

DWAS - Exhibit B - DRAFT

		DON - USSGL Implementation														
System Account	System Account Title	USSGL Account	DON Uniform Standard COA Account Title	Fed/Non-Federa	Exchange/Non-Exchange	Funded/Unfunded	Production/Non-Production	CNATF	Direct/Reimbursable	Current/Non-Current	Operating/Capital	Billed/Unbilled	SSC/Direct/Overhead/GA	Object Class Code	Other Information	Additional System Specific Attributes
1010.1000	Funds Collected - Current Year	1010	Fund Balance With Treasury - Operating - Collections	F											Collections	
1010.1100	Funds Collected - Operating Programs - DWCF - Current	1010	Fund Balance With Treasury - Operating - Collections	F											Collections	DWCF - Current
1010.1200	Funds Collected - Capital Programs - DWCF Current Year	1010	Fund Balance With Treasury - Capital Program - Collections	F							CP				Collections	
1010.2000	Funds Disbursed - Current Year	1010	Fund Balance With Treasury - Operating - Disbursements	F											Disbursements	Current Year
1010.2100	Funds Disbursed - Operating Program - DWCF - Current Year	1010	Fund Balance With Treasury - Operating - Disbursements	F											Disbursements	DWCF - Current Year
1010.2200	Funds Disbursed - Capital Program - DWCF - Current Year	1010	Fund Balance With Treasury - Capital Program - Disbursements	F							CP				Disbursements	DWCF - Current Year
1010.5000	Undistributed Disbursements	1010	Fund Balance With Treasury - Undistributed - Disbursements	F											Undistributed Disbursements	
1110.0000	Undeposited Collections	1110	Undeposited Collections													
1110.1000	Undeposited Collections - DWCF	1110	Undeposited Collections	NF												
1190.0000	Other Cash	1190	Other Cash													
1190.0000	Other Cash	1190	Other Cash	NF												
1310.0000	Accounts Receivable	1310	Accounts Receivable													
1310.1000	Accounts Receivable - Government	1310	Accounts Receivable - Government	F												
1310.1000	Accounts Receivable - Government	1310	Accounts Receivable - Government - Billed	F						C				B		
1310.2000	Accounts Receivable - Public	1310	Accounts Receivable - Public	NF												

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1319.0000	Allowance for Loss on Accounts Receivable	1319	Allowance for Loss on Accounts Receivable - Government	F												
1410.0000	Advances to Others - Travel	1410	Advances To Others													
1450.0000	Prepayments	1450	Prepayments													
1450.1000	Prepaid Expenses - Misc	1450	Prepayments - Government	F												Miscellaneous
1450.2000	Prepaid Expenses - Military personnel - DWCF	1450	Prepayments - Government	F												Military Personnel - DWCF
1511.0000	Operating Materials and Supplies Held for Use	1511	Operating Materials and Supplies Held for Use													
1511.1000	Operating Materials and Supplies Held for Use	1511	Operating Materials and Supplies Held for Use	NF												
1511.2000	DMI Material Held for Use	1511	Operating Materials and Supplies Held for Use	NF												DMI Material Held For Use
1511.7000	Operating Materials and Supplies in Transit - Government	1511	Operating Materials and Supplies Held for Use	NF												In-transit - Government
1511.8000	Operating Materials and Supplies In-Transit - Unmatched	1511	Operating Materials and Supplies Held for Use	NF												In-transit - Unmatched
1711.0000	Land and Land Rights	1711	Land and Land Rights													
1720.0000	Construction in Progress	1720	Construction In Progress													
1720.3000	Capital Assets Under Development - DWCF - Software Systems	1720	Construction In Progress	NF												Software Systems
1720.4000	Capital Assets Under Development - DWCF - Minor Construction	1720	Construction In Progress	NF												Minor Construction
1730.0000	Buildings, Improvements and Renovations	1730	Buildings, Improvements, and Renovations	NF												

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1739.0000	Accumulated Depreciation on Buildings, Improvements and Renovations	1739	Accumulated Depreciation on Bldgs, Improvements and Renovations	NF												
1750.0000	Equipment	1750	Equipment													
1750.1000	Equipment - Plant	1750	Equipment	NF												Plant
1750.2000	Equipment - Production	1750	Equipment	NF												Production
1750.3000	Equipment - Not in Use	1750	Equipment	NF												Not In Use
1750.4000	Equipment - Awaiting Disposal	1750	Equipment	NF												Awaiting Disposal
1759.0000	Accumulated Depreciation on Equipment	1759	Accumulated Depreciation on Equipment													
1759.1000	Accumulated Depreciation on Equipment - Plant	1759	Accumulated Depreciation on Equipment	NF												Plant
1759.2000	Accumulated Depreciation on Equipment - Production	1759	Accumulated Depreciation on Equipment	NF												Production
1759.3000	Accumulated Depreciation on Equipment - Not In Use	1759	Accumulated Depreciation on Equipment	NF												Non In Use
1759.4000	ADD!!! Accumulated Depreciation on Equipment - Awaiting Disposal	1759	Accumulated Depreciation on Equipment	NF												Awaiting Disposal
1830.0000	Internal Use Software	1830	Internal Use Software													
1830.0000	Internal Use Software	1830	Internal Use Software	NF												
2100.2100	Accounts Payable - Public - Commercial	2110	Accounts Payable - Public - Funded	NF		F										
2100.2100	Accounts Payable - Public - Commercial	2110	Accounts Payable - Public - Unfunded	NF		U										
2110.0000	Accounts Payable	2110	Accounts Payable													
2110.0000	Accounts Payable	2110	Accounts Payable - Public	NF												

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2110.1000	Accounts Payable - Government	2110	Accounts Payable - Government	F												
2110.1000	Accounts Payable - Government	2110	Accounts Payable - Government - Unfunded	F		U										
2110.1100	Accounts Payable - Government	2110	Accounts Payable - Government - Funded	F		F										
2110.4100	Unmatched Disbursements - DWCF	2110	Accounts Payable - Government	F												Undistributed Disbursements - Unmatched
2210.0000	Accrued Funded Payroll and Leave	2210	Accrued Funded Payroll and Leave													
2210.1000	Accrued Funded Payroll	2210	Accrued Funded Payroll and Leave - Government	F		F										
2210.1200	ADD -Accrued Funded Payroll and Leave - Government - Annual Leave	2210	Accrued Funded Payroll and Leave - Government - Annual Leave	F		F									Annual Leave	
2210.1300	ADD-Accrued Funded Payroll and Leave - Government - Severance Pay and Separation	2210	Accrued Funded Payroll and Leave - Government - Severance Pay and Separation	F		F									Severance Pay and Separation	
2210.2000	ADD-Accrued Funded Payroll and Leave - Public	2210	Accrued Funded Payroll and Leave - Public	NF		F										
2210.2100	ADD-Accrued Funded Payroll and Leave - Public - Salaries and Wages	2210	Accrued Funded Payroll and Leave - Public - Salaries and Wages	NF		F									Salaries and Wages	
2210.2200	ADD-Accrued Funded Payroll and Leave - Public - Annual Leave	2210	Accrued Funded Payroll and Leave - Public - Annual Leave	NF		F									Annual Leave	
2210.2300	ADD-Accrued Funded Payroll and Leave - Public - Severance Pay and Separation	2210	Accrued Funded Payroll and Leave - Public - Severance Pay and Separation	NF		F									Severance Pay and Separation	
2210.5000	Accrued Funded Annual Leave	2210	Accrued Funded Payroll and Leave - Government - Annual Leave	F												
2310.0000	Advances from Others	2310	Advances from Others													
2310.1000	Unearned Revenue - Advances from Government Agencies and Funds	2310	Advances from Others - Government	F		F										
2310.2000	Unearned Revenue - Advances from the Public	2310	Advances from Others - Public	NF		F										
2400.0000	Liability for Deposit Funds and Suspense accounts	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections - Government	F		F										
2400.0000	Liability for Deposit Funds and Suspense accounts	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections - Public	NF		F										

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2990.0000	Other Liabilities	2990	Other Liabilities													
2990.0000	Other Liabilities	2990	Other Liabilities - Government - Unfunded	F		U										
2990.0000	Other Liabilities	2990	Other Liabilities - Public - Funded	NF		F										
2990.0000	Other Liabilities	2990	Other Liabilities - Public - Unfunded	NF		U										
3200.0000	Invested Capital (Account 3200 deleted from US SGL)	3310	Cumulative Results of Operations (Normal)											Normal		
3211.2000	Assets Capitalized	3310	Cumulative Results of Operations (Assets Capitalized)											Assets Capitalized		
3211.2100	Assets Capitalized - Donated Material in WIP	3310	Cumulative Results of Operations (Assets Capitalized)											Assets Capitalized	Donated Material in WIP	
3211.2300	Assets Capitalized - Contributed Fixed Assets	3310	Cumulative Results of Operations (Assets Capitalized)											Assets Capitalized	Contributed Fixed Assets	
3211.2400	Assets Capitalized - Prior to DWCF	3310	Cumulative Results of Operations (Assets Capitalized)											Assets Capitalized	Prior to DWCF	
3310.0000	Cumulative Results of Operations	3310	Cumulative Results of Operations													
3310.1000	Recoverable Results of Operations	3310	Cumulative Results of Operations (Normal)											Normal	Recoverable	
3310.2000	Non-Recoverable Results of Operations	3310	Cumulative Results of Operations (Deferred)											Deferred	Unrecoverable	
4221.1000	Unfilled Customer Orders W/O Advance - DWCF - Government	4221	Unfilled Customer Orders Without Advance - Government	F												
4221.2000	Unfilled Customer Orders w/o Advance - DWCF - Public	4221	Unfilled Customer Orders Without Advance - Public	NF												
4222.0000	Unfilled Customer Orders with Advance	4222	Unfilled Customer Orders With Advance													
4222.1000	Unfilled Customer Orders with Advance - DWCF - Government	4222	Unfilled Customer Orders With Advance - Govt	F												
4222.2000	Unfilled Customer Orders with Advance - DWCF - Public	4222	Unfilled Customer Orders With Advance - Public	NF												

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4251.0000	Reimbursements and Other Income Earned - Receivable	4251	Reimbursements and Other Income Earned - Receivable													
4251.1000	Reimbursements and Other Income Earned - Receivable - DWCF	4251	Reimbursements and Other Income Earned - Receivable Govt	F												
4251.1000	Reimbursements and Other Income Earned - Receivable - DWCF	4251	Reimbursements and Other Income Earned - Receivable - Public	NF												
4252.0000	Reimbursements and Other Income Earned - Collected	4252	Reimbursements and Other Income Earned - Collected													
4252.1000	Reimbursements and Other Income Earned - Collected - DWCF	4252	Reimbursements and Other Income Earned - Collected - Govt	F												
4252.2000	Add**Reimbursements and Other Income Earned - Collected - DWCF	4252	Reimbursements and Other Income Earned - Collected - Public	NF												
4700.0000	Commitments	4700	Commitments													
4700.2100	Commitments - Reimbursable Program - Operating - DWCF	4700	Commitments												O	
4700.2200	Commitments - Reimbursable Program - Capital - DWCF	4700	Commitments												C	
4801.3200	Unexpended Obligations - Unpaid - DWCF - Capital	4801	Unexpended Obligations - Unpaid - Working Capital Fund Authority												D	
4802.3000	Unexpended Obligations - Paid - DWCF	4802	Unexpended Obligations - Prepaid/Advanced													
4901.0000	Expended Authority - Unpaid	4901	Expended Authority - Unpaid - Direct Program												A	
4901.0000	Expended Authority - Unpaid	4901	Expended Authority - Unpaid - Reimbursable Program - Specific Apportionment												B	
4901.0000	Expended Authority - Unpaid	4901	Expended Authority - Unpaid - Reimbursable Program - Automatic Apportionment												C	

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4901.0000	Expended Authority - Unpaid	4901	Expended Authority - Unpaid - Working Capital Fund Authority						D							
4901.3000	Expended Authority - Unpaid - DWCF	4901	Expended Authority - Unpaid													
4902.3000	Expended Authority - Paid - DWCF	4902	Expended Authority - Paid - Direct Program						A							
4902.3000	Expended Authority - Paid - DWCF	4902	Expended Authority - Paid - Reimbursable Program - Specific Apportionment						B							
4902.3000	Expended Authority - Paid - DWCF	4902	Expended Authority - Paid - Reimbursable Program - Automatic Apportionment						C							
4902.3000	Expended Authority - Paid - DWCF	4902	Expended Authority - Paid - Working Capital Fund Authority						D							
5200.0000	Revenue from Services Provided	5200	Revenue from Services Provided - Government	F												
5200.0000	Revenue from Services Provided	5200	Revenue from Services Provided - Public	NF												
5720.0000	Financing Sources Transferred In Without Reimbursement	5720	Financing Sources Transferred In Without Reimbursement	F												
5730.0000	Financing Sources Transferred Out Without Reimbursement	5730	Financing Sources Transferred Out Without Reimbursement	F												
6100.0000	Operating Expense / Program Cost	6100	Operating Expenses - Program Costs													
6100.1000	Operating Expenses - Government	6100	Operating Expenses - Government	F												
6100.1100	Operating Expenses - Government - Service Center	6100	Operating Expenses - Government - Service Center	F									S			
6100.1111	Operating Expenses - Government - Service Center - Personnel Compensation	6100	Operating Expenses - Government - Service Center - Personnel Compensation	F									S	11		
6100.1112	Operating Expenses - Government - Service Center - Personnel Benefit	6100	Operating Expenses - Government - Service Center - Personnel Benefit	F									S	12		
6100.1121	Operating Expenses - Government - Service Center - Travel & Transportation of Persons	6100	Operating Expenses - Government - Service Center - Travel & Transportation of Persons	F									S	21		

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6100.1122	Operating Expenses - Government - Service Center - Transportation of Things	6100	Operating Expenses - Government - Service Center - Transportation of Things	F									S	22		
6100.1123	Operating Expenses - Government - Service Center - Rent, Communication & Utilities	6100	Operating Expenses - Government - Service Center - Rent, Communication & Utilities	F									S	23		
6100.1124	Operating Expenses - Government - Service Center - Printing & Reproduction	6100	Operating Expenses - Government - Service Center - Printing & Reproduction	F									S	24		
6100.1125	Operating Expenses - Government - Service Center - Other Contractual Services	6100	Operating Expenses - Government - Service Center - Other Contractual Services	F									S	25		
6100.1126	Operating Expenses - Government - Service Center - Supplies & Materials	6100	Operating Expenses - Government - Service Center - Supplies & Materials	F									S	26		
6100.1141	Operating Expenses - Government - Service Center - Grant, Subsidies & Contribution	6100	Operating Expenses - Government - Service Center - Grant, Subsidies & Contribution	F									S	41		
6100.1142	Operating Expenses - Government - Service Center - Insurance Claims & Indemnities	6100	Operating Expenses - Government - Service Center - Insurance Claims & Indemnities	F									S	42		
6100.1143	Operating Expenses - Government - Service Center - Interests & Dividend	6100	Operating Expenses - Government - Service Center - Interests & Dividend	F									S	43		
6100.1144	Operating Expenses - Government - Service Center - Refunds	6100	Operating Expenses - Government - Service Center - Refunds	F									S	44		
6100.1190	Operating Expenses - Government - Service Center - Others	6100	Operating Expenses - Government - Service Center - Others	F									S	90		
6100.1200	Operating Expenses - Government - Direct	6100	Operating Expenses - Government - Direct	F									D			
6100.1211	Operating Expenses - Government - Direct - Personnel Compensation	6100	Operating Expenses - Government - Direct - Personnel Compensation	F									D	11		
6100.1212	Operating Expenses - Government - Direct - Personnel Benefit	6100	Operating Expenses - Government - Direct - Personnel Benefit	F									D	12		
6100.1221	Operating Expenses - Government - Direct - Travel & Transportation of Persons	6100	Operating Expenses - Government - Direct - Travel & Transportation of Persons	F									D	21		
6100.1222	Operating Expenses - Government - Direct - Transportation of Things	6100	Operating Expenses - Government - Direct - Transportation of Things	F									D	22		
6100.1223	Operating Expenses - Government - Direct - Rent, Communication & Utilities	6100	Operating Expenses - Government - Direct - Rent, Communication & Utilities	F									D	23		
6100.1224	Operating Expenses - Government - Direct - Printing & Reproduction	6100	Operating Expenses - Government - Direct - Printing & Reproduction	F									D	24		
6100.1225	Operating Expenses - Government - Direct - Other Contractual Services	6100	Operating Expenses - Government - Direct - Other Contractual Services	F									D	25		
6100.1226	Operating Expenses - Government - Direct - Supplies & Materials	6100	Operating Expenses - Government - Direct - Supplies & Materials	F									D	26		

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6100.1241	Operating Expenses - Government - Direct - Grant, Subsidies & Contribution	6100	Operating Expenses - Government - Direct - Grant, Subsidies & Contribution	F									D	41		
6100.1242	Operating Expenses - Government - Direct - Insurance Claims & Indemnities	6100	Operating Expenses - Government - Direct - Insurance Claims & Indemnities	F									D	42		
6100.1243	Operating Expenses - Government - Direct - Interests & Dividend	6100	Operating Expenses - Government - Direct - Interests & Dividend	F									D	43		
6100.1244	Operating Expenses - Government - Direct - Refunds	6100	Operating Expenses - Government - Direct - Refunds	F									D	44		
6100.1290	Operating Expenses - Government - Direct - Others	6100	Operating Expenses - Government - Direct - Others	F									D	90		
6100.1300	Operating Expenses - Government - Overhead	6100	Operating Expenses - Government - Overhead	F									O			
6100.1311	Operating Expenses - Government - Overhead - Personnel Compensation	6100	Operating Expenses - Government - Overhead - Personnel Compensation	F									O	11		
6100.1312	Operating Expenses - Government - Overhead - Personnel Benefit	6100	Operating Expenses - Government - Overhead - Personnel Benefit	F									O	12		
6100.1321	Operating Expenses - Government - Overhead - Travel & Transportation of Persons	6100	Operating Expenses - Government - Overhead - Travel & Transportation of Persons	F									O	21		
6100.1322	Operating Expenses - Government - Overhead - Transportation of Things	6100	Operating Expenses - Government - Overhead - Transportation of Things	F									O	22		
6100.1323	Operating Expenses - Government - Overhead - Rent, Communication & Utilities	6100	Operating Expenses - Government - Overhead - Rent, Communication & Utilities	F									O	23		
6100.1324	Operating Expenses - Government - Overhead - Printing & Reproduction	6100	Operating Expenses - Government - Overhead - Printing & Reproduction	F									O	24		
6100.1325	Operating Expenses - Government - Overhead - Other Contractual Services	6100	Operating Expenses - Government - Overhead - Other Contractual Services	F									O	25		
6100.1326	Operating Expenses - Government - Overhead - Supplies & Materials	6100	Operating Expenses - Government - Overhead - Supplies & Materials	F									O	26		
6100.1341	Operating Expenses - Government - Overhead - Grant, Subsidies & Contribution	6100	Operating Expenses - Government - Overhead - Grant, Subsidies & Contribution	F									O	41		
6100.1342	Operating Expenses - Government - Overhead - Insurance Claims & Indemnities	6100	Operating Expenses - Government - Overhead - Insurance Claims & Indemnities	F									O	42		
6100.1343	Operating Expenses - Government - Overhead - Interests & Dividend	6100	Operating Expenses - Government - Overhead - Interests & Dividend	F									O	43		
6100.1344	Operating Expenses - Government - Overhead - Refunds	6100	Operating Expenses - Government - Overhead - Refunds	F									O	44		
6100.1390	Operating Expenses - Government - Overhead - Others	6100	Operating Expenses - Government - Overhead - Others	F									O	90		
6100.1400	Operating Expenses - Government - General & Administration	6100	Operating Expenses - Government - General & Administration	F									G			

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6100.1411	Operating Expenses - Government - G&A - Personnel Compensation	6100	Operating Expenses - Government - G&A - Personnel Compensation	F									G	11		
6100.1412	Operating Expenses - Government - G&A - Personnel Benefit	6100	Operating Expenses - Government - G&A - Personnel Benefit	F									G	12		
6100.1421	Operating Expenses - Government - G&A - Travel & Transportation of Persons	6100	Operating Expenses - Government - G&A - Travel & Transportation of Persons	F									G	21		
6100.1422	Operating Expenses - Government - G&A - Transportation of Things	6100	Operating Expenses - Government - G&A - Transportation of Things	F									G	22		
6100.1423	Operating Expenses - Government - G&A - Rent, Communication & Utilities	6100	Operating Expenses - Government - G&A - Rent, Communication & Utilities	F									G	23		
6100.1424	Operating Expenses - Government - G&A - Printing & Reproduction	6100	Operating Expenses - Government - G&A - Printing & Reproduction	F									G	24		
6100.1425	Operating Expenses - Government - G&A - Other Contractual Services	6100	Operating Expenses - Government - G&A - Other Contractual Services	F									G	25		
6100.1426	Operating Expenses - Government - G&A - Supplies & Materials	6100	Operating Expenses - Government - G&A - Supplies & Materials	F									G	26		
6100.1441	Operating Expenses - Government - G&A - Grant, Subsidies & Contribution	6100	Operating Expenses - Government - G&A - Grant, Subsidies & Contribution	F									G	41		
6100.1442	Operating Expenses - Government - G&A - Insurance Claims & Indemnities	6100	Operating Expenses - Government - G&A - Insurance Claims & Indemnities	F									G	42		
6100.1443	Operating Expenses - Government - G&A - Interests & Dividend	6100	Operating Expenses - Government - G&A - Interests & Dividend	F									G	43		
6100.1444	Operating Expenses - Government - G&A - Refunds	6100	Operating Expenses - Government - G&A - Refunds	F									G	44		
6100.1490	Operating Expenses - Government - G&A - Others	6100	Operating Expenses - Government - G&A - Others	F									G	90		
6100.2000	Operating Expenses - Public	6100	Operating Expenses - Public	NF												
6100.2100	Operating Expenses - Public - Service Center	6100	Operating Expenses - Public - Service Center	NF									S			
6100.2111	Operating Expenses - Public - Service Center - Personnel Compensation	6100	Operating Expenses - Public - Service Center - Personnel Compensation	NF									S	11		
6100.2112	Operating Expenses - Public - Service Center - Personnel Benefit	6100	Operating Expenses - Public - Service Center - Personnel Benefit	NF									S	12		
6100.2121	Operating Expenses - Public - Service Center - Travel & Transportation of Persons	6100	Operating Expenses - Public - Service Center - Travel & Transportation of Persons	NF									S	21		
6100.2122	Operating Expenses - Public - Service Center - Transportation of Things	6100	Operating Expenses - Public - Service Center - Transportation of Things	NF									S	22		
6100.2123	Operating Expenses - Public - Service Center - Rent, Communication & Utilities	6100	Operating Expenses - Public - Service Center - Rent, Communication & Utilities	NF									S	23		

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6100.2124	Operating Expenses - Public - Service Center - Printing & Reproduction	6100	Operating Expenses - Public - Service Center - Printing & Reproduction	NF									S	24		
6100.2125	Operating Expenses - Public - Service Center - Other Contractual Services	6100	Operating Expenses - Public - Service Center - Other Contractual Services	NF									S	25		
6100.2126	Operating Expenses - Public - Service Center - Supplies & Materials	6100	Operating Expenses - Public - Service Center - Supplies & Materials	NF									S	26		
6100.2141	Operating Expenses - Public - Service Center - Grant, Subsidies & Contribution	6100	Operating Expenses - Public - Service Center - Grant, Subsidies & Contribution	NF									S	41		
6100.2142	Operating Expenses - Public - Service Center - Insurance Claims & Indemnities	6100	Operating Expenses - Public - Service Center - Insurance Claims & Indemnities	NF									S	42		
6100.2143	Operating Expenses - Public - Service Center - Interests & Dividend	6100	Operating Expenses - Public - Service Center - Interests & Dividend	NF									S	43		
6100.2144	Operating Expenses - Public - Service Center - Refunds	6100	Operating Expenses - Public - Service Center - Refunds	NF									S	44		
6100.2190	Operating Expenses - Public - Service Center - Others	6100	Operating Expenses - Public - Service Center - Others	NF									S	90		
6100.2200	Operating Expenses - Public - Direct	6100	Operating Expenses - Public - Direct	NF									D			
6100.2211	Operating Expenses - Public - Direct - Personnel Compensation	6100	Operating Expenses - Public - Direct - Personnel Compensation	NF									D	11		
6100.2212	Operating Expenses - Public - Direct - Personnel Benefit	6100	Operating Expenses - Public - Direct - Personnel Benefit	NF									D	12		
6100.2221	Operating Expenses - Public - Direct - Travel & Transportation of Persons	6100	Operating Expenses - Public - Direct - Travel & Transportation of Persons	NF									D	21		
6100.2222	Operating Expenses - Public - Direct - Transportation of Things	6100	Operating Expenses - Public - Direct - Transportation of Things	NF									D	22		
6100.2223	Operating Expenses - Public - Direct - Rent, Communication & Utilities	6100	Operating Expenses - Public - Direct - Rent, Communication & Utilities	NF									D	23		
6100.2224	Operating Expenses - Public - Direct - Printing & Reproduction	6100	Operating Expenses - Public - Direct - Printing & Reproduction	NF									D	24		
6100.2225	Operating Expenses - Public - Direct - Other Contractual Services	6100	Operating Expenses - Public - Direct - Other Contractual Services	NF									D	25		
6100.2226	Operating Expenses - Public - Direct - Supplies & Materials	6100	Operating Expenses - Public - Direct - Supplies & Materials	NF									D	26		
6100.2241	Operating Expenses - Public - Direct - Grant, Subsidies & Contribution	6100	Operating Expenses - Public - Direct - Grant, Subsidies & Contribution	NF									D	41		
6100.2242	Operating Expenses - Public - Direct - Insurance Claims & Indemnities	6100	Operating Expenses - Public - Direct - Insurance Claims & Indemnities	NF									D	42		

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6100.2243	Operating Expenses - Public - Direct - Interests & Dividend	6100	Operating Expenses - Public - Direct - Interests & Dividend	NF									D	43		
6100.2244	Operating Expenses - Public - Direct - Refunds	6100	Operating Expenses - Public - Direct - Refunds	NF									D	44		
6100.2290	Operating Expenses - Public - Direct - Others	6100	Operating Expenses - Public - Direct - Others	NF									D	90		
6100.2300	Operating Expenses - Public - Overhead	6100	Operating Expenses - Public - Overhead	NF									O			
6100.2311	Operating Expenses - Public - Overhead - Personnel Compensation	6100	Operating Expenses - Public - Overhead - Personnel Compensation	NF									O	11		
6100.2312	Operating Expenses - Public - Overhead - Personnel Benefit	6100	Operating Expenses - Public - Overhead - Personnel Benefit	NF									O	12		
6100.2321	Operating Expenses - Public - Overhead - Travel & Transportation of Persons	6100	Operating Expenses - Public - Overhead - Travel & Transportation of Persons	NF									O	21		
6100.2322	Operating Expenses - Public - Overhead - Transportation of Things	6100	Operating Expenses - Public - Overhead - Transportation of Things	NF									O	22		
6100.2323	Operating Expenses - Public - Overhead - Rent, Communication & Utilities	6100	Operating Expenses - Public - Overhead - Rent, Communication & Utilities	NF									O	23		
6100.2324	Operating Expenses - Public - Overhead- Printing & Reproduction	6100	Operating Expenses - Public - Overhead- Printing & Reproduction	NF									O	24		
6100.2325	Operating Expenses - Public - Overhead - Other Contractual Services	6100	Operating Expenses - Public - Overhead - Other Contractual Services	NF									O	25		
6100.2326	Operating Expenses - Public - Overhead - Supplies & Materials	6100	Operating Expenses - Public - Overhead - Supplies & Materials	NF									O	26		
6100.2341	Operating Expenses - Public - Overhead - Grant, Subsidies & Contribution	6100	Operating Expenses - Public - Overhead - Grant, Subsidies & Contribution	NF									O	41		
6100.2342	Operating Expenses - Public - Overhead - Insurance Claims & Indemnities	6100	Operating Expenses - Public - Overhead - Insurance Claims & Indemnities	NF									O	42		
6100.2343	Operating Expenses - Public - Overhead - Interests & Dividend	6100	Operating Expenses - Public - Overhead - Interests & Dividend	NF									O	43		
6100.2344	Operating Expenses - Public - Overhead - Refunds	6100	Operating Expenses - Public - Overhead - Refunds	NF									O	44		
6100.2390	Operating Expenses - Public - Overhead - Others	6100	Operating Expenses - Public - Overhead - Others	NF									O	90		
6100.2400	Operating Expenses - Public - General & Administration	6100	Operating Expenses - Public - General & Administration	NF									G			
6100.2411	Operating Expenses - Public - G&A - Personnel Compensation	6100	Operating Expenses - Public - G&A - Personnel Compensation	NF									G	11		
6100.2412	Operating Expenses - Public - G&A - Personnel Benefit	6100	Operating Expenses - Public - G&A - Personnel Benefit	NF									G	12		

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6100.2421	Operating Expenses - Public - G&A - Travel & Transportation of Persons	6100	Operating Expenses - Public - G&A - Travel & Transportation of Persons	NF									G	21		
6100.2422	Operating Expenses - Public - G&A - Transportation of Things	6100	Operating Expenses - Public - G&A - Transportation of Things	NF									G	22		
6100.2423	Operating Expenses - Public - G&A - Rent, Communication & Utilities	6100	Operating Expenses - Public - G&A - Rent, Communication & Utilities	NF									G	23		
6100.2424	Operating Expenses - Public - G&A- Printing & Reproduction	6100	Operating Expenses - Public - G&A- Printing & Reproduction	NF									G	24		
6100.2425	Operating Expenses - Public - G&A - Other Contractual Services	6100	Operating Expenses - Public - G&A - Other Contractual Services	NF									G	25		
6100.2426	Operating Expenses - Public - G&A - Supplies & Materials	6100	Operating Expenses - Public - G&A - Supplies & Materials	NF									G	26		
6100.2441	Operating Expenses - Public - G&A - Grant, Subsidies & Contribution	6100	Operating Expenses - Public - G&A - Grant, Subsidies & Contribution	NF									G	41		
6100.2442	Operating Expenses - Public - G&A - Insurance Claims & Indemnities	6100	Operating Expenses - Public - G&A - Insurance Claims & Indemnities	NF									G	42		
6100.2443	Operating Expenses - Public - G&A - Interests & Dividend	6100	Operating Expenses - Public - G&A - Interests & Dividend	NF									G	43		
6100.2444	Operating Expenses - Public - G&A - Refunds	6100	Operating Expenses - Public - G&A - Refunds	NF									G	44		
6100.2490	Operating Expenses - Public - G&A - Others	6100	Operating Expenses - Public - G&A - Others	NF									G	90		
6500.0000	Cost of Goods Sold	6500	Cost of Goods Sold													
6500.1000	Add**Cost of Goods Sold - Government	6500	Cost of Goods Sold - Government	F												
6500.2000	Add**Cost of Goods Sold - Public	6500	Cost of Goods Sold - Public	NF												
6600.0000	Applied Overhead	6600	Applied Overhead													
6600.1100	Add**Applied Overhead - Government - Service Center	6600	Applied Overhead - Government - Service Center	F									S			
6600.1100	Applied Overhead - Production - Expense	6600	Applied Overhead - Government - Overhead	F									O			
6600.1100	Applied Overhead - Production - Expense	6600	Applied Overhead - Public - Overhead	NF									O			
6600.1200	Add**Applied Overhead - Government - Direct	6600	Applied Overhead - Government - Direct	F									D			

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6600.2100	Applied Overhead - G&A - Expense	6600	Applied Overhead - Government - G&A	F									G			
6600.2100	Add**Applied Overhead - Public - Service Center	6600	Applied Overhead - Public - Service Center	NF									S			
6600.2100	Applied Overhead - G&A - Expense	6600	Applied Overhead - Public - G&A	NF									G			
6600.2200	Add**Applied Overhead - Public - Direct	6600	Applied Overhead - Public - Direct	NF									D			
6710.0000	Depreciation, Amortization, and Depletion	6710	Depreciation, Amortization and Depletion													
6710.0100	Depreciation, Amortization and Depletion - Building, Structures and Facilities	6710	Depreciation, Amortization and Depletion - Building, Structures and Facilities													
6710.0110	Depreciation, Amortization and Depletion - Building, Structures and Facilities - Service Center	6710	Depreciation, Amortization and Depletion - Building, Structures and Facilities - Service Center										S	Building, Structures and Facilities		
6710.0120	Depreciation, Amortization and Depletion - Building, Structures and Facilities - Direct	6710	Depreciation, Amortization and Depletion - Building, Structures and Facilities - Direct										D	Building, Structures and Facilities		
6710.0130	Depreciation, Amortization and Depletion - Building, Structures and Facilities - Overhead	6710	Depreciation, Amortization and Depletion - Building, Structures and Facilities - Overhead										O	Building, Structures and Facilities		
6710.0140	Depreciation, Amortization and Depletion - Building, Structures and Facilities - General & Administrative	6710	Depreciation, Amortization and Depletion - Building, Structures and Facilities - General & Administrative										G	Building, Structures and Facilities		
6710.0200	Depreciation, Amortization and Depletion - Leasehold Improvements	6710	Depreciation, Amortization and Depletion - Leasehold Improvements												Leasehold Improvements	
6710.0210	Depreciation, Amortization and Depletion - Leasehold Improvements - Service Center	6710	Depreciation, Amortization and Depletion - Leasehold Improvements - Service Center										S	Leasehold Improvements		
6710.0220	Depreciation, Amortization and Depletion - Leasehold Improvements - Direct	6710	Depreciation, Amortization and Depletion - Leasehold Improvements - Direct										D	Leasehold Improvements		
6710.0230	Depreciation, Amortization and Depletion - Leasehold Improvements - Overhead	6710	Depreciation, Amortization and Depletion - Leasehold Improvements - Overhead										O	Leasehold Improvements		
6710.0240	Depreciation, Amortization and Depletion - Leasehold Improvements - General & Administrative	6710	Depreciation, Amortization and Depletion - Leasehold Improvements - General & Administrative										G	Leasehold Improvements		
6710.0300	Depreciation, Amortization and Depletion - Software	6710	Depreciation, Amortization and Depletion - Software												Software	
6710.0310	Depreciation, Amortization and Depletion - Software - Service Center	6710	Depreciation, Amortization and Depletion - Software - Service Center										S	Software		
6710.0320	Depreciation, Amortization and Depletion - Software - Direct	6710	Depreciation, Amortization and Depletion - Software - Direct										D	Software		

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6710.0330	Depreciation, Amortization and Depletion - Software - Overhead	6710	Depreciation, Amortization and Depletion - Software - Overhead											O	Software	
6710.0340	Depreciation, Amortization and Depletion - Software - General & Administrative	6710	Depreciation, Amortization and Depletion - Software - General & Administrative											G	Software	
6710.0400	Depreciation, Amortization and Depletion - Assets Under Capital Lease	6710	Depreciation, Amortization and Depletion - Assets Under Capital Lease												Assets Under Capital Lease	
6710.0410	Depreciation, Amortization and Depletion - Assets Under Capital Lease - Service Center	6710	Depreciation, Amortization and Depletion - Assets Under Capital Lease - Service Center											S	Assets Under Capital Lease	
6710.0420	Depreciation, Amortization and Depletion - Assets Under Capital Lease - Direct	6710	Depreciation, Amortization and Depletion - Assets Under Capital Lease - Direct											D	Assets Under Capital Lease	
6710.0430	Depreciation, Amortization and Depletion - Assets Under Capital Lease - Overhead	6710	Depreciation, Amortization and Depletion - Assets Under Capital Lease - Overhead											O	Assets Under Capital Lease	
6710.0440	Depreciation, Amortization and Depletion - Assets Under Capital Lease - General & Administrative	6710	Depreciation, Amortization and Depletion - Assets Under Capital Lease - General & Administrative											G	Assets Under Capital Lease	
6710.0500	Depreciation, Amortization and Depletion - Equipment - Other	6710	Depreciation, Amortization and Depletion - Equipment - Other												Equipment - Other	
6710.0510	Depreciation, Amortization and Depletion - Equipment - Other - Service Center	6710	Depreciation, Amortization and Depletion - Equipment - Other - Service Center											S	Equipment - Other	
6710.0520	Depreciation, Amortization and Depletion - Equipment - Other - Direct	6710	Depreciation, Amortization and Depletion - Equipment - Other - Direct											D	Equipment - Other	
6710.0530	Depreciation, Amortization and Depletion - Equipment - Other - Overhead	6710	Depreciation, Amortization and Depletion - Equipment - Other - Overhead											O	Equipment - Other	
6710.0540	Depreciation, Amortization and Depletion - Equipment - Other - General & Administrative	6710	Depreciation, Amortization and Depletion - Equipment - Other - General & Administrative											G	Equipment - Other	
6720.0000	Bad Debt Expense	6720	Bad Debt Expense													
6900.0000	Nonproduction Costs	6900	Non-Production Costs													
6900.1000	Other Expenses - Misc.	6900	Non-Production Costs - Government											F		
6900.1000	Other Expenses - Misc.	6900	Non-Production Costs - Public											NF		