

## SUPPLEMENT

## SECTION IV

## Fiscal 2007 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

| USSGL Account |  |                  | USSGL Account Attributes |                 |                    |                    |                     |
|---------------|--|------------------|--------------------------|-----------------|--------------------|--------------------|---------------------|
|               |  |                  | Adjusted Trial Balances  |                 |                    |                    |                     |
| No.           | USSGL Account Title  | Normal Bal. Ind. | Federal/ NonFederal      | Trading Partner | Exchange/ Nonexch. | Budget Subfunction | Custodial/ Noncust. |
| 1010          | Fund Balance With Treasury   | D                |                          |                 |                    |                    |                     |
| 1090          | Fund Balance With Treasury Under a Continuing Resolution                   | D                |                          |                 |                    |                    |                     |
| 1110          | Undeposited Collections  | D                | N                        |                 |                    |                    | Y                   |
| 1120          | Imprest Funds  | D                | N                        |                 |                    |                    |                     |
| 1130          | Funds Held by the Public   | D                | N                        |                 |                    |                    |                     |
| 1190          | Other Cash   | D                | N                        |                 |                    |                    |                     |
| 1195          | Other Monetary Assets  | D                | N                        |                 |                    |                    |                     |
| 1200          | Foreign Currency   | D                | N                        |                 |                    |                    |                     |
| 1310          | Accounts Receivable  | D                | Y                        | Y               |                    |                    | Y                   |
| 1319          | Allowance for Loss on Accounts Receivable                                  | C                | Y                        | Y               |                    |                    | Y                   |
| 1320          | Employment Benefit Contributions Receivable                                | D                | Y                        | Y               |                    |                    |                     |
| 1325          | Taxes Receivable   | D                | N                        |                 |                    |                    | Y                   |
| 1329          | Allowance for Loss on Taxes Receivable                                     | C                | N                        |                 |                    |                    | Y                   |
| 1330          | Receivable for Transfers of Currently Invested Balances                    | D                | F                        | Y               |                    |                    |                     |
| 1335          | Expenditure Transfers Receivable   | D                | F                        | Y               |                    |                    |                     |
| 1340          | Interest Receivable  | D                | Y                        | Y               |                    |                    | Y                   |
| 1349          | Allowance for Loss on Interest Receivable                                  | C                | Y                        | Y               |                    |                    | Y                   |
| 1350          | Loans Receivable   | D                | Y                        | Y               |                    |                    |                     |
| 1359          | Allowance for Loss on Loans Receivable                                     | C                | Y                        | Y               |                    |                    |                     |
| 1360          | Penalties, Fines, and Administrative Fees Receivable                       | D                | Y                        | Y               |                    |                    | Y                   |
| 1369          | Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable | C                | Y                        | Y               |                    |                    | Y                   |
| 1399          | Allowance for Subsidy  | C                | N                        |                 |                    |                    |                     |
| 1410          | Advances and Prepayments   | D                | Y                        | Y               |                    |                    |                     |
| <b>1450</b>   | <b>Prepayments</b>   | <b>D</b>         | <b>Y</b>                 | <b>Y</b>        |                    |                    |                     |
| 1511          | Operating Materials and Supplies Held for Use                              | D                | N                        |                 |                    |                    |                     |
| 1512          | Operating Materials and Supplies Held in Reserve for Future Use            | D                | N                        |                 |                    |                    |                     |
| 1513          | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable     | D                | N                        |                 |                    |                    |                     |
| 1514          | Operating Materials and Supplies Held For Repair                           | D                | N                        |                 |                    |                    |                     |
| 1519          | Operating Materials and Supplies - Allowance                               | C                | N                        |                 |                    |                    |                     |
| 1521          | Inventory Purchased for Resale   | D                | N                        |                 |                    |                    |                     |
| 1522          | Inventory Held in Reserve for Future Sale                                  | D                | N                        |                 |                    |                    |                     |
| 1523          | Inventory Held for Repair  | D                | N                        |                 |                    |                    |                     |
| 1524          | Inventory - Excess, Obsolete, and Unserviceable                            | D                | N                        |                 |                    |                    |                     |
| 1525          | Inventory - Raw Materials  | D                | N                        |                 |                    |                    |                     |
| 1526          | Inventory - Work-in-Process  | D                | N                        |                 |                    |                    |                     |
| 1527          | Inventory - Finished Goods   | D                | N                        |                 |                    |                    |                     |
| 1529          | Inventory - Allowance  | C                | N                        |                 |                    |                    |                     |
| 1531          | Seized Monetary Instruments  | D                | N                        |                 |                    |                    |                     |
| 1532          | Seized Cash Deposited  | D                | N                        |                 |                    |                    |                     |
| 1541          | Forfeited Property Held for Sale   | D                | N                        |                 |                    |                    |                     |
| 1542          | Forfeited Property Held for Donation or Use                                | D                | N                        |                 |                    |                    |                     |
| 1549          | Forfeited Property - Allowance   | C                | N                        |                 |                    |                    |                     |
| 1551          | Foreclosed Property  | D                | N                        |                 |                    |                    |                     |
| 1559          | Foreclosed Property - Allowance  | C                | N                        |                 |                    |                    |                     |

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| No.           | USSGL Account Title  | Normal Bal. Ind. | Adjusted Trial Balances  |                    |                       |                       |                        |
|               |  |                  | Federal/<br>NonFederal   | Trading<br>Partner | Exchange/<br>Nonexch. | Budget<br>Subfunction | Custodial/<br>Noncust. |
| 1561          | Commodities Held Under Price Support and Stabilization Support Programs                                  | D                | N                        |                    |                       |                       |                        |
| 1569          | Commodities - Allowance  | C                | N                        |                    |                       |                       |                        |
| 1571          | Stockpile Materials Held in Reserve  | D                | N                        |                    |                       |                       |                        |
| 1572          | Stockpile Materials Held for Sale  | D                | N                        |                    |                       |                       |                        |
| 1591          | Other Related Property   | D                | N                        |                    |                       |                       |                        |
| 1599          | Other Related Property - Allowance   | C                | N                        |                    |                       |                       |                        |
| 1610          | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt                          | D                | F                        | Y                  |                       |                       |                        |
| 1611          | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt                             | C                | F                        | Y                  |                       |                       |                        |
| 1612          | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt                              | D                | F                        | Y                  |                       |                       |                        |
| 1613          | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | D                | F                        | Y                  |                       |                       |                        |
| 1618          | Market Adjustment - Investments  | D                | Y                        | Y                  |                       |                       |                        |
| 1620          | Investments in Securities Other Than the Bureau of the Public Debt Securities                            | D                | Y                        | Y                  |                       |                       |                        |
| 1621          | Discount on Securities Other Than the Bureau of the Public Debt Securities                               | C                | Y                        | Y                  |                       |                       |                        |
| 1622          | Premium on Securities Other Than the Bureau of the Public Debt Securities                                | D                | Y                        | Y                  |                       |                       |                        |
| 1623          | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities   | D                | Y                        | Y                  |                       |                       |                        |
| 1630          | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt                   | D                | F                        | Y                  |                       |                       |                        |
| 1631          | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt                      | C                | F                        | Y                  |                       |                       |                        |
| 1633          | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt      | D                | F                        | Y                  |                       |                       |                        |
| 1638          | Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds                                       | D                | F                        | Y                  |                       |                       |                        |
| 1639          | Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds                                | C                | F                        | Y                  |                       |                       |                        |
| 1690          | Other Investments  | D                | Y                        | Y                  |                       |                       |                        |
| 1711          | Land and Land Rights   | D                | N                        |                    |                       |                       |                        |
| 1712          | Improvements to Land   | D                | N                        |                    |                       |                       |                        |
| 1719          | Accumulated Depreciation on Improvements to Land   | C                | N                        |                    |                       |                       |                        |
| 1720          | Construction-in-Progress   | D                | N                        |                    |                       |                       |                        |
| 1730          | Buildings, Improvements, and Renovations   | D                | N                        |                    |                       |                       |                        |
| 1739          | Accumulated Depreciation on Buildings, Improvements, and Renovations                                     | C                | N                        |                    |                       |                       |                        |
| 1740          | Other Structures and Facilities  | D                | N                        |                    |                       |                       |                        |
| 1749          | Accumulated Depreciation on Other Structures and Facilities  | C                | N                        |                    |                       |                       |                        |
| 1750          | Equipment  | D                | N                        |                    |                       |                       |                        |
| 1759          | Accumulated Depreciation on Equipment  | C                | N                        |                    |                       |                       |                        |
| 1810          | Assets Under Capital Lease   | D                | N                        |                    |                       |                       |                        |

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| No.           | USSGL Account Title   | Normal Bal. Ind. | Adjusted Trial Balances  |                    |                       |                       |                        |
|               |   |                  | Federal/<br>NonFederal   | Trading<br>Partner | Exchange/<br>Nonexch. | Budget<br>Subfunction | Custodial/<br>Noncust. |
| 1819          | Accumulated Depreciation on Assets Under Capital Lease                      | C                | N                        |                    |                       |                       |                        |
| 1820          | Leasehold Improvements  | D                | N                        |                    |                       |                       |                        |
| 1829          | Accumulated Amortization on Leasehold Improvements                          | C                | N                        |                    |                       |                       |                        |
| 1830          | Internal-Use Software   | D                | N                        |                    |                       |                       |                        |
| 1832          | Internal-Use Software in Development  | D                | N                        |                    |                       |                       |                        |
| 1839          | Accumulated Amortization on Internal-Use Software                           | C                | N                        |                    |                       |                       |                        |
| 1840          | Other Natural Resources   | D                | N                        |                    |                       |                       |                        |
| 1849          | Allowance for Depletion   | C                | N                        |                    |                       |                       |                        |
| 1890          | Other General Property, Plant, and Equipment                                | D                | N                        |                    |                       |                       |                        |
| 1899          | Accumulated Depreciation on Other General Property, Plant, and Equipment    | C                | N                        |                    |                       |                       |                        |
| 1921          | Receivable From Appropriations  | D                | F                        | Y                  |                       |                       | Y                      |
| 1990          | Other Assets  | D                | Y                        | Y                  |                       |                       |                        |
| 2110          | Accounts Payable  | C                | Y                        | Y                  |                       |                       | Y                      |
| 2120          | Disbursements in Transit  | C                | Y                        | Y                  |                       |                       |                        |
| 2130          | Contract Holdbacks  | C                | Y                        | Y                  |                       |                       |                        |
| 2140          | Accrued Interest Payable  | C                | Y                        | Y                  |                       |                       |                        |
| 2150          | Payable for Transfers of Currently Invested Balances                        | C                | F                        | Y                  |                       |                       |                        |
| 2155          | Expenditure Transfers Payable   | C                | F                        | Y                  |                       |                       |                        |
| 2160          | Entitlement Benefits Due and Payable  | C                | N                        |                    |                       |                       |                        |
| 2170          | Subsidy Payable to the Financing Account                                    | C                | F                        | Y                  |                       |                       |                        |
| 2179          | Contra Liability for Subsidy Payable to the Financing Account               | D                | F                        | Y                  |                       |                       |                        |
| 2180          | Loan Guarantee Liability  | C                | N                        |                    |                       |                       |                        |
| 2190          | Other Liabilities With Related Budgetary Obligations                        | C                | Y                        | Y                  |                       |                       |                        |
| 2210          | Accrued Funded Payroll and Leave  | C                | N                        |                    |                       |                       |                        |
| 2211          | Withholdings Payable  | C                | N                        |                    |                       |                       |                        |
| 2213          | Employer Contributions and Payroll Taxes Payable                            | C                | Y                        | Y                  |                       |                       |                        |
| 2215          | Other Post-Employment Benefits Due and Payable                              | C                | Y                        | Y                  |                       |                       |                        |
| 2216          | Pension Benefits Due and Payable to Beneficiaries                           | C                | N                        |                    |                       |                       |                        |
| 2217          | Benefit Premiums Payable to Carriers  | C                | N                        |                    |                       |                       |                        |
| 2218          | Life Insurance Benefits Due and Payable to Beneficiaries                    | C                | N                        |                    |                       |                       |                        |
| 2220          | Unfunded Leave  | C                | N                        |                    |                       |                       |                        |
| 2225          | Unfunded FECA Liability   | C                | F                        | Y                  |                       |                       |                        |
| 2290          | Other Unfunded Employment Related Liability                                 | C                | Y                        | Y                  |                       |                       |                        |
| 2310          | Liability for Advances and Prepayments                                      | C                | Y                        | Y                  |                       |                       |                        |
| 2320          | Other Deferred Revenue  | C                | Y                        | Y                  |                       |                       |                        |
| 2400          | Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections | C                | Y                        | Y                  |                       |                       |                        |
| 2510          | Principal Payable to the Bureau of the Public Debt                          | C                | F                        | Y                  |                       |                       |                        |
| 2520          | Principal Payable to the Federal Financing Bank                             | C                | F                        | Y                  |                       |                       |                        |

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| No.           | USSGL Account Title   | Normal Bal. Ind. | Adjusted Trial Balances  |                 |                    |                    |                     |
|               |   |                  | Federal/ NonFederal      | Trading Partner | Exchange/ Nonexch. | Budget Subfunction | Custodial/ Noncust. |
| 2530          | Securities Issued by Federal Agencies Under General and Special Financing Authority   | C                | Y                        | Y               |                    |                    |                     |
| 2531          | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority                             | D                | Y                        | Y               |                    |                    |                     |
| 2532          | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority                              | C                | Y                        | Y               |                    |                    |                     |
| 2533          | Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | D                | Y                        | Y               |                    |                    |                     |
| 2540          | Participation Certificates  | C                | Y                        | Y               |                    |                    |                     |
| 2590          | Other Debt  | C                | Y                        | Y               |                    |                    |                     |
| 2610          | Actuarial Pension Liability   | C                | N                        |                 |                    |                    |                     |
| 2620          | Actuarial Health Insurance Liability  | C                | N                        |                 |                    |                    |                     |
| 2630          | Actuarial Life Insurance Liability  | C                | N                        |                 |                    |                    |                     |
| 2650          | Actuarial FECA Liability  | C                | N                        |                 |                    |                    |                     |
| 2690          | Other Actuarial Liabilities   | C                | N                        |                 |                    |                    |                     |
| 2910          | Prior Liens Outstanding on Acquired Collateral  | C                | N                        |                 |                    |                    |                     |
| 2920          | Contingent Liabilities  | C                | N                        |                 |                    |                    |                     |
| 2940          | Capital Lease Liability   | C                | Y                        | Y               |                    |                    |                     |
| 2950          | Liability for Subsidy Related to Undisbursed Loans  | C                | F                        | Y               |                    |                    |                     |
| 2960          | Accounts Payable From Canceled Appropriations   | C                | Y                        | Y               |                    |                    |                     |
| 2970          | Resources Payable to Treasury   | C                | F                        | Y               |                    |                    | Y                   |
| 2980          | Custodial Liability   | C                | Y                        | Y               |                    |                    | S                   |
| 2990          | Other Liabilities Without Related Budgetary Obligations   | C                | Y                        | Y               |                    |                    |                     |
| 2995          | Estimated Cleanup Cost Liability  | C                | N                        |                 |                    |                    |                     |
| 3100          | Unexpended Appropriations - Cumulative  | C                |                          |                 |                    |                    |                     |
| 3101          | Unexpended Appropriations - Appropriations Received   | C                |                          |                 |                    |                    |                     |
| 3102          | Unexpended Appropriations - Transfers-In  | C                | F                        | Y               |                    |                    |                     |
| 3103          | Unexpended Appropriations - Transfers-Out   | D                | F                        | Y               |                    |                    |                     |
| 3106          | Unexpended Appropriations - Adjustments   | C                |                          |                 |                    |                    |                     |
| 3107          | Unexpended Appropriations - Used  | D                |                          |                 |                    |                    |                     |
| 3108          | Unexpended Appropriations - Prior-Period Adjustments Due to Correction of Errors  | D                |                          |                 |                    |                    |                     |
| 3109          | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles                                | D                |                          |                 |                    |                    |                     |
| 3310          | Cumulative Results of Operations  | C                |                          |                 |                    |                    |                     |
| 5100          | Revenue From Goods Sold   | C                | Y                        | Y               | X                  | Y                  |                     |
| 5109          | Contra Revenue for Goods Sold   | D                | Y                        | Y               | X                  | Y                  |                     |
| 5200          | Revenue From Services Provided  | C                | Y                        | Y               | X                  | Y                  |                     |
| 5209          | Contra Revenue for Services Provided  | D                | Y                        | Y               | X                  | Y                  |                     |
| 5310          | Interest Revenue - Other  | C                | Y                        | Y               | Y                  | Y                  | Y                   |
| 5311          | Interest Revenue - Investments  | C                | Y                        | Y               | Y                  | Y                  | Y                   |
| 5312          | Interest Revenue - Loans Receivable/Uninvested Funds  | C                | Y                        | Y               | Y                  | Y                  | Y                   |

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| No.           | USSGL Account Title  | Normal Bal. Ind. | Adjusted Trial Balances  |                 |                    |                    |                     |
|               |  |                  | Federal/ NonFederal      | Trading Partner | Exchange/ Nonexch. | Budget Subfunction | Custodial/ Noncust. |
| 5317          | Contra Revenue for Interest Revenue - Loans Receivable                                     | D                | Y                        | Y               | Y                  | Y                  | Y                   |
| 5318          | Contra Revenue for Interest Revenue - Investments  | D                | Y                        | Y               | Y                  | Y                  | Y                   |
| 5319          | Contra Revenue for Interest Revenue - Other  | D                | Y                        | Y               | Y                  | Y                  | Y                   |
| 5320          | Penalties, Fines, and Administrative Fees Revenue  | C                | Y                        | Y               | Y                  | Y                  | Y                   |
| 5329          | Contra Revenue for Penalties, Fines, and Administrative Fees                               | D                | Y                        | Y               | Y                  | Y                  | Y                   |
| 5400          | Benefit Program Revenue  | C                | Y                        | Y               | Y                  | Y                  |                     |
| 5409          | Contra Revenue for Benefit Program Revenue   | D                | Y                        | Y               | Y                  | Y                  |                     |
| 5500          | Insurance and Guarantee Premium Revenue  | C                | N                        |                 | X                  | Y                  |                     |
| 5509          | Contra Revenue for Insurance and Guarantee Premium Revenue                                 | D                | N                        |                 | X                  | Y                  |                     |
| 5600          | Donated Revenue - Financial Resources  | C                | N                        |                 | T                  |                    |                     |
| 5609          | Contra Revenue for Donations - Financial Resources   | D                | N                        |                 | T                  |                    |                     |
| 5610          | Donated Revenue - Nonfinancial Resources   | C                | N                        |                 | T                  |                    |                     |
| 5619          | Contra Donated Revenue - Nonfinancial Resources  | D                | N                        |                 | T                  |                    |                     |
| 5700          | Expended Appropriations  | C                |                          |                 |                    |                    |                     |
| 5708          | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors            | C                |                          |                 |                    |                    |                     |
| 5709          | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | C                |                          |                 |                    |                    |                     |
| 5720          | Financing Sources Transferred In Without Reimbursement                                     | C                | F                        | Y               |                    |                    |                     |
| 5730          | Financing Sources Transferred Out Without Reimbursement                                    | D                | F                        | Y               |                    |                    |                     |
| 5740          | Appropriated Earmarked Receipts Transferred In   | C                | F                        | Y               |                    |                    |                     |
| 5745          | Appropriated Earmarked Receipts Transferred Out  | D                | F                        | Y               |                    |                    |                     |
| 5750          | Expenditure Financing Sources - Transfers-In   | C                | F                        | Y               |                    |                    |                     |
| 5755          | Nonexpenditure Financing Sources - Transfers-In  | C                | F                        | Y               |                    |                    |                     |
| 5760          | Expenditure Financing Sources - Transfers-Out  | D                | F                        | Y               |                    |                    |                     |
| 5765          | Nonexpenditure Financing Sources - Transfers-Out   | D                | F                        | Y               |                    |                    |                     |
| 5780          | Imputed Financing Sources  | C                | F                        | Y               |                    |                    |                     |
| 5790          | Other Financing Sources  | C                | F                        | Y               |                    |                    |                     |
| 5799          | Adjustment of Appropriations Used  | D                |                          |                 |                    |                    |                     |
| 5800          | Tax Revenue Collected  | C                | Y                        | Y               | T                  |                    | Y                   |
| 5801          | Tax Revenue Accrual Adjustment   | C                | Y                        | Y               | T                  |                    | Y                   |
| 5809          | Contra Revenue for Taxes   | D                | Y                        | Y               | T                  |                    | Y                   |
| 5890          | Tax Revenue Refunds  | D                | Y                        | Y               | T                  |                    | Y                   |
| 5900          | Other Revenue  | C                | Y                        | Y               | Y                  | Y                  | Y                   |
| 5909          | Contra Revenue for Other Revenue   | D                | Y                        | Y               | Y                  | Y                  | Y                   |

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|               |   |                  | Federal/ NonFederal      | Trading Partner | Exchange/ Nonexch. | Budget Subfunction | Custodial/ Noncust. |
| 5990          | Collections for Others  | D                | Y                        | Y               | Y                  | Y                  | S                   |
| 5991          | Accrued Collections for Others  | D                | Y                        | Y               | Y                  | Y                  | S                   |
| 6100          | Operating Expenses/Program Costs  | D                | Y                        | Y               |                    | Y                  |                     |
| 6190          | Contra Bad Debt Expense - Incurred for Others   | C                | Y                        | Y               |                    | Y                  |                     |
| 6199          | Adjustment to Subsidy Expense   | C                | N                        |                 |                    | Y                  |                     |
| 6310          | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank           | D                | F                        | Y               |                    | Y                  |                     |
| 6320          | Interest Expenses on Securities   | D                | Y                        | Y               |                    | Y                  |                     |
| 6330          | Other Interest Expenses   | D                | Y                        | Y               |                    | Y                  | Y                   |
| 6400          | Benefit Expense   | D                | Y                        | Y               |                    | Y                  |                     |
| 6500          | Cost of Goods Sold  | D                | N                        |                 |                    | Y                  |                     |
| 6600          | Applied Overhead  | C                | N                        |                 |                    | Y                  |                     |
| 6610          | Cost Capitalization Offset  | C                | N                        |                 |                    | Y                  |                     |
| 6710          | Depreciation, Amortization, and Depletion   | D                | N                        |                 |                    | Y                  |                     |
| 6720          | Bad Debt Expense  | D                | Y                        | Y               |                    | Y                  |                     |
| 6730          | Imputed Costs   | D                | F                        | Y               |                    | Y                  |                     |
| 6790          | Other Expenses Not Requiring Budgetary Resources  | D                | Y                        | Y               |                    | Y                  |                     |
| 6800          | Future Funded Expenses  | D                | Y                        | Y               |                    | Y                  |                     |
| 6850          | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | D                | F                        | Y               |                    | Y                  |                     |
| 6900          | Nonproduction Costs   | D                | Y                        | Y               |                    | Y                  |                     |
| 7110          | Gains on Disposition of Assets - Other  | C                | N                        |                 | Y                  | Y                  |                     |
| 7111          | Gains on Disposition of Investments   | C                | Y                        | Y               | Y                  |                    |                     |
| 7112          | Gains on Disposition of Borrowings  | C                | F                        | Y               | Y                  |                    |                     |
| 7180          | Unrealized Gains  | C                | Y                        | Y               | Y                  |                    |                     |
| 7190          | Other Gains   | C                | Y                        | Y               | Y                  | Y                  |                     |
| 7210          | Losses on Disposition of Assets - Other   | D                | N                        |                 | Y                  | Y                  |                     |
| 7211          | Losses on Disposition of Investments  | D                | Y                        | Y               | Y                  |                    |                     |
| 7212          | Losses on Disposition of Borrowings   | D                | F                        | Y               | Y                  |                    |                     |
| 7280          | Unrealized Losses   | D                | Y                        | Y               | Y                  |                    |                     |
| 7290          | Other Losses  | D                | Y                        | Y               | Y                  | Y                  |                     |
| 7300          | Extraordinary Items   | C                | N                        |                 |                    | Y                  |                     |
| 7400          | Prior-Period Adjustments Due to Corrections of Errors   | C                | Y                        | Y               |                    |                    |                     |
| 7401          | Prior-Period Adjustments Due to Changes in Accounting Principles  | C                | Y                        | Y               |                    |                    |                     |
| 7500          | Distribution of Income - Dividend   | D                | Y                        | Y               | Y                  | Y                  |                     |
| 7600          | Changes in Actuarial Liability  | D                | N                        |                 |                    | Y                  |                     |
| 8801          | Offset for Purchases of Assets  | C                | Y                        | Y               |                    |                    |                     |
| 8802          | Purchases of Property, Plant, and Equipment   | D                | Y                        | Y               |                    |                    |                     |
| 8803          | <b>Purchases of Inventory and Related Property</b>  | <b>D</b>         | <b>Y</b>                 | <b>Y</b>        |                    |                    |                     |
| 8804          | <b>Purchases of Assets - Other</b>  | <b>D</b>         | <b>Y</b>                 | <b>Y</b>        |                    |                    |                     |

## SUPPLEMENT

## SECTION IV

## Fiscal 2007 USSGL Account Attributes Required for FACTS I Reporting - Easy Reference/1

| <u>ADDITIONAL INFORMATION:</u>   |               |   |
|--|---------------|---|
| 1/ For a description of USSGL account attributes, see the "FACTS I USSGL Account Attribute Definitions" in this section.   |               |   |
| 2/ "Y" in any attribute column indicates that the FACTS I user must provide a value/domain for the attribute. Trading Partner is required with an "F" Federal/NonFederal attribute. See Note 5 for valid attribute values/domains. |               |   |
| 3/ A blank space in any attribute column indicates that the FACTS I user should not provide an attribute value/domain.   |               |   |
| 4/ Shaded areas indicate that the correct attribute value/domain for the USSGL account will be automatically provided by FACTS I.  |               |   |
| 5/ Attribute values/domains are listed below:  |               |   |
| <u>Attribute</u>   | <u>Domain</u> | <u>Domain Description</u>   |
| Budget Subfunction   | nnn           | 3-digit budget functional classification subfunction              |
| Custodial/Noncustodial   | S             | Custodial   |
|  | A             | Noncustodial  |
| Debit/Credit   | C             | Credit  |
|  | D             | Debit   |
| Exchange/Nonexchange   | X             | Exchange Revenue  |
|  | T             | Nonexchange Revenue   |
| Federal/NonFederal   | F             | Federal   |
|  | N             | NonFederal  |
| Trading Partner  | nn            | 2-digit Treasury Department Code, required with Federal attribute |