit	TAFS Status/3	Addl. Info.
3B	3B	4042	Estimated Indefinite Borrowing Authority		Е		###-###							+	-	U	5
3B	3B	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In		Е	В	###-###							+	-	U	
3B	3B	4141	Current-Year Borrowing Authority Realized		Е		###-###							+	-	U	
																	-
3C	3C		authority		_												
3C	3C	4032	Estimated Indefinite Contract Authority		E		###-###							+	-	U	5
3C	3C	4131	Current-Year Contract Authority Realized		Е		###-###							+	-	U	
3D	3D	Spending	g authority from offsetting collections (gross):														
3D1	3D1	Earned															
3D1a	3D1a	Collected															
3D1a	3D1a	4212	Liquidation of Deficiency - Offsetting Collections		Е									+	-	U/E	
3D1a	3D1a	4252	Reimbursements and Other Income Earned - Collected		Е									+	-	U/E	
3D1a	3D1a	4260	Actual Collections of "governmental-type" Fees		Е									+	-	U/E	
3D1a	3D1a	4261	Actual Collections of Business-Type Fees		E									+	-	U/E	
3D1a	3D1a	4262	Actual Collections of Loan Principal		Е									+	-	U/E	
3D1a	3D1a	4263	Actual Collections of Loan Interest		E									+	-	U/E	
3D1a	3D1a	4264	Actual Collections of Rent		Е									+	-	U/E	
3D1a	3D1a	4265	Actual Collections From Sale of Foreclosed Property		Е									+	-	U/E	
3D1a	3D1a	4266	Other Actual Business-Type Collections From Non-Federal Sources		Е									+	-	U/E	
3D1a	3D1a	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		Е									+	-	U/E	
3D1a	3D1a	4271	Actual Program Fund Subsidy Collected		Е									+	-	U/E	
3D1a	3D1a	4273	Interest Collected From Treasury		Е									+	-	U/E	
3D1a	3D1a	4275	Actual Collections From Liquidating Fund		Е									+	-	U/E	
3D1a	3D1a	4276	Actual Collections From Financing Fund		Е									+	-	U/E	
3D1a	3D1a	4277	Other Actual Collections - Federal		Е									+	-	U/E	
3D1a	3D1a	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		Е									+	-	U/E	
3D1a	3D1a	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E									+	-	U/E	
0041	0041	01	Land of the form Fe bad an area														
3D1b	3D1b		n receivables from Federal sources		_								F/F			11/5	\vdash
3D1b	3D1b 3D1b	4251	Reimbursements and Other Income Earned - Receivable		E								F/E F/E	+	-	U/E U/E	4
3D1b		4251	Reimbursements and Other Income Earned - Receivable		В								F/E	-	+	U/E	4
3D1b 3D1b	3D1b 3D1b	4281 4281	Actual Program Fund Subsidy Receivable		E									+	+	U/E	4
3D1b			Actual Program Fund Subsidy Receivable		В										+	U/E	4
	3D1b 3D1b	4283	Interest Receivable From Treasury	-	E									+		U/E	4
3D1b 3D1b	3D1b 3D1b	4283 4285	Interest Receivable From Treasury	 	B E			-						+	+	U/E	4
3D1b	3D1b 3D1b	4285	Receivable From the Liquidating Fund	1	B	-								+	+	U/E	4
3D1b	3D1b 3D1b	4285	Receivable From the Liquidating Fund Receivable From the Financing Fund	1	E	-								+	-	U/E	4
3D1b	3D1b 3D1b	4286	Ŭ		В									+	+	U/E	4
3D1b	3D1b	4287	Receivable From the Financing Fund Other Federal Receivables	-	E									+	-	U/E	4
30 10	טוטט	7201	Other i ederal ivecervables	I		l	l		l				l	т		U/L	

SUPPLEMENT

					U	SSGL	Account Att	ributes/1									<u> </u>
133 Line No.		USSGL Account	USSGL Account Title		Begin/ End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit	Credit	TAFS Status/3	Addl. Info.
3D1b	3D1b	4287	Other Federal Receivables		В									-	+	U/E	4
3D2	3D2		n unfilled customer orders (+ or -):														
3D2a	3D2a		received														—
3D2a	3D2a		Unfilled Customer Orders With Advance		E									+	-	U/E	4
3D2a	3D2a	4222	Unfilled Customer Orders With Advance		В									-	+	U/E	4
a Dal-	3D2b	\A/:414 -	a disease from Fordered courses														-
3D2b			advance from Federal sources		_								F/F			U/E	4
3D2b	3D2b 3D2b	4221 4221	Unfilled Customer Orders Without Advance		E								F/E F/E	+	-	U/E	4
3D2b	3D20	4221	Unfilled Customer Orders Without Advance		В								F/E	-	+	U/E	4
3D3	3D3	Anticinat	 ed for rest of year, without advance														
3D3	3D3		Anticipated Collections From Non-Federal Sources	D	Е									+	_	U	5
3D3	3D3		Anticipated Collections From Federal Sources Anticipated Collections From Federal Sources	D	E									+	-	U	5
3D3	3D3		Anticipated Reimbursements and Other Income	D	E									+	-	U	5
303	303	7210	Anticipated Neimbursements and Other Income											-		U	
3D4	3D4	Previous	l ly unavailable	1													
3D4	3D4		Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable -		Е	S	###-###							+	-	U	
			Temporary Reduction/Cancellation		_												
3D4	3D4	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation		Е		###-###							+	-	U	
3D4	3D4	4384	Temporary Reduction/Cancellation Returned by Appropriation		Е	S	###-###							+	-	U	4
3D4	3D4	4384	Temporary Reduction/Cancellation Returned by Appropriation		В	S	###-###							-	+	U	4
			Temperary reduction canonical returned by repropriation														
3D5	3D5	Expendit	ure transfers from trust funds:														14
3D5a	N/A	Collected	i														
3D5a	3D5	4255	Appropriation Trust Fund Expenditure Transfers - Collected		Е									+	-	U/E	
3D5b	N/A	Change i	n receivables from trust funds														
3D5b	3D5	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		Е									+	-	U/E	4
3D5b	3D5	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		В									-	+	U/E	4
3D5c	N/A	Anticipat															
3D5c	3D5	4215	Anticipated Appropriation Trust Fund Expenditure Transfers		Е									+	-	U	5
N/A	3E		Subtotal (of line 3, SBR only) (+3A+3B+3C+3D1a+3D1b+3D2a+3D2b+3D3+3D4+3D5)														22
4			nditure transfers, net:														15
4A	N/A		ansfers, budget authority (+ or -)														\vdash
4A	4		Transfers of Contract Authority		E		###-###							+	-	U/E	4
4A	4		Transfers of Contract Authority	ļ	В		###-###							-	+	U/E	4
4A	4		Allocations of Realized Authority - To Be Transferred From Invested Balances		Е		###-###							+	-	U/E	4
4A	4	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		В		###-###							-	+	U/E	4

SUPPLEMENT

					U	SSGL	Account Att	ributes/1									1
133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	Debit/ Credit	Begin/ End/4		Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit	Credit	TAFS Status/3	Addl. Info.
4A	4	4167	Allocations of Realized Authority - Transferred From Invested Balances		Е		###-###							+	-	U/E	
4A	4	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From	1	Е		###-###							+	-	U	
			Invested Balances - Temporary Reduction														
4A	4	4170	Transfers - Current-Year Authority		Е		###-###							+	-	U	
4A	4	4171	Non-Allocation Transfers of Invested Balances - Receivable		Е		###-###							+	-	U/E	4
4A	4	4171	Non-Allocation Transfers of Invested Balances - Receivable		В		###-###							-	+	U/E	4
4A	4	4172	Non-Allocation Transfers of Invested Balances - Payable		Е		###-###							+	-	U/E	4
4A	4	4172	Non-Allocation Transfers of Invested Balances - Payable		В		###-###							-	+	U/E	4
4A	4	4173	Non-Allocation Transfers of Invested Balances - Transferred		Е		###-###							+	-	U/E	
4A	4	4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts		E		###-###							+	-	U	
4B	N/A		ed transfers, budget authority (+ or -)														
4B	4		Anticipated Transfers - Current-Year Authority		E		###-###							+	-	U	5
4B	4	4165	Allocations of Authority - Anticipated From Invested Balances		E		###-###							+	-	U	5
4C	N/A		ansfers, unobligated balances (+ or -)														
4C	4		Allocation Transfers of Prior-Year Balances		Е									+	-	U/E	
4C	4	4190	Transfers - Prior-Year Balances		Е									+	-	U	
4C	4		Balance Transfers - Extensions of Availability Other Than Reappropriations		Е									+	-	U/E	
4C	4	4192	Balance Transfers - Unexpired to Expired		E									+	-	U/E	
4C	4	4199	Transfer of Expired Expenditure Transfers - Receivable		E									+	-	U/E	
4C	4	4320	Adjustments for Changes In Prior-Year Allocations of Budgetary Resources		Е									+	-	U/E	
4D	N/A	Anticipat	ed transfers, unobligated balances (+ or -)														
4D	4		Anticipated Transfers - Prior-Year Balances		Е									+	-	U	5
5	5	Tempora	rily not available pursuant to Public Law (-)														
5	5	4382	Temporary Reduction - New Budget Authority		Е		###-###							+	-	U	
5	5	4383	Temporary Reduction - Prior-Year Balances		Е		###-###							+	-	U	
5	5	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority		Е		###-###							+	-	U	
5	5	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances		Е		###-###							+	-	U	
5	5	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary		Е		###-###							+	-	U	5
5	5	4397	Receipts and Appropriations Temporarily Precluded From Obligation		Е		###-###							+	-	U	4
5	5	4397	Receipts and Appropriations Temporarily Precluded From Obligation		В		###-###							-	+	U	4
5	5	4398	Offsetting Collections Temporarily Precluded From Obligation		Е		###-###							+	-	U	4
5	5	4398	Offsetting Collections Temporarily Precluded From Obligation		В		###-###							-	+	U	4
5	5	4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation		E		###-###							+	-	U	

SUPPLEMENT

					U	SSGL	Account Att	ributes/1									i
133 Line S No.		USSGL Account	USSGL Account Title	Debit/ Credit	Begin/ End/4		Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit	Credit	TAFS Status/3	Addl. Info.
6	6	Permane	ntly not available (-):														16
6A I	N/A	Cancellat	tions of expired and no-year accounts (-)														
6A 6	6	4350	Canceled Authority		Е									+	-	U/E	
6A 6	6	4355	Cancellation of Appropriation From Unavailable Receipts		Е									+	-	U/E	
6A 6	6	4356	Cancellation of Appropriation From Invested Balances		Е									+	-	U/E	
6A 6	6	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds		E									+	-	U/E	
6B I	N/A	Enacted	reductions (-)														
6B 6	6		Permanent Reduction - New Budget Authority		Е		###-###							+	_	U	
6B 6	6	4393	Permanent Reduction - Prior-Year Balances		E		###-###							+		U/E	
	0	4000	1 emilianent reduction - 1 noi-1 ear Dalances		_		***************************************							-		0/L	
6C I	N/A	Canital tr	ansfers and redemption of debt (-)														
6C	6		Actual Repayments of Debt, Current-Year Authority		Е									+	_	U/E	\vdash
6C 6	6		Actual Repayments of Debt, Prior-Year Balances		E									+	-	U/E	
6C 6	6		Actual Capital Transfers to the General Fund of the Treasury, Current-Year		E									+	-	U/E	
6C 6	6		Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances		E									+	-	U/E	
					_												
6D I	N/A	Other aut	thority withdrawn (-)														
6D 6	6	4130	Appropriation To Liquidate Contract Authority Withdrawn		Е									+	-	U/E	
6D 6	6	4132	Substitution of Contract Authority		Е									+	-	U	
6D 6	6	4133	Decreases to Indefinite Contract Authority		Е									+	-	U/E	
6D 6	6	4134	Contract Authority Withdrawn		Е									+	-	U/E	
6D 6	6	4135	Contract Authority Liquidated		Е	S								+	-	U/E	
6D 6	6	4140	Substitution of Borrowing Authority		Е									+	-	U/E	
6D 6	6	4143	Decreases to Indefinite Borrowing Authority		Е									+	-	U/E	
6D 6	6	4144	Borrowing Authority Withdrawn		Е									+	-	U/E	
6D 6	6	4391	Adjustments to Indefinite No-Year Authority	С	Е									+	-	U	
	N/A		to Public Law (-)														
6E 6	6		Contract Authority Liquidated		Е	Р	###-###							+	-	U/E	
6E 6	6		Contract Authority To Be Liquidated by Trust Funds		E		###-###							+	-	U/E	4
6E 6	6	4136	Contract Authority To Be Liquidated by Trust Funds		В		###-###							-	+	U/E	4
6F I	N/A	Anticipat	ed for rest of year (-)	-													\vdash
6F 6	6		Anticipated Adjustments to Contract Authority		Е									+	-	U	5
6F 6	6		Anticipated Reductions to Borrowing Authority		E									+	-	U	5
6F 6	6		Anticipated Transfers to the General Fund of the Treasury		E									+	-	U	5

SUPPLEMENT

					U	SSGL	Account Att	tributes/1									1
133 Line No.		USSGL Account	USSGL Account Title	Debit/ Credit	Begin/ End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit	Credit	TAFS Status/3	Addl. Info.
7	7	Total bud	lgetary resources														
STATUS	OF BUDG	ETARY RE	SOURCES														
8	8	Obligatio	ns incurred:														
8A	8A	Direct:															17
8A1	N/A	Category	A (sometimes includes program categories)														
8A1	8A	4801	Undelivered Orders - Obligations, Unpaid		Е			Α	###		D			-	+	U/E	4
8A1	8A	4801	Undelivered Orders - Obligations, Unpaid		В			Α	###		D			+	-	U/E	4
8A1	8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		Е			Α	###		D			-	+	U/E	4
8A1	8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В			Α	###		D			+	-	U/E	4
8A1	8A	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		Е			Α	###		D			-	+	U/E	
8A1	8A	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е			Α	###		D			-	+	U/E	
8A1	8A	4901	Delivered Orders - Obligations, Unpaid		Е			Α	###		D			-	+	U/E	4
8A1	8A	4901	Delivered Orders - Obligations, Unpaid		В			Α	###		D			+	-	U/E	4
8A1	8A	4902	Delivered Orders - Obligations, Paid		Е			Α	###		D			-	+	U/E	
8A1	8A	4908	Authority Outlayed Not Yet Disbursed		Е			Α	###		D			-	+	U	4
8A1	8A	4908	Authority Outlayed Not Yet Disbursed		В			Α	###		D			+	-	U	4
8A1	8A	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е			Α	###		D			-	+	U/E	
8A1	8A	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е			Α	###		D			-	+	U/E	
8A2	N/A	Category	 B (program 1), (program 2\program category 1), (program 3\program category 2)	+													
8A2	8A		Undelivered Orders - Obligations, Unpaid	1	Е			В	###	###	D			-	+	U/E	4
8A2	8A		Undelivered Orders - Obligations, Unpaid	+	В			В	###	###	D			+	-	U/E	4
8A2	8A		Undelivered Orders - Obligations, Prepaid/Advanced	1	E			В	###	###	D			-	+	U/E	4
8A2	8A		Undelivered Orders - Obligations, Prepaid/Advanced	1	В			В	###	###	D			+	-	U/E	4
8A2	8A		Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	1	E			В	###	###	D			-	+	U/E	
8A2	8A		Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			В	###	###	D			-	+	U/E	
8A2	8A	4901	Delivered Orders - Obligations, Unpaid	1	Е			В	###	###	D			-	+	U/E	4
8A2	8A		Delivered Orders - Obligations, Unpaid	1	В			В	###	###	D			+	-	U/E	4
8A2	8A		Delivered Orders - Obligations, Paid	1	Е			В	###	###	D			-	+	U/E	
8A2	8A		Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	1	Е			В	###	###	D		t	-	+	U/E	
8A2	8A	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	1	Е			В	###	###	D		t	-	+	U/E	
			• • • • • • • • • • • • • • • • • • • •										<u> </u>				
8A3	N/A	Exempt fo	rom apportionment	1									-				
57.0	,	_xompt ii	apper	1													

SUPPLEMENT

					U	SSGL	Account Att	tributes/1									<u> </u>
133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	Debit/ Credit	Begin/ End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit	Credit	TAFS Status/3	Addl. Info.
8A3	8A	4801	Undelivered Orders - Obligations, Unpaid		Е			С			D			-	+	U/E	4
8A3	8A	4801	Undelivered Orders - Obligations, Unpaid		В			С			D			+	-	U/E	4
8A3	8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		Е			С			D			-	+	U/E	4
8A3	8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В			С			D			+	-	U/E	4
8A3	8A	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		Е			С			D			-	+	U/E	
8A3	8A	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е			С			D			-	+	U/E	
8A3	8A	4901	Delivered Orders - Obligations, Unpaid		Е			С			D			-	+	U/E	4
8A3	8A	4901	Delivered Orders - Obligations, Unpaid		В			С			D			+	-	U/E	4
8A3	8A	4902	Delivered Orders - Obligations, Paid		Е			С			D			-	+	U/E	
8A3	8A	4908	Authority Outlayed Not Yet Disbursed		Е			С			D			-	+	U	4
8A3	8A	4908	Authority Outlayed Not Yet Disbursed		В			С			D			+	-	U	4
8A3	8A	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е			С			D			-	+	U/E	
8A3	8A	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е			С			D			-	+	U/E	
8B	8B	Reimburs	sable:														18
8B1	N/A		A (sometimes includes program categories)														
8B1	8B	4801	Undelivered Orders - Obligations, Unpaid		Е			Α	###		R			-	+	U/E	4
8B1	8B	4801	Undelivered Orders - Obligations, Unpaid		В			Α	###		R			+	-	U/E	4
8B1	8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		Е			Α	###		R			-	+	U/E	4
8B1	8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В			Α	###		R			+	-	U/E	4
8B1	8B	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		Е			Α	###		R			-	+	U/E	
8B1	8B	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			Α	###		R			-	+	U/E	
8B1	8B	4901	Delivered Orders - Obligations, Unpaid		E			Α	###		R			-	+	U/E	4
8B1	8B		Delivered Orders - Obligations, Unpaid		В			Α	###		R			+	-	U/E	4
8B1	8B	4902	Delivered Orders - Obligations, Paid		Е			Α	###		R			-	+	U/E	
8B1	8B	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е			Α	###		R			-	+	U/E	
8B1	8B	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е			Α	###		R			-	+	U/E	
8B2	N/A	Category	B (program 1), (program 2\program category 1), (program 3\program category 2)														
8B2	8B	4801	Undelivered Orders - Obligations, Unpaid		Е			В	###	###	R			-	+	U/E	4
8B2	8B	4801	Undelivered Orders - Obligations, Unpaid		В			В	###	###	R			+	-	U/E	4
8B2	8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		Е			В	###	###	R			-	+	U/E	4
8B2	8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В			В	###	###	R			+	-	U/E	4
8B2	8B	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	1	Е			В	###	###	R			-	+	U/E	
8B2	8B	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			В	###	###	R			-	+	U/E	

SUPPLEMENT

					U	SSGL	Account At	tributes/1									1
133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	Debit/ Credit	Begin/ End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit	Credit	TAFS Status/3	Addl. Info.
8B2	8B	4901	Delivered Orders - Obligations, Unpaid		Е			В	###	###	R			-	+	U/E	4
8B2	8B	4901	Delivered Orders - Obligations, Unpaid		В			В	###	###	R			+	-	U/E	4
8B2	8B	4902	Delivered Orders - Obligations, Paid		Е			В	###	###	R			-	+	U/E	
8B2	8B	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е			В	###	###	R			-	+	U/E	
8B2	8B	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е			В	###	###	R			-	+	U/E	
8B3	N/A	Exempt f	 from apportionment														
8B3	8B	4801	Undelivered Orders - Obligations, Unpaid		Е			С			R			-	+	U/E	4
8B3	8B	4801	Undelivered Orders - Obligations, Unpaid		В			С			R			+	-	U/E	4
8B3	8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		Е			С			R			-	+	U/E	4
8B3	8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В			С			R			+	-	U/E	4
8B3	8B	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		Е			С			R			-	+	U/E	
8B3	8B	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е			С			R			-	+	U/E	
8B3	8B	4901	Delivered Orders - Obligations, Unpaid		Е			С			R			-	+	U/E	4
8B3	8B	4901	Delivered Orders - Obligations, Unpaid		В			С			R			+	-	U/E	4
8B3	8B	4902	Delivered Orders - Obligations, Paid		Е			С			R			-	+	U/E	
8B3	8B	4908	Authority Outlayed Not Yet Disbursed		Е			С			R			-	+	U	4
8B3	8B	4908	Authority Outlayed Not Yet Disbursed		В			С			R			+	-	U	4
8B3	8B	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е			С			R			-	+	U/E	
8B3	8B	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			С			R			-	+	U/E	
N/A	8C	Subtotal	(+8A+8B)														22
9	9	Unobliga	ated balance:														
9A	9A	Apportio	oned:														19
9A1	N/A	Balance,	currently available														
9A1	9A	4510	Apportionments		Е							Α		-	+	U	
9A1	9A	4610	Allotments - Realized Resources		Е									-	+	U	
9A1	9A	4700	Commitments - Programs Subject to Apportionment		Е									-	+	U	
9A2	N/A	Apportio	l oned for subsequent periods														
9A2	9A	4510	Apportionments	1	Е							S		-	+	U	
9A2	9A	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment		Е							S		-	+	U	5
																	igsquare
	9A		ted (+ or -)														
9A3	9A	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment		Е							Α		-	+	U	5
				1										1			<u>i</u>

SUPPLEMENT

					U	SSGL	Account Att	ributes/1									<u> </u>
133 Line No.		USSGL Account	USSGL Account Title				Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit	Credit	TAFS Status/3	Addl. Info.
9B	9B	Exempt f	rom apportionment:														20
9B1	N/A	Balance,	currently available														
9B1	9B	4620	Unobligated Funds Exempt From Apportionment		Е									-	+	U	
9B1	9B	4720	Commitments - Programs Exempt From Apportionment		Е									-	+	U	
9B2	N/A	Anticipat	ed (+ or -)														
9B2	9B	4690	Anticipated Resources - Programs Exempt From Apportionment		Е									-	+	U	5
N/A	9C	Subtotal	(+9A+9B)														21
10	10	Unobliga	ted balance not available:														21
10A	N/A	Deferred															
10A	10	4430	Unapportioned Authority - OMB Deferral		Е									-	+	U	
10B	N/A	Withheld	pending rescission														
10B	10	4420	Unapportioned Authority - Pending Rescission		Е									-	+	U	
			-														
10C	N/A	Other															
10C	10	4060	Anticipated Collections From Non-Federal Sources	С	Е									-	+	U	5
10C	10		Anticipated Collections From Federal Sources	С	Е									-	+	U	5
10C	10		Anticipated Reimbursements and Other Income	С	Е									-	+	U	5
10C	10	4310	Anticipated Recoveries of Prior-Year Obligations	С	Е									-	+	U	5
10C	10		Unapportioned Authority		Е									-	+	U	
10C	10		Funds Not Available for Commitment/Obligation		Е									-	+	U	
10C	10		Allotments - Expired Authority		Е									-	+	Е	
			, ,														
11	11	Total stat	tus of budgetary resources														
CHANGE	I IN OBLIG	ATED BA	LANCES														
12	12	Obligated	l d balance, net:														
		_	bligations, brought forward, October 1 (+)			1											
12A	12A		Undelivered Orders - Obligations, Unpaid		В									-	+	U/E	
12A	12A		Delivered Orders - Obligations, Unpaid		В	-								-	+	U/E	
	 	1 1	- 5.1.5.5.5.5.5.5.5.5.5.5.5.5.5.5.5.5.5.5			1							1		<u> </u>		
12B	12B	Uncollect	ted customer payments from Federal sources, brought forward, October 1 (-)			-											
12B	12B		Unfilled Customer Orders Without Advance	-	В	-							F/E	 -	+	U/E	
12B	12B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	-	В	-							.,_	<u> </u>	+	U/E	\vdash
120	120	7223	Appropriation Trust Fund Expenditure Transfers - Receivable								l			I -	т —	U/L	

SUPPLEMENT

					U	SSGL	Account At	ributes/1									1
133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	Debit/ Credit	Begin/ End/4		Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit	Credit	TAFS Status/3	Addl. Info.
12B	12B	4251	Reimbursements and Other Income Earned - Receivable		В								F/E	-	+	U/E	
12B	12B	4281	Actual Program Fund Subsidy Receivable		В									-	+	U/E	
12B	12B	4283	Interest Receivable From Treasury		В									-	+	U/E	
12B	12B	4285	Receivable From the Liquidating Fund		В									-	+	U/E	
12B	12B	4286	Receivable From the Financing Fund		В									-	+	U/E	
12B	12B	4287	Other Federal Receivables		В									-	+	U/E	
N/A	12C	Total, un	paid obligated balance, brought forward, net (+12A-12B)														22
13	13	Obligatio	ns incurred (+)														
13	13	_	Undelivered Orders - Obligations, Unpaid		Е									-	+	U/E	4
13	13		Undelivered Orders - Obligations, Unpaid		В									+	-	U/E	4
13	13		Undelivered Orders - Obligations, Prepaid/Advanced	1	E									-	+	U/E	4
13	13		Undelivered Orders - Obligations, Prepaid/Advanced		В									+	-	U/E	4
13	13	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		Е									-	+	U/E	
13	13	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е									-	+	U/E	
13	13	4901	Delivered Orders - Obligations, Unpaid		Е									-	+	U/E	4
13	13	4901	Delivered Orders - Obligations, Unpaid		В									+	-	U/E	4
13	13	4902	Delivered Orders - Obligations, Paid		Е									-	+	U/E	
13	13	4908	Authority Outlayed Not Yet Disbursed		Е									-	+	U	4
13	13	4908	Authority Outlayed Not Yet Disbursed		В									+	-	U	4
13	13	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е									-	+	U/E	
13	13	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е									-	+	U/E	
14	14	Gross ou	 rtlays (-)														
14	14	4802	Undelivered Orders - Obligations, Prepaid/Advanced		Е									+	-	U/E	4
14	14	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В									-	+	U/E	4
14	14	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E									+	-	U/E	
14	14	4902	Delivered Orders - Obligations, Paid		Е									+	-	U/E	
14	14	4908	Authority Outlayed Not Yet Disbursed	1	Е									+	-	U	4
14	14	4908	Authority Outlayed Not Yet Disbursed	1	В									-	+	U	4
14	14	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е									+	-	U/E	
15	15	Obligated	d balance transfers, net:	-													\vdash
15A	15A	A. Actual	transfers, unpaid obligations (+ or -)	1													
15A	15A	4831	Undelivered Orders - Obligations Transferred, Unpaid		Е									-	+	U/E	\vdash

SUPPLEMENT

				USSGL Account Attributes/1 Debit/ Begin/ Auth Pub. Law Apport. Program Apport. Reimb. Avail. Trans. TAFS									<u></u>				
133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	Debit/ Credit		Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit	Credit	TAFS Status/3	Addl. Info.
15A	15A	4931	Delivered Orders - Obligations Transferred, Unpaid		Е									-	+	U/E	
15B	15B	B. Actual	transfers, uncollected customer payments from Federal sources (+ or -)														
15B	15B	4199	Transfer of Expired Expenditure Transfers - Receivable		Е									-	+	U/E	
15B	15B	4230	Unfilled Customer Orders Without Advance - Transferred		Е								F/E	-	+	U/E	
15B	15B	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		Е									-	+	U/E	
15B	15B	4233	Reimbursements and Other Income Earned - Receivable - Transferred		Е								F/E	-	+	U/E	
15B	15B	4234	Other Federal Receivables - Transferred		Е									-	+	U/E	
N/A	15C	Total unp	paid obligated balance transferred, net (+15A+15B)														22
16			es of prior-year unpaid obligations, actual (-)														
16	16		Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E									-	+	U/E	
16	16	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E									-	+	U/E	
	17		n uncollected customer payments from Federal sources													=	
17	17		Unfilled Customer Orders Without Advance		E								F/E	-	+	U/E	4
17	17	1	Unfilled Customer Orders Without Advance		В								F/E	+	-	U/E	4
17	17		Appropriation Trust Fund Expenditure Transfers - Receivable		E									-	+	U/E	4
17	17	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		В									+	-	U/E	4
17	17	4251	Reimbursements and Other Income Earned - Receivable		Е								F/E	-	+	U/E	4
17	17	4251	Reimbursements and Other Income Earned - Receivable		В									+	-	U/E	4
17	17	4281	Actual Program Fund Subsidy Receivable		Е									-	+	U/E	4
17	17		Actual Program Fund Subsidy Receivable		В									+	-	U/E	4
17	17	4283	Interest Receivable From Treasury		Е									-	+	U/E	4
17	17	4283	Interest Receivable From Treasury		В									+	-	U/E	4
17	17	4285	Receivable From the Liquidating Fund		E									-	+	U/E	4
17	17		Receivable From the Liquidating Fund		В									+	-	U/E	4
17	17		Receivable From the Financing Fund		E									-	+	U/E	4
17	17		Receivable From the Financing Fund		В									+	-	U/E	4
17	17	4287	Other Federal Receivables		E									-	+	U/E	4
17	17	4287	Other Federal Receivables		В									+	-	U/E	4
18	18	Obligated	l d balance, net, end of period:														
			bligations (+)			-											
18A	18A	_	Undelivered Orders - Obligations, Unpaid	+ +	Е									_	+	U/E	\vdash
IOA	16A	4001	Johnaelivered Orders - Obligations, Oripaid		E									_	+	U/E	

SUPPLEMENT

		USSGL Account Attributes/1															
133 Line No.		USSGL Account	USSGL Account Title	Debit/ Credit			Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit	Credit	TAFS Status/3	Addl. Info.
18A	18A		Undelivered Orders - Obligations Transferred, Unpaid		Е									-	+	U/E	
18A	18A	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E									-	+	U/E	
18A	18A		Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		Е									-	+	U/E	
18A	18A		Delivered Orders - Obligations, Unpaid		Е									-	+	U/E	
18A	18A		Delivered Orders - Obligations Transferred, Unpaid		Е									-	+	U/E	
18A	18A	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		Е									-	+	U/E	
18A	18A	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е									-	+	U/E	
18B		1	ted customer payments from Federal sources (-)														
18B	18B		Transfer of Expired Expenditure Transfers - Receivable		Е									-	+	U/E	
18B	18B	4221	Unfilled Customer Orders Without Advance		Е								F/E	-	+	U/E	
18B	18B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		Е									-	+	U/E	
18B	18B	4230	Unfilled Customer Orders Without Advance - Transferred		E								F/E	+	-	U/E	
18B	18B	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		Е									+	-	U/E	
18B	18B	4233	Reimbursements and Other Income Earned - Receivable - Transferred		Е								F/E	+	-	U/E	
18B	18B	4234	Other Federal Receivables - Transferred		Е									+	-	U/E	
18B	18B	4251	Reimbursements and Other Income Earned - Receivable		Е								F/E	-	+	U/E	
18B	18B		Actual Program Fund Subsidy Receivable		E									-	+	U/E	
18B	18B	4283	Interest Receivable From Treasury		Е									-	+	U/E	
18B	18B	1	Receivable From the Liquidating Fund		Е									-	+	U/E	
18B	18B		Receivable From the Financing Fund		Е									-	+	U/E	
18B	18B	4287	Other Federal Receivables		Е									-	+	U/E	
N/A	18C	Total, un	paid obligated balance, net, end of period (+18A-18B) Same as sum of amounts repo	rted on li	ines 12	throug	h 17.										22
NET OUT	LAYS																
19	19	Net Outla	ys:														
19A	19A	Gross ou	tlays (+)														
19A	19A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		Е									-	+	U/E	4
19A	19A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В									+	-	U/E	4
19A	19A		Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е									-	+	U/E	
19A	19A	4902	Delivered Orders - Obligations, Paid		Е									-	+	U/E	
19A	19A	4908	Authority Outlayed Not Yet Disbursed		Е									-	+	U	4
19A	19A	4908	Authority Outlayed Not Yet Disbursed		В									+	-	U	4

SUPPLEMENT

				U	SSGL	Account Att	tributes/1									1
133 Line No.		USSGL Account	USSGL Account Title	Begin/ End/4		Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit	Credit	TAFS Status/3	Addl. Info.
19A	19A	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	Е									-	+	U/E	
19B	19B	Offsetting	g collections (-)													
19B	19B	4212	Liquidation of Deficiency - Offsetting Collections	Е									-	+	U/E	
19B	19B	4222	Unfilled Customer Orders With Advance	Е									-	+	U/E	4
19B	19B	4222	Unfilled Customer Orders With Advance	В									+	-	U/E	4
19B	19B	4252	Reimbursements and Other Income Earned - Collected	Е									-	+	U/E	
19B	19B	4255	Appropriation Trust Fund Expenditure Transfers - Collected	Е									-	+	U/E	
19B	19B		Actual Collections of "governmental-type" Fees	Е									-	+	U/E	
19B	19B	4261	Actual Collections of Business-Type Fees	Е									-	+	U/E	
19B	19B	4262	Actual Collections of Loan Principal	Е									-	+	U/E	
19B	19B	4263	Actual Collections of Loan Interest	Е									-	+	U/E	
19B	19B	4264	Actual Collections of Rent	Е									-	+	U/E	
19B	19B	4265	Actual Collections From Sale of Foreclosed Property	Е									-	+	U/E	
19B	19B	4266	Other Actual Business-Type Collections From Non-Federal Sources	Е									-	+	U/E	
19B	19B	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	Е									-	+	U/E	
19B	19B	4271	Actual Program Fund Subsidy Collected	Е									-	+	U/E	
19B	19B	4273	Interest Collected From Treasury	Е									-	+	U/E	
19B	19B	4275	Actual Collections From Liquidating Fund	Е									-	+	U/E	
19B	19B	4276	Actual Collections From Financing Fund	Е									-	+	U/E	
19B	19B	4277	Other Actual Collections - Federal	Е									-	+	U/E	
19B	19B		Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	Е									-	+	U/E	
19B	19B	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E									-	+	U/E	
N/A	19C		stributed offsetting receipts													22
N/A	19C		Fund Balance With Treasury	Е									-	+		8,9
N/A	19C		Fund Balance With Treasury	В									+	-		8,9
N/A	19C		Revenue From Goods Sold	Е									+	-		9
N/A	19C	5109	Contra Revenue for Goods Sold	Е									+	-		9
N/A	19C	5200	Revenue From Services Provided	Е									+	-		9
N/A	19C	5209	Contra Revenue for Services Provided	Е									+	-		9
N/A	19C	5310	Interest Revenue - Other	Е									+	-		9
N/A	19C	5311	Interest Revenue - Investments	Е									+	-		9
N/A	19C	5312	Interest Revenue - Loans Receivable/Uninvested Funds	Е									+	-		9

				U	SSGL	Account Att	ributes/1								1	1
133 Line No.		USSGL Account	USSGL Account Title	Begin/ End/4		Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit	Credit	TAFS Status/3	Addl. Info.
N/A	19C	5317	Contra Revenue for Interest Revenue - Loans Receivable	Е									+	-		9
N/A	19C	5318	Contra Revenue for Interest Revenue - Investments	Е									+	-		9
N/A	19C	5319	Contra Revenue for Interest Revenue - Other	Е									+	-		9
N/A	19C	5320	Penalties, Fines, and Administrative Fees Revenue	Е									+	-		9
N/A	19C	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	Е									+	-		9
N/A	19C	5400	Benefit Program Revenue	Е									+	-		9
N/A	19C	5409	Contra Revenue for Benefit Program Revenue	Е									+	-		9
N/A	19C	5500	Insurance and Guarantee Premium Revenue	Е									+	-		9
N/A	19C	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	Е									+	-		9
N/A	19C	5600	Donated Revenue - Financial Resources	Е									+	-		9
N/A		5609	Contra Revenue for Donations - Financial Resources	Е									+	-		9
N/A	19C	5750	Expenditure Financing Sources - Transfers-In	Е									+	-		9
N/A	19C	5800	Tax Revenue Collected	Е									+	-		9
N/A	19C	5801	Tax Revenue Accrual Adjustment	Е									+	-		9
N/A	19C	5809	Contra Revenue for Taxes	Е									+	-		9
N/A	19C	5890	Tax Revenue Refunds	Е									+	-		9
N/A	19C	5900	Other Revenue	Е									+	-		9
N/A	19C	5909	Contra Revenue for Other Revenue	Е									+	-		9
N/A	19D	Net outla	ys (+19A-19B-19C)													22

SUPPLEMENT SECTION V

Footnotes and Additional Information

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

2/ This is a crosswalk from the USSGL to the Report on Budget Execution and Budgetary Resources (SF 133). The SF 133 crosswalk is in compliance with the Office of Management and Budget (OMB) Circular No. A-11, Preparing, Submitting, and Executing the Budget, dated June 21, 2005. The crosswalk from the USSGL to the Statement of Budgetary Resources is in compliance with Circular A-136, Financial Reporting Requirements. 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

- 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/ Anticipated amounts should be zero for yearend preclosing trial balance.
- 6/ These USSGL accounts should equal the beginning balances of USSGL accounts 4450, 4650, and 4620.
- 7/ For yearend reporting of expiring Treasury Appropriation Fund Symbol accounts, obligations incurred must equal unfilled customer orders.

8/ Use USSGL 1010 when no USSGL revenue or other financing source account can be used. For example, clearing account symbols do not report revenue activity but instead record liabilities. Since no liabilities are crosswalked to this line, clearing account symbols should use the change in USSGL 1010 to complete this line.

9/ The SBR is an agency-wide report. Distributed offsetting receipt accounts 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 Finaning and equal cash deposits to Treasury that are reported on SF 224, FMS 1219, and FMS 1220. In certain unique circumstances, other USSGL accounts may be approved to crosswalk to this line. In all cases, include only amounts collected, deposited, and distributed in offsetting receipt accounts.

10/ The Apport. Cat. B attribute is available for early implementation for FY 2006 reporting. In FY 2007, reporting on this attribute will be required.

- 11/ SF 133 line number 1A is presented as line 1 of the SBR.
- 12/ SF 133 line numbers 2A and 2B are rolled up to line 2 of the SBR.
- 13/ SF 133 line numbers 3A1 and 3A2 are rolled up to line 3A of the SBR.
- 14/ SF 133 line numbers 3D5a, 3D5b, and 3D5c are rolled up to line 3D5 of the SBR.
- 15/ SF 133 line numbers 4A, 4B, 4C, and 4D are rolled up to line 4 of the SBR.
- 16/ SF 133 line numbers 6A, 6B, 6C, 6D, 6E, and 6F are rolled up to line 6 of the SBR.
- 17/ SF 133 line numbers 8A1, 8A2, and 8A3 are rolled up to line 8A of the SBR.
- 18/ SF 133 line numbers 8B1, 8B2, and 8B3 are rolled up to line 8B of the SBR.
- 19/ SF 133 line numbers 9A1, 9A2, and 9A3 are rolled up to line 9A of the SBR.

SUPPLEMENT SECTION V

Footnotes and Additional Information

20/ SF 133 line numbers 9B1 and 9B2 are rolled up to line 9B of the SBR.

21/ SF 133 line numbers 10A, 10B and 10C are rolled up to line 10 of the SBR.

22/ Lines 3E, 8C, 9C, 12C, 15C, 18C, 19C, and 19D are not part of the SF133 and are only on the SBR.

SUPPLEMENT SECTION V

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USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2007 Reporting

FM	S 2108		USSGL Account		USSGL	Account Att	ributes/1	
Column	Auth. Ind./2	2		Begin	Auth.	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Туре	Source	Partner	Info.
	For All Unex	pended Bala	l ances:					
1	Treasury Ap	propriation	Fund Symbol					
2	Preclosing l	Jnexpended	I Balance - Treasury Supplied					
	ŭ							
3		N/A						
4	Unobligated	and Obligat	 ed Balance Withdrawn/Canceled					-
4	Onobligated	4350	Canceled Authority	E				
4		4391	Adjustments to Indefinite No-Year Authority	E				
-		1001	, tajasamento to masimino no real rialitority	_				
5	Postclosing	Unexpende	d Balance					
5		1010	Fund Balance With Treasury	E				
6	Other Author	wi-ations						
6	Other Autho	rizations						1
	For Treasur	v 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	E				2,3
	For Treasur	v Appropriat	 ion Fund Symbols With Imprest Funds:					-
6	921	1120	Imprest Funds	E				2
6	921	1130	Funds Held by the Public	Е				2
0			ion Fund Symbols With Unamortized Discounts or Premiums:					4.5
6	931 931	1340 1611	Interest Receivable Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				4,5 2,4
6	931	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2,4
6	931	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				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 Treasure	γ Appropriat	ion Fund Symbols With Investments in Treasury Securities:					<u> </u>
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
						_		
			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			F	2,3
	For Treasury	y Appropriat	I ion Fund Symbols With Investments in Non-Federal Securities: NATIONAL RAILROAD RETIREMENT INVESTN	IENT TRUST FUN	D ONLY			
6	973	1618	Market Adjustment - Investments	E				2,3
6	973	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E			Х	2,3

	S 2108		USSGL Account		USSGL	Account Att	ributes/1	
Column	Auth. Ind.			Begin	Auth.	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Type	Source	Partner	Info.
1	Treasury Ap	propriation	 Fund Symbol					
2	Balance of B	orrowing A	uthority - Treasury Supplied	<u> </u>				
	Balance of E	l	T					
3	Increases an	d Rescissio	l ms					
3		4140	Substitution of Borrowing Authority	Е				2
3		4140	Substitution of Borrowing Authority	E				2
3		4141	Current-Year Borrowing Authority Realized	E				2
3		4141	Current-Year Borrowing Authority Realized	E				2
3		4143	Decreases to Indefinite Borrowing Authority	E		 		2
3		4143	Decreases to Indefinite Borrowing Authority	E				2
3		4392	Permanent Reduction - New Budget Authority	E				2
3		4392	Permanent Reduction - New Budget Authority	E				2
3	951	4393	Permanent Reduction - Prior-Year Balances	E				2
3		4393	Permanent Reduction - Prior-Year Balances	E				2
	302	7000	Citialient Neduction - 1 Hot-Tear Datances					
4	Borrowings							
4	951	4145	Borrowing Authority Converted to Cash	E				2
4	962	4145	Borrowing Authority Converted to Cash	Е				2
5		N/A						
	CALC (2 +/-	3 - 4) Also	Equals:					
6	Balance							
6		4140	Substitution of Borrowing Authority	Е				2
6		4140	Substitution of Borrowing Authority	Е				2
6		4141	Current-Year Borrowing Authority Realized	E				2
6		4141	Current-Year Borrowing Authority Realized	Е				2
6		4143	Decreases to Indefinite Borrowing Authority	E				2
6		4143	Decreases to Indefinite Borrowing Authority	Е				2
6		4145	Borrowing Authority Converted to Cash	Е				2
6		4145	Borrowing Authority Converted to Cash	Е				2
6		4149	Borrowing Authority Carried Forward	В				2
6	962	4149	Borrowing Authority Carried Forward	В				2
6		4392	Permanent Reduction - New Budget Authority	Е				2
6		4392	Permanent Reduction - New Budget Authority	Е				2
6	951	4393	Permanent Reduction - Prior-Year Balances	Е				2

Е

4393

Permanent Reduction - Prior-Year Balances

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6

USSGL Crosswalk - FM	S 2108: Yearend Closing Stateme	ent - Indefinite Borrowing Authority for Fiscal 2007 Reporting
EMC 2100		USSCI Assount

FMS	S 2108		USSGL Account		USSGL	Account Att	ributes/1	
Column	Auth. Ind.			Begin	Auth.	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Type	Source	Partner	Info.
1	Treasury Ap	propriation	Fund Symbol					
2	Balance of E	Borrowing A	uthority - Treasury Supplied					
	Increases							
3		4141	Current-Year Borrowing Authority Realized	Е				2
3	962	4141	Current-Year Borrowing Authority Realized	Е				2
	Borrowings	44.45		_				
4		4145	Borrowing Authority Converted to Cash	E				2
4	962	4145	Borrowing Authority Converted to Cash	E				2
	A -1: 4 4-							
	Adjustments		Cubatitution of Daysouring Authority					
5 5		4140 4140	Substitution of Borrowing Authority	E E				2
5		4143	Substitution of Borrowing Authority Decreases to Indefinite Borrowing Authority	E				2
5		4143	Decreases to Indefinite Borrowing Authority Decreases to Indefinite Borrowing Authority	E				2
5		4144	Borrowing Authority Withdrawn	E				2
5		4144	Borrowing Authority Withdrawn	E				2
	302	7177	Echnowing Authority Withdrawn					
	CALC (2 + 3	i-4-5) Als	o Equals:					
	Balance	T	 					
6		4140	Substitution of Borrowing Authority	Е				2
6		4140	Substitution of Borrowing Authority	E				2
6		4141	Current-Year Borrowing Authority Realized	Е				2
6		4141	Current-Year Borrowing Authority Realized	Е				2
6	951	4143	Decreases to Indefinite Borrowing Authority	Е				2
6	962	4143	Decreases to Indefinite Borrowing Authority	Е				2
6	951	4144	Borrowing Authority Withdrawn	Е				2
6	962	4144	Borrowing Authority Withdrawn	Е				2
6	951	4145	Borrowing Authority Converted to Cash	Е				2
6	962	4145	Borrowing Authority Converted to Cash	Е				2
6	951	4149	Borrowing Authority Carried Forward	В				2
6	962	4149	Borrowing Authority Carried Forward	В				2

FM	S 2108]	USSGL Account		USSGL	Account At	tributes/1	
Column	Auth. Ind.			Begin	Auth.	Borrow.	Trans.	Add
lumber	(RT7 Ind.)	Number	Title	End	Туре	Source	Partner	Info
1	Treasury Ap	propriation	 Fund Symbol		1			
2	Balance of C	Contract Aut	hority - Treasury Supplied T		-			
3	New Contract	ct Authority						
3	941	4131	Current-Year Contract Authority Realized	E				2
4	Appropriation	l ons To Liqui	l date		+			
4	941	4135	Contract Authority Liquidated	E				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 R	estorations	or Adjustments		1			
5	941	4133	Decreases to Indefinite Contract Authority	E				2
5	941	4134	Contract Authority Withdrawn	E				2
5	941	4135	Contract Authority Vitadiana	E E				2
5	941	4392	Permanent Reduction - New Budget Authority	E				2
5	941	4393	Permanent Reduction - Prior-Year Balances	E				2
	CALC (2 + 3	 	leo Equale:		1			├
			ontract Authority		 			
6	941	4131	Current-Year Contract Authority Realized	E				2
6	941	4133	Decreases to Indefinite Contract Authority	E				2
6	941	4134	Contract 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	Permanent Reduction - New Budget Authority	E				- 2

Е

941

6

4393

Permanent Reduction - Prior-Year Balances

SUPPLEMENT USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Indefinite Contract Authority for Fiscal 2007 Reporting

FMS	S 2108		USSGL Account		USSGL	Account Att	ributes/1	
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Auth. Type	Borrow. Source	Trans. Partner	Addl. Info.
Number	(K17 IIIu.)	Number	Title	Elid	туре	Source	raitilei	11110.
1	Treasury Ap	propriation	Fund Symbol					
2	Balance of C	Contract Aut	hority - Treasury Supplied					
3	New Contrac	t Authority			<u> </u>			-
3	941	4131	Current-Year Contract Authority Realized	E				2
4	Appropriation	l ons To Liqui	l date					
4	941	4135	Contract Authority Liquidated	E				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, Ro	L estorations,	or Adjustments					
5	941	4132	Substitution of Contract Authority	E				2
5	941	4133	Decreases to Indefinite Contract Authority	E				2
5	941	4134	Contract Authority Withdrawn	E				2
5	941	4135	Contract Authority Liquidated	E				2
	CALC (2+							
			ontract Authority					
6		4131	Current-Year Contract Authority Realized	E				2
6		4132	Substitution of Contract Authority	E				2
6		4133	Decreases to Indefinite Contract Authority	E				2
6	-	4134	Contract Authority Withdrawn	E				2
6	941 941	4135 4136	Contract Authority Liquidated Contract Authority To Be Liquidated by Trust Funds	<u>E</u>				2
6		4139	Contract Authority To Be Eliquidated by Trust Funds Contract Authority Carried Forward	В				2

FMS	S 2108		USSGL Account		USSGL	Account Att	ributes/1	
Column	Auth. Ind.			Begin	Auth.	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Type	Source	Partner	Info.
	For all Treas	ury Appropi	riation Fund Symbols:					
7	Raimhursam	ents Farner	I I and Refunds					
7	rembarsem	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	E				
7		4083	Transfers - Current-Year Authority - Receivable - Transferred	E				
7		4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation	E				
7		4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E				
7		4137	Transfers of Contract Authority	E				
7		4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E				
7		4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E				
7		4171	Non-Allocation Transfers of Invested Balances - Receivable	E				
7		4199	Transfer of Expired Expenditure Transfers - Receivable	E				
7		4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E				
7		4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E				
7		4233	Reimbursements and Other Income Earned - Receivable - Transferred	E				
7		4234	Other Federal Receivables - Transferred	E				
7		4251	Reimbursements and Other Income Earned - Receivable	E			E/F	
7		4281	Actual Program Fund Subsidy Receivable	E				
7		4283	Interest Receivable From Treasury	E				
7		4285	Receivable From the Liquidating Fund	E				
7		4286	Receivable From the Financing Fund	E				
7		4287	Other Federal Receivables	E				
		.201		_				
8	Unfilled Cus	tomer Order	S					
8		4221	Unfilled Customer Orders Without Advance	E			E/F	
8		4230	Unfilled Customer Orders Without Advance - Transferred	Е			E/F	
		<u> </u>						
9	Undelivered			_				—
9		4801	Undelivered Orders - Obligations, Unpaid	E				
9		4831	Undelivered Orders - Obligations Transferred, Unpaid	E				
9		4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E				
9		4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	Е				—
10	Accounts Pa	vable and C	l Other Liabilities					
10		4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	Е				
10		4127	Amounts Appropriated From Specific Invested TAFS - Payable	E				
10		4172	Non-Allocation Transfers of Invested Balances - Payable	E				
10		4320	Adjustments for Changes In Prior-Year Allocations of Budgetary Resources	E				6
10		4901	Delivered Orders - Obligations, Unpaid	E				<u>_</u> _
10		4931	Delivered Orders - Obligations Transferred, Unpaid	E				
10		4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E				
10		4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E				
	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:					ı

SUPPLEMENT SECTION V

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2007 Reporting

FM	S 2108		USSGL Account		USSGL	Account Att	ributes/1	
Column	Auth. Ind.			Begin	Auth.	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Type	Source	Partner	Info.
11	Unobligated	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	E				
11		4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E				
11		4382	Temporary Reduction - New Budget Authority	E				
11		4383	Temporary Reduction - Prior-Year Balances	E				
11		4394	Receipts Unavailable for Obligation Upon Collection	E				
11		4397	Receipts and Appropriations Temporarily Precluded From Obligation	E				
11		4398	Offsetting Collections Temporarily Precluded From Obligation	E				
11		4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation	E				
11			Unapportioned Authority - Pending Rescission	E				
11		4430	Unapportioned Authority - OMB Deferral	E				
11		4450	Unapportioned Authority	E				
11		4510	Apportionments	E				
11		4610	Allotments - Realized Resources	E				
11		4620	Unobligated Funds Exempt From Apportionment	E				
11		4630	Funds Not Available for Commitment/Obligation	E				
11		4650	Allotments - Expired Authority	E				
11		4700	Commitments - Programs Subject to Apportionment	E				
11		4720	Commitments - Programs Exempt From Apportionment	E				

SUPPLEMENT SECTION V

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2007 Reporting

ADDITIONAL INFORMATION:

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

FOOTNOTES:

- 1/ Use USSGL account attribute domains as provided in Section IV, page 4.
- 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 Securities973 Investments in Non-Federal Securities

The undisbursed balances for these subaccount codes are reported in FMS 2108, Column 6.

- 3/ Authorization Indicator (RT7 Indicator) 973 is for use by National Railroad Retirement Investment Trust Fund ONLY.
- 4/ Authorization Indicator (RT7 Indicator) 931 can be used only when authorized by Treasury.
- 5/ For use with OMB approval Department of Defense trust funds ONLY. (OMB Circular No. A-11, Section 20.6).
- 6/ For use with OMB approval (SSA and HHS related TAFS ONLY).

USSGL Crosswalk - Balance Sheet for Fiscal 2007 Reporting

				USSO	3L Account Attri	ibutes/1	
					Form and Co	ontent Notes	
Line	Trial	USSGL		Federal/Non	Entitiy (E)/	Covered (C)/	Addl.
1 1 1 2 2 2 2 2 2 2 2 2 2	Bal.	Acct.	USSGL Account Title	Federal	NonEnt. (O)	NotCov. (U)	Info.
	Asse	ts					
	Intrag	 governm	 ental				
1			With Treasury				
1	E	1010	Fund Balance With Treasury		E/O		
1	Е	1090	Fund Balance With Treasury Under a Continuing Resolution		E/O		
	Inves	tments					
	Е	1340	Interest Receivable	F	Е		3
2	E	1349	Allowance for Loss on Interest Receivable	F	Е		3
2	E	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	E		2
2	E	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	E		2
2	E	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	E		2
2	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	E		2
2	Е	1618	Market Adjustment - Investments	F			
2	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	F	Е		
2	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	F	E		
2	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	F	E		
2	Е	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	F	Е		
2	E	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	Е		2

USSGL Crosswalk - Balance Sheet for Fiscal 2007 Reporting

				USSC			
					Form and Co	ontent Notes	
Line	Trial	USSGL	Federal/Non	Entitiy (E)/ Covered (C)/		Addl.	
No.	Bal.	Acct.	USSGL Account Title	Federal	NonEnt. (O)	NotCov. (U)	Info.
2	E	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	E		2
2	E	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	E		2
2	E	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F	Е		2
2	E	1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F	Е		2
2	E	1690	Other Investments	F	Е		
3	Acco	unts Rec	 ceivable				
3	Е	1310	Accounts Receivable	F	E/O		
3	Е	1319	Allowance for Loss on Accounts Receivable	F	E/O		
3	E	1320	Employment Benefit Contributions Receivable	F	E		
3	Е	1330	Receivable for Transfers of Currently Invested Balances	F	E		2
3	Е	1335	Expenditure Transfers Receivable	F	E/O		2
3	Е	1340	Interest Receivable	F	E/O		
3	Е	1349	Allowance for Loss on Interest Receivable	F	E/O		4
3	Е	1360	Penalties, Fines, and Administrative Fees Receivable	F	E/O		4
3	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	E/O		4
4	l oan	 s Receiv	able				
4	E	1340	Interest Receivable	F	E		5
4	Е	1349	Allowance for Loss on Interest Receivable	F	E		5
4	Е	1350	Loans Receivable	F	E		
4	Е	1359	Allowance for Loss on Loans Receivable	F	E		
4	E	1360	Penalties, Fines, and Administrative Fees Receivable	F	Е		5
4	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	Е		5

				USSC	SL Account Attri	butes/1	
					Form and Co	ontent Notes	
Line No.		USSGL Acct.	USSGL Account Title	Federal/Non Federal	Entitiy (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
5	Othe	<u>r</u>					
5	E	1410	Advances and Prepayments	F	E/O		
5	Е	1921	Receivable From Appropriations	F	Е		2,6
5	E	1990	Other Assets	F	E/O		
6			ernmental				
5	CALC	(15)					
	Assets With		ne Public				
7	Cash	and Oth	er Monetary Assets				
7	Е	1110	Undeposited Collections	N	E/O		2
,	E	1120	Imprest Funds	N	E/O		2
7	E	1130	Funds Held by the Public	N	Е		2
7	Е	1190	Other Cash	N	E/O		2
7	Е	1195	Other Monetary Assets	N	E/O		2
7	E	1200	Foreign Currency	N	E/O		2
7	E	1531	Seized Monetary Instruments	N	0		2
7	Е	1532	Seized Cash Deposited	N	0		2
}		tments					
3	E	1340	Interest Receivable	N	E		3
3	Е	1349	Allowance for Loss on Interest Receivable	N	Е		3
3	Е	1618	Market Adjustment - Investments	N	E		
3	Е	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N	E		
3	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	N	E		
3	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	N	Е		

USSGL Crosswalk - Balance Sheet for Fiscal 2007 Reporting

			Balance Sheet for Fiscal 2007 Reporting	USS	3L Account Attri	ibutes/1	
					Form and Co	ontent Notes	
Line	Trial	USSGL		Federal/Non	Entitiy (E)/	Covered (C)/	Addl.
No.	Bal.	Acct.	USSGL Account Title	Federal	NonEnt. (O)	NotCov. (U)	Info.
8	E	1623	Amortization of Discount and Premium on Securities Other Than	N	E		
			the Bureau of the Public Debt Securities				
8	E	1690	Other Investments	N	E		
9	Acco	unts Rec	L ceivable, Net				
9	E	1310	Accounts Receivable	N	E/O		
9	E	1319	Allowance for Loss on Accounts Receivable	N	E/O		
9	E	1320	Employment Benefit Contributions Receivable	N	E		
9	Е	1340	Interest Receivable	N	E/O		4
9	E	1349	Allowance for Loss on Interest Receivable	N	E/O		4
9	Е	1360	Penalties, Fines, and Administrative Fees Receivable	N	E/O		4
9	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	E/O		4
10	Taxes	 s Receiva	 able, Net				
10	E	1325	Taxes Receivable	N	0		2
10	Е	1329	Allowance for Loss on Taxes Receivable	N	0		2
11	Loan	<u> </u> s Receiv	Land Related Foreclosed Property, Net				
11	E	1340	Interest Receivable	N	E		7
11	Е	1349	Allowance for Loss on Interest Receivable	N	E		7
11	Е	1350	Loans Receivable	N	E		
11	Е	1359	Allowance for Loss on Loans Receivable	N	Е		
11	Е	1360	Penalties, Fines, and Administrative Fees Receivable	N	E		7
11	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	Е		7
11	Е	1399	Allowance for Subsidy	N	E		2
11	Е	1551	Foreclosed Property	N	E		2
11	E	1559	Foreclosed Property - Allowance	N	E		2
12	Inven	itory and	l Related Property, Net				

USSGL Crosswalk - Balance Sheet for Fiscal 2007 Reporting

			Balance Sheet for Fiscal 2007 Reporting	USSO	3L Account Attri	ibutes/1	
					Form and Co	ontent Notes	
Line	Trial	USSGL	Federal/Non	Entitiy (E)/ Covered (Addl.	
No.	Bal.	Acct.	USSGL Account Title	Federal	NonEnt. (O)	NotCov. (U)	Info.
12	Е	1511	Operating Materials and Supplies Held for Use		E		
12	E	1512	Operating Materials and Supplies Held in Reserve for Future Use		Е		
12	Е	1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable		E		
12	E	1514	Operating Materials and Supplies Held For Repair		E		
12	E	1519	Operating Materials and Supplies - Allowance		E		
12	Е	1521	Inventory Purchased for Resale		E		
12	E	1522	Inventory Held in Reserve for Future Sale		Е		
12	Е	1523	Inventory Held for Repair		E		
12	E	1524	Inventory - Excess, Obsolete, and Unserviceable		E		
12	E	1525	Inventory - Raw Materials		E		
12	E	1526	Inventory - Work-in-Process		Е		
12	E	1527	Inventory - Finished Goods		E		
12	E	1529	Inventory - Allowance		Е		
12	E	1541	Forfeited Property Held for Sale		E		
12	Е	1542	Forfeited Property Held for Donation or Use		E		
12	Е	1549	Forfeited Property - Allowance		Е		
12	Е	1561	Commodities Held Under Price Support and Stabilization Support Programs		E		
12	Е	1569	Commodities - Allowance		Е		
12	E	1571	Stockpile Materials Held in Reserve		E		
12	Е	1572	Stockpile Materials Held for Sale		Е		
12	Е	1591	Other Related Property		Е		
12	E	1599	Other Related Property - Allowance		E		
13	Gene	ral Prop	l erty, Plant, and Equipment, Net				
13	E	1711	Land and Land Rights	N	E		2
13	E	1712	Improvements to Land	N	E		2
13	E	1719	Accumulated Depreciation on Improvements to Land	N	E		2

USSGL Crosswalk - Balance Sheet for Fiscal 2007 Reporting

			- Allando Gillottion i local 2001 i to portung	USSO	SL Account Attri	butes/1	
					Form and Co	ontent Notes	
Line	Trial	USSGL		Federal/Non	Entitiy (E)/	Covered (C)/	Addl.
No.	Bal.	Acct.	USSGL Account Title	Federal	NonEnt. (O)	NotCov. (U)	Info.
13	Е	1720	Construction-in-Progress	N	E	,	2
13	Е	1730	Buildings, Improvements, and Renovations	N	Е		2
13	E	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	N	Е		2
13	Е	1740	Other Structures and Facilities	N	E		2
13	Е	1749	Accumulated Depreciation on Other Structures and Facilities	N	E		2
13	Е	1750	Equipment	N	Е		2
13	Е	1759	Accumulated Depreciation on Equipment	N	Е		2
13	Е	1810	Assets Under Capital Lease	N	E		2
13	E	1819	Accumulated Depreciation on Assets Under Capital Lease	N	Е		2
13	Е	1820	Leasehold Improvements	N	E		2
13	E	1829	Accumulated Amortization on Leasehold Improvements	N	E		2
13	E	1830	Internal-Use Software	N	E		2
13	E	1832	Internal-Use Software in Development	N			2
13	E	1839	Accumulated Amortization on Internal-Use Software	N	E		2
13	Е	1840	Other Natural Resources	N	E		2
13	Е	1849	Allowance for Depletion	N	E		2
13	E	1890	Other General Property, Plant, and Equipment	N	E		2
13	E	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment	N	E		2
14	Othe	<u> </u>					
14	Е	1410	Advances and Prepayments	N	E/O		
14	E	1990	Other Assets	N	E/O		
15	Total	Assets					
15	CALC	(614)					_
16	Stew	ı ardship I	PP&E (Note 11)				
	Liabi	ities					
	Intrag	governm	l ental				

USSG	L Cro	sswalk -	· Balance	Sheet f	or Fis	cal 2007	Reporting

			Balance Sheet for Fiscal 2007 Reporting	USSO	L Account Attri	butes/1	
					Form and Co	ontent Notes	
Line	Trial	USSGL		Federal/Non	Entitiy (E)/	Covered (C)/	Addl.
No.	Bal.	Acct.	USSGL Account Title	Federal	NonEnt. (O)	NotCov. (U)	Info.
17	Acco	unts Pay	rable				
17	Е	2110	Accounts Payable	F		С	
17	E	2120	Disbursements in Transit	F		С	
17	Е	2140	Accrued Interest Payable	F		С	8
17	E	2150	Payable for Transfers of Currently Invested Balances	F		С	2
17	Е	2155	Expenditure Transfers Payable	F		С	2
17	Е	2170	Subsidy Payable to the Financing Account	F		C/U	2
17	Е	2179	Contra Liability for Subsidy Payable to the Financing Account	F		С	2
17	E	2960	Accounts Payable From Canceled Appropriations	F		U	
18	Debt						
18	E	2140	Accrued Interest Payable	F		C/U	9
18	E	2510	Principal Payable to the Bureau of the Public Debt	F		C/U	2
18	E	2520	Principal Payable to the Federal Financing Bank	F		C/U	2
18	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	F		C	
18	Е	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	F		С	
18	Е	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F		С	
18	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F		С	
18	Е	2540	Participation Certificates	F		C/U	
18	Е	2590	Other Debt	F		C/U	
40	Othor	<u> </u>					
19	Other E	2130	Contract Holdbacks	F		С	
19	E	2190	Other Liabilities With Related Budgetary Obligations	F		C/U	
19	E	2213	Employer Contributions and Payroll Taxes Payable	F		C	
19	E	2215	Other Post-Employment Benefits Due and Payable	F		С	
19	Е	2225	Unfunded FECA Liability	F		C/U	2
19	E	2290	Other Unfunded Employment Related Liability	F		C/U	

USSGL Crosswalk - Balance Sheet for Fiscal 2007 Reporting

			Balance Sheet for Fiscal 2007 Reporting	USSO	L Account Attri	butes/1	
	Trial	I USSGL			ontent Notes		
Line			Federal/Non	Entitiy (E)/	Covered (C)/	Addl.	
No.	Bal.	Acct.	USSGL Account Title	Federal	NonEnt. (O)	NotCov. (U)	Info.
19	Е	2310	Liability for Advances and Prepayments	F	, ,	С	
19	Е	2320	Other Deferred Revenue	F		C/U	
19	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	F		С	
19	Е	2940	Capital Lease Liability	F		C/U	
19	E	2950	Liability for Subsidy Related to Undisbursed Loans	F		С	2
19	Е	2970	Resources Payable to Treasury	F		С	2
19	Е	2980	Custodial Liability	F		U	
19	E	2990	Other Liabilities Without Related Budgetary Obligations	F		C/U	
20			ernmental				
20	CALC	(1619) I					
	Liabi	lities Wit	h the Public				
21	Acco	unts Pay	rable				
21	Е	2110	Accounts Payable	N		С	
21	Е	2120	Disbursements in Transit	N		С	
21	Е	2140	Accrued Interest Payable	N		С	8
21	E	2960	Accounts Payable From Canceled Appropriations	N		U	
22	Loan	<u>Guarant</u>	l ee Liability				
22	Е	2180	Loan Guarantee Liability	N		С	2
23		Held by	l the Public				
23	Е	2140	Accrued Interest Payable	N		C/U	9
23	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	N		C/U	
23	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	N		C/U	
23	Е	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N		C/U	

	1			USSO	3L Account Attri	ibutes/1	
					Form and Co	ontent Notes	
Line	Trial	USSGL		Federal/Non	Entitiy (E)/	Covered (C)/	Addl.
No.	Bal.	Acct.	USSGL Account Title	Federal	NonEnt. (O)	NotCov. (U)	Info.
23	Е	2533	Amortization of Discount and Premium on Securities Issued by	N	, ,	C/U	
			Federal Agencies Under General and Special Financing Authority				
23	E	2540	Participation Certificates	N		C/U	
23	Е	2590	Other Debt	N		C/U	
24	Fede	l ral Empl	l oyee and Veteran Benefits				
24	E	2190	Other Liabilities With Related Budgetary Obligations	N		С	12
24	Е	2215	Other Post-Employment Benefits Due and Payable	N		С	
24	Е	2216	Pension Benefits Due and Payable to Beneficiaries	N		С	2
24	Е	2217	Benefit Premiums Payable to Carriers	N		С	2
24	Е	2218	Life Insurance Benefits Due and Payable to Beneficiaries	N		С	2
24	E	2610	Actuarial Pension Liability	N		C/U	2
24	E	2620	Actuarial Health Insurance Liability	N		C/U	2
24	E	2630	Actuarial Life Insurance Liability	N		C/U	2
24	E	2650	Actuarial FECA Liability	N		C/U	2
24	E	2690	Other Actuarial Liabilities	N		C/U	2
25	Envir	onmenta	l al and Disposal Liabilities				
25	E	2995	Estimated Cleanup Cost Liability	N		C/U	
26	Bene	l fits Due	l and Payable				
26	Е	2160	Entitlement Benefits Due and Payable	N		C/U	2
27	Othe	<u> </u> r					
<u>27</u>	E	2130	Contract Holdbacks	N		С	
27	E	2190	Other Liabilities With Related Budgetary Obligations	N		C	
27	E	2210	Accrued Funded Payroll and Leave	N		C	2
27	Е	2211	Withholdings Payable	N		С	2
27	Е	2213	Employer Contributions and Payroll Taxes Payable	N		С	
27	Е	2220	Unfunded Leave	N		C/U	2
27	Е	2290	Other Unfunded Employment Related Liability	N		C/U	
27	Е	2310	Liability for Advances and Prepayments	N		С	
27	E	2320	Other Deferred Revenue	N		C/U	

			balance Sheet for Fiscal 2007 Reporting	USSO	3L Account Attri	butes/1	
					Form and Co	ontent Notes	
Line	Trial	USSGL		Federal/Non	Entitiy (E)/	Covered (C)/	Addl.
No.	Bal.	Acct.	USSGL Account Title	Federal	NonEnt. (O)	NotCov. (U)	Info.
27	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	N	` '	C	
27	E	2910	Prior Liens Outstanding on Acquired Collateral	N		U	2
<u>27</u> 27	E	2920	Contingent Liabilities	N		C/U	2
<u>27</u> 27	E	2940	Capital Lease Liability	N		C/U	
27	E	2980	Custodial Liability	N		U	
27	E	2990	Other Liabilities Without Related Budgetary Obligations	N		Ü	
			ğ , g				
28	Total	Liabilitie	es ·				
28	CALC	(1927)					
29	Comi	l mitments	and Contingencies (Note 16)				
	ļ <u>.</u>	<u> </u>					
	Net P	osition					
30	Unex	pended /	l Appropriations - Earmarked Funds (Note 20)				
30	В	3100	Unexpended Appropriations - Cumulative				10
30	E	3101	Unexpended Appropriations - Appropriations Received				10
30	E	3102	Unexpended Appropriations - Transfers-In	F			10
30	E	3103	Unexpended Appropriations - Transfers-Out	F			10
30	E	3106	Unexpended Appropriations - Adjustments				10
30	Е	3107	Unexpended Appropriations - Used				10
30	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Correction of Errors				10
30	Е	3109	Unexpended Appropriations - Prior-Period Adjustments Due to				10
	-		Changes in Accounting Principles				
31	Unex	pended <i>i</i>	 Appropriations - Other Funds				
31	В	3100	Unexpended Appropriations - Cumulative				11
31	Е	3101	Unexpended Appropriations - Appropriations Received				11
31	Е	3102	Unexpended Appropriations - Transfers-In				11
31	Е	3103	Unexpended Appropriations - Transfers-Out				11
31	Е	3106	Unexpended Appropriations - Adjustments				11
31	E	3107	Unexpended Appropriations - Used				11

			Building Street for Fiscal 2007 Reporting	USSO	SL Account Attri	ibutes/1	
					Form and Co	ontent Notes	
Line	Trial	USSGL		Federal/Non	Entitiy (E)/	Covered (C)/	Addl.
No.			USSGL Account Title	Federal	NonEnt. (O)	NotCov. (U)	Info.
31	Е	3108	Unexpended Appropriations - Prior-Period Adjustments Due to		. ,	` ,	11
			Correction of Errors				
31	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to				11
•			Changes in Accounting Principles				
32	Cum	ulative R	esults of Operations - Earmarked Funds (Note 20)				
32	В	3310	Cumulative Results of Operations				10
32	E	5100	Revenue From Goods Sold	F/N			10
32	E	5109	Contra Revenue for Goods Sold	F/N			10
32	E	5200	Revenue From Services Provided	F/N			10
32	E	5209	Contra Revenue for Services Provided	F/N			10
32	E	5310	Interest Revenue - Other	F/N			10
32	E	5311	Interest Revenue - Investments	F/N			10
32	Е	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N			10
32	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N			10
32	Е	5318	Contra Revenue for Interest Revenue - Investments	F/N			10
32	Е	5319	Contra Revenue for Interest Revenue - Other	F/N			10
32	Е	5320	Penalties, Fines, and Administrative Fees Revenue	F/N			10
32	Е	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F/N			10
32	Е	5400	Benefit Program Revenue	F/N			10
32	E	5409	Contra Revenue for Benefit Program Revenue	F/N			10
32	Е	5500	Insurance and Guarantee Premium Revenue	N			10
32	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N			10
32	Е	5600	Donated Revenue - Financial Resources	N			10
32	Е	5609	Contra Revenue for Donations - Financial Resources	N			10
32	Е	5610	Donated Revenue - Nonfinancial Resources	N			10
32	Е	5619	Contra Donated Revenue - Nonfinancial Resources	N			10
32	Е	5700	Expended Appropriations				10
32	Е	5708	Expended Appropriations - Prior-Period Adjustments Due to				10
			Corrections of Errors				
32	Е	5709	Expended Appropriations - Prior-Period Adjustments Due to				10
			Changes in Accounting Principles				
32	Е	5720	Financing Sources Transferred In Without Reimbursement	F			10
32	Е	5730	Financing Sources Transferred Out Without Reimbursement	F			10

			Balance Sheet for Fiscal 2007 Reporting	USSO	L Account Attri	ibutes/1	
						ontent Notes	
Line	Trial	USSGL		Federal/Non	Entitiy (E)/	Covered (C)/	Addl.
No.			USSGL Account Title	Federal	NonEnt. (O)	NotCov. (U)	Info.
32	Е	5740	Appropriated Earmarked Receipts Transferred In	F	. ,	` ′	10
32	Е	5745	Appropriated Earmarked Receipts Transferred Out	F			10
32	E	5750	Expenditure Financing Sources - Transfers-In	F			10
32	Е	5755	Nonexpenditure Financing Sources - Transfers-In	F			10
32	E	5760	Expenditure Financing Sources - Transfers-Out	F			10
32	E		Nonexpenditure Financing Sources - Transfers-Out	F			10
32	Е	5780	Imputed Financing Sources	F			10
32	E	5790	Other Financing Sources	F			10
32	Е	5799	Adjustment of Appropriations Used				10
32	Е	5800	Tax Revenue Collected	F/N			10
32	Е	5801	Tax Revenue Accrual Adjustment	F/N			10
32	Е	5809	Contra Revenue for Taxes	F/N			10
32	Е	5890	Tax Revenue Refunds	F/N			10
32	Е	5900	Other Revenue	F/N			10
32	Е	5909	Contra Revenue for Other Revenue	F/N			10
32	Е	5990	Collections for Others	F/N			10
32	Е	5991	Accrued Collections for Others	F/N			10
32	Е	6100	Operating Expenses/Program Costs	F/N			10
32	Е	6190	Contra Bad Debt Expense - Incurred for Others	F/N			10
32	Е	6199	Adjustment to Subsidy Expense	N			10
32	Е	6310	Interest Expenses on Borrowing From the Bureau of the Public	F			10
			Debt and/or the Federal Financing Bank				
32	Е	6320	Interest Expenses on Securities	F/N			10
32	Е	6330	Other Interest Expenses	F/N			10
32	Е	6400	Benefit Expense	F/N			10
32	Е	6500	Cost of Goods Sold	N			10
32	Е	6600	Applied Overhead	N			10
32	Е	6610	Cost Capitalization Offset	N			10
32	Е	6710	Depreciation, Amortization, and Depletion	N			10
32	Е	6720	Bad Debt Expense	F/N			10
32	Е	6730	Imputed Costs	F			10
32	Е	6790	Other Expenses Not Requiring Budgetary Resources	F/N			10
32	Е	6800	Future Funded Expenses	F/N			10
32	Е	6850	Employer Contributions to Employee Benefit Programs Not	F			10
			Requiring Current-Year Budget Authority (Unobligated)				

				USSGL Account Attributes/1			
32 32 32 32 32 32 32 32 32 32 32 32 32 3					Form and Co	ontent Notes	
Line	Trial	USSGL		Federal/Non	Entitiy (E)/	Covered (C)/	Addl.
		Acct.	USSGL Account Title	Federal	NonEnt. (O)	NotCov. (U)	Info.
32	Е	6900	Nonproduction Costs	F/N			10
32	Е	7110	Gains on Disposition of Assets - Other	N			10
32	Е	7111	Gains on Disposition of Investments	F/N			10
32	Е	7112	Gains on Disposition of Borrowings	F			10
32	Е	7180	Unrealized Gains	F/N			10
32	Е	7190	Other Gains	F/N			10
32	Е	7210	Losses on Disposition of Assets - Other	N			10
32	Е	7211	Losses on Disposition of Investments	F/N			10
32	Е	7212	Losses on Disposition of Borrowings	F			10
32	Е	7280	Unrealized Losses	F/N			10
32	Е	7290	Other Losses	F/N			10
32	Е	7300	Extraordinary Items	N			10
32	Е	7400	Prior-Period Adjustments Due to Corrections of Errors	F/N			10
32	Е	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	F/N			10
32	E	7500	Distribution of Income - Dividend	F/N			10
32	E	7600	Changes in Actuarial Liability	N			10
33	Cumi	l ulative R	esults of Operations - Other Funds				
33	В	3310	Cumulative Results of Operations				11
	Е	5100	Revenue From Goods Sold	F/N			11
33	Е	5109	Contra Revenue for Goods Sold	F/N			11
33	Е	5200	Revenue From Services Provided	F/N			11
33	Е	5209	Contra Revenue for Services Provided	F/N			11
33	Е	5310	Interest Revenue - Other	F/N			11
33	Е	5311	Interest Revenue - Investments	F/N			11
33	Е	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N			11
33	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N			11
33	Е	5318	Contra Revenue for Interest Revenue - Investments	F/N			11
33	Е	5319	Contra Revenue for Interest Revenue - Other	F/N			11
33	Е	5320	Penalties, Fines, and Administrative Fees Revenue	F/N			11
33	Е	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F/N			11
33	Е	5400	Benefit Program Revenue	F/N			11

			Bulling Sheet for Fiscal 2007 Reporting	USSO	SL Account Attri	ibutes/1	
					Form and Co	ontent Notes	
Line	Trial	USSGL		Federal/Non	Entitiy (E)/	Covered (C)/	Addl.
No.	Bal.	Acct.	USSGL Account Title	Federal	NonEnt. (O)	NotCov. (U)	Info.
33	Е	5409	Contra Revenue for Benefit Program Revenue	F/N	, ,	, ,	11
33	Е	5500	Insurance and Guarantee Premium Revenue	N			11
33	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N			11
33	Е	5600	Donated Revenue - Financial Resources	N			11
33	Е	5609	Contra Revenue for Donations - Financial Resources	N			11
33	Е	5610	Donated Revenue - Nonfinancial Resources	N			11
33	Е	5619	Contra Donated Revenue - Nonfinancial Resources	N			11
33	Е	5700	Expended Appropriations				11
33	Е	5708	Expended Appropriations - Prior-Period Adjustments Due to				11
			Corrections of Errors				
33	E	5709	Expended Appropriations - Prior-Period Adjustments Due to				11
			Changes in Accounting Principles				
33	E	5720	Financing Sources Transferred In Without Reimbursement	F			11
33	E	5730	Financing Sources Transferred Out Without Reimbursement	F			11
33	Е	5740	Appropriated Earmarked Receipts Transferred In	F			11
33	Е	5745	Appropriated Earmarked Receipts Transferred Out	F			11
33	Е	5750	Expenditure Financing Sources - Transfers-In	F			11
33	Е	5755	Nonexpenditure Financing Sources - Transfers-In	F			11
33	Е	5760	Expenditure Financing Sources - Transfers-Out	F			11
33	Е	5765	Nonexpenditure Financing Sources - Transfers-Out	F			11
33	Е	5780	Imputed Financing Sources	F			11
33	Е	5790	Other Financing Sources	F			11
33	Е	5799	Adjustment of Appropriations Used				11
33	Е	5800	Tax Revenue Collected	F/N			11
33	Е	5801	Tax Revenue Accrual Adjustment	F/N			11
33	Е	5809	Contra Revenue for Taxes	F/N			11
33	Е	5890	Tax Revenue Refunds	F/N			11
33	Е	5900	Other Revenue	F/N			11
33	Е	5909	Contra Revenue for Other Revenue	F/N			11
33	Е	5990	Collections for Others	F/N			11
33	Е	5991	Accrued Collections for Others	F/N			11
33		6100	Operating Expenses/Program Costs	F/N			11
33	Е	6190	Contra Bad Debt Expense - Incurred for Others	F/N			11
33	Е	6199	Adjustment to Subsidy Expense	N			11

			Balance Sheet for Fiscal 2007 Reporting	USSC	SL Account Attri	butes/1	
					Form and Co	ontent Notes	
Line	Trial	USSGL	USSGL	Federal/Non	Entitiy (E)/ Covered (C)/		Addl.
No.	Bal.	Acct.	USSGL Account Title	Federal	NonEnt. (O)	NotCov. (U)	Info.
33	Е	6310	Interest Expenses on Borrowing From the Bureau of the Public	F			11
			Debt and/or the Federal Financing Bank				
33	Е	6320	Interest Expenses on Securities	F/N			11
33	Е	6330	Other Interest Expenses	F/N			11
33	Е	6400	Benefit Expense	F/N			11
33	Е	6500	Cost of Goods Sold	N			11
33	Е	6600	Applied Overhead	N			11
33	Е	6610	Cost Capitalization Offset	N			11
33	Е	6710	Depreciation, Amortization, and Depletion	N			11
33	Е	6720	Bad Debt Expense	F/N			11
33	Е	6730	Imputed Costs	F			11
33	Е	6790	Other Expenses Not Requiring Budgetary Resources	F/N			11
33	E	6800	Future Funded Expenses	F/N			11
33	Е	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F			11
33	Е	6900	Nonproduction Costs	F/N			11
33	Е	7110	Gains on Disposition of Assets - Other	N			11
33	E	7111	Gains on Disposition of Investments	F/N			11
33	Е	7112	Gains on Disposition of Borrowings	F			11
33	Е	7180	Unrealized Gains	F/N			11
33	Е	7190	Other Gains	F/N			11
33	E	7210	Losses on Disposition of Assets - Other	N			11
33	E	7211	Losses on Disposition of Investments	F/N			11
33	E	7212	Losses on Disposition of Borrowings	F			11
33	Е	7280	Unrealized Losses	F/N			11
33	E	7290	Other Losses	F/N			11
33	Е	7300	Extraordinary Items	N			11
33	E	7400	Prior-Period Adjustments Due to Corrections of Errors	F/N			11
33	Е	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	F/N			11
33	Е	7500	Distribution of Income - Dividend	F/N			11
33	Е	7600	Changes in Actuarial Liability	N			11

				USS	USSGL Account Attributes/1			
					Form and Co	ontent Notes		
Line	Trial	USSGL		Federal/Non	Entitiy (E)/	Covered (C)/	Addl.	
No.	Bal.	Acct.	USSGL Account Title	Federal	NonEnt. (O)	NotCov. (U)	Info.	
34	Total	Net Pos	 ition					
34	CALC	(2933)						
35	Total	Liabilitie	es and Net Position					
35	CALC	28 + 34	4)					

Part 2 Fiscal Year 2007 Reporting

SUPPLEMENT SECTION V

Footnotes and Additional Information:

- 1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
- 2/ By definition, the USSGL account can only have this USSGL account attribute domain (Fed/NonFed)
- 3/ Related to investments
- 4/ Related to accounts receivable
- 5/ Related to loans receivable
- 6/ Do not use without permission from Treasury or OMB
- 7/ Related to loans
- 8/ Related to accounts payable
- 9/ Related to debt
- 10/ Earmarked Treasury Account Symbols (TAS) only
- 11/ Other than earmarked TAS
- 12/ Incurred But Not Reported (IBNR) related to employee health care programs

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USSGL Crosswalk - Statement of Net Cost for Fiscal 2007 Reporti	ng
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					ccount Attrib		
				Adjust	ted Trial Bala	ance	
ine	Trial	USSGL		Federal/	Exchange/	Cust/	Addl.
No.	Bal.	Account	USSGL Account Title	NonFederal	Nonexch.	Noncust	Info.
Prog	ıram C	Costs:					
Prog	ram <i>A</i>	\ :					
	Cros	s costs (N	lata 22\				
<u>1</u> 1		6100	Operating Expenses/Program Costs	F/N			2
<u>.</u> 1		6190	Contra Bad Debt Expense - Incurred for Others	F/N			2
<u>' </u>		6199	Adjustment to Subsidy Expense	N N			2
<u>1</u> 1		6310	Interest Expenses on Borrowing From the Bureau of the Public Debt	F			2
ı	-	0310	and/or the Federal Financing Bank	Г			_
1	E	6320	Interest Expenses on Securities	F/N			2
<u>'</u> 1		6330	Other Interest Expenses	F/N			2
<u>. </u>		6400	Benefit Expense	F/N			2,3
<u>.</u> 1		6500	Cost of Goods Sold	N			2
1		6600	Applied Overhead	N			2
1		6610	Cost Capitalization Offset	N			2
1	Е	6710	Depreciation, Amortization, and Depletion	N			2
1	Е	6720	Bad Debt Expense	F/N			2
	Е	6730	Imputed Costs	F			2
1	Е	6790	Other Expenses Not Requiring Budgetary Resources	F/N			2
	Е	6800	Future Funded Expenses	F/N			2,3,4
1	Е	6850	Employer Contributions to Employee Benefit Programs Not Requiring	F			3
			Current-Year Budget Authority (Unobligated)				
1		6900	Nonproduction Costs	F/N			3,5
1	Е	7210	Losses on Disposition of Assets - Other	F/N	X		2,3
1	Е	7211	Losses on Disposition of Investments	F/N	X		2,3
1	Е	7212	Losses on Disposition of Borrowings	F/N	X		2,3
	Е	7280	Unrealized Losses	F/N	X		2,3
1	Е	7290	Other Losses	F/N	X		2,3
1	Е	7300	Extraordinary Items	N	X		2,3
1	E	7500	Distribution of Income - Dividend	N	X		2,3
1	Е	7600	Changes in Actuarial Liability	N			2,3

USSGL Crosswalk - Statement of Net Cost for Fiscal 2007 Reporting

	<u> </u>		Statement of Net Cost for Fiscal 2007 Reporting	USSGL A	ccount Attrib	utes/1	
					ed Trial Bala		
ine	Trial	USSGL		Federal/	Exchange/	Cust/	Addl.
lo.	Bal.	Account	USSGL Account Title	NonFederal		Noncust	Info.
		earned r					
2			Revenue From Goods Sold	F/N	X		6
2	Е		Contra Revenue for Goods Sold	F/N	Х		6
2	Е		Revenue From Services Provided	F/N	X		6
2	Е		Contra Revenue for Services Provided	F/N	X		6
2	Е		Interest Revenue - Other	F/N	Х	Α	
2	Е	5311	Interest Revenue - Investments	F/N	Х	Α	
<u>-</u>	Е	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	X	Α	
2	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N	Х	Α	
2	Е	5318	Contra Revenue for Interest Revenue - Investments	F/N	Х	Α	
2	Е	5319	Contra Revenue for Interest Revenue - Other	F/N	X	Α	
2	Е	5320	Penalties, Fines, and Administrative Fees Revenue	F/N	X	Α	
2	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F/N	Х	Α	
2	E	5400	Benefit Program Revenue	F/N	Х		
<u>-</u> 2	E		Contra Revenue for Benefit Program Revenue	F/N	X		
<u>-</u> 2	E		Insurance and Guarantee Premium Revenue	N	X		6
2	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	Х		6
2	Е	5900	Other Revenue	F/N	Х		
2	E	5909	Contra Revenue for Other Revenue	F/N	Х		
2	Е	7110	Gains on Disposition of Assets - Other	F/N	Х		2,3
2	E		Gains on Disposition of Investments	F/N	Х		2,3
2	Е		Gains on Disposition of Borrowings	F/N	Х		2,3
2	Е	7180	Unrealized Gains	F/N	Х		2,3
2	E	7190	Other Gains	F/N	Х		2,3
3	Not n	rogram c	nete:				
3		(1 - 2)	00.0				
ļ	Cost	s not assi	gned to programs				
4	E		Benefit Expense	F/N			3,7
1	Е		Future Funded Expenses	F/N			3,7
1	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F			3,7

USSGL Crosswalk - Statement of Net Cost for Fiscal 2007 Reporting

			·	USSGL A	ccount Attrib	utes/1	
				Adjus	ed Trial Bala	ance	
Line	Trial	USSGL		Federal/	Exchange/	Cust/	Addl.
No.	Bal.	Account	USSGL Account Title	NonFederal	Nonexch.	Noncust	Info.
4	Е		Nonproduction Costs	F/N			3,7
1	Е		Losses on Disposition of Assets - Other	N	X		3,7
1	Е	7211	Losses on Disposition of Investments	F/N	X		3,7
1	Е	7212	Losses on Disposition of Borrowings	F	X		3,7
4	Е	-	Unrealized Losses	F/N	X		3,7
1	Е	7290	Other Losses	F/N	X		3,7
1	Е		Extraordinary Items	F/N	X		3,7
1	Е	7500	Distribution of Income - Dividend	N	X		3,7
4	Е	7600	Changes in Actuarial Liability	N			3,7
5	Less	earned r	evenues not attributed to programs				
5	E		Interest Revenue - Other	F/N	Х		8
5	Е		Interest Revenue - Investments	F/N	Х		8
5	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	Х		8
5	Е	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N	Х		8
5	Е	5318	Contra Revenue for Interest Revenue - Investments	F/N	Х		8
5	Е	5319	Contra Revenue for Interest Revenue - Other	F/N	Х		8
5	Е	5900	Other Revenue	F/N	Х		8
5	Е	5909	Contra Revenue for Other Revenue	F/N	Х		8
5	Е	7110	Gains on Disposition of Assets - Other	N	Х		3,7
5	Е	7111	Gains on Disposition of Investments	F/N	Х		3,7
5	Е	7112	Gains on Disposition of Borrowings	F	Х		3,7
5	Е	7180	Unrealized Gains	F/N	Х		3,7
5	E	7190	Other Gains	F/N	X		3,7
6	Not c	ost of ope	prations				
ნ		(3+4-5)	Judiono -				

Footnotes and Additional Information:

- 1. Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
- 2. Production
- 3. Nonproduction
- 4. Excludes non-recurring cleanup costs.
- 5. Report stewardship costs separately.
- 6. By definition, the only valid attribute domain value for this USSGL account is X Exchange
- 7. Cost not assigned to programs.
- 8. Exchange revenue not attributable to programs.

						USSGL Accou	ınt Attributes/1	
						Adjusted T	rial Balance	
	Trial	USSGL		Earmarked	All Other	Exch./	Custodial/	Addl.
Line No.	Bal.	Account	USSGL AccountTitle	Funds	Funds	Nonexch.	Noncust.	Info.
Cumulati	ve Resul	ts Of Ope	rations:					
1	Beginni	l ing Balan	ces					
1	В		Cumulative Results of Operations	Х	Χ			
2	Adjustn	 nents (+/-)	\					
<u>-</u> 2a			punting Principles (+/-)					
2a	E	5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	Х	Х			
2a	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	Х	Х			
2b	Correct	ions of E	rors (+/-)					
2b	E	5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	Х	Х			
2b	E	7400	Prior-Period Adjustments Due to Corrections of Errors	Х	Χ			
3	Beginni	 ing Balan	 ces, as Adjusted					
3	CALC (Х	Χ			
 Budgetar	y Financ	<u>l</u> ing Sourc	l es:					
<u>-</u>								
4			ts (Rescissions, etc.) (+/-)					
4	E	5790	Other Financing Sources	Х	Χ			8
5	Approp	riations U	l Ised					
5	E	5700	Expended Appropriations	X	Х			4

						USSGL Accou	ınt Attributes/1	
						Adjusted T	rial Balance	
	Trial L	JSSGL		Earmarked	All Other	Exch./	Custodial/	Addl.
₋ine No.	Bal.	Account	USSGL AccountTitle	Funds	Funds	Nonexch.	Noncust.	Info.
;	Nonexcha	ange Re	venue					
3			Interest Revenue - Other	Х	X	Т	Α	
6			Interest Revenue - Investments	Х	X	T	Α	
6			Interest Revenue - Loans Receivable/Uninvested	X	Χ	Т	Α	
3	E 5	317	Contra Revenue for Interest Revenue - Loans	Х	Х	Т	Α	
3	E 5	318	Contra Revenue for Interest Revenue - Investments	Х	Х	Т	Α	
3	E 5	5319	Contra Revenue for Interest Revenue - Other	Х	Х	Т	Α	
6	E 5	5320	Penalties, Fines, and Administrative Fees Revenue	Х	Χ	Т	Α	
6	E 5	5329	Contra Revenue for Penalties, Fines, and	Х	X	Т	Α	
			Administrative Fees					
3	E 5	5400	Benefit Program Revenue	Х	Х	Т		
3	E 5	5409	Contra Revenue for Benefit Program Revenue	Х	Х	Т		
3	E 5	5800	Tax Revenue Collected	Х	Х	Т	Α	9, 12
3	E 5	5801	Tax Revenue Accrual Adjustment	Х	Х	Т	Α	9, 12
6	E 5	5809	Contra Revenue for Taxes	X	Χ	T	Α	9, 12
3	E 5	5890	Tax Revenue Refunds	Х	Х	Т	Α	9, 12
3	E 5	5900	Other Revenue	Х	Х	Т	Α	
6	E 5	5909	Contra Revenue for Other Revenue	Х	Х	Т	Α	
7	Donation	s and Fo	orfeitures of Cash and Cash Equivalents					
7	E 5	600	Donated Revenue - Financial Resources	X	Χ	T		12
7	E 5	609	Contra Revenue for Donations - Financial Resources	Х	Х	Т		12
7	E 5	5900	Other Revenue	X	Χ	T		3
7	E 5	5909	Contra Revenue for Other Revenue	Х	Х	T		3
3	Transfers		Without Reimbursement (+/-)					
3			Appropriated Earmarked Receipts Transferred In	X	Х			
3		745	Appropriated Earmarked Receipts Transferred Out	Х	Х			
3			Expenditure Financing Sources - Transfers-In	Х	Х			
3			Nonexpenditure Financing Sources - Transfers-In	Х	Х			
3	E 5	5760	Expenditure Financing Sources - Transfers-Out	Х	X			
3	E 5	5765	Nonexpenditure Financing Sources - Transfers-Out	Х	X			

						USSGL Accou	ınt Attributes/1	
						Adjusted T	rial Balance	
Line No.	Trial Bal.		USSGL AccountTitle	Earmarked Funds	All Other Funds	Exch./ Nonexch.	Custodial/ Noncust.	Addl. Info.
•	Other (+	-/-)						
9	E	5790	Other Financing Sources	Х	Х			2
9	E	7110	Gains on Disposition of Assets - Other	X	Х	Т		2
9	E	7111	Gains on Disposition of Investments	Х	Х	Т		2
9	E	7112	Gains on Disposition of Borrowings	Х	Х	Т		2
)	Е	7180	Unrealized Gains	Х	Х	Т		2
)	Е	7190	Other Gains	Х	Х	Т		2
)	Е	7210	Losses on Disposition of Assets - Other	Х	Х	Т		2
)	E	7211	Losses on Disposition of Investments	Х	Х	Т		2
)	Е	7212	Losses on Disposition of Borrowings	Х	Х	Т		2
)	Е	7280	Unrealized Losses	Х	Х	Т		2
)	Е	7290	Other Losses	Х	Х	Т		2
)	Е	7500	Distribution of Income - Dividend	Х	Χ	Т		2
Other Fi	nancing S	ources (N	lonexchange):					
10	Donatio	ns and Fo	orfeitures of Property					
10	E	5610	Donated Revenue - Nonfinancial Resources	Х	Х	Т		12
10	E	5619	Contra Donated Revenue - Nonfinancial Resources	Х	Х	Т		12
10	E	5900	Other Revenue	Х	Х	Т		5, 6
10	E	5909	Contra Revenue for Other Revenue	Х	Χ	Т		5, 6
1	Transfe	rs-In/Out	 Without Reimbursement (+/-)					
11	E	5720	Financing Sources Transferred In Without	Х	Х			
1	E	5730	Financing Sources Transferred Out Without	Х	Х			
			Reimbursement					
	1							
12	Imputed	Financir	na					

USSGL Crosswal	k - Statement of	Changes in Net	Position for Fisc	al 2007 Reporting

000010.		- Ctatom	ent of Changes in Net Position for Fiscal 2007			USSGL Accou	unt Attributes/1	
							rial Balance	
	Trial	USSGL		Earmarked	All Other	Exch./	Custodial/	Addl.
Line No.	Bal.	Account	USSGL AccountTitle	Funds	Funds	Nonexch.	Noncust.	Info.
13	Other (+	- /-)						
13	E	5790	Other Financing Sources	X	Х			5
13	Е	5799	Adjustment of Appropriations Used	Х	Х			5
13	E	5900	Other Revenue	X	Х	Т		5, 7
13	E	5909	Contra Revenue for Other Revenue	X	Х	Т		5, 7
13	E	7110	Gains on Disposition of Assets - Other	X	Х	Т		5
13	E	7111	Gains on Disposition of Investments	X	Х	Т		5
13	E	7112	Gains on Disposition of Borrowings	X	Х	Т		5
13	Е	7180	Unrealized Gains	Х	Х	Т		5
13	Е	7190	Other Gains	Х	Х	Т		5
13	Е	7210	Losses on Disposition of Assets - Other	Х	Х	Т		5
13	Е	7211	Losses on Disposition of Investments	Х	Х	Т		5
13	Е	7212	Losses on Disposition of Borrowings	Х	Х	Т		5
13	Е	7280	Unrealized Losses	Х	Х	Т		5
13	Е	7290	Other Losses	Х	Х	Т		5
13	E	7500	Distribution of Income - Dividend	Х	Χ	T		5
14	Total Fi	nancing S	Sources					
14	CALC (4		50u1003	X	Χ			
15	Net Cos	t of Oper	ations (+/-)	X	X			
16	Net Cha							
16	CALC (1	4-15)		X	Χ			
17			Ilts of Operations					
17	CALC (3	3+16) I	T	X	Х			
Unexpend	l ded Appr	opriation	l S:					
18	Beginni	ng Balan	ces					
18	В	3100	Unexpended Appropriations - Cumulative	X	Х			

			ent of Changes in Net Position for Fiscal 2007 Repoi			USSGL Accou	ınt Attributes/1	
							rial Balance	
	Trial	USSGL		Earmarked	All Other	Exch./	Custodial/	Addl.
Line No.	Bal.	Account	USSGL AccountTitle	Funds	Funds	Nonexch.	Noncust.	Info.
19	Adjustm	nents (+/-)						
19a			ounting Principles (+/-)					
19a		3109	Unexpended Appropriations - Prior-Period	Х	X			
			Adjustments Due to Changes in Accounting Principles					
19b	Correcti	ons of Er	rors (+/-)					
19b	E	3108	Unexpended Appropriations - Prior-Period	Х	Х			
			Adjustments Due to Correction of Errors					
20	Beginni	ng Balan	ces, as Adjusted					
20	CALC (1	819b)		Х	Χ			
Budgetar	y Financi	ng Sourc	es:					
21	Appropri	riations R	lacoivad					
21	E E	3101	Unexpended Appropriations - Appropriations Received	Х	Х			11
<u> </u>	<u> </u>	3101		Α				- 11
22	Approp	riations T	ransferred-In/Out (+/-)					
22	E	3102	Unexpended Appropriations - Transfers-In	Х	Х			4
22	E	3103	Unexpended Appropriations - Transfers-Out	Х	Χ			4
23	Other A	<u>l</u> djustmen	 ts (Rescissions, etc.) (+/-)					
23 23	E	3106	Unexpended Appropriations - Adjustments	Х	Х			4
24	Approp	l riations U	l Ised					
24	E	3107	Unexpended Appropriations - Used	Х	Х			
25	Total Bu	l udgetary l	l Financing Sources					
25 25	CALC (2	124)		Х	Х			
26	Total Ur	l nexpende	l d Appropriations					
26	CALC (2			Х	X			
27	Net Pos	ition						
27	CALC (Х	Х			10

FOOTNOTES AND ADDITIONAL INFORMATION:

- 1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
- 2/ Budgetary.
- 3/ Budgetary. Related to forfeitures of cash and cash equivalents.
- 4/ Debit-Decreases/Credit-Increases.
- 5/ No budgetary impact.
- 6/ Related to forfeitures of properties.
- 7/ Portion associated with nonexchange revenue.
- 8/ Related to adjustments. Debit-Decreases/Credit-Increases
- 9/ Reported by recipient/noncustodial entity only.
- 10/ Should equal the ending amount reported as net position on the Balance Sheet.
- 11/ Should tie to the Statement of Budgetary Resources, line 3A1, except for trust and special funds and during a continuing resolution.
- 12/ By definition, the only valid attribute domain value for this USSGL account is T Nonexchange.

0550	L Cro	sswaik - St	atement of Financing for Fiscal 2007 Reporting			•
					ount Attributes/1	
		110001		Adjusted	Trial Balance	
		USSGL	U0001 A 4 Titl			
No.	Bal.	Account	USSGL Account Title	Federal/NonFed.	Exch./Nonexch.	Addl. Info.
Reso	urces	Used to Fir	l nance Activities:			
Budg	etary F	Resources	Obligated			
		L				
1			rred (Must = SBR line 8)			
1		4801	Undelivered Orders - Obligations, Unpaid			
1	E-B	4802	Undelivered Orders - Obligations, Prepaid/Advanced			
1	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid			
1	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced			
1	E-B	4901	Delivered Orders - Obligations, Unpaid			
1	Е	4902	Delivered Orders - Obligations, Paid			
1	E-B	4908	Authority Outlayed Not Yet Disbursed			
1	Е	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			
1	Е	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			
2			authority from offsetting collections and recoveries (Must = EOY SBR line 2, 3D)/2			
2	E	4212	Liquidation of Deficiency - Offsetting Collections			
2	E-B	4221	Unfilled Customer Orders Without Advance			3
2		4222	Unfilled Customer Orders With Advance			3
2	E-B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable			
2	E-B	4251	Reimbursements and Other Income Earned - Receivable			
2	Е	4252	Reimbursements and Other Income Earned - Collected			
2	Е	4255	Appropriation Trust Fund Expenditure Transfers - Collected			
2	Е	4260	Actual Collections of "governmental-type" Fees			
2	Е	4261	Actual Collections of Business-Type Fees			
2	Е	4262	Actual Collections of Loan Principal			
2	Е	4263	Actual Collections of Loan Interest			
2	Е	4264	Actual Collections of Rent			
2	Е	4265	Actual Collections From Sale of Foreclosed Property			
2	Е	4266	Other Actual Business-Type Collections From Non-Federal Sources			
2	Е	4267	Other Actual "governmental-type" Collections From Non-Federal Sources			
2	Е	4271	Actual Program Fund Subsidy Collected			
2	Е	4273	Interest Collected From Treasury			
2	Е	4275	Actual Collections From Liquidating Fund			
2	Е	4276	Actual Collections From Financing Fund			
2	Е	4277	Other Actual Collections - Federal			
2	E-B	4281	Actual Program Fund Subsidy Receivable			

			atement of Financing for Fiscal 2007 Reporting	USSGL Acco	ount Attributes/1	
				Adjusted Trial Balance		
Line	Trial	USSGL				
No.	Bal.	Account	USSGL Account Title	Federal/NonFed.	Exch./Nonexch.	Addl. Info.
2	E-B	4283	Interest Receivable From Treasury			
2	E-B	4285	Receivable From the Liquidating Fund			
2	E-B	4286	Receivable From the Financing Fund			
2	E-B	4287	Other Federal Receivables			
2	E	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries			
2	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected			
2	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			
2	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected			
3	Oblig	ations net	of offsetting collections and recoveries			
3	CALC	(1 - 2)				
4			eceipts (Must = SBR line 19C)			4
4	E-B	1010	Fund Balance With Treasury			47
4	E	5100	Revenue From Goods Sold			
4	E	5109	Contra Revenue for Goods Sold			
4	E	5200	Revenue From Services Provided			
4	Е	5209	Contra Revenue for Services Provided			
4	Е	5310	Interest Revenue - Other			
4	Е	5311	Interest Revenue - Investments			
4	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds			
4	E	5317	Contra Revenue for Interest Revenue - Loans Receivable			
4	Е	5318	Contra Revenue for Interest Revenue - Investments			
4	Е	5319	Contra Revenue for Interest Revenue - Other			
4	E	5320	Penalties, Fines, and Administrative Fees Revenue			
4	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees			
4	E	5400	Benefit Program Revenue			
4	E	5409	Contra Revenue for Benefit Program Revenue			
4	Е	5500	Insurance and Guarantee Premium Revenue			
4	Е	5509	Contra Revenue for Insurance and Guarantee Premium Revenue			
4	Е	5600	Donated Revenue - Financial Resources			
4	Е	5609	Contra Revenue for Donations - Financial Resources			
4	Е	5750	Expenditure Financing Sources - Transfers-In			
4	E	5800	Tax Revenue Collected			
4	E	5801	Tax Revenue Accrual Adjustment			
4	E	5809	Contra Revenue for Taxes			
4	E	5890	Tax Revenue Refunds			

				USSGL Acco	unt Attributes/1	
				Adjusted [*]	Trial Balance	
Line	Trial	USSGL				
No.	Bal.	Account	USSGL Account Title	Federal/NonFed.	Exch./Nonexch.	Addl. Info.
	-	=000	lou p			
4	E	5900	Other Revenue			
4	E	5909	Contra Revenue for Other Revenue			
-	Not o	hligations				
5 5		bligations (3 - 4)				
3	CALC	, (3 - 4)				
Other	Reso	l urces				
6	1		orfeitures of property (Must = CNP line 10)			
6	E	5610	Donated Revenue - Nonfinancial Resources			
6	Е	5619	Contra Donated Revenue - Nonfinancial Resources			
6	Е	5900	Other Revenue			5, 6
6	Е	5909	Contra Revenue for Other Revenue			5, 6
		<u> </u>				
7			without reimbursement (+/-) (Must = CNP line 11)			
7	E	5720	Financing Sources Transferred In Without Reimbursement			
7	Е	5730	Financing Sources Transferred Out Without Reimbursement			
		L				
8	Imput	ted financir	ng from costs absorbed by others (Must = CNP line 12)			
8	Е	5780	Imputed Financing Sources			
9	Other	(+/-) (Mu	l st = CNP line 13)			
9		5790	Other Financing Sources			6
9		5799	Adjustment of Appropriations Used			_
9	Е	5900	Other Revenue		T	6
9	E	5909	Contra Revenue for Other Revenue		T	6
9	E	7110	Gains on Disposition of Assets - Other		T	6
9	Е	7111	Gains on Disposition of Investments		T	6
9	Е	7112	Gains on Disposition of Borrowings		T	6
9	E	7180	Unrealized Gains		T	6
9 9	Е	7190	Other Gains		T	6
9	Е	7210	Losses on Disposition of Assets - Other		T	6
9	Е	7211	Losses on Disposition of Investments		T	6
9	Е	7212	Losses on Disposition of Borrowings		T	6
9	Е	7280	Unrealized Losses		T	6
9	Е	7290	Other Losses		T	6
9	Е	7500	Distribution of Income - Dividend		T	6

USSGL Crosswark - Statement of Financing for Fiscal 2007 Reporting	SSGL Crosswalk - Statement of Financing for Fig	scal 2007 Reporting
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			Reporting	USSGL Acco	ount Attributes/1	
				Adjusted	Trial Balance	
Line	Trial	USSGL				
No.	Bal.	Account	USSGL Account Title	Federal/NonFed.	Exch./Nonexch.	Addl. Info.
10	Not o	ther receive	and used to finance activities			
10		(69)	ces used to finance activities			
	CALC	(69)				
11	Total		 used to finance activities			
<i></i>		(5+10)	USEC TO IIIIANCE ACTIVITIES			
	CALC	(5+10)				
Reso	Urces	Used to Fin	nance Items not Part of the Net Cost of Operations			
11030	1					
12	Chan	ae in budae	etary resources obligated for goods, services, and benefits ordered but not yet provided			
12	E-B	4221	Unfilled Customer Orders Without Advance			
	E-B	4222	Unfilled Customer Orders With Advance			
12	E-B	4801	Undelivered Orders - Obligations, Unpaid			7
	E-B	4802	Undelivered Orders - Obligations, Prepaid/Advanced			7
12	Е	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries			
12	Е	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds			
			Collected			
12	Е	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid			
12	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced			
13	Reso	urces that f	l rund expenses recognized in prior periods			
13	F	6790	Other Expenses Not Requiring Budgetary Resources			8, 12
	1	0.00	Same and the same of the sam			0,
13	E-B	2160	Entitlement Benefits Due and Payable			9, 13
13	E-B	2170	Subsidy Payable to the Financing Account			10, 13
13	E-B	2190	Other Liabilities With Related Budgetary Obligations			9, 13
13	E-B	2220	Unfunded Leave			9, 13
13	E-B	2225	Unfunded FECA Liability			9, 13
13	E-B	2290	Other Unfunded Employment Related Liability			9, 13
13	E-B	2610	Actuarial Pension Liability			9, 13
13	E-B	2620	Actuarial Health Insurance Liability			9, 13
13	E-B	2630	Actuarial Life Insurance Liability			9, 13
13	E-B	2650	Actuarial FECA Liability			9, 13
13	E-B	2690	Other Actuarial Liabilities			9, 13
13	E-B	2920	Contingent Liabilities			9, 13
13	E-B	2940	Capital Lease Liability			9, 11, 13
13	E-B	2960	Accounts Payable From Canceled Appropriations			9, 13
13	E-B	2990	Other Liabilities Without Related Budgetary Obligations			9, 13
13	E-B	2995	Estimated Cleanup Cost Liability			9, 13

-	1	l comunity of	atement of Financing for Fiscal 2007 Reporting	USSGL Acco	unt Attributes/1	
	1				Trial Balance	
Line	Trial	USSGL		110,		
No.	Bal.	Account	USSGL Account Title	Federal/NonFed.	Exch./Nonexch.	Addl. Info.
-OF	₹-					
13	E-B	1310	Accounts Receivable			12, 14
13	E	6800	Future Funded Expenses			13, 15
13	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)			13, 15, 16
13	Е	7600	Changes in Actuarial Liability			13, 15, 16
14	Budg	etary offse	tting collections and receipts that do not affect net cost of operations			
14A	Credi		collections that increase liabilities for loan guarantees or allowances for subsidy			
14A	E	4260	Actual Collections of "governmental-type" Fees			7
14A	Е	4261	Actual Collections of Business-Type Fees			7
14A	Е	4262	Actual Collections of Loan Principal			7
14A	Е	4263	Actual Collections of Loan Interest			7
14A	Е	4264	Actual Collections of Rent			7
14A	Е	4265	Actual Collections From Sale of Foreclosed Property			7
14A	E	4266	Other Actual Business-Type Collections From Non-Federal Sources			7
	E	4267	Other Actual "governmental-type" Collections From Non-Federal Sources			7
	E	4271	Actual Program Fund Subsidy Collected			7
14A	E	4273	Interest Collected From Treasury			7
	Е	4275	Actual Collections From Liquidating Fund			7
14A	Е	4277	Other Actual Collections - Federal			7
	E-B	4281	Actual Program Fund Subsidy Receivable			7
14A	E	4283	Interest Receivable From Treasury			7
	E-B	4285	Receivable From the Liquidating Fund			7
14A	E-B	4286	Receivable From the Financing Fund			7
14A	E-B	4287	Other Federal Receivables			7
14B	Other	<u> </u>				18
14B		1010	Fund Balance With Treasury			47
14B	Е	5310	Interest Revenue - Other		Т	
	Е	5311	Interest Revenue - Investments		T	
14B	Е	5312	Interest Revenue - Loans Receivable/Uninvested Funds		T	
	Е	5317	Contra Revenue for Interest Revenue - Loans Receivable		Т	
14B	Е	5318	Contra Revenue for Interest Revenue - Investments		T	
14B	E	5319	Contra Revenue for Interest Revenue - Other		Т	

			Atement of Financing for Fiscal 2007 Reporting	USSGL Acco	ount Attributes/1	
				Adjusted	Trial Balance	
		USSGL				
No.	Bal.	Account	USSGL Account Title	Federal/NonFed.	Exch./Nonexch.	Addl. Info.
4 4 D	-	F220	Depoting Figure and Administrative Fore Devenue		-	
	E E	5320 5329	Penalties, Fines, and Administrative Fees Revenue Contra Revenue for Penalties, Fines, and Administrative Fees		T T	
14B 14B		5400	, ,		T	
	E E	5400	Benefit Program Revenue Contra Revenue for Benefit Program Revenue		T	
14B 14B	E	5600	Donated Revenue - Financial Resources		<u>'</u> Т	
14B 14B	E	5609	Contra Revenue for Donations - Financial Resources		T T	
					-	
14B	E	5750	Expenditure Financing Sources - Transfers-In		Т	
14B	Е	5800	Tax Revenue Collected		Т	
14B	Е	5801	Tax Revenue Accrual Adjustment		Т	
14B	Е	5809	Contra Revenue for Taxes		Т	
14B	Е	5890	Tax Revenue Refunds		Т	
14B	Е	5900	Other Revenue		Т	
14B	E	5909	Contra Revenue for Other Revenue		Т	
15			finance the acquisition of assets			
15	E	8802	Purchases of Property, Plant, and Equipment			
15	Е	8803	Purchases of Inventory and Related Property			
15	Е	8804	Purchases of Assets - Other			
4.5		1010				10
15	E-B	1310	Accounts Receivable			19
15		1350	Loans Receivable	***************************************	***************************************	20
15	E-B	4901	Delivered Orders - Obligations, Unpaid			21
15	E	4902	Delivered Orders - Obligations, Paid			21
15	Е	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			21
15	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected			21
15	Е	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			21
	Е	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			21
-OF	₹-					
	E-B	1511	Operating Materials and Supplies Held for Use			22
		1512	Operating Materials and Supplies Held in Reserve for Future Use			22
15		1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable			22
		1521	Inventory Purchased for Resale			22
	E-B	1522	Inventory Held in Reserve for Future Sale			22
15		1523	Inventory Held for Repair			22
15	E-B	1524	Inventory - Excess, Obsolete, and Unserviceable			22
15	E-B	1525	Inventory - Raw Materials			22

					unt Attributes/1	
			Adjusted Tri		Trial Balance	
		USSGL				
No.	Bal.	Account	USSGL Account Title	Federal/NonFed.	Exch./Nonexch.	Addl. Info.
15	E-B	1526	Inventory - Work-in-Process			22
		1527	Inventory - Finished Goods			22
		1529	Inventory - Allowance			23
	E-B	1561	Commodities Held Under Price Support and Stabilization Support Programs			22
15	E-B	1569	Commodities - Allowance			23
15		1571	Stockpile Materials Held in Reserve			22
15		1572	Stockpile Materials Held for Sale			22
15	E-B	1591	Other Related Property			22
		1599	Other Related Property - Allowance			23
		1711	Land and Land Rights			22
		1712	Improvements to Land			22
		1719	Accumulated Depreciation on Improvements to Land			23
		1720	Construction-in-Progress			22
		1730	Buildings, Improvements, and Renovations			22
		1739	Accumulated Depreciation on Buildings, Improvements, and Renovations			23
15		1740	Other Structures and Facilities			22
15		1749	Accumulated Depreciation on Other Structures and Facilities			23
15	E-B	1750	Equipment			22
15	E-B	1759	Accumulated Depreciation on Equipment			23
15	E-B	1810	Assets Under Capital Lease			22
15	E-B	1819	Accumulated Depreciation on Assets Under Capital Lease			23
15	E-B	1820	Leasehold Improvements			22
15	E-B	1829	Accumulated Amortization on Leasehold Improvements			23
15	E-B	1830	Internal-Use Software			22
15	E-B	1832	Internal-Use Software in Development			22
15	E-B	1839	Accumulated Amortization on Internal-Use Software			23
15	E-B	1840	Other Natural Resources			22
15	E-B	1849	Allowance for Depletion			23
15	E-B	1890	Other General Property, Plant, and Equipment			22
		1899	Accumulated Depreciation on Other General Property, Plant, and Equipment			23
15	E-B	1990	Other Assets			22
15	E-B	1310	Accounts Receivable			19
15	E-B	1350	Loans Receivable			20
	E-B	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N		22
15	E-B	1690	Other Investments	N		22
	E-B	4901	Delivered Orders - Obligations, Unpaid			21
15	Е	4902	Delivered Orders - Obligations, Paid			21

			atement of Financing for Fiscal 2007 Reporting	USSGL Acco	unt Attributes/1	
				Adjusted '		
Line	Trial	USSGL				
No.	Bal.	Account	USSGL Account Title	Federal/NonFed.	Exch./Nonexch.	Addl. Info.
15	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			21
15	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected			21
15	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			21
15	Е	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			21
			ources that finance the acquisition of assets or liquidation of liabilities related to			
			perty, plant, and equipment on line 15 (USSGL accounts 15111899) cannot be			
	derive	ed from the o	change in the inventory/asset accounts, an optional method is to tag the asset transactions			
	that a	affect this line	e. The transactions identified thus far that affect "resources that finance the acquisition of			
			on of liabilities" related to inventory and property, plant, and equipment include purchases			
	net of	f vendor ove	rpayments, donations, transfers-in, transfers-out, and the book value of assets sold or disposed			
	of if a	budgetary r	resource is recognized for the proceeds of the sale. Agencies also may find it useful to			
			mounts needed from these transactions in an agency-defined memorandum			
	accou	unt (9000 se	ries).			
			sses incurred when an asset is sold or disposed of and a budgetary resource is			
			ptions exist for reporting the loss on the Statement of Financing. The first			
			e the book value on line 15: Resources that Finance the Acquisition of Assets or Liquidation			
			exclude the loss in Components Not Requiring or Generating Resources (lines 2528).			
			n is to include the loss in Components Not Requiring or Generating Resources. Then, on			
	line 1	5, include th	e book value of the asset less the loss.			
			GL account 1310, line 15 includes vendor overpayments related to capitalized assets. Note that other	transactions		
	yet to	be identifie	d also may affect this line.			
16			or adjustments to net obligated resources that do not affect net cost of operations/3			
16	E-B	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N		48
16	E	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities			
16	E	5610	Donated Revenue - Nonfinancial Resources			
16	E	5619	Contra Donated Revenue - Nonfinancial Resources			
16	E	5720	Financing Sources Transferred In Without Reimbursement			
16	E	5730	Financing Sources Transferred Out Without Reimbursement			0.5
16	E	5750	Expenditure Financing Sources - Transfers-In			25
16 10	E	5760	Expenditure Financing Sources - Transfers-Out			
16	E	5790	Other Financing Sources		-	
16	E	7110	Gains on Disposition of Assets - Other		T	
	E	7111	Gains on Disposition of Investments		T	
16	E	7112	Gains on Disposition of Borrowings		<u> </u>	
16	E	7180	Unrealized Gains		Т	

0330	L Cro	SSWAIK - St	atement of Financing for Fiscal 2007 Reporting	LISSCI Asso	ount Attributes/1	T
	\vdash					
Line	Trial	USSGL		Aujusteu	Trial Balance	
No.	Bal.	Account	USSGL Account Title	Federal/NonFed.	Exch./Nonexch.	Addl. Info.
110.	Dai.	Account	COOCE ACCOUNT THIS	i caciantom ca.	Exon./Nonexon.	Addi. IIIIO.
16	Е	7190	Other Gains		Т	
	Е	7210	Losses on Disposition of Assets - Other		Т	
16	Е	7211	Losses on Disposition of Investments		Т	
16	Е	7212	Losses on Disposition of Borrowings		T	
16	Е	7280	Unrealized Losses		T	
16	Е	7290	Other Losses		Т	
16	Е	7400	Prior-Period Adjustments Due to Corrections of Errors			26 ,27
16	Е	7401	Prior-Period Adjustments Due to Changes in Accounting Principles			26, 27
17			used to finance items not part of the net cost of operations			
	CALC	(1216)				
18			used to finance the net cost of operations			
	CALC	(11-17)				
Comp	onen	ts of the Ne	t Cost of Operations that will not Require or Generate Resources in the Current Period:			
Comp	onent	s Requiring	or Generating Resources in Future Periods:			
19	Incre	 ase in annu	 aal leave liability			
19	E-B	2220	Unfunded Leave			28, 29
-OF						
19	E	6800	Future Funded Expenses			28, 30
20	Incre	 ase in envii	 ronmental and disposal liability			
20	E-B	2995	Estimated Cleanup Cost Liability			28, 29
-OF		2333	Estimated Gleanup Gost Elability			20, 23
	E	6800	Future Funded Expenses			28, 31
21	Hows	ard/Downwa	ard reestimates of credit subsidy expense (+/-)			
21 21	E	6199	Adjustment to Subsidy Expense			28, 32
21	E	6800	Future Funded Expenses			28, 33
-OF		2300	. state - and a Inpantage			23, 33
21		2110	Accounts Payable			28, 34
 21	E-B	2170	Subsidy Payable to the Financing Account			28, 35
			<u> </u>			,

USS(L Cro	sswaik - St	atement of Financing for Fiscal 2007 Reporting	110001 4	A ((n))(n n /4	<u> </u>		
	+				USSGL Account Attributes/1 Adjusted Trial Balance			
l !	Trial	Heeel		Adjusted	I rial Balance			
		USSGL	UCCCI Assessed Title	Federal/NewFed	Evel Alemeyek	A -1 -11 1 1 - 4 -		
No.	Bal.	Account	USSGL Account Title	Federal/NonFed.	Exch./Nonexch.	Addl. Info.		
22	Incre	ase in exch	lange revenue receivable from the public					
22	E-B	1310	Accounts Receivable		Χ	36		
22	E-B	1319	Allowance for Loss on Accounts Receivable		Х	36		
22	E-B	1340	Interest Receivable		X	37		
22	E-B	1349	Allowance for Loss on Interest Receivable		X	- 37		
	L-D	1343	Allowance for Loss on interest Necelvable					
23	Other	r (+/-)						
23	E-B	2160	Entitlement Benefits Due and Payable			28, 38		
23	E-B	2190	Other Liabilities With Related Budgetary Obligations			28, 38		
23	E-B	2225	Unfunded FECA Liability			28, 29		
23	E-B	2290	Other Unfunded Employment Related Liability			28, 29		
23	E-B	2610	Actuarial Pension Liability			28, 29		
23	E-B	2620	Actuarial Health Insurance Liability			28, 29		
23	E-B	2630	Actuarial Life Insurance Liability			28, 29		
23	E-B	2650	Actuarial FECA Liability			28, 29		
23	E-B	2690	Other Actuarial Liabilities			28, 29		
23	E-B	2920	Contingent Liabilities			28, 29		
23	E-B	2940	Capital Lease Liability			28, 39		
23	E-B	2960	Accounts Payable From Canceled Appropriations			28, 29		
23	E-B	2990	Other Liabilities Without Related Budgetary Obligations			28, 29		
-OF	?-							
23	Е	6800	Future Funded Expenses			40		
23	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)			40		
24	Total	Componer	Ints of net cost of operations that will require or generate resources in future periods					
24		(1923)						
Comr	l	to not Bonu	iving as Concreting Recourses:			<u> </u>		
COM		la not Requ	iring or Generating Resources:			 		
25	Depre	eciation and	mortization					
25	E-B	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt		Х			
25	E-B	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities		Х			
	•	-				•		

					USSGL Account Attributes/1	
				Adjusted Trial Balance		
Line	Trial	USSGL				
No.	Bal.	Account	USSGL Account Title	Federal/NonFed.	Exch./Nonexch.	Addl. Info
25	E-B	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt		X	
25	Е	6710	Depreciation, Amortization, and Depletion			
26			Ssets or liabilities (+/-)			
26	E	7110	Gains on Disposition of Assets - Other		X	41
26	Е	7111	Gains on Disposition of Investments		X	
26	E	7112	Gains on Disposition of Borrowings		X	
26	E	7180	Unrealized Gains		X	
26	E	7190	Other Gains		Χ	
26	E	7210	Losses on Disposition of Assets - Other		X	
26	E	7211	Losses on Disposition of Investments		X	
26	Е	7212	Losses on Disposition of Borrowings		X	
26	E	7280	Unrealized Losses		X	
26	E	7290	Other Losses		X	
26	E	7300	Extraordinary Items			
27	Other	r (+/-)/3				
27	E	5311	Interest Revenue - Investments		Χ	42
27	E	5318	Contra Revenue for Interest Revenue - Investments		X	42
27	Е	5400	Benefit Program Revenue		X	42
27	Е	5409	Contra Revenue for Benefit Program Revenue		Χ	42
27	E	6190	Contra Bad Debt Expense - Incurred for Others			
27	E	6500	Cost of Goods Sold			
27	E	6600	Applied Overhead			43
27	E	6610	Cost Capitalization Offset			43
27	E	6720	Bad Debt Expense			44
27	E	6790	Other Expenses Not Requiring Budgetary Resources	1		45, 46
28			its of Net Cost of Operations that will not require or generate resources			
	CALC	(2527)				
29			ts of net cost of operations that will not require or generate resources in the current period			
	CALC	(24 + 28)				
20	No.4 C	\ \\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	l vestion a			
30		Cost of Ope (18 + 29)	rations T			

Part 2 Fiscal Year 2007 Reporting

SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Financing for Fiscal 2007 Reporting

			USSGL Account Attributes/1			
				Adjusted Trial Balance		
Line	Trial	USSGL				
No.	Bal.	Account	USSGL Account Title	Federal/NonFed.	Exch./Nonexch.	Addl. Info.

Shaded attributes are not applicable for budgetary accounts.

The following shanding indicates the USSGL preferred crosswalk for this line.

FOOTNOTES AND ADDITIONAL INFORMATION

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, FASAB's Implementation Guide to Statement of Financing in Statement of Federal Financial Accounting Standards 7, Accounting for Revenue and Other Financing Sources: Detailed Information on the Statement of Financing, April 2002.

Footnote:

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

2/ Line 2 must agree with lines 2 and 3D of the SBR at yearend. For quarterly statements, anticipated accounts should be added, as appropriate, for lines to agree.

3/ Obligated amounts only for final in year of expiration. (Decreases)/Increases.

4/ Revenue collected and distributed in offsetting receipt accounts only. 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.

5/ No budgetary impact. Related to forfeitures of properties.

6/ No budgetary impact.

7/ Net (Increases)/Decreases.

8/ Net debit balance for vendor overpayments collected.

9/ If net decrease.

10/ Credit reform, if net decrease.

11/ If net decrease. Related to payment made prior to fiscal 1991.

FOOTNOTES AND ADDITIONAL INFORMATION

12/ The collection of vendor overpayments may be reported as a resource that does not affect net cost of operations on line 13. The amount reported on line 13 for vendor overpayments may be derived in two ways: (1) from the change in accounts receivable, or (2) from the increase to USSGL account 6790 recorded when the collection is received.

13/ If financing sources that fund costs of prior periods cannot be derived from the change in the unfunded liabilities, an optional method is to record a decrease to future funded expenses, USSGL accounts 6800 and/or 6850, when funding becomes available. The decreases (credit balances) are reported as financing sources that fund costs of prior periods.

- 14/ Vendor overpayments collected.
- 15/ Credit account balance. See line 19 21 or 23 for debit balance.
- 16/ Credit account balance. See line 23 for debit balance.
- 17/ Credit reform financing funds only.
- 18/ Related to the portion of offsetting collections and receipts that is not reported on the Statement of Net Cost.
- 19/ Vendor overpayments related to capitalized assets.
- 20/ Noncredit reform Purchase amount only.
- 21/ Credit reform financing and liquidating funds only.
- 22/ Current-year purchase amount only.
- 23/ Current-year purchase amount only. Use to adjust book value of inventory upon

FOOTNOTES AND ADDITIONAL INFORMATION

24/ According to OMB Circular A-136 (June 2006), Financial Reporting Requirements, Section 4.10.38, for material allocation transfers of authority; the parent and child should report a reconciling item on their respective Statement of Financing. The reconciling item should be reported by the parent and child on Line 16, Other, and Line 27, Other, respectively.

25/ Adjustment for trust fund outlays that do not affect net cost.

26/ Adjustments that impact budgetary amounts. Do not use adjustment in year of

27/ The Statement of Financing for certain inventory scenarios does not reconcile unless USSGL account 7400 is included on line 16. The transactions for prior-period adjustments must be analyzed.

28/ Financing sources yet to be provided may be derived using the change in certain liability accounts if a net increase results. Another option is to use the debit balance of USSGL account 6800, "Future Funded Expenses," and/or USSGL account 6850, "Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)."

29/ If net increase.

30/ Debit account balance. See line 13 for credit balance. Related to increase in annual leave liability.

31/ Debit account balance. See line 13 for credit balance. Related to increase in environmental and disposal liability.

32/ Credit reform. Downward subsidy reestimate.

33/ Credit reform. Upward subsidy reestimate. Debit account balance. See line 13 for credit balance.

34/ Credit reform. Downward subsidy reestimate. Financing funds only.

FOOTNOTES AND ADDITIONAL INFORMATION

- 35/ Credit reform. Upward subsidy reestimate.
- 36/ (Increases) Excludes accounts receivable related to vendor overpayments related to line
- 37/ (Increases) Excludes credit reform financing.
- 38/ If net increase, unfunded.
- 39/ If net increase. Related to a payment made prior to fiscal 1991.
- 40/ Debit account balance. See line 13 for credit balance.
- 41/ Include if a budgetary resource is NOT recognized upon sale or disposition of assets.
- 42/ Undistributed offsetting receipts: Related to trust funds with exchange revenue.
- 43/ Related to cost capitalization offsets.
- 44/ Related to uncollectible noncredit reform receivables.
- 45/ Net credit balance for vendor overpayments receivable; debit balance for other activity.
- 46/ An option for recording the decrease in cost that results from a receivable for a vendor overpayment is to record a decrease to USSGL account 6790. The decrease is reported as part of components of net cost of operations that will not require or generate resources.
- 47/ Use USSGL 1010 when no USSGL revenue or other financing source account can be used. For example, clearing account symbols do not report revenue activity but instead record liabilities. Since no liabilities are crosswalked to this line, clearing account symbols should use the change in USSGL 1010 to complete this line.
- 48/ Record the book value amount to the extent a budgetary resource is recognized.

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2007 Reporting

			ement of Custodial Activity for Fiscal 2007 Reporting	USSGL Account Attributes/1		
				Adjusted Trial Balance		
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust./ Noncust.	Addl. Info.	
Revenue	Activity	! :				
Sources	of Cash	 Collecti	ons:			
1	Individu		ne and FICA/SECA Taxes			
1	E	5800	Tax Revenue Collected	S		
2	Corpora	te Incor	 ne Taxes			
2	E	5800	Tax Revenue Collected	S		
3	Excise					
3	E	5800	Tax Revenue Collected	S		
4	Estate a	nd Gift	Taxes			
4	E	5800	Tax Revenue Collected	S		
5	Federal	Unemp	 oyment Taxes	+		
5	E	5800	Tax Revenue Collected	S		
	Custom	Dution				
6 6	E	5800	Tax Revenue Collected	S		
)	<u> </u>	5600	Tax Revenue Collected	5		
7	Miscella					
7	E	5800	Tax Revenue Collected	S		
7	E	5310	Interest Revenue - Other	S		
7	E	5319	Contra Revenue for Interest Revenue - Other	S		
7	E	5311	Interest Revenue - Investments	S		
7	E	5318	Contra Revenue for Interest Revenue - Investments	S		
7	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	S		
7	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	S		
7	E-B	1340	Interest Receivable	S	2, 3	
7	E-B	1349	Allowance for Loss on Interest Receivable	S	2, 3	
7	Е	5320	Penalties, Fines, and Administrative Fees Revenue	S		

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2007 Reporting

			· · · · · · · · · · · · · · · · · · ·	USSGL Account Attributes/1	
				Adjusted Trial Balance	
ine No.	Trial	Acct.			
	Bal.	No.	USSGL Account Title	Cust./ Noncust.	Addl. Info.
•	E	5329			
			Contra Revenue for Penalties, Fines, and Administrative Fees	S	
	E-B	1360	Penalties, Fines, and Administrative Fees Receivable	S	3
7	E-B	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	S	3
7	E	5600	Donated Revenue - Financial Resources	S	
7	E	5609	Contra Revenue for Donations - Financial Resources	S	
7	Е	5900	Other Revenue	S	
7	Е	5909	Contra Revenue for Other Revenue	S	
7	E-B	1310	Accounts Receivable	S	3, 4
7	E-B	1319	Allowance for Loss on Accounts Receivable	S	3, 4
3	Total Ca	sh Collec	L ctions		
}	CALC (1.	7)			
)	Accrual	 Adjustme	l ents		
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	
)	E-B	2110	Accounts Payable	S	5
)	E-B	5801	Tax Revenue Accrual Adjustment	S	-
)	E-B	5809	Contra Revenue for Taxes	S	
10	Total Cu	stodial R	evenue		
10	CALC (8	+ 9)			
Disposi	tion of Co	llections	S: T		
11	Transfer	red to Ot	hers (by Recipient):		

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2007 Reporting

				USSGL Account Attributes/1	
				Adjusted Trial Balance	
Line No.	Trial	Acct.			
	Bal.	No.	USSGL Account Title	Cust./ Noncust.	Addl. Info.
11	E-B	2110	Accounts Payable	S	6
11	E-B	2980	Custodial Liability	S	8, 9
11	Е	5890	Tax Revenue Refunds	S	
11	Е	5990	Collections for Others	S	9
11	Е	6330	Other Interest Expenses	S	
12	(Increase	l e)/Decrea	│ sse in Amount Yet To Be Transferred (+/-)		
12	Е	5991	Accrued Collections for Others	S	9
"Optional	Method"				
12	E-B	2980	Custodial Liability	S	3, 9, 10
13	Refunds	and Oth	l er Payments		
13	E-B	2110	Accounts Payable	S	5
13	Е	5890	Tax Revenue Refunds	S	
13	Е	6330	Other Interest Expenses	S	
13	Е	6790	Other Expenses Not Requiring Budgetary Resources	S	12
14	Retained	l by the F	Leporting Entity		
14	CALC (1	0 - 11 - 12	2 - 13)		
"Optional	Method"				
14	CALC (1	0 - 11 + 1	2 - 13) T		
15	Net Cust	lodial Act	l tivity		
15			2 - 13 - 14)		10
"Optional	Method"				
15		0 - 11 + 1	2 - 13 - 14)		10

SUPPLEMENT Section V

Footnotes and Additional Information:

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 Circular No. A-136 "Financial Reporting Requirements," FASAB SFFAS No. 7 "Accounting for Revenue and Other Financing Sources," 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 Circular No. A-136.)

Footnotes:

- 1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
- 2/ Related to interest revenue.
- 3/ (Increase)/Decrease
- 4/ Related to other revenue.
- 5/ Related to tax revenue refunded and custodial interest expense
- 6/ Related to tax revenue refunds.
- 7/ If the balance of USSGL account 5990 is used to get the amount of cash collected for others, then USSGL account 2980 should not be used. USSGL account 2980 is included on the crosswalk as an alternative to using USSGL account 5990.
- 8/ Cash collections only from debits to 2980.
- 9/ By definition, the USSGL account can only have this USSGL account attribute domain.
- 10/ Amount yet to be collected.
- 11/ Must equal zero.
- 12/ This account is available for MMS for recording royalty credit. All other agencies need Treasury approval to use this account on this statement.