Footnotes and Additional Information

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

2. Debit - Decreases/Credit - Increases

3. Related to adjustments. Debit - Decreases/Credit - Increases

4. Reported by recipient/non-custodial entity only.

5. Should equal the ending amount reported as net position on the Balance Sheet.

6. Should tie to the Statement of Budgetary Resources, line 3A1, except for trust and special funds and during a continuing resolution.