## Footnotes and Additional Information


2. FASAB recognizes amounts returned to Puerto Rico and the U.S. Virgin Islands as non-federal custodial liabilities as referenced in SFFAS No. 7, paragraph 289.

3. Does not include derivative assets.

4. Related to investments in derivative assets.

5. Includes non-derivative liabilities.

6. Related to derivative liabilities.

7. Exclude General Fund (Trading Partner code 9900) activity in this account.

8. Report only General Fund activity associated with this account. General Fund has an Agency Identifier of 099, an FR Entity code of 9900, and a fed/non-fed attribute domain value of G.

9. The transactions and balances between Funds from Dedicated Collections are eliminated to reflect the consolidated Funds from Dedicated Collections column, but balances and transactions between Funds from Dedicated Collections and Funds from Other than Dedicated Collections are not eliminated.