

General Services Administration
Fixed Assets Pegasys 7.8
User Guide



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3 of 3

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Guide Summary

To meet 508 compliance requirements, the Fixed Assets User Guide is divided into 3 documents, which contains the following sections. This is Document 3.

Document 1

- Section 1: Fixed Assets Introduction
- Section 2: Fixed Assets Overview
- Section 3: Financial Management Enterprise Service Bus (FMESB) and GSA's Assets
- Section 4: Public Buildings Service (PBS) Forms with Fixed Assets Data
- Section 5: Fixed Assets Forms
 - o Section 5.1: Creating a Fixed Asset Acquisition Form (FA)
 - o Section 5.2: Creating a Fixed Asset Correction Form (FC)
 - o Section 5.3: Creating a Fixed Asset Transfer Form (FT)

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- Section 5: Fixed Assets Forms
 - o Section 5.4: Creating a Fixed Asset Betterment Form (FB)
 - o Section 5.5: Fixed Asset Disposal Form (FD)
 - o Section 5.6: Fixed Asset Manual Depreciation Form (FU)
 - o Section 5.7: Donations
 - o Section 5.8: Exchanges with US Postal Service (USPS)
 - o Section 5.9: Transactions For J-Type Projects
 - o Section 5.10: Land/Building Combinations
 - o Section 5.11: Multi-Building/Multi-Phase Projects
- Section 6: Fixed Assets Maintenance Tables
- Section 7: Fixed Assets Queries
- Section 8: Fixed Assets Offline Processes

Document 3

- **Section 9: Appendix A - Real Property and Personal Property Accounting Posting Models**
- **Section 10: Appendix B - Fleet Accounting Posting Models**
- **Section 11: Appendix C - Fixed Assets Glossary**

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9 Appendix A: Real Property and Personal Property Accounting Posting Models

Assumptions for Real and Personal Property Posting Models

The following assumptions have been used throughout this document when dealing with particular decisions.

1. GSA may receive donations of all asset types, including CIP/Surplus assets, capital lease, leasehold improvement, Pegasys asset, or Internal Use Software.
2. All donation assets (PBS Real Property and Personal Property) will be created manually in the Pegasys front-end.
3. OTHPEG, SOFTADMDEV, SOFTOPRDEV, SOFTWADMIN, and SOFTWOPER are never sold currently. If GSA does, however, sell these assets in the future, new posting models would need to be setup.
4. There will be no Transfer Out (Donation) to Federal Entity or Sale for the following asset types: CAPLSEBLDG, CAPLSETELE, CIP assets, LSHLDIMPRV, OTHPEG, SOFTADMDEV, SOFTOPRDEV, SOFTWADMIN, or SOFTWOPER.
5. Any transfer due to reorganizations within GSA will involve the use of Fixed Asset Transfer documents to update the Accounting Dimensions.
6. The posting models assume that all non-Surplus and Surplus assets can be sold for a gain, sold for a loss (including donations to a nonfederal entity), or transferred out of GSA to a Federal Entity.
7. In exchanges with USPS, GSA will only receive two asset types: LAND and BUILDING; GSA will only provide four asset types to USPS: LAND, BUILDING, IMPROVMNT and ARTREAL (artwork in a Building).
8. There are no internal transfers for the following asset types: CIPIMP, CIPLSHLD, CIPNEWCON, CIPSTRUCTR, EQSRPLSADM, EQSRPLSCF, EQSRPLSOP, OTHPEG, SOFTADMDEV, SOFTOPRDEV, SOFTWADMIN, SOFTWOPER, SRPLSBLDG, SRPLSLAND, SRPLSOTHST or SRPLSTLSYS.

9.1 Real Property Accounting Posting Models

Table 1: Real Property Accounting Posting Models - Acquisitions

| Trans Num | Transaction Description | Acquisition / Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|-------------------------------------|----------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 1.1 | Real/Personal Property Acquisitions | N/A | FA | F1 | 03 | NONE - NO PROCESS ACTIVITY | FA01 | NULL | N/A | N/A | N/A |

Table 2: Real Property Accounting Posting Models - Acquisitions - Non-Federal Donation

| Trans Num | Transaction Description | Acquisition/ Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|------------------------------------|---------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 1.2.1 | LSHLDIMP RV - Non Federal Donation | DONATION | FA | FF | 19 | NONE - NO PROCESS ACTIVITY | FA01 | 6353 | N/A | 1820 | 5610 |
| 1.2.2 | ARTREAL - Non Federal Donation | DONATION | FA | FF | 36 | NONE - NO PROCESS ACTIVITY | FA01 | 6660 | N/A | 1890.03 | 5610 |
| 1.2.3 | BUILDING - Non Federal Donation | DONATION | FA | FF | 37 | NONE - NO PROCESS ACTIVITY | FA01 | 6661 | N/A | 1730.01 | 5610 |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|------------------------------------|---------------------------------------|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 1.2.4 | CAPLSEBL DG - Non Federal Donation | DONATION | FA | FF | 38 | NONE - NO PROCESS ACTIVITY | FA01 | 6662 | N/A | 1810.02 | 5610 |
| 1.2.5 | CIPIMP - Non Federal Donation | DONATION | FA | FF | 39 | NONE - NO PROCESS ACTIVITY | FA01 | 6663 | N/A | 1720.02 | 5610 |
| 1.2.6 | CIPLSHLD - Non Federal Donation | DONATION | FA | FF | 40 | NONE - NO PROCESS ACTIVITY | FA01 | 6664 | N/A | 1720.03 | 5610 |
| 1.2.7 | CIPNEWCON - Non Federal Donation | DONATION | FA | FF | 41 | NONE - NO PROCESS ACTIVITY | FA01 | 6665 | N/A | 1720.01 | 5610 |
| 1.2.8 | CIPSTRUCTR - Non Federal Donation | DONATION | FA | FF | 42 | NONE - NO PROCESS ACTIVITY | FA01 | 6666 | N/A | 1720.04 | 5610 |
| 1.2.9 | IMPROVMENT - Non Federal Donation | DONATION | FA | FF | 43 | NONE - NO PROCESS ACTIVITY | FA01 | 6667 | N/A | 1730.02 | 5610 |

CGI Federal

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|----------------------------------|---------------------------------------|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 1.2.10 | LAND - Non Federal Donation | DONATION | FA | FF | 44 | NONE - NO PROCESS ACTIVITY | FA01 | 6668 | N/A | 1711.01 | 5610 |
| 1.2.11 | SRPLSLAND - Non Federal Donation | DONATION | FA | FF | 46 | NONE - NO PROCESS ACTIVITY | FA01 | 6669 | N/A | 1711.02 | 5610 |
| 1.2.12 | SRPLSBLDG - Non Federal Donation | DONATION | FA | FF | 45 | NONE - NO PROCESS ACTIVITY | FA01 | 6670 | N/A | 1730.03 | 5610 |
| 1.2.13 | SRPLSOST - Non Federal Donation | DONATION | FA | FF | 47 | NONE - NO PROCESS ACTIVITY | FA01 | 6671 | N/A | 1740.02 | 5610 |
| 1.2.14 | STRUCTURE - Non Federal Donation | DONATION | FA | FF | 48 | NONE - NO PROCESS ACTIVITY | FA01 | 6672 | N/A | 1740.01 | 5610 |

Table 3: Real Property Accounting Posting Models - Acquisitions - Federal Donation

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|---|---------------------------------------|----------------|------------------------|-------------------|-------------------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 1.3.1 | LSHLDIMP RV - Federal Donation | DONATION | FA | FF | 35 | NONE - NO PROCESS ACTIVITY | FA01 | 6361 | N/A | 1820 | 5720.03 |
| 1.3.2 | ARTREAL - Federal Donation | DONATION | FA | FF | 49 | NONE - NO PROCESS ACTIVITY | FA01 | 6674 | N/A | 1890.03 | 5720.03 |
| 1.3.3 | BUILDING - Federal Donation | DONATION | FA | FF | 50 | NONE - NO PROCESS ACTIVITY | FA01 | 8850 | N/A | 1730.01 | 5720.03 |
| 1.3.4 | CAPLSEBL DG - Federal Donation | DONATION | FA | FF | 51 | NONE - NO PROCESS ACTIVITY | FA01 | 6675 | N/A | 1810.02 | 5720.03 |
| 1.3.5 | CIPIMP - Federal Donation | DONATION | FA | FF | 52 | NONE - NO PROCESS ACTIVITY | FA01 | 8853 | N/A | 1720.02 | 5720.03 |
| 1.3.6 | CIPLSHLD - Federal Donation | DONATION | FA | FF | 53 | NONE - NO PROCESS ACTIVITY | FA01 | 8854 | N/A | 1720.03 | 5720.03 |

| Trans Num | Transaction Description | Acquisition/ Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|--|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 1.3.7 | CIPNEWCON - Federal Donation | DONATION | FA | FF | 54 | NONE - NO PROCESS ACTIVITY | FA01 | 8852 | N/A | 1720.01 | 5720.03 |
| 1.3.8 | CIPSTRUCTR - Federal Donation | DONATION | FA | FF | 55 | NONE - NO PROCESS ACTIVITY | FA01 | 6676 | N/A | 1720.04 | 5720.03 |
| 1.3.9 | IMPROVMENT - Federal Donation | DONATION | FA | FF | 56 | NONE - NO PROCESS ACTIVITY | FA01 | 8851 | N/A | 1730.02 | 5720.03 |
| 1.3.10 | LAND - Federal Donation | DONATION | FA | FF | 57 | NONE - NO PROCESS ACTIVITY | FA01 | 6677 | N/A | 1711.01 | 5720.03 |
| 1.3.11 | SRPLSLAND - Federal Donation | DONATION | FA | FF | 58 | NONE - NO PROCESS ACTIVITY | FA01 | 7356 | N/A | 1711.02 | 5720.03 |
| 1.3.12 | SRPLSBLDG - Federal Donation | DONATION | FA | FF | 59 | NONE - NO PROCESS ACTIVITY | FA01 | 7357 | N/A | 1730.03 | 5720.03 |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|--------------------------------|--------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 1.3.13 | SRPLSOTH ST - Federal Donation | DONATION | FA | FF | 60 | NONE - NO PROCESS ACTIVITY | FA01 | 6678 | N/A | 1740.02 | 5720.03 |
| 1.3.14 | STRUCTURE - Federal Donation | DONATION | FA | FF | 61 | NONE - NO PROCESS ACTIVITY | FA01 | 6679 | N/A | 1740.01 | 5720.03 |

Table 4: Real Property Accounting Posting Models - Acquisitions - Exchange with United States Postal Service (USPS)

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|----------------------------------|--------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 1.4.1 | LAND - Exchange with USPS | REIMBIN | FA | FF | 62 | NONE - NO PROCESS ACTIVITY | FA01 | 6680 | N/A | 1711.01 | 2990.05 |
| 1.4.1 | LAND - Exchange with USPS (loss) | REIMBIN | SV | SV | TBD | NONE - NO PROCESS ACTIVITY | N/A | 6681 | N/A | 7210.05 | 2990.05 |

| Trans Num | Transaction Description | Acquisition/ Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|--------------------------------------|---------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 1.4.1 | LAND - Exchange with USPS (gain) | REIMBIN | SV | SV | TBD | NONE - NO PROCESS ACTIVITY | N/A | 6682 | N/A | 2990.05 | 7110.05 |
| 1.4.2 | BUILDING - Exchange with USPS | REIMBIN | FA | FF | 63 | NONE - NO PROCESS ACTIVITY | FA01 | 6683 | N/A | 1730.01 | 2990.05 |
| 1.4.2 | BUILDING - Exchange with USPS (loss) | REIMBIN | SV | SV | TBD | NONE - NO PROCESS ACTIVITY | N/A | 6684 | N/A | 7210.05 | 2990.05 |
| 1.4.2 | BUILDING - Exchange with USPS (gain) | REIMBIN | SV | SV | TBD | NONE - NO PROCESS ACTIVITY | N/A | 6685 | N/A | 2990.05 | 7110.05 |

Table 5: Real Property Accounting Posting Models - Acquisitions - Adjustments and Corrections

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------------|---------------------------------------|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|--------------------------------------|------------------------|
| 1.5.1 | Capitalize G&A (PBS) | N/A | SV | GA | 01 | NONE - NO PROCESS ACTIVITY | SV99 | 7783 | 1.5.1 | Capitalize G&A (PBS) | N/A |
| 1.5.1 | Correction-Capitalize G&A (PBS) | N/A | SV | GA | 02 | NONE - NO PROCESS ACTIVITY | SV99 | 7335 | 1.5.1 | Correction-Capitalize G&A (PBS) | N/A |
| 1.5.2 | Capitalize Imputed Costs | N/A | SV | GB | 01 | NONE - NO PROCESS ACTIVITY | SPN4 | 8813 | 1.5.2 | Capitalize Imputed Costs | N/A |
| 1.5.2 | Capitalize Improvements-imputed cost | N/A | SV | GB | 02 | NONE - NO PROCESS ACTIVITY | SPN4 | 8814 | 1.5.2 | Capitalize Improvements-imputed cost | N/A |
| 1.5.3 | Unfunded Capital Lease Liability | N/A | SV | LL | 01 | NONE - NO PROCESS ACTIVITY | SV99 | 8818 | 1.5.3 | Unfunded Capital Lease Liability | N/A |
| 1.5.3 | Installment Contracts Liability | N/A | SV | LL | 02 | NONE - NO PROCESS ACTIVITY | SV99 | 8819 | 1.5.3 | Installment Contracts Liability | N/A |

| Trans Num | Transaction Description | Acquisition/ Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|---|---------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|---|-----------------|
| 1.5.3 | Funded Cap Lease Liability Long/Short Adj | N/A | SV | LL | 03 | NONE - NO PROCESS ACTIVITY | SPN5 | 8822 | 1.5.3 | Funded Cap Lease Liability Long/Short Adj | N/A |
| 1.5.3 | Unfunded Cap Lease Liability Long/Short Adj | N/A | SV | LL | 04 | NONE - NO PROCESS ACTIVITY | SPN5 | 8588 | 1.5.3 | Unfunded Cap Lease Liability Long/Short Adj | N/A |
| 1.5.3 | Unfunded Building Liability (see descrip.) | N/A | SV | LL | 05 | NONE - NO PROCESS ACTIVITY | SV99 | 8825 | N/A | N/A | N/A |
| 2.1.1 | Transferring BUILDING to SRPLSBLD G | N/A | FT | FK | 14 | NONE - NO PROCESS ACTIVITY | FA01 | NULL | N/A | N/A | N/A |
| 2.1.1 | Transferring BUILDING to SRPLSBLD G | N/A | FT | FK | 14 | INCREMENTAL DEPRECIATION | FA02 | 9329 | N/A | 6710.02 | 1739.01 |

| Trans Num | Transaction Description | Acquisition/ Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|-------------------------------------|---------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 2.1.1 | Transferring BUILDING to SRPLSBLD G | N/A | FT | FK | 14 | ACQUISITION | FA01 | 8785 | N/A | 1730.03 | 1730.01 |
| 2.1.1 | Transferring BUILDING to SRPLSBLD G | N/A | FT | FK | 14 | DEPRECIATION | FA05 | 6543 | N/A | 1739.01 | 1739.03 |
| 2.1.1 | Transferring BUILDING to SRPLSBLD G | N/A | FT | FK | 14 | ACQUISITION LIQUIDATION | FA01 | NULL | N/A | N/A | N/A |
| 2.1.1 | Transferring BUILDING to SRPLSBLD G | N/A | FT | FK | 14 | DEPRECIATION LIQUIDATION | FA05 | NULL | N/A | N/A | N/A |
| 2.1.2 | Transferring STRUCTURES to SRPOTHST | N/A | FT | FK | 15 | NONE - NO PROCESS ACTIVITY | FA01 | NULL | N/A | N/A | N/A |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|-------------------------------------|--------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 2.1.2 | Transferring STRUCTURES to SRPOTHST | N/A | FT | FK | 15 | INCREMENTAL DEPRECIATION | FA02 | 6544 | N/A | 6710.04 | 1749.01 |
| 2.1.2 | Transferring STRUCTURES to SRPOTHST | N/A | FT | FK | 15 | ACQUISITION | FA01 | 6545 | N/A | 1740.02 | 1740.01 |
| 2.1.2 | Transferring STRUCTURES to SRPOTHST | N/A | FT | FK | 15 | DEPRECIATION | FA05 | 6546 | N/A | 1749.01 | 1749.02 |
| 2.1.2 | Transferring STRUCTURES to SRPOTHST | N/A | FT | FK | 15 | ACQUISITION LIQUIDATION | FA01 | NULL | N/A | N/A | N/A |
| 2.1.2 | Transferring STRUCTURES to SRPOTHST | N/A | FT | FK | 15 | DEPRECIATION LIQUIDATION | FA05 | NULL | N/A | N/A | N/A |
| 2.1.3 | Transferring LAND to SRPLSLAND | N/A | FT | FK | 16 | NONE - NO PROCESS ACTIVITY | FA01 | NULL | N/A | N/A | N/A |

| Trans Num | Transaction Description | Acquisition/ Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|---------------------------------------|---------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 2.1.3 | Transferring LAND to SRPLSLAN D | N/A | FT | FK | 16 | ACQUISITION | FA01 | 8783 | N/A | 1711.02 | 1711.01 |
| 2.1.3 | Transferring LAND to SRPLSLAN D | N/A | FT | FK | 16 | ACQUISITION LIQUIDATION | FA01 | NULL | N/A | N/A | N/A |
| 2.1.4 | Transferring IMPROVMENT to SRPLSBLD G | N/A | FT | FK | 17 | NONE - NO PROCESS ACTIVITY | FA01 | NULL | N/A | N/A | N/A |
| 2.1.4 | Transferring IMPROVMENT to SRPLSBLD G | N/A | FT | FK | 17 | INCREMENTAL DEPRECIATION | FA02 | 7330 | N/A | 6710.03 | 1739.02 |
| 2.1.4 | Transferring IMPROVMENT to SRPLSBLD G | N/A | FT | FK | 17 | ACQUISITION | FA01 | 8784 | N/A | 1730.03 | 1730.02 |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|---------------------------------------|--------------------------------|---------|-----------------|------------|--------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 2.1.4 | Transferring IMPROVMENT to SRPLSBLD G | N/A | FT | FK | 17 | DEPRECIATION | FA05 | 6547 | N/A | 1739.02 | 1739.03 |
| 2.1.4 | Transferring IMPROVMENT to SRPLSBLD G | N/A | FT | FK | 17 | ACQUISITION LIQUIDATION | FA01 | NULL | N/A | N/A | N/A |
| 2.1.4 | Transferring IMPROVMENT to SRPLSBLD G | N/A | FT | FK | 17 | DEPRECIATION LIQUIDATION | FA05 | NULL | N/A | N/A | N/A |

Table 6: Real Property Accounting Posting Models - Transfer from Non-Depreciable Asset to Depreciable Asset

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|------------------------------------|--------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|------------------------------------|-----------------|
| 2.2.1 | Transferring CIPNEWCON to BUILDING | N/A | FT | FK | 18 | NONE - NO PROCESS ACTIVITY | FA01 | NULL | 2.2.1 | Transferring CIPNEWCON to BUILDING | N/A |

| Trans Num | Transaction Description | Acquisition/ Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|-------------------------------------|---------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 2.2.1 | Transferring CIPNEWCO N to BUILDING | N/A | FT | FK | 18 | ACQUISITION | FA01 | 5172 | N/A | 1730.01 | 1720.01 |
| 2.2.1 | Transferring CIPNEWCO N to BUILDING | N/A | FT | FK | 18 | DEPRECIATION | N/A | NULL | N/A | N/A | N/A |
| 2.2.1 | Transferring CIPNEWCO N to BUILDING | N/A | FT | FK | 18 | ACQUISITION LIQUIDATION | FA01 | NULL | N/A | N/A | N/A |
| 2.2.1 | Transferring CIPNEWCO N to BUILDING | N/A | FT | FK | 18 | DEPRECIATION LIQUIDATION | FA05 | NULL | N/A | N/A | N/A |
| 2.2.2 | Transferring CIPLSHLD to LSHLDIMPRV | N/A | FT | FK | 19 | NONE - NO PROCESS ACTIVITY | FA01 | NULL | N/A | N/A | N/A |
| 2.2.2 | Transferring CIPLSHLD to LSHLDIMPRV | N/A | FT | FK | 19 | ACQUISITION | FA01 | 5198 | N/A | 1820 | 1720.03 |

| Trans Num | Transaction Description | Acquisition/ Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|-------------------------------------|---------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 2.2.2 | Transferring CIPLSHLD to LSHLDIMPRV | N/A | FT | FK | 19 | DEPRECIATION | FA05 | NULL | N/A | N/A | N/A |
| 2.2.2 | Transferring CIPLSHLD to LSHLDIMPRV | N/A | FT | FK | 19 | ACQUISITION LIQUIDATION | N/A | NULL | N/A | N/A | N/A |
| 2.2.2 | Transferring CIPLSHLD to LSHLDIMPRV | N/A | FT | FK | 19 | DEPRECIATION LIQUIDATION | FA05 | NULL | N/A | N/A | N/A |
| 2.2.3 | Transferring CIPIMP to IMPROVMENT | N/A | FT | FK | 20 | NONE - NO PROCESS ACTIVITY | FA01 | NULL | N/A | N/A | N/A |
| 2.2.3 | Transferring CIPIMP to IMPROVMENT | N/A | FT | FK | 20 | ACQUISITION | FA01 | 5176 | N/A | 1730.02 | 1720.02 |

| Trans Num | Transaction Description | Acquisition/ Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|--|---------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 2.2.3 | Transferring CIPIMP to IMPROVM NT | N/A | FT | FK | 20 | DEPRECI ATION | FA05 | NULL | N/A | N/A | N/A |
| 2.2.3 | Transferring CIPIMP to IMPROVM NT | N/A | FT | FK | 20 | ACQUISIT ION LIQUIDA TION | FA01 | NULL | N/A | N/A | N/A |
| 2.2.3 | Transferring CIPIMP to IMPROVM NT | N/A | FT | FK | 20 | DEPRECI ATION LIQUIDA TION | N/A | NULL | N/A | N/A | N/A |
| 2.2.4 | Transferring CIPSTRUCT R to STRUCTUR E | N/A | FT | FK | 21 | NONE - NO PROCESS ACTIVITY | FA01 | NULL | N/A | N/A | N/A |
| 2.2.4 | Transferring CIPSTRUCT R to STRUCTUR E | N/A | FT | FK | 21 | ACQUISIT ION | FA01 | 6548 | N/A | 1740.01 | 1720.04 |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|---------------------------------------|--------------------------------|---------|-----------------|------------|--------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 2.2.4 | Transferring CIPSTRUCT R to STRUCTURE | N/A | FT | FK | 21 | DEPRECIATION | FA05 | NULL | N/A | N/A | N/A |
| 2.2.4 | Transferring CIPSTRUCT R to STRUCTURE | N/A | FT | FK | 21 | ACQUISITION LIQUIDATION | FA01 | NULL | N/A | N/A | N/A |
| 2.2.4 | Transferring CIPSTRUCT R to STRUCTURE | N/A | FT | FK | 21 | DEPRECIATION LIQUIDATION | FA05 | NULL | N/A | N/A | N/A |

Table 7: Real Property Accounting Posting Models- Transfers

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|----------------------------|--------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 2.3.1 | Transfer-In for LSHLDIMPRV | N/A | FT | FK | 13 | NONE - NO PROCESS ACTIVITY | FA01 | NULL | N/A | N/A | N/A |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|-----------------------------|--------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 2.3.1 | Transfer-In for LSHLDIMPRV | N/A | FT | FK | 13 | ACQUISITION | FA01 | 6549 | N/A | 1820 | 5720.03 |
| 2.3.1 | Transfer-In for LSHLDIMPRV | N/A | FT | FK | 13 | DEPRECIATION | FA05 | 6550 | N/A | 5720.03 | 1829 |
| 2.3.1 | Transfer-Out for LSHLDIMPRV | N/A | FT | FK | 13 | ACQUISITION LIQUIDATION | FA01 | 6551 | N/A | 5730.03 | 1820 |
| 2.3.1 | Transfer-Out for LSHLDIMPRV | N/A | FT | FK | 13 | DEPRECIATION LIQUIDATION | FA05 | 6552 | N/A | 1829 | 5730.03 |
| 2.3.2 | Transfer-In for STRUCTURE | N/A | FT | FK | 22 | NONE - NO PROCESS ACTIVITY | FA01 | NULL | N/A | N/A | N/A |
| 2.3.2 | Transfer-In for STRUCTURE | N/A | FT | FK | 22 | ACQUISITION | FA01 | 6553 | N/A | 1740.01 | 5720.03 |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|---------------------------------------|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 2.3.2 | Transfer-In for STRUCTURE | N/A | FT | FK | 22 | DEPRECIATION | FA05 | 6554 | N/A | 5720.03 | 1749.01 |
| 2.3.2 | Transfer-Out for STRUCTURE | N/A | FT | FK | 22 | ACQUISITION LIQUIDATION | FA01 | 6555 | N/A | 5730.03 | 1740.01 |
| 2.3.2 | Transfer-Out for STRUCTURE | N/A | FT | FK | 22 | DEPRECIATION LIQUIDATION | FA05 | 6556 | N/A | 1749.01 | 5730.03 |
| 2.3.3 | Transfer-In for ARTREAL | N/A | FT | FK | 23 | NONE - NO PROCESS ACTIVITY | FA01 | NULL | N/A | N/A | N/A |
| 2.3.3 | Transfer-In for ARTREAL | N/A | FT | FK | 23 | ACQUISITION | FA01 | 6557 | N/A | 1890.03 | 5720.03 |
| 2.3.3 | Transfer-Out for ARTREAL | N/A | FT | FK | 23 | ACQUISITION LIQUIDATION | FA01 | 6558 | N/A | 5730.03 | 1890.03 |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|---------------------------------------|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 2.3.4 | Transfer-In for IMPROVMENT | N/A | FT | FK | 24 | NONE - NO PROCESS ACTIVITY | FA01 | NULL | N/A | N/A | N/A |
| 2.3.4 | Transfer-In for IMPROVMENT | N/A | FT | FK | 24 | ACQUISITION | FA01 | 8851 | N/A | 1730.02 | 5720.03 |
| 2.3.4 | Transfer-In for IMPROVMENT | N/A | FT | FK | 24 | DEPRECIATION | FA05 | 6559 | N/A | 5720.03 | 1739.02 |
| 2.3.4 | Transfer-Out for IMPROVMENT | N/A | FT | FK | 24 | ACQUISITION LIQUIDATION | FA01 | 8859 | N/A | 5730.03 | 1730.02 |
| 2.3.4 | Transfer-Out for IMPROVMENT | N/A | FT | FK | 24 | DEPRECIATION LIQUIDATION | FA05 | 6560 | N/A | 1739.02 | 5730.03 |
| 2.3.5 | Transfer-In for LAND | N/A | FT | FK | 25 | NONE - NO PROCESS ACTIVITY | FA01 | NULL | N/A | N/A | N/A |
| 2.3.5 | Transfer-In for LAND | N/A | FT | FK | 25 | ACQUISITION | FA01 | 6561 | N/A | 1711.01 | 5720.03 |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|-----------------------------|--------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 2.3.5 | Transfer-Out for LAND | N/A | FT | FK | 25 | ACQUISITION LIQUIDATION | FA01 | 8920 | N/A | 5730.03 | 1711.01 |
| 2.3.6 | Transfer-In for BUILDING | N/A | FT | FK | 26 | NONE - NO PROCESS ACTIVITY | FA01 | NULL | N/A | N/A | N/A |
| 2.3.6 | Transfer-In for BUILDING | N/A | FT | FK | 26 | ACQUISITION | FA01 | 8850 | N/A | 1730.01 | 5720.03 |
| 2.3.6 | Transfer-In for BUILDING | N/A | FT | FK | 26 | DEPRECIATION | FA05 | 6562 | N/A | 5720.03 | 1739.01 |
| 2.3.6 | Transfer-Out for BUILDING | N/A | FT | FK | 26 | ACQUISITION LIQUIDATION | FA01 | 8858 | N/A | 5730.03 | 1730.01 |
| 2.3.6 | Transfer-Out for BUILDING | N/A | FT | FK | 26 | DEPRECIATION LIQUIDATION | FA05 | 6563 | N/A | 1739.01 | 5730.03 |
| 2.3.7 | Transfer-In for CAPLSEBL DG | N/A | FT | FK | 27 | NONE - NO PROCESS ACTIVITY | FA01 | NULL | N/A | N/A | N/A |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|------------------------------|--------------------------------|---------|-----------------|------------|--------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 2.3.7 | Transfer-In for CAPLSEBL DG | N/A | FT | FK | 27 | ACQUISITION | FA01 | 6564 | N/A | 1810.02 | 5720.03 |
| 2.3.7 | Transfer-In for CAPLSEBL DG | N/A | FT | FK | 27 | DEPRECIATION | FA05 | 6565 | N/A | 5720.03 | 1819.02 |
| 2.3.7 | Transfer-Out for CAPLSEBL DG | N/A | FT | FK | 27 | ACQUISITION LIQUIDATION | FA01 | 6566 | N/A | 5730.03 | 1810.02 |
| 2.3.7 | Transfer-Out for CAPLSEBL DG | N/A | FT | FK | 27 | DEPRECIATION LIQUIDATION | FA05 | 6567 | N/A | 1819.02 | 5730.03 |

Table 8: Real Property Accounting Posting Models - Betterments

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|--|--------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 3.1 | Adj Cap Value - Real/Personal Property | N/A | FB | FG | 03 | NONE - NO PROCESS ACTIVITY | FA01 | NULL | N/A | N/A | N/A |

Table 9: Real Property Accounting Posting Models - Corrections

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|------------------------------------|--------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 4.1 | Real/Personal Property Corrections | N/A | FC | FH | 03 | NONE - NO PROCESS ACTIVITY | FA01 | NULL | N/A | N/A | N/A |

Table 10: Real Property Accounting Posting Models - Corrections - Non-Federal Donation

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|-----------------------------------|--------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 4.2.1 | LSHLDIMPRV - Non Federal Donation | N/A | FC | FH | 19 | NONE - NO PROCESS ACTIVITY | FA01 | 6659 | N/A | 1820 | 5610 |
| 4.2.2 | ARTREAL - Non Federal Donation | N/A | FC | FH | 36 | NONE - NO PROCESS ACTIVITY | FA01 | 6660 | N/A | 1890.03 | 5610 |
| 4.2.3 | BUILDING - Non Federal Donation | N/A | FC | FH | 37 | NONE - NO PROCESS ACTIVITY | FA01 | 6661 | N/A | 1730.01 | 5610 |
| 4.2.4 | CAPLSEBLDG - Non Federal Donation | N/A | FC | FH | 38 | NONE - NO PROCESS ACTIVITY | FA01 | 6662 | N/A | 1810.02 | 5610 |
| 4.2.5 | CIPIMP - Non Federal Donation | N/A | FC | FH | 39 | NONE - NO PROCESS ACTIVITY | FA01 | 6663 | N/A | 1720.02 | 5610 |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|-----------------------------------|---------------------------------------|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 4.2.6 | CIPLSHLD - Non Federal Donation | N/A | FC | FH | 40 | NONE - NO PROCESS ACTIVITY | FA01 | 6664 | N/A | 1720.03 | 5610 |
| 4.2.7 | CIPNEWCON - Non Federal Donation | N/A | FC | FH | 41 | NONE - NO PROCESS ACTIVITY | FA01 | 6665 | N/A | 1720.01 | 5610 |
| 4.2.8 | CIPSTRUCTR - Non Federal Donation | N/A | FC | FH | 42 | NONE - NO PROCESS ACTIVITY | FA01 | 6666 | N/A | 1720.04 | 5610 |
| 4.2.9 | IMPROVMNT - Non Federal Donation | N/A | FC | FH | 43 | NONE - NO PROCESS ACTIVITY | FA01 | 6667 | N/A | 1730.02 | 5610 |
| 4.2.10 | LAND - Non Federal Donation | N/A | FC | FH | 44 | NONE - NO PROCESS ACTIVITY | FA01 | 6668 | N/A | 1711.01 | 5610 |
| 4.2.11 | SRPLSLAND - Non Federal Donation | N/A | FC | FH | 46 | NONE - NO PROCESS ACTIVITY | FA01 | 6669 | N/A | 1711.02 | 5610 |
| 4.2.12 | SRPLSBLDG - Non Federal Donation | N/A | FC | FH | 45 | NONE - NO PROCESS ACTIVITY | FA01 | 6670 | N/A | 1730.03 | 5610 |
| 4.2.13 | SRPLSOTHST - Non Federal Donation | N/A | FC | FH | 47 | NONE - NO PROCESS ACTIVITY | FA01 | 6671 | N/A | 1740.02 | 5610 |

| Trans Num | Transaction Description | Acquisition/ Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|----------------------------------|---------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 4.2.14 | STRUCTURE - Non Federal Donation | N/A | FC | FH | 48 | NONE - NO PROCESS ACTIVITY | FA01 | 6672 | N/A | 1740.01 | 5610 |

Table 11: Real Property Accounting Posting Models - Corrections - Federal Donation

| Trans Num | Transaction Description | Acquisition/ Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|--------------------------------|---------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 4.3.1 | LSHLDIMP RV - Federal Donation | N/A | FC | FH | 35 | NONE - NO PROCESS ACTIVITY | FA01 | 6673 | N/A | 1820 | 5720.03 |
| 4.3.2 | ARTREAL - Federal Donation | N/A | FC | FH | 49 | NONE - NO PROCESS ACTIVITY | FA01 | 6674 | N/A | 1890.03 | 5720.03 |
| 4.3.3 | BUILDING - Federal Donation | N/A | FC | FH | 50 | NONE - NO PROCESS ACTIVITY | FA01 | 8850 | N/A | 1730.01 | 5720.03 |
| 4.3.4 | CAPLSEBL DG - Federal Donation | N/A | FC | FH | 51 | NONE - NO PROCESS ACTIVITY | FA01 | 6675 | N/A | 1810.02 | 5720.03 |

CGI Federal

| Trans Num | Transaction Description | Acquisition/ Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|--|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 4.3.5 | CIPIMP - Federal Donation | N/A | FC | FH | 52 | NONE - NO PROCESS ACTIVITY | FA01 | 8853 | N/A | 1720.02 | 5720.03 |
| 4.3.6 | CIPLSHLD - Federal Donation | N/A | FC | FH | 53 | NONE - NO PROCESS ACTIVITY | FA01 | 8854 | N/A | 1720.03 | 5720.03 |
| 4.3.7 | CIPNEWC ON - Federal Donation | N/A | FC | FH | 54 | NONE - NO PROCESS ACTIVITY | FA01 | 8852 | N/A | 1720.01 | 5720.03 |
| 4.3.8 | CIPSTRUC TR - Federal Donation | N/A | FC | FH | 55 | NONE - NO PROCESS ACTIVITY | FA01 | 6676 | N/A | 1720.04 | 5720.03 |
| 4.3.9 | IMPROVM NT - Federal Donation | N/A | FC | FH | 56 | NONE - NO PROCESS ACTIVITY | FA01 | 8851 | N/A | 1730.02 | 5720.03 |
| 4.3.10 | LAND - Federal Donation | N/A | FC | FH | 57 | NONE - NO PROCESS ACTIVITY | FA01 | 6677 | N/A | 1711.01 | 5720.03 |

| Trans Num | Transaction Description | Acquisition/ Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|--------------------------------|---------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 4.3.11 | SRPLSLAN D - Federal Donation | N/A | FC | FH | 58 | NONE - NO PROCESS ACTIVITY | N/A | 7356 | N/A | 1711.02 | 5720.03 |
| 4.3.12 | SRPLSBLD G - Federal Donation | N/A | FC | FH | 59 | NONE - NO PROCESS ACTIVITY | FA01 | 7357 | N/A | 1730.03 | 5720.03 |
| 4.3.13 | SRPLSOTH ST - Federal Donation | N/A | FC | FH | 60 | NONE - NO PROCESS ACTIVITY | FA01 | 6678 | N/A | 1740.02 | 5720.03 |
| 4.3.14 | STRUCTURE - Federal Donation | N/A | FC | FH | 61 | NONE - NO PROCESS ACTIVITY | FA01 | 6679 | N/A | 1740.01 | 5720.03 |

Table 12: Real Property Accounting Posting Models - Correction - Exchange with United States Postal Service

| Trans Num | Transaction Description | Acquisition/ Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|---------------------------|---------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 4.4.1 | LAND - Exchange with USPS | N/A | FC | FH | 62 | NONE - NO PROCESS ACTIVITY | FA01 | 6680 | N/A | 1711.01 | 2990.05 |

| Trans Num | Transaction Description | Acquisition/ Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|--------------------------------------|---------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 4.4.1 | LAND - Exchange with USPS (loss) | N/A | SV | TBD | TBD | NONE - NO PROCESS ACTIVITY | N/A | 6681 | Incr | 7210.05 | 2990.05 |
| 4.4.1 | LAND - Exchange with USPS (gain) | N/A | SV | TBD | TBD | NONE - NO PROCESS ACTIVITY | N/A | 6682 | Incr | 2990.05 | 7110.05 |
| 4.4.2 | BUILDING - Exchange with USPS | N/A | FC | FH | 63 | NONE - NO PROCESS ACTIVITY | FA01 | 6683 | N/A | 1730.01 | 2990.05 |
| 4.4.2 | BUILDING - Exchange with USPS (loss) | N/A | SV | TBD | TBD | NONE - NO PROCESS ACTIVITY | N/A | 6684 | Incr | 7210.05 | 2990.05 |
| 4.4.2 | BUILDING - Exchange with USPS (gain) | N/A | SV | TBD | TBD | NONE - NO PROCESS ACTIVITY | N/A | 6685 | Incr | 2990.05 | 7110.05 |
| N/A | TRANS/RECLASS-LAND AND LAND RIGHTS | N/A | N/A | CR | W1 | NONE - NO PROCESS ACTIVITY | N/A | 6851 | N/A | 1711.01 | 5720.07 |

| Trans Num | Transaction Description | Acquisition/ Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|--|---------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| N/A | TRANSFER/R ECLASSIFIC ATION - LAND AND LAND RIGHTS SURPLUS | N/A | N/A | CR | W2 | NONE - NO PROCESS ACTIVITY | N/A | 6852 | N/A | N/A | 5720.07 |
| N/A | TRANSFER/R ECLASSIFIC ATION - CIP BUILDINGS | N/A | N/A | CR | W3 | NONE - NO PROCESS ACTIVITY | N/A | 6854 | N/A | 1720.01 | 5720.07 |
| N/A | TRANSFER/R ECLASSIFIC ATION - CIP BUILDING IMPROVEME NTS | N/A | N/A | CR | W4 | NONE - NO PROCESS ACTIVITY | N/A | 6855 | N/A | 1720.02 | 5720.07 |
| N/A | TRANSFER/R ECLASSIFIC ATION - BUILDINGS | N/A | N/A | CR | W5 | NONE - NO PROCESS ACTIVITY | N/A | 6856 | N/A | 1730.01 | 5720.07 |
| N/A | TRANSFER/R ECLASSIFIC ATION - BUILDING IMPROVEME NTS | N/A | N/A | CR | W6 | NONE - NO PROCESS ACTIVITY | N/A | 6839 | N/A | 1730.02 | 5720.07 |

| Trans Num | Transaction Description | Acquisition/ Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--|--|----------------|------------------------|-------------------|-------------------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| N/A | TRANSFER/R ECLASSIFIC ATION - SURPLUS BUILDING | N/A | N/A | CR | W7 | NONE - NO PROCESS ACTIVITY | N/A | 6840 | N/A | 1730.03 | 5720.07 |
| N/A | TRANSFER/R ECLASSIFIC ATION - OPERATING EQUIPMENT | N/A | N/A | CR | W8 | NONE - NO PROCESS ACTIVITY | N/A | 6841 | N/A | 1750.02 | 5720.07 |
| N/A | TRANSFER/R ECLASSIFIC ATION - ASSETS UNDER CAPITAL LEASE- BLDGS | N/A | N/A | CR | W9 | NONE - NO PROCESS ACTIVITY | N/A | 6842 | N/A | 1810.02 | 5720.07 |
| N/A | TRANSFER/R ECLASSIFIC ATION - LEASEHOLD IMPROVEME NTS | N/A | N/A | CR | X1 | NONE - NO PROCESS ACTIVITY | N/A | 6843 | N/A | 1820 | 5720.07 |

Table 13: Real Property Accounting Posting Models - Automated Depreciation

| Trans Num | Transaction Description | Acquisition/ Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|--|----------------|------------------------|-------------------|----------------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 5.1 | LSHLDIMP RV Depreciation | FM | F4 | 10 | N/A | NONE - NO PROCESS ACTIVITY | FA02 | 5218 | N/A | 6710.08 | 1829 |
| 5.1 | LSHLDIMP RV Depreciation | FM | FO | 10 | N/A | NONE - NO PROCESS ACTIVITY | FA02 | 5218 | N/A | 6710.08 | 1829 |
| 5.1 | LSHLDIMP RV Depreciation | FM | F8 | 10 | N/A | NONE - NO PROCESS ACTIVITY | FA02 | 5218 | N/A | 6710.08 | 1829 |
| 5.1 | LSHLDIMP RV Depreciation | FM | F7 | 10 | N/A | NONE - NO PROCESS ACTIVITY | FA02 | 5218 | N/A | 6710.08 | 1829 |
| 5.1 | LSHLDIMP RV Depreciation | FM | F6 | 10 | N/A | NONE - NO PROCESS ACTIVITY | FA02 | 5218 | N/A | 6710.08 | 1829 |
| 5.2 | BUILDING Depreciation | FM | F4 | 11 | N/A | NONE - NO PROCESS ACTIVITY | FA02 | 9329 | N/A | 6710.02 | 1739.01 |
| 5.2 | BUILDING Depreciation | FM | FO | 11 | N/A | NONE - NO PROCESS ACTIVITY | FA02 | 9329 | N/A | 6710.02 | 1739.01 |

| Trans Num | Transaction Description | Acquisition/ Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|--|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 5.2 | BUILDING Depreciation | FM | F9 | 11 | N/A | NONE - NO PROCESS ACTIVITY | FA02 | 9329 | N/A | 6710.02 | 1739.01 |
| 5.2 | BUILDING Depreciation | FM | F8 | 11 | N/A | NONE - NO PROCESS ACTIVITY | FA02 | 9329 | N/A | 6710.02 | 1739.01 |
| 5.2 | BUILDING Depreciation | FM | F7 | 11 | N/A | NONE - NO PROCESS ACTIVITY | FA02 | 9329 | N/A | 6710.02 | 1739.01 |
| 5.2 | BUILDING Depreciation | FM | F6 | 11 | N/A | NONE - NO PROCESS ACTIVITY | FA02 | 9329 | N/A | 6710.02 | 1739.01 |
| 5.3 | STRUTURE Depreciation | FM | F4 | 12 | N/A | NONE - NO PROCESS ACTIVITY | FA02 | 6657 | N/A | 6710.04 | 1749.01 |
| 5.3 | STRUTURE Depreciation | FM | FO | 12 | N/A | NONE - NO PROCESS ACTIVITY | FA02 | 6657 | N/A | 6710.04 | 1749.01 |
| 5.3 | STRUTURE Depreciation | FM | F9 | 12 | N/A | NONE - NO PROCESS ACTIVITY | FA02 | 6657 | N/A | 6710.04 | 1749.01 |
| 5.3 | STRUTURE Depreciation | FM | F8 | 12 | N/A | NONE - NO PROCESS ACTIVITY | FA02 | 6657 | N/A | 6710.04 | 1749.01 |

| Trans Num | Transaction Description | Acquisition/ Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|--|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 5.3 | STRUTURE Depreciation | FM | F7 | 12 | N/A | NONE - NO PROCESS ACTIVITY | FA02 | 6657 | N/A | 6710.04 | 1749.01 |
| 5.3 | STRUTURE Depreciation | FM | F6 | 12 | N/A | NONE - NO PROCESS ACTIVITY | FA02 | 6657 | N/A | 6710.04 | 1749.01 |
| 5.4 | CAPLSEBL DG Depreciation | FM | F4 | 13 | N/A | NONE - NO PROCESS ACTIVITY | FA02 | 6658 | N/A | 6710.07 | 1819.02 |
| 5.4 | CAPLSEBL DG Depreciation | FM | F9 | 13 | N/A | NONE - NO PROCESS ACTIVITY | FA02 | 6658 | N/A | 6710.07 | 1819.02 |
| 5.4 | CAPLSEBL DG Depreciation | FM | F8 | 13 | N/A | NONE - NO PROCESS ACTIVITY | FA02 | 6658 | N/A | 6710.07 | 1819.02 |
| 5.4 | CAPLSEBL DG Depreciation | FM | F7 | 13 | N/A | NONE - NO PROCESS ACTIVITY | FA02 | 6658 | N/A | 6710.07 | 1819.02 |
| 5.4 | CAPLSEBL DG Depreciation | FM | F6 | 13 | N/A | NONE - NO PROCESS ACTIVITY | FA02 | 6658 | N/A | 6710.07 | 1819.02 |
| 5.5 | IMPROVM NT Depreciation | FM | FO | 14 | N/A | NONE - NO PROCESS ACTIVITY | FA02 | 7330 | N/A | 6710.03 | 1739.02 |

| Trans Num | Transaction Description | Acquisition/ Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|------------------------------|---------------------------------|---------|-----------------|------------|----------------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 5.5 | IMPROV NT Depreciation | FM | F4 | 14 | N/A | NONE - NO PROCESS ACTIVITY | FA02 | 7330 | N/A | 6710.03 | 1739.02 |
| 5.5 | IMPROV NT Depreciation | FM | F9 | 14 | N/A | NONE - NO PROCESS ACTIVITY | FA02 | 7330 | N/A | 6710.03 | 1739.02 |
| 5.5 | IMPROV NT Depreciation | FM | F8 | 14 | N/A | NONE - NO PROCESS ACTIVITY | FA02 | 7330 | N/A | 6710.03 | 1739.02 |
| 5.5 | IMPROV NT Depreciation | FM | F7 | 14 | N/A | NONE - NO PROCESS ACTIVITY | FA02 | 7330 | N/A | 6710.03 | 1739.02 |
| 5.5 | IMPROV NT Depreciation | FM | F6 | 14 | N/A | NONE - NO PROCESS ACTIVITY | FA02 | 7330 | N/A | 6710.03 | 1739.02 |

Table 14: Real Property Accounting Posting Models - Manual Depreciation

| Trans Num | Transaction Description | Acquisition/ Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|--------------------------------|---------------------------------|---------|-----------------|------------|----------------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 6.1 | LSHLDIMP RV Depreciation | FM | FU | 10 | N/A | NONE - NO PROCESS ACTIVITY | FA02 | 5218 | N/A | 6710.08 | 1829 |

| Trans Num | Transaction Description | Acquisition/ Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|--|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 6.2 | BUILDING Depreciation | FM | FU | 11 | N/A | NONE - NO PROCESS ACTIVITY | FA02 | 9329 | N/A | 6710.02 | 1739.01 |
| 6.3 | STRUTURE Depreciation | FM | FU | 12 | N/A | NONE - NO PROCESS ACTIVITY | FA02 | 6657 | N/A | 6710.04 | 1749.01 |
| 6.4 | CAPLSEBL DG Depreciation | FM | FU | 13 | N/A | NONE - NO PROCESS ACTIVITY | FA02 | 6658 | N/A | 6710.07 | 1819.02 |
| 6.5 | IMPROVM NT Depreciation | FM | FU | 14 | N/A | NONE - NO PROCESS ACTIVITY | FA02 | 7330 | N/A | 6710.03 | 1739.02 |
| 6.6 | LAND IMPROVE MENTS Depr | FM | FU | 15 | N/A | NONE - NO PROCESS ACTIVITY | FA02 | 5217 | N/A | 6710.01 | 1719.01 |
| 6.7 | Depreciation Adjustment | FM | FU | 16 | N/A | NONE - NO PROCESS ACTIVITY | FA02 | NULL | N/A | N/A | N/A |

Table 15: Real Property Accounting Posting Models - Manual depreciation - Incremental Depreciation

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr/Decr | Dr/Proprietary | Cr/Proprietary |
|-----------|-----------------------------------|--------------------------------|---------|-----------------|------------|--------------------------|-------------|---------------|-----------|----------------|----------------|
| N/A | LSHLDIMPRV - Non Federal Donation | FA | FF | 19 | N/A | INCREMENTAL DEPRECIATION | FA02 | 5218 | N/A | 6710.08 | 1829 |
| N/A | LSHLDIMPRV - Federal Donation | FA | FF | 35 | N/A | INCREMENTAL DEPRECIATION | FA02 | 5218 | N/A | 6710.08 | 1829 |
| N/A | BUILDING - Non Federal Donation | FA | FF | 37 | N/A | INCREMENTAL DEPRECIATION | FA02 | 9329 | N/A | 6710.02 | 1739.01 |
| N/A | CAPLSEBLDG - Non Federal Donation | FA | FF | 38 | N/A | INCREMENTAL DEPRECIATION | FA02 | 6658 | N/A | 6710.07 | 1819.02 |
| N/A | IMPROVMENT - Non Federal Donation | FA | FF | 43 | N/A | INCREMENTAL DEPRECIATION | FA02 | 7330 | N/A | 6710.03 | 1739.02 |
| N/A | STRUCTURE - Non Federal Donation | FA | FF | 48 | N/A | INCREMENTAL DEPRECIATION | FA02 | 6657 | N/A | 6710.04 | 1749.01 |

CGI Federal

| Trans Num | Transaction Description | Acquisition/ Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr/ Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|---------------------------------------|--|----------------|------------------------|-------------------|-------------------------------------|--------------------|----------------------|-------------------|------------------------|------------------------|
| N/A | BUILDING - Federal Donation | FA | FF | 50 | N/A | INCREME NTAL DEPRECIA TION | FA02 | 9329 | N/A | 6710.02 | 1739.01 |
| N/A | CAPLSEBL DG - Federal Donation | FA | FF | 51 | N/A | INCREME NTAL DEPRECIA TION | FA02 | 6658 | N/A | 6710.07 | 1819.02 |
| N/A | IMPROVM NT - Federal Donation | FA | FF | 56 | N/A | INCREME NTAL DEPRECIA TION | FA02 | 7330 | N/A | 6710.03 | 1739.02 |
| N/A | STRUCTU RE - Federal Donation | FA | FF | 61 | N/A | INCREME NTAL DEPRECIA TION | FA02 | 6657 | N/A | 6710.04 | 1749.01 |
| N/A | BUILDING - Exchange with USPS | FA | FF | 63 | N/A | INCREME NTAL DEPRECIA TION | FA02 | 9329 | N/A | 6710.02 | 1739.01 |
| N/A | CAPLSETE LE - Non Federal Donation | FA | FN | 4 | N/A | INCREME NTAL DEPRECIA TION | FA02 | 7435 | N/A | 6710.07 | 1819.01 |

| Trans Num | Transaction Description | Acquisition/ Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr/ Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|-----------------------------------|--|----------------|------------------------|-------------------|-------------------------------------|--------------------|----------------------|-------------------|------------------------|------------------------|
| N/A | EQCONGFURN - Non Federal Donation | FA | FN | 5 | N/A | INCREM ENTAL DEPRECI ATION | FA02 | 7908 | N/A | 6710.06 | 1759.03 |
| N/A | EQTELESYS - Non Federal Donation | FA | FN | 9 | N/A | INCREM ENTAL DEPRECI ATION | FA02 | 1256 | N/A | 6710.05 | 1759.04 |
| N/A | EQUIPADMIN - Non Federal Donation | FA | FN | 10 | N/A | INCREM ENTAL DEPRECI ATION | FA02 | 9331 | N/A | 6710.05 | 1759.01 |
| N/A | EQUIPOPER - Non Federal Donation | FA | FN | 11 | N/A | INCREM ENTAL DEPRECI ATION | FA02 | 7410 | N/A | 6710.05 | 1759.02 |
| N/A | OTHPEG - Non Federal Donation | FA | FN | 12 | N/A | INCREM ENTAL DEPRECI ATION | FA02 | 6411 | N/A | 6710.1 | 1990.11 |
| N/A | SOFTWADMIN - Non Federal Donation | FA | FN | 16 | N/A | INCREM ENTAL DEPRECI ATION | FA02 | 9332 | N/A | 6710.09 | 1839.01 |

| Trans Num | Transaction Description | Acquisition/ Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr/ Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|-----------------------------------|--|----------------|------------------------|-------------------|--------------------------|--------------------|----------------------|-------------------|------------------------|------------------------|
| N/A | SOFTWOPER - Non Federal Donation | FA | FN | 17 | N/A | INCREMENTAL DEPRECIATION | FA02 | 7232 | N/A | 6710.09 | 1839.02 |
| N/A | LSHLDIMPRV - Non Federal Donation | FA | FN | 19 | N/A | INCREMENTAL DEPRECIATION | FA02 | 5218 | N/A | 6710.08 | 1829 |
| N/A | CAPLSETELE - Federal Donation | FA | FN | 20 | N/A | INCREMENTAL DEPRECIATION | FA02 | 7435 | N/A | 6710.07 | 1819.01 |
| N/A | EQCONGFURN - Federal Donation | FA | FN | 21 | N/A | INCREMENTAL DEPRECIATION | FA02 | 7908 | N/A | 6710.06 | 1759.03 |
| N/A | EQTELESYS - Federal Donation | FA | FN | 25 | N/A | INCREMENTAL DEPRECIATION | FA02 | 1256 | N/A | 6710.05 | 1759.04 |
| N/A | EQUIPADMIN - Federal Donation | FA | FN | 26 | N/A | INCREMENTAL DEPRECIATION | FA02 | 9331 | N/A | 6710.05 | 1759.01 |

CGI Federal

| Trans Num | Transaction Description | Acquisition/ Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr/ Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|---|--|----------------|------------------------|-------------------|--------------------------|--------------------|----------------------|-------------------|------------------------|------------------------|
| N/A | EQUIPOPER - Federal Donation | FA | FN | 27 | N/A | INCREMENTAL DEPRECIATION | FA02 | 7410 | N/A | 6710.05 | 1759.02 |
| N/A | OTHPEG - Federal Donation | FA | FN | 28 | N/A | INCREMENTAL DEPRECIATION | FA02 | 6411 | N/A | 6710.1 | 1990.11 |
| N/A | SOFTWAREMIN - Federal Donation | FA | FN | 32 | N/A | INCREMENTAL DEPRECIATION | FA02 | 9332 | N/A | 6710.09 | 1839.01 |
| N/A | SOFTWAREOPER - Federal Donation | FA | FN | 33 | N/A | INCREMENTAL DEPRECIATION | FA02 | 7232 | N/A | 6710.09 | 1839.02 |
| N/A | LSHLDIMPRV - Federal Donation | FA | FN | 35 | N/A | INCREMENTAL DEPRECIATION | FA02 | 5218 | N/A | 6710.08 | 1829 |
| N/A | VEHICLE Adjusting Cap Value (Fedbill Charges) | FC | FH | 1 | N/A | INCREMENTAL DEPRECIATION | FA02 | 7008 | N/A | 6710.21 | 1759.21 |

| Trans Num | Transaction Description | Acquisition/ Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr/ Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|--|---------------------------------|---------|-----------------|------------|---------------------------|-------------|---------------|------------|-----------------|-----------------|
| N/A | VEHICLE Adjusting Cap Value (Corrections) | FC | FH | 2 | N/A | INCREME NTAL DEPRECA TION | FA02 | 7008 | N/A | 6710.21 | 1759.21 |
| N/A | VEHICLE Betterments Adjusting Cap Value (Corrections) | FC | FH | 4 | N/A | INCREME NTAL DEPRECA TION | FA02 | 7008 | N/A | 6710.21 | 1759.21 |
| N/A | EQCONGF URN - Non Federal Donation | FC | FH | 5 | N/A | INCREME NTAL DEPRECA TION | FA02 | 7908 | N/A | 6710.06 | 1759.03 |
| N/A | EQTELESY S - Non Federal Donation | FC | FH | 9 | N/A | INCREME NTAL DEPRECA TION | FA02 | 1256 | N/A | 6710.05 | 1759.04 |
| N/A | EQUIPAD MIN - Non Federal Donation | FC | FH | 10 | N/A | INCREME NTAL DEPRECA TION | FA02 | 9331 | N/A | 6710.05 | 1759.01 |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr/Decr | Dr/Proprietary | Cr/Proprietary |
|-----------|---|--------------------------------|---------|-----------------|------------|------------------------------------|-------------|---------------|-----------|----------------|----------------|
| N/A | EQUIPOPE R - Non Federal Donation | FC | FH | 11 | N/A | INCREME NTAL DEPRECA TION | FA02 | 7410 | N/A | 6710.05 | 1759.02 |
| N/A | OTHPEG - Non Federal Donation | FC | FH | 12 | N/A | INCREME NTAL DEPRECA TION | FA02 | 6411 | N/A | 6710.1 | 1990.11 |
| N/A | SOFTWAD MIN - Non Federal Donation | FC | FH | 16 | N/A | INCREME NTAL DEPRECA TION | FA02 | 9332 | N/A | 6710.09 | 1839.01 |
| N/A | SOFTWOP ER - Non Federal Donation | FC | FH | 17 | N/A | INCREME NTAL DEPRECA TION | FA02 | 7232 | N/A | 6710.09 | 1839.02 |
| N/A | LSHLDIMP RV - Non Federal Donation | FC | FH | 19 | N/A | INCREME NTAL DEPRECA TION | FA02 | 5218 | N/A | 6710.08 | 1829 |
| N/A | CAPLSETE LE - Federal Donation | FC | FH | 20 | N/A | INCREME NTAL DEPRECA TION | FA02 | 7435 | N/A | 6710.07 | 1819.01 |

| Trans Num | Transaction Description | Acquisition/ Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr/ Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|--|----------------|------------------------|-------------------|--------------------------|--------------------|----------------------|-------------------|------------------------|------------------------|
| N/A | EQCONGFURN - Federal Donation | FC | FH | 21 | N/A | INCREMENTAL DEPRECIATION | FA02 | 7908 | N/A | 6710.06 | 1759.03 |
| N/A | EQTELESYS - Federal Donation | FC | FH | 25 | N/A | INCREMENTAL DEPRECIATION | FA02 | 1256 | N/A | 6710.05 | 1759.04 |
| N/A | EQUIPADMIN - Federal Donation | FC | FH | 26 | N/A | INCREMENTAL DEPRECIATION | FA02 | 9331 | N/A | 6710.05 | 1759.01 |
| N/A | EQUIPOPER - Federal Donation | FC | FH | 27 | N/A | INCREMENTAL DEPRECIATION | FA02 | 7410 | N/A | 6710.05 | 1759.02 |
| N/A | OTHPEG - Federal Donation | FC | FH | 28 | N/A | INCREMENTAL DEPRECIATION | FA02 | 6411 | N/A | 6710.1 | 1990.11 |
| N/A | SOFTWADMIN - Federal Donation | FC | FH | 32 | N/A | INCREMENTAL DEPRECIATION | FA02 | 9332 | N/A | 6710.09 | 1839.01 |

| Trans Num | Transaction Description | Acquisition/ Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr/ Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|-----------------------------------|--|----------------|------------------------|-------------------|--------------------------|--------------------|----------------------|-------------------|------------------------|------------------------|
| N/A | SOFTWOPER - Federal Donation | FC | FH | 33 | N/A | INCREMENTAL DEPRECIATION | FA02 | 7232 | N/A | 6710.09 | 1839.02 |
| N/A | LSHLDIMPRV - Federal Donation | FC | FH | 35 | N/A | INCREMENTAL DEPRECIATION | FA02 | 5218 | N/A | 6710.08 | 1829 |
| N/A | BUILDING - Non Federal Donation | FC | FH | 37 | N/A | INCREMENTAL DEPRECIATION | FA02 | 9329 | N/A | 6710.02 | 1739.01 |
| N/A | CAPLSEBLDG - Non Federal Donation | FC | FH | 38 | N/A | INCREMENTAL DEPRECIATION | FA02 | 6658 | N/A | 6710.07 | 1819.02 |
| N/A | IMPROVMENT - Non Federal Donation | FC | FH | 43 | N/A | INCREMENTAL DEPRECIATION | FA02 | 7330 | N/A | 6710.03 | 1739.02 |
| N/A | STRUCTURE - Non Federal Donation | FC | FH | 48 | N/A | INCREMENTAL DEPRECIATION | FA02 | 6657 | N/A | 6710.04 | 1749.01 |

CGI Federal

| Trans Num | Transaction Description | Acquisition/ Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr/ Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|---------------------------------------|--|----------------|------------------------|-------------------|-------------------------------------|--------------------|----------------------|-------------------|------------------------|------------------------|
| N/A | BUILDING - Federal Donation | FC | FH | 50 | N/A | INCREME NTAL DEPRECIA TION | FA02 | 9329 | N/A | 6710.02 | 1739.01 |
| N/A | CAPLSEBL DG - Federal Donation | FC | FH | 51 | N/A | INCREME NTAL DEPRECIA TION | FA02 | 6658 | N/A | 6710.07 | 1819.02 |
| N/A | IMPROVM NT - Federal Donation | FC | FH | 56 | N/A | INCREME NTAL DEPRECIA TION | FA02 | 7330 | N/A | 6710.03 | 1739.02 |
| N/A | STRUCTU RE - Federal Donation | FC | FH | 61 | N/A | INCREME NTAL DEPRECIA TION | FA02 | 6657 | N/A | 6710.04 | 1749.01 |
| N/A | BUILDING - Exchange with USPS | FC | FH | 63 | N/A | INCREME NTAL DEPRECIA TION | FA02 | 9329 | N/A | 6710.02 | 1739.01 |
| N/A | CAPLSETE LE - Non Federal Donation | FC | FH | 64 | N/A | INCREME NTAL DEPRECIA TION | FA02 | 7435 | N/A | 6710.07 | 1819.01 |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr/Decr | Dr/Proprietary | Cr/Proprietary |
|-----------|---|--------------------------------|---------|-----------------|------------|---------------------------|-------------|---------------|-----------|----------------|----------------|
| N/A | VEHICLE Adjusting Cap Value (Fedbill Charges) | FC | F2 | 1 | N/A | INCREME NTAL DEPRECA TION | FA02 | 7008 | N/A | 6710.21 | 1759.21 |
| N/A | VEHICLE Adjusting Cap Value (Corrections) | FC | F2 | 2 | N/A | INCREME NTAL DEPRECA TION | FA02 | 7008 | N/A | 6710.21 | 1759.21 |

Table 16: Real Property Accounting Posting Models - Sales/Disposals (involving Surplus Assets) - Sale - if a Loss Is incurred

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/Proprietary | Cr/Proprietary |
|-----------|--------------------------|--------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|----------------|----------------|
| 6.1.1 | Sale (Loss) - SRPLSBLD G | N/A | FD | FJ | 55 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 6.1.1 | Sale (Loss) - SRPLSBLD G | N/A | FD | FJ | 55 | ACQUISITI ONLIQUID ATION | FA01 | 9929 | N/A | 7210.12 | 1730.03 |
| 6.1.1 | Sale (Loss) - SRPLSBLD G | N/A | FD | FJ | 55 | DEPRECA TIONLIQU IDATION | FA05 | 6643 | N/A | 1739.03 | 7210.12 |

| Trans Num | Transaction Description | Acquisition/ Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|---------------------------|---------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 6.1.1 | Sale (Loss) - SRPLSBLD G | N/A | FD | FJ | 55 | DISPOSITI ON | FA03 | 6644 | N/A | 1310.51 | 7210.11 |
| 6.1.1 | Sale (Loss) - SRPLSBLD G | N/A | FD | FJ | 55 | LOSS | FA04 | NULL | N/A | N/A | N/A |
| 6.1.2 | Sale (Loss) - SRPLSLAN D | N/A | FD | FJ | 56 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 6.1.2 | Sale (Loss) - SRPLSLAN D | N/A | FD | FJ | 56 | ACQUISITI ONLIQUID ATION | FA01 | 9928 | N/A | 7210.12 | 1711.02 |
| 6.1.2 | Sale (Loss) - SRPLSLAN D | N/A | FD | FJ | 56 | DISPOSITI ON | FA03 | 6645 | N/A | 1310.51 | 7210.11 |
| 6.1.2 | Sale (Loss) - SRPLSLAN D | N/A | FD | FJ | 56 | LOSS | FA04 | NULL | N/A | N/A | N/A |
| 6.1.3 | Sale (Loss) - SRPLSOTH ST | N/A | FD | FJ | 57 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 6.1.3 | Sale (Loss) - SRPLSOTH ST | N/A | FD | FJ | 57 | ACQUISITI ONLIQUID ATION | FA01 | 6646 | N/A | 7210.12 | 1740.02 |

| Trans Num | Transaction Description | Acquisition/ Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|---------------------------|---------------------------------|---------|-----------------|------------|-------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 6.1.3 | Sale (Loss) - SRPLSOTH ST | N/A | FD | FJ | 57 | DEPRECIATIONLIQUIDATION | FA05 | 6647 | N/A | 1749.02 | 7210.12 |
| 6.1.3 | Sale (Loss) - SRPLSOTH ST | N/A | FD | FJ | 57 | DISPOSITION | FA03 | 6648 | N/A | 1310.51 | 7210.11 |
| 6.1.3 | Sale (Loss) - SRPLSOTH ST | N/A | FD | FJ | 57 | LOSS | FA04 | NULL | N/A | N/A | N/A |

Table 17: Real Property Accounting Posting Models - Sales/Disposals (involving Surplus Assets) - Sale if a Gain is Incurred

| Trans Num | Transaction Description | Acquisition/ Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|-------------------------|---------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 6.2.1 | Sale (Gain) - SRPLSBLDG | N/A | FD | FJ | 58 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 6.2.1 | Sale (Gain) - SRPLSBLDG | N/A | FD | FJ | 58 | ACQUISITIONLIQUIDATION | FA01 | 9926 | N/A | 7110.12 | 1730.03 |
| 6.2.1 | Sale (Gain) - SRPLSBLDG | N/A | FD | FJ | 58 | DEPRECIATIONLIQUIDATION | FA05 | 6649 | N/A | 1739.03 | 7110.12 |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|---------------------------------------|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 6.2.1 | Sale (Gain) - SRPLSBLDG | N/A | FD | FJ | 58 | DISPOSITION | FA03 | 6650 | N/A | 1310.51 | 7110.11 |
| 6.2.1 | Sale (Gain) - SRPLSBLDG | N/A | FD | FJ | 58 | GAIN | FA04 | NULL | N/A | N/A | N/A |
| 6.2.2 | Sale (Gain) - SRPLSLAND | N/A | FD | FJ | 59 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 6.2.2 | Sale (Gain) - SRPLSLAND | N/A | FD | FJ | 59 | ACQUISITIONLIQUIDATION | FA01 | 9925 | N/A | 7110.12 | 1711.02 |
| 6.2.2 | Sale (Gain) - SRPLSLAND | N/A | FD | FJ | 59 | DISPOSITION | FA03 | 6651 | N/A | 1310.51 | 7110.11 |
| 6.2.2 | Sale (Gain) - SRPLSLAND | N/A | FD | FJ | 59 | GAIN | FA04 | N/A | N/A | N/A | N/A |
| 6.2.3 | Sale (Gain) - SRPLSOTHS T | N/A | FD | FJ | 60 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 6.2.3 | Sale (Gain) - SRPLSOTHS T | N/A | FD | FJ | 60 | ACQUISITIONLIQUIDATION | FA01 | 6652 | N/A | 7110.12 | 1740.02 |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|---------------------------|--------------------------------|---------|-----------------|------------|---------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 6.2.3 | Sale (Gain) - SRPLSOTHS T | N/A | FD | FJ | 60 | DEPRECIATIONLI QUIDATI ON | FA05 | 6653 | N/A | 1749.02 | 7110.12 |
| 6.2.3 | Sale (Gain) - SRPLSOTHS T | N/A | FD | FJ | 60 | DISPOSITI ON | FA03 | 6654 | N/A | 1310.51 | 7110.11 |
| 6.2.3 | Sale (Gain) - SRPLSOTHS T | N/A | FD | FJ | 60 | GAIN | FA04 | N/A | N/A | N/A | N/A |

Table 18: Real Property Accounting Posting Models - Sales/Disposals (involving Surplus Assets) - Transfer to Federal Entity

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|--------------------------|--------------------------------|---------|-----------------|------------|-----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 6.3.1 | Transfer Out - SRPLSBLDG | N/A | FD | FJ | 61 | NONE - NO PROCESS ACTIVIT Y | FA03 | NULL | N/A | N/A | N/A |
| 6.3.1 | Transfer Out - SRPLSBLDG | N/A | FD | FJ | 61 | ACQUI SI TIONLI QUIDATIO N | FA01 | 7354 | N/A | 5730.03 | 1730.03 |

| Trans Num | Transaction Description | Acquisition/ Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|--------------------------|---------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 6.3.1 | Transfer Out - SRPLSBLDG | N/A | FD | FJ | 61 | DEPRECIATIONLIQUIDATION | FA05 | 6655 | N/A | 1739.03 | 5730.03 |
| 6.3.1 | Transfer Out - SRPLSBLDG | N/A | FD | FJ | 61 | DISPOSITION | FA03 | NULL | N/A | N/A | N/A |
| 6.3.1 | Transfer Out - SRPLSBLDG | N/A | FD | FJ | 61 | GAIN | FA04 | NULL | N/A | N/A | N/A |
| 6.3.1 | Transfer Out - SRPLSBLDG | N/A | FD | FJ | 61 | LOSS | FA04 | NULL | N/A | N/A | N/A |
| 6.3.1 | Transfer Out - SRPLSBLDG | N/A | FD | FJ | 61 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 6.3.2 | Transfer Out - SRPLSLAND | N/A | FD | FJ | 62 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 6.3.2 | Transfer Out - SRPLSLAND | N/A | FD | FJ | 62 | ACQUISITIONLIQUIDATION | FA01 | 7353 | N/A | 5730.03 | 1711.02 |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|---------------------------------------|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 6.3.2 | Transfer Out - SRPLSLAND | N/A | FD | FJ | 62 | DISPOSITION | FA03 | NULL | N/A | N/A | N/A |
| 6.3.2 | Transfer Out - SRPLSLAND | N/A | FD | FJ | 62 | GAIN | FA04 | N/A | N/A | N/A | N/A |
| 6.3.2 | Transfer Out - SRPLSLAND | N/A | FD | FJ | 62 | LOSS | FA04 | NULL | N/A | N/A | N/A |
| 6.3.3 | Transfer Out - SRPLSOTHST | N/A | FD | FJ | 63 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 6.3.3 | Transfer Out - SRPLSOTHST | N/A | FD | FJ | 63 | ACQUISITIONLIQUIDATION | FA01 | 6656 | N/A | 5730.03 | 1740.02 |
| 6.3.3 | Transfer Out - SRPLSOTHST | N/A | FD | FJ | 63 | DISPOSITION | FA03 | NULL | N/A | N/A | N/A |
| 6.3.3 | Transfer Out - SRPLSOTHST | N/A | FD | FJ | 63 | GAIN | FA04 | NULL | N/A | N/A | N/A |
| 6.3.3 | Transfer Out - SRPLSOTHST | N/A | FD | FJ | 63 | LOSS | FA04 | N/A | N/A | N/A | N/A |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|--------------------------|--------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 6.3.2 | Transfer Out - SRPLSLAND | N/A | FD | FJ | 62 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |

Table 19: Real Property Accounting Posting Models - Sales/Disposals - Non Surplus Assets - If a Loss is incurred (Including Donation to Non-federal Entity/Asset Destroyed)

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|--------------------------|--------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 7.1.1 | Sale (Loss) - LSHLDIMPRV | N/A | FD | FJ | 37 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.1.1 | Sale (Loss) - LSHLDIMPRV | N/A | FD | FJ | 37 | INCREMENTAL DEPRECIATION | FA02 | 5218 | N/A | 6710.08 | 1829 |
| 7.1.1 | Sale (Loss) - LSHLDIMPRV | N/A | FD | FJ | 37 | ACQUISITION LIQUIDATION | FA01 | 6473 | N/A | 7210.12 | 1820 |
| 7.1.1 | Sale (Loss) - LSHLDIMPRV | N/A | FD | FJ | 37 | DEPRECIATION LIQUIDATION | FA05 | 6474 | N/A | 1829 | 7210.12 |

| Trans Num | Transaction Description | Acquisition/ Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|---------------------------|---------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 7.1.1 | Sale (Loss) - LSHLDIMP RV | N/A | FD | FJ | 37 | DISPOSITIO N | FA03 | 6475 | N/A | 1310.51 | 7210.11 |
| 7.1.1 | Sale (Loss) - LSHLDIMP RV | N/A | FD | FJ | 37 | LOSS | FA04 | NULL | N/A | N/A | N/A |
| 7.1.2 | Sale (Loss) - BUILDING | N/A | FD | FJ | 64 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.1.2 | Sale (Loss) - BUILDING | N/A | FD | FJ | 64 | INCREMENTALDEPRECIATION | FA02 | 9329 | N/A | 6710.02 | 1739.01 |
| 7.1.2 | Sale (Loss) - BUILDING | N/A | FD | FJ | 64 | ACQUISITIONLIQUIDATION | FA01 | 6686 | N/A | 7210.12 | 1730.01 |
| 7.1.2 | Sale (Loss) - BUILDING | N/A | FD | FJ | 64 | DEPRECIATIONLIQUIDATION | FA05 | 6687 | N/A | 1739.01 | 7210.12 |
| 7.1.2 | Sale (Loss) - BUILDING | N/A | FD | FJ | 64 | DISPOSITIO N | FA03 | 6688 | N/A | 1310.51 | 7210.11 |
| 7.1.2 | Sale (Loss) - BUILDING | N/A | FD | FJ | 64 | LOSS | FA04 | NULL | N/A | N/A | N/A |

| Trans Num | Transaction Description | Acquisition/ Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|---------------------------|---------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 7.1.3 | Sale (Loss) - ARTREAL | N/A | FD | FJ | 65 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.1.3 | Sale (Loss) - ARTREAL | N/A | FD | FJ | 65 | ACQUISITION LIQUIDATION | FA01 | 6689 | N/A | 7210.12 | 1890.03 |
| 7.1.3 | Sale (Loss) - ARTREAL | N/A | FD | FJ | 65 | DISPOSITION | FA03 | 6690 | N/A | 1310.51 | 7210.11 |
| 7.1.3 | Sale (Loss) - ARTREAL | N/A | FD | FJ | 65 | LOSS | FA04 | NULL | N/A | N/A | N/A |
| 7.1.4 | Sale (Loss) - CAPLSEBL DG | N/A | FD | FJ | 66 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.1.4 | Sale (Loss) - CAPLSEBL DG | N/A | FD | FJ | 66 | INCREMENTAL DEPRECIATION | FA02 | 6691 | N/A | 6710.07 | 1819.02 |
| 7.1.4 | Sale (Loss) - CAPLSEBL DG | N/A | FD | FJ | 66 | ACQUISITION LIQUIDATION | FA01 | 6692 | N/A | 7210.12 | 1810.02 |
| 7.1.4 | Sale (Loss) - CAPLSEBL DG | N/A | FD | FJ | 66 | DEPRECIATION LIQUIDATION | FA05 | 6693 | N/A | 1819.02 | 7210.12 |

| Trans Num | Transaction Description | Acquisition/ Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|---------------------------|---------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 7.1.4 | Sale (Loss) - CAPLSEBL DG | N/A | FD | FJ | 66 | DISPOSITIO N | FA03 | 6694 | N/A | 1310.51 | 7210.11 |
| 7.1.4 | Sale (Loss) - CAPLSEBL DG | N/A | FD | FJ | 66 | LOSS | FA04 | NULL | N/A | N/A | N/A |
| 7.1.5 | Sale (Loss) - CIPIMP | N/A | FD | FJ | 67 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.1.5 | Sale (Loss) - CIPIMP | N/A | FD | FJ | 67 | ACQUISITI ONLIQUID ATION | FA01 | 6695 | N/A | 7210.12 | 1720.02 |
| 7.1.5 | Sale (Loss) - CIPIMP | N/A | FD | FJ | 67 | DISPOSITIO N | FA03 | 6696 | N/A | 1310.51 | 7210.11 |
| 7.1.5 | Sale (Loss) - CIPIMP | N/A | FD | FJ | 67 | LOSS | FA04 | NULL | N/A | N/A | N/A |
| 7.1.6 | Sale (Loss) - CIPLSHLD | N/A | FD | FJ | 68 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.1.6 | Sale (Loss) - CIPLSHLD | N/A | FD | FJ | 68 | ACQUISITI ONLIQUID ATION | FA01 | 6697 | N/A | 7210.12 | 1720.03 |
| 7.1.6 | Sale (Loss) - CIPLSHLD | N/A | FD | FJ | 68 | DISPOSITIO N | FA03 | 6698 | N/A | 1310.51 | 7210.11 |

| Trans Num | Transaction Description | Acquisition/ Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|--------------------------|---------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 7.1.6 | Sale (Loss) - CIPLSHLD | N/A | FD | FJ | 68 | LOSS | FA04 | NULL | N/A | N/A | N/A |
| 7.1.7 | Sale (Loss) - CIPNEWCON | N/A | FD | FJ | 69 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.1.7 | Sale (Loss) - CIPNEWCON | N/A | FD | FJ | 69 | ACQUISITION LIQUIDATION | FA01 | 6699 | N/A | 7210.12 | 1720.01 |
| 7.1.7 | Sale (Loss) - CIPNEWCON | N/A | FD | FJ | 69 | DISPOSITION | FA03 | 6700 | N/A | 1310.51 | 7210.11 |
| 7.1.7 | Sale (Loss) - CIPNEWCON | N/A | FD | FJ | 69 | LOSS | FA04 | NULL | N/A | N/A | N/A |
| 7.1.8 | Sale (Loss) - CIPSTRUCTR | N/A | FD | FJ | 70 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.1.8 | Sale (Loss) - CIPSTRUCTR | N/A | FD | FJ | 70 | ACQUISITION LIQUIDATION | FA01 | 6701 | N/A | 7210.12 | 1720.04 |
| 7.1.8 | Sale (Loss) - CIPSTRUCTR | N/A | FD | FJ | 70 | DISPOSITION | FA03 | 6702 | N/A | 1310.51 | 7210.11 |

| Trans Num | Transaction Description | Acquisition/ Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|--|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 7.1.8 | Sale (Loss) - CIPSTRUC TR | N/A | FD | FJ | 70 | LOSS | FA04 | NULL | N/A | N/A | N/A |
| 7.1.9 | Sale (Loss) - IMPROVM NT | N/A | FD | FJ | 71 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.1.9 | Sale (Loss) - IMPROVM NT | N/A | FD | FJ | 71 | INCREMENTALDEPRECIATION | FA02 | 7330 | N/A | 6710.03 | 1739.02 |
| 7.1.9 | Sale (Loss) - IMPROVM NT | N/A | FD | FJ | 71 | ACQUISITIONLIQUIDATION | FA01 | 6703 | N/A | 7210.12 | 1730.02 |
| 7.1.9 | Sale (Loss) - IMPROVM NT | N/A | FD | FJ | 71 | DEPRECIATIONLIQUIDATION | FA05 | 6704 | N/A | 1739.02 | 7210.12 |
| 7.1.9 | Sale (Loss) - IMPROVM NT | N/A | FD | FJ | 71 | DISPOSITION | FA03 | 6705 | N/A | 1310.51 | 7210.11 |
| 7.1.9 | Sale (Loss) - IMPROVM NT | N/A | FD | FJ | 71 | LOSS | FA04 | NULL | N/A | N/A | N/A |
| 7.1.10 | Sale (Loss) - LAND | N/A | FD | FJ | 72 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |

| Trans Num | Transaction Description | Acquisition/ Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|--|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 7.1.10 | Sale (Loss) - LAND | N/A | FD | FJ | 72 | ACQUISITIONLIQUIDATION | FA01 | 6706 | N/A | 7210.12 | 1711.01 |
| 7.1.10 | Sale (Loss) - LAND | N/A | FD | FJ | 72 | DISPOSITION | FA03 | 6707 | N/A | 1310.51 | 7210.11 |
| 7.1.10 | Sale (Loss) - LAND | N/A | FD | FJ | 72 | LOSS | FA04 | NULL | N/A | N/A | N/A |
| 7.1.11 | Sale (Loss) - STRUCTURE | N/A | FD | FJ | 73 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.1.11 | Sale (Loss) - STRUCTURE | N/A | FD | FJ | 73 | INCREMENTALDEPRECIATION | FA02 | 6708 | N/A | 6710.04 | 1749.01 |
| 7.1.11 | Sale (Loss) - STRUCTURE | N/A | FD | FJ | 73 | ACQUISITIONLIQUIDATION | FA01 | 6709 | N/A | 7210.12 | 1740.01 |
| 7.1.11 | Sale (Loss) - STRUCTURE | N/A | FD | FJ | 73 | DEPRECIATIONLIQUIDATION | FA05 | 6710 | N/A | 1749.01 | 7210.12 |
| 7.1.11 | Sale (Loss) - STRUCTURE | N/A | FD | FJ | 73 | DISPOSITION | FA03 | 6711 | N/A | 1310.51 | 7210.11 |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|-------------------------|--------------------------------|---------|-----------------|------------|------------------|-------------|---------------|-------------|-----------------|-----------------|
| 7.1.11 | Sale (Loss) - STRUCTURE | N/A | FD | FJ | 73 | LOSS | FA04 | NULL | N/A | N/A | N/A |

Table 20: Real Property Accounting Posting Models - Sales/Disposals - non Surplus Assets - If a Gain is Incurred on Sale of Non-Surplus Asset

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|---------------------------|--------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 7.2.1 | Sale (Gain) - LSHLDIMPR V | N/A | FD | FJ | 49 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.2.1 | Sale (Gain) - LSHLDIMPR V | N/A | FD | FJ | 49 | INCREMENTAL DEPRECIATION | FA02 | 5218 | N/A | 6710.08 | 1829 |
| 7.2.1 | Sale (Gain) - LSHLDIMPR V | N/A | FD | FJ | 49 | ACQUISITION LIQUIDATION | FA01 | 6712 | N/A | 7110.12 | 1820 |
| 7.2.1 | Sale (Gain) - LSHLDIMPR V | N/A | FD | FJ | 49 | DEPRECIATION LIQUIDATION | FA05 | 6713 | N/A | 1829 | 7110.12 |
| 7.2.1 | Sale (Gain) - LSHLDIMPR V | N/A | FD | FJ | 49 | DISPOSITION | FA03 | 6714 | N/A | 1310.51 | 7110.11 |

| Trans Num | Transaction Description | Acquisition/ Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|---------------------------|---------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 7.2.1 | Sale (Gain) - LSHLDIMPR V | N/A | FD | FJ | 49 | GAIN | FA04 | NULL | N/A | N/A | N/A |
| 7.2.2 | Sale (Gain) - BUILDING | N/A | FD | FJ | 74 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.2.2 | Sale (Gain) - BUILDING | N/A | FD | FJ | 74 | INCREMENTAL DEPRECIATION | FA02 | 9329 | N/A | 6710.02 | 1739.01 |
| 7.2.2 | Sale (Gain) - BUILDING | N/A | FD | FJ | 74 | ACQUISITION LIQUIDATION | FA01 | 6715 | N/A | 7110.12 | 1730.01 |
| 7.2.2 | Sale (Gain) - BUILDING | N/A | FD | FJ | 74 | DEPRECIATION LIQUIDATION | FA05 | 6716 | N/A | 1739.01 | 7110.12 |
| 7.2.2 | Sale (Gain) - BUILDING | N/A | FD | FJ | 74 | DISPOSITION | FA03 | 6717 | N/A | 1310.51 | 7110.11 |
| 7.2.2 | Sale (Gain) - BUILDING | N/A | FD | FJ | 74 | GAIN | FA04 | NULL | N/A | N/A | N/A |
| 7.2.3 | Sale (Gain) - ARTREAL | N/A | FD | FJ | 75 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|---------------------------------------|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 7.2.3 | Sale (Gain) - ARTREAL | N/A | FD | FJ | 75 | ACQUISITIONLIQUIDATION | FA01 | 6718 | N/A | 7110.12 | 1890.03 |
| 7.2.3 | Sale (Gain) - ARTREAL | N/A | FD | FJ | 75 | DISPOSITION | FA03 | 6719 | N/A | 1310.51 | 7110.11 |
| 7.2.3 | Sale (Gain) - ARTREAL | N/A | FD | FJ | 75 | GAIN | FA04 | NULL | N/A | N/A | N/A |
| 7.2.4 | Sale (Gain) - CAPLSEBLD G | N/A | FD | FJ | 76 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.2.4 | Sale (Gain) - CAPLSEBLD G | N/A | FD | FJ | 76 | INCREMENTALDEPRECIATION | FA02 | 6720 | N/A | 6710.07 | 1819.02 |
| 7.2.4 | Sale (Gain) - CAPLSEBLD G | N/A | FD | FJ | 76 | ACQUISITIONLIQUIDATION | FA01 | 6721 | N/A | 7110.12 | 1810.02 |
| 7.2.4 | Sale (Gain) - CAPLSEBLD G | N/A | FD | FJ | 76 | DEPRECIATIONLIQUIDATION | FA05 | 6722 | N/A | 1819.02 | 7110.12 |
| 7.2.4 | Sale (Gain) - CAPLSEBLD G | N/A | FD | FJ | 76 | DISPOSITION | FA03 | 6723 | N/A | 1310.51 | 7110.11 |

| Trans Num | Transaction Description | Acquisition/ Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|---------------------------|---------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 7.2.4 | Sale (Gain) - CAPLSEBLD G | N/A | FD | FJ | 76 | GAIN | FA04 | NULL | N/A | N/A | N/A |
| 7.2.5 | Sale (Gain) - CIPIMP | N/A | FD | FJ | 77 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.2.5 | Sale (Gain) - CIPIMP | N/A | FD | FJ | 77 | ACQUISITION LIQUIDATION | FA01 | 6724 | N/A | 7110.12 | 1720.02 |
| 7.2.5 | Sale (Gain) - CIPIMP | N/A | FD | FJ | 77 | DISPOSITION | FA03 | 6725 | N/A | 1310.51 | 7110.11 |
| 7.2.5 | Sale (Gain) - CIPIMP | N/A | FD | FJ | 77 | GAIN | FA04 | NULL | N/A | N/A | N/A |
| 7.2.6 | Sale (Gain) - CIPLSHLD | N/A | FD | FJ | 78 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.2.6 | Sale (Gain) - CIPLSHLD | N/A | FD | FJ | 78 | ACQUISITION LIQUIDATION | FA01 | 6726 | N/A | 7110.12 | 1720.03 |
| 7.2.6 | Sale (Gain) - CIPLSHLD | N/A | FD | FJ | 78 | DISPOSITION | FA03 | 6727 | N/A | 1310.51 | 7110.11 |
| 7.2.6 | Sale (Gain) - CIPLSHLD | N/A | FD | FJ | 78 | GAIN | FA04 | NULL | N/A | N/A | N/A |

| Trans Num | Transaction Description | Acquisition/ Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|--|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 7.2.7 | Sale (Gain) - CIPNEWCON | N/A | FD | FJ | 79 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.2.7 | Sale (Gain) - CIPNEWCON | N/A | FD | FJ | 79 | ACQUISITION LIQUIDATION | FA01 | 6728 | N/A | 7110.12 | 1720.01 |
| 7.2.7 | Sale (Gain) - CIPNEWCON | N/A | FD | FJ | 79 | DISPOSITION | FA03 | 6729 | N/A | 1310.51 | 7110.11 |
| 7.2.7 | Sale (Gain) - CIPNEWCON | N/A | FD | FJ | 79 | GAIN | FA04 | NULL | N/A | N/A | N/A |
| 7.2.8 | Sale (Gain) - CIPSTRUCTR | N/A | FD | FJ | 80 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.2.8 | Sale (Gain) - CIPSTRUCTR | N/A | FD | FJ | 80 | ACQUISITION LIQUIDATION | FA01 | 6730 | N/A | 7110.12 | 1720.04 |
| 7.2.8 | Sale (Gain) - CIPSTRUCTR | N/A | FD | FJ | 80 | DISPOSITION | FA03 | 6731 | N/A | 1310.51 | 7110.11 |
| 7.2.8 | Sale (Gain) - CIPSTRUCTR | N/A | FD | FJ | 80 | GAIN | FA04 | NULL | N/A | N/A | N/A |
| 7.2.9 | Sale (Gain) - IMPROVMNT | N/A | FD | FJ | 81 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |

| Trans Num | Transaction Description | Acquisition/ Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|-------------------------|---------------------------------|---------|-----------------|------------|-------------------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 7.2.9 | Sale (Gain) - IMPROVMNT | N/A | FD | FJ | 81 | INCREME NTALDEP RECIATIO N | FA02 | 7330 | N/A | 6710.03 | 1739.02 |
| 7.2.9 | Sale (Gain) - IMPROVMNT | N/A | FD | FJ | 81 | ACQUISITI ONLIQUID ATION | FA01 | 6732 | N/A | 7110.11 | 1730.02 |
| 7.2.9 | Sale (Gain) - IMPROVMNT | N/A | FD | FJ | 81 | DEPRECIA TIONLIQU IDATION | FA05 | 6733 | N/A | 1739.02 | 7110.11 |
| 7.2.9 | Sale (Gain) - IMPROVMNT | N/A | FD | FJ | 81 | DISPOSITI ON | FA03 | 6734 | N/A | 1310.51 | 7110.12 |
| 7.2.9 | Sale (Gain) - IMPROVMNT | N/A | FD | FJ | 81 | GAIN | FA04 | NULL | N/A | N/A | N/A |
| 7.2.10 | Sale (Gain) - LAND | N/A | FD | FJ | 82 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.2.10 | Sale (Gain) - LAND | N/A | FD | FJ | 82 | ACQUISITI ONLIQUID ATION | FA01 | 6735 | N/A | 7110.12 | 1711.01 |
| 7.2.10 | Sale (Gain) - LAND | N/A | FD | FJ | 82 | DISPOSITI ON | FA03 | 6736 | N/A | 1310.51 | 7110.11 |
| 7.2.10 | Sale (Gain) - LAND | N/A | FD | FJ | 82 | GAIN | FA04 | NULL | N/A | N/A | N/A |

| Trans Num | Transaction Description | Acquisition/ Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|--|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 7.2.11 | Sale (Gain) - STRUCTURE | N/A | FD | FJ | 83 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.2.11 | Sale (Gain) - STRUCTURE | N/A | FD | FJ | 83 | INCREMENTAL DEPRECIATION | FA02 | 6737 | N/A | 6710.04 | 1749.01 |
| 7.2.11 | Sale (Gain) - STRUCTURE | N/A | FD | FJ | 83 | ACQUISITION LIQUIDATION | FA01 | 6738 | N/A | 7110.12 | 1740.01 |
| 7.2.11 | Sale (Gain) - STRUCTURE | N/A | FD | FJ | 83 | DEPRECIATION LIQUIDATION | FA05 | 6739 | N/A | 1749.01 | 7110.12 |
| 7.2.11 | Sale (Gain) - STRUCTURE | N/A | FD | FJ | 83 | DISPOSITION | FA03 | 6740 | N/A | 1310.51 | 7110.11 |
| 7.2.11 | Sale (Gain) - STRUCTURE | N/A | FD | FJ | 83 | GAIN | FA04 | NULL | N/A | N/A | N/A |

Table 21: Real Property Accounting Posting Models - Sales/Disposals - Non Surplus Assets - Non-Reimbursable Transfer to Federal Entity

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|-------------------------|--------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 7.3.1 | Transfer Out - BUILDING | N/A | FD | FJ | 84 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.3.1 | Transfer Out - BUILDING | N/A | FD | FJ | 84 | INCREMENTAL DEPRECIATION | FA02 | 9329 | N/A | 6710.02 | 1739.01 |
| 7.3.1 | Transfer Out - BUILDING | N/A | FD | FJ | 84 | ACQUISITION LIQUIDATION | FA01 | 8858 | N/A | 5730.03 | 1730.01 |
| 7.3.1 | Transfer Out - BUILDING | N/A | FD | FJ | 84 | DEPRECIATION LIQUIDATION | FA05 | 6741 | N/A | 1739.01 | 5730.03 |
| 7.3.1 | Transfer Out - BUILDING | N/A | FD | FJ | 84 | DISPOSITION | FA03 | NULL | N/A | N/A | N/A |
| 7.3.1 | Transfer Out - BUILDING | N/A | FD | FJ | 84 | GAIN | FA04 | NULL | N/A | N/A | N/A |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|---------------------------------------|----------------|------------------------|-------------------|------------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 7.3.1 | Transfer Out - BUILDING | N/A | FD | FJ | 84 | LOSS | FA04 | NULL | N/A | N/A | N/A |
| 7.3.2 | Transfer Out - ARTREAL | N/A | FD | FJ | 85 | NONE - NO PROCES S ACTIVI TY | FA03 | NULL | N/A | N/A | N/A |
| 7.3.2 | Transfer Out - ARTREAL | N/A | FD | FJ | 85 | ACQUIS ITIONLI QUIDAT ION | FA01 | 6742 | N/A | 5730.03 | 1890.03 |
| 7.3.2 | Transfer Out - ARTREAL | N/A | FD | FJ | 85 | DISPOSI TION | FA03 | NULL | N/A | N/A | N/A |
| 7.3.2 | Transfer Out - ARTREAL | N/A | FD | FJ | 85 | LOSS | FA04 | NULL | N/A | N/A | N/A |
| 7.3.3 | Transfer Out - IMPROVMN T | N/A | FD | FJ | 86 | NONE - NO PROCES S ACTIVI TY | FA03 | NULL | N/A | N/A | N/A |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|--------------------------|--------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 7.3.3 | Transfer Out - IMPROVMNT | N/A | FD | FJ | 86 | INCREMENTAL DEPRECIATION | FA02 | 7330 | N/A | 6710.03 | 1739.02 |
| 7.3.3 | Transfer Out - IMPROVMNT | N/A | FD | FJ | 86 | ACQUISITIONLIQUIDATION | FA01 | 8859 | N/A | 5730.03 | 1730.02 |
| 7.3.3 | Transfer Out - IMPROVMNT | N/A | FD | FJ | 86 | DEPRECIATION LIQUIDATION | FA05 | 6743 | N/A | 1739.02 | 5730.03 |
| 7.3.3 | Transfer Out - IMPROVMNT | N/A | FD | FJ | 86 | DISPOSITION | FA03 | NULL | N/A | N/A | N/A |
| 7.3.3 | Transfer Out - IMPROVMNT | N/A | FD | FJ | 86 | LOSS | FA04 | NULL | N/A | N/A | N/A |
| 7.3.4 | Transfer Out - LAND | N/A | FD | FJ | 87 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|---------------------------------------|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 7.3.4 | Transfer Out - LAND | N/A | FD | FJ | 87 | ACQUISITIONLIQUIDATION | FA01 | 8920 | N/A | 5730.03 | 1711.01 |
| 7.3.4 | Transfer Out - LAND | N/A | FD | FJ | 87 | DISPOSITION | FA03 | NULL | N/A | N/A | N/A |
| 7.3.4 | Transfer Out - LAND | N/A | FD | FJ | 87 | LOSS | FA04 | NULL | N/A | N/A | N/A |
| 7.3.5 | Transfer Out - STRUCTURE | N/A | FD | FJ | 88 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.3.5 | Transfer Out - STRUCTURE | N/A | FD | FJ | 88 | INCREMENTAL DEPRECIATION | FA02 | 6744 | N/A | 6710.04 | 1749.01 |
| 7.3.5 | Transfer Out - STRUCTURE | N/A | FD | FJ | 88 | ACQUISITIONLIQUIDATION | FA01 | 6745 | N/A | 5730.03 | 1740.01 |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|--------------------------|--------------------------------|---------|-----------------|------------|--------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 7.3.5 | Transfer Out - STRUCTURE | N/A | FD | FJ | 88 | DEPRECIATION LIQUIDATION | FA05 | 6746 | N/A | 1749.01 | 5730.03 |
| 7.3.5 | Transfer Out - STRUCTURE | N/A | FD | FJ | 88 | DISPOSITION | FA03 | NULL | N/A | N/A | N/A |
| 7.3.5 | Transfer Out - STRUCTURE | N/A | FD | FJ | 88 | LOSS | FA04 | NULL | N/A | N/A | N/A |

Table 22: Real Property Accounting Posting Models - Sales/Disposals Non-Surplus Assets- Exchanges with United States Postal Service

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|-------------------------------|--------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 7.4.1 | Exchange with USPS - BUILDING | N/A | FD | FJ | 89 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.4.1 | Exchange with USPS - BUILDING | N/A | FD | FJ | 89 | INCREMENTAL DEPRECIATION | FA02 | 9329 | N/A | 6710.02 | 1739.01 |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|---------------------------------------|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 7.4.1 | Exchange with USPS - BUILDING | N/A | FD | FJ | 89 | ACQUISITIONLIQUIDATION | FA01 | 6747 | N/A | 1990.05 | 1730.01 |
| 7.4.1 | Exchange with USPS - BUILDING | N/A | FD | FJ | 89 | DEPRECIATIONLIQUIDATION | FA05 | 6748 | N/A | 1739.01 | 1990.05 |
| 7.4.1 | Exchange with USPS - BUILDING | N/A | FD | FJ | 89 | DISPOSITION | FA03 | NULL | N/A | N/A | N/A |
| 7.4.1 | Exchange with USPS - BUILDING | N/A | FD | FJ | 89 | LOSS | FA04 | 6749 | N/A | 7210.05 | 1990.05 |
| 7.4.1 | Exchange with USPS - BUILDING | N/A | FD | FJ | 89 | GAIN | FA04 | 6750 | N/A | 1990.05 | 7110.05 |
| 7.4.2 | Exchange with USPS - ARTREAL | N/A | FD | FJ | 90 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.4.2 | Exchange with USPS - ARTREAL | N/A | FD | FJ | 90 | ACQUISITIONLIQUIDATION | FA01 | 6751 | N/A | 1990.05 | 1890.03 |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|---------------------------------|--------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 7.4.2 | Exchange with USPS - ARTREAL | N/A | FD | FJ | 90 | DISPOSITION | FA03 | NULL | N/A | N/A | N/A |
| 7.4.2 | Exchange with USPS - ARTREAL | N/A | FD | FJ | 90 | LOSS | FA04 | 6752 | N/A | 7210.05 | 1990.05 |
| 7.4.2 | Exchange with USPS - ARTREAL | N/A | FD | FJ | 90 | GAIN | FA04 | 6753 | N/A | 1990.05 | 7110.05 |
| 7.4.3 | Exchange with USPS - IMPROVMENT | N/A | FD | FJ | 91 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.4.3 | Exchange with USPS - IMPROVMENT | N/A | FD | FJ | 91 | INCREMENTAL DEPRECIATION | FA02 | 7330 | N/A | 6710.03 | 1739.02 |
| 7.4.3 | Exchange with USPS - IMPROVMENT | N/A | FD | FJ | 91 | ACQUISITION LIQUIDATION | FA01 | 6754 | N/A | 1990.05 | 1730.02 |
| 7.4.3 | Exchange with USPS - IMPROVMENT | N/A | FD | FJ | 91 | DEPRECIATION LIQUIDATION | FA05 | 6755 | N/A | 1739.02 | 1990.05 |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|---------------------------------------|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 7.4.3 | Exchange with USPS - IMPROVMNT | N/A | FD | FJ | 91 | DISPOSITION | FA03 | NULL | N/A | N/A | N/A |
| 7.4.3 | Exchange with USPS - IMPROVMNT | N/A | FD | FJ | 91 | LOSS | FA04 | 6756 | N/A | 7210.05 | 1990.05 |
| 7.4.3 | Exchange with USPS - IMPROVMNT | N/A | FD | FJ | 91 | GAIN | FA04 | 6757 | N/A | 1990.05 | 7110.05 |
| 7.4.4 | Exchange with USPS - LAND | N/A | FD | FJ | 92 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.4.4 | Exchange with USPS - LAND | N/A | FD | FJ | 92 | ACQUISITIONLIQUIDATION | FA01 | 6758 | N/A | 1990.05 | 1711.01 |
| 7.4.4 | Exchange with USPS - LAND | N/A | FD | FJ | 92 | DISPOSITION | FA03 | NULL | N/A | N/A | N/A |
| 7.4.4 | Exchange with USPS - LAND | N/A | FD | FJ | 92 | LOSS | FA04 | 6759 | N/A | 7210.05 | 1990.05 |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|---------------------------|--------------------------------|---------|-----------------|------------|------------------|-------------|---------------|-------------|-----------------|-----------------|
| 7.4.4 | Exchange with USPS - LAND | N/A | FD | FJ | 92 | GAIN | FA04 | 6760 | N/A | 1990.05 | 7110.05 |

Table 23: Real Property Accounting Posting Models - Sales/Disposals - Non-Surplus Assets - Non-Sale Write Off of Equipment

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|---------------------------|--------------------------------|---------|-----------------|------------|--------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 7.5.1 | Sale (Loss) - LSHLDIMPR V | N/A | FD | FJ | 37 | INCREMENTAL DEPRECIATION | FA02 | 5218 | N/A | 6710.08 | 1829 |
| 7.5.1 | Sale (Loss) - LSHLDIMPR V | N/A | FD | FJ | 37 | ACQUISITION LIQUIDATION | FA01 | 8767 | N/A | 7210.02 | 1820 |
| 7.5.1 | Sale (Loss) - LSHLDIMPR V | N/A | FD | FJ | 37 | DEPRECIATION LIQUIDATION | FA05 | 6541 | N/A | 1829 | 7210.02 |
| 7.5.2 | Sale (Loss) - BUILDING | N/A | FD | FJ | 64 | INCREMENTAL DEPRECIATION | FA02 | 9329 | N/A | 6710.02 | 1739.01 |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|---------------------------|--------------------------------|---------|-----------------|------------|-------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 7.5.2 | Sale (Loss) - BUILDING | N/A | FD | FJ | 64 | ACQUISITIONLIQUIDATION | FA01 | 8765 | N/A | 7210.02 | 1730.01 |
| 7.5.2 | Sale (Loss) - BUILDING | N/A | FD | FJ | 64 | DEPRECIATIONLIQUIDATION | FA05 | 6687 | N/A | 1739.01 | 7210.02 |
| 7.5.3 | Sale (Loss) - ARTREAL | N/A | FD | FJ | 65 | ACQUISITIONLIQUIDATION | FA01 | 6689 | N/A | 7210.02 | 1890.03 |
| 7.5.4 | Sale (Loss) - CAPLSEBLD G | N/A | FD | FJ | 66 | INCREMENTALDEPRECIATION | FA02 | 6691 | N/A | 6710.07 | 1819.02 |
| 7.5.4 | Sale (Loss) - CAPLSEBLD G | N/A | FD | FJ | 66 | ACQUISITIONLIQUIDATION | FA01 | 6026 | N/A | 7210.02 | 1810.02 |
| 7.5.4 | Sale (Loss) - CAPLSEBLD G | N/A | FD | FJ | 66 | DEPRECIATIONLIQUIDATION | FA05 | 6027 | N/A | 1819.02 | 7210.02 |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|--------------------------|--------------------------------|---------|-----------------|------------|-------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 7.5.5 | Sale (Loss) - CIPIMP | N/A | FD | FJ | 67 | ACQUISITIONLIQUIDATION | FA01 | 8763 | N/A | 7210.02 | 1720.02 |
| 7.5.6 | Sale (Loss) - CIPLSHLD | N/A | FD | FJ | 68 | ACQUISITIONLIQUIDATION | FA01 | 8764 | N/A | 7210.02 | 1720.03 |
| 7.5.7 | Sale (Loss) - CIPNEWCON | N/A | FD | FJ | 69 | ACQUISITIONLIQUIDATION | FA01 | 8762 | N/A | 7210.02 | 1720.01 |
| 7.5.8 | Sale (Loss) - CIPSTRUCTR | N/A | FD | FJ | 70 | ACQUISITIONLIQUIDATION | FA01 | 6728 | N/A | 7210.02 | 1720.04 |
| 7.5.9 | Sale (Loss) - IMPROVMNT | N/A | FD | FJ | 71 | INCREMENTALDEPRECIATION | FA02 | 7330 | N/A | 6710.03 | 1739.02 |
| 7.5.9 | Sale (Loss) - IMPROVMNT | N/A | FD | FJ | 71 | ACQUISITIONLIQUIDATION | FA01 | 8766 | N/A | 7210.02 | 1730.02 |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|-------------------------|--------------------------------|---------|-----------------|------------|-------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 7.5.9 | Sale (Loss) - IMPROVMNT | N/A | FD | FJ | 71 | DEPRECIATIONLIQUIDATION | FA05 | 8830 | N/A | 1739.02 | 7210.02 |
| 7.5.10 | Sale (Loss) - LAND | N/A | FD | FJ | 72 | ACQUISITIONLIQUIDATION | FA01 | 9026 | N/A | 7210.02 | 1711.01 |
| 7.5.11 | Sale (Loss) - STRUCTURE | N/A | FD | FJ | 73 | INCREMENTALDEPRECIATION | FA02 | 6708 | N/A | 6710.04 | 1749.01 |
| 7.5.11 | Sale (Loss) - STRUCTURE | N/A | FD | FJ | 73 | ACQUISITIONLIQUIDATION | FA01 | 6029 | N/A | 7210.02 | 1740.01 |
| 7.5.11 | Sale (Loss) - STRUCTURE | N/A | FD | FJ | 73 | DEPRECIATIONLIQUIDATION | FA05 | 6030 | N/A | 1749.01 | 7210.02 |
| N/A | WRITEOFF - CAPLSETTELE | N/A | FD | FJ | W26 | ACQUISITIONLIQUIDATION | FA01 | 6513 | N/A | 7210.01 | 1810.01 |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|--------------------------|--------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| N/A | WRITEOFF - CAPLSETET ELE | N/A | FD | FJ | W26 | DEPRECIATIONLIQUIDATION | FA05 | 6514 | N/A | 1819.01 | 7210.01 |
| N/A | WRITEOFF - CAPLSETET ELE | N/A | FD | FJ | W26 | INCREMENTALDEPRECIATION | FA02 | 6515 | N/A | 6710.07 | 1819.01 |
| N/A | WRITEOFF - CAPLSETET ELE | N/A | FD | FJ | W26 | GAIN | FA04 | NULL | N/A | N/A | N/A |
| N/A | WRITEOFF - CAPLSETET ELE | N/A | FD | FJ | W26 | DISPOSITION | FA03 | NULL | N/A | N/A | N/A |
| N/A | WRITEOFF - CAPLSETET ELE | N/A | FD | FJ | W26 | LOSS | FA04 | NULL | N/A | N/A | N/A |
| N/A | WRITEOFF - CAPLSETET ELE | N/A | FD | FJ | W26 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|---------------------------------------|----------------|------------------------|-------------------|-------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| N/A | WRITEOFF - EQCONGFURN | N/A | FD | FJ | W27 | ACQUISITIONLIQUIDATION | FA01 | 6516 | N/A | 7210.01 | 1750.03 |
| N/A | WRITEOFF - EQCONGFURN | N/A | FD | FJ | W27 | DEPRECIATIONLIQUIDATION | FA05 | 6517 | N/A | 1759.03 | 7210.01 |
| N/A | WRITEOFF - EQCONGFURN | N/A | FD | FJ | W27 | INCREMENTALDEPRECIATION | FA02 | 6518 | N/A | 6710.06 | 1759.03 |
| N/A | WRITEOFF - EQCONGFURN | N/A | FD | FJ | W27 | GAIN | FA04 | NULL | N/A | N/A | N/A |
| N/A | WRITEOFF - EQCONGFURN | N/A | FD | FJ | W27 | LOSS | FA04 | NULL | N/A | N/A | N/A |
| N/A | WRITEOFF - EQCONGFURN | N/A | FD | FJ | W27 | DISPOSITION | FA03 | NULL | N/A | N/A | N/A |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|-------------------------|--------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| N/A | WRITEOFF - EQCONGFURN | N/A | FD | FJ | W27 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| N/A | WRITEOFF - EQTELESYS | N/A | FD | FJ | W28 | ACQUISITIONLIQUIDATION | FA01 | 6519 | N/A | 7210.01 | 1750.04 |
| N/A | WRITEOFF - EQTELESYS | N/A | FD | FJ | W28 | DEPRECIATIONLIQUIDATION | FA05 | 6520 | N/A | 1759.04 | 7210.01 |
| N/A | WRITEOFF - EQTELESYS | N/A | FD | FJ | W28 | INCREMENTALDEPRECIATION | FA02 | 6521 | N/A | 6710.05 | 1759.04 |
| N/A | WRITEOFF - EQTELESYS | N/A | FD | FJ | W28 | DISPOSITION | FA03 | NULL | N/A | N/A | N/A |
| N/A | WRITEOFF - EQTELESYS | N/A | FD | FJ | W28 | GAIN | FA04 | NULL | N/A | N/A | N/A |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|---------------------------------------|----------------|------------------------|-------------------|---------------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| N/A | WRITEOFF - EQTELESYS | N/A | FD | FJ | W28 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| N/A | WRITEOFF - EQTELESYS | N/A | FD | FJ | W28 | LOSS | FA04 | NULL | N/A | N/A | N/A |
| N/A | WRITEOFF - EQUIPADMI N | N/A | FD | FJ | W29 | ACQUISITIONLI UIDATIO N | FA01 | 6522 | N/A | 7210.01 | 1750.01 |
| N/A | WRITEOFF - EQUIPADMI N | N/A | FD | FJ | W29 | DEPRECIATIONLI QUIDATI ON | FA05 | 6523 | N/A | 1759.01 | 7210.01 |
| N/A | WRITEOFF - EQUIPADMI N | N/A | FD | FJ | W29 | INCREMENTALD EPRECIA TION | FA02 | 6524 | N/A | 6710.05 | 1759.01 |
| N/A | WRITEOFF - EQUIPADMI N | N/A | FD | FJ | W29 | LOSS | FA04 | NULL | N/A | N/A | N/A |
| N/A | WRITEOFF - EQUIPADMI N | N/A | FD | FJ | W29 | GAIN | FA04 | NULL | N/A | N/A | N/A |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|-------------------------|--------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| N/A | WRITEOFF - EQUIADMIN | N/A | FD | FJ | W29 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| N/A | WRITEOFF - EQUIADMIN | N/A | FD | FJ | W29 | DISPOSITION | FA03 | NULL | N/A | N/A | N/A |
| N/A | WRITEOFF - EQUIOPER | N/A | FD | FJ | W30 | ACQUISITIONLIQUIDATION | FA01 | 6525 | N/A | 7210.01 | 1750.02 |
| N/A | WRITEOFF - EQUIOPER | N/A | FD | FJ | W30 | DEPRECIATIONLIQUIDATION | FA05 | 6526 | N/A | 1759.02 | 7210.01 |
| N/A | WRITEOFF - EQUIOPER | N/A | FD | FJ | W30 | INCREMENTALDEPRECIATION | FA02 | 6527 | N/A | 6710.05 | 1759.02 |
| N/A | WRITEOFF - EQUIOPER | N/A | FD | FJ | W30 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|-------------------------|--------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| N/A | WRITEOFF - EQUIOPER | N/A | FD | FJ | W30 | GAIN | FA04 | NULL | N/A | N/A | N/A |
| N/A | WRITEOFF - EQUIOPER | N/A | FD | FJ | W30 | LOSS | FA04 | NULL | N/A | N/A | N/A |
| N/A | WRITEOFF - EQUIOPER | N/A | FD | FJ | W30 | DISPOSITION | FA03 | NULL | N/A | N/A | N/A |
| N/A | WRITEOFF - OTHPEG | N/A | FD | FJ | W31 | ACQUISITIONLIQUIDATION | FA01 | 6528 | N/A | 7210.01 | 1990.11 |
| N/A | WRITEOFF - OTHPEG | N/A | FD | FJ | W31 | INCREMENTALDEPRECIATION | FA02 | 6530 | N/A | 6710.10 | 1990.11 |
| N/A | WRITEOFF - OTHPEG | N/A | FD | FJ | W31 | DISPOSITION | FA03 | NULL | N/A | N/A | N/A |
| N/A | WRITEOFF - OTHPEG | N/A | FD | FJ | W31 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| N/A | WRITEOFF - OTHPEG | N/A | FD | FJ | W31 | GAIN | FA04 | NULL | N/A | N/A | N/A |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|-------------------------|--------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| N/A | WRITEOFF - OTHPEG | N/A | FD | FJ | W31 | LOSS | FA04 | NULL | N/A | N/A | N/A |
| N/A | WRITEOFF - OTHPEG | N/A | FD | FJ | W31 | DEPRECIATIONLIQUIDATION | FA05 | NULL | N/A | N/A | N/A |
| N/A | WRITEOFF - OTHPPEART | N/A | FD | FJ | W32 | ACQUISITIONLIQUIDATION | FA01 | 6531 | N/A | 7210.01 | 1890.02 |
| N/A | WRITEOFF - OTHPPEART | N/A | FD | FJ | W32 | LOSS | FA04 | NULL | N/A | N/A | N/A |
| N/A | WRITEOFF - OTHPPEART | N/A | FD | FJ | W32 | DISPOSITION | FA03 | NULL | N/A | N/A | N/A |
| N/A | WRITEOFF - OTHPPEART | N/A | FD | FJ | W32 | GAIN | FA04 | NULL | N/A | N/A | N/A |
| N/A | WRITEOFF - OTHPPEART | N/A | FD | FJ | W32 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| N/A | WRITEOFF - SOFTADMD EV | N/A | FD | FJ | W33 | ACQUISITIONLIQUIDATION | FA01 | 6532 | N/A | 7210.01 | 1832.01 |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|---------------------------------------|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| N/A | WRITEOFF - SOFTADMD EV | N/A | FD | FJ | W33 | GAIN | FA04 | NULL | N/A | N/A | N/A |
| N/A | WRITEOFF - SOFTADMD EV | N/A | FD | FJ | W33 | DISPOSITION | FA03 | NULL | N/A | N/A | N/A |
| N/A | WRITEOFF - SOFTADMD EV | N/A | FD | FJ | W33 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| N/A | WRITEOFF - SOFTADMD EV | N/A | FD | FJ | W33 | LOSS | FA04 | NULL | N/A | N/A | N/A |
| N/A | WRITEOFF - SOFTOPRDEV | N/A | FD | FJ | W34 | ACQUISITIONLIQUIDATION | FA01 | 6533 | N/A | 7210.01 | 1832.02 |
| N/A | WRITEOFF - SOFTOPRDEV | N/A | FD | FJ | W34 | DISPOSITION | FA03 | NULL | N/A | N/A | N/A |
| N/A | WRITEOFF - SOFTOPRDEV | N/A | FD | FJ | W34 | GAIN | FA04 | NULL | N/A | N/A | N/A |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|-------------------------|--------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| N/A | WRITEOFF - SOFTOPRDEV | N/A | FD | FJ | W34 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| N/A | WRITEOFF - SOFTOPRDEV | N/A | FD | FJ | W34 | LOSS | FA04 | NULL | N/A | N/A | N/A |
| N/A | WRITEOFF - SOFTWADMIN | N/A | FD | FJ | W35 | ACQUISITIONLIQUIDATION | FA01 | 6534 | N/A | 7210.01 | 1830.01 |
| N/A | WRITEOFF - SOFTWADMIN | N/A | FD | FJ | W35 | DEPRECIATIONLIQUIDATION | FA05 | 6535 | N/A | 1839.01 | 7210.01 |
| N/A | WRITEOFF - SOFTWADMIN | N/A | FD | FJ | W35 | INCREMENTALDEPRECIATION | FA02 | 6536 | N/A | 6710.09 | 1839.01 |
| N/A | WRITEOFF - SOFTWADMIN | N/A | FD | FJ | W35 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|-------------------------|--------------------------------|---------|-----------------|------------|-------------------------|-------------|---------------|-------------|-----------------|-----------------|
| N/A | WRITEOFF - SOFTWADM IN | N/A | FD | FJ | W35 | DISPOSITION | FA03 | NULL | N/A | N/A | N/A |
| N/A | WRITEOFF - SOFTWADM IN | N/A | FD | FJ | W35 | LOSS | FA04 | NULL | N/A | N/A | N/A |
| N/A | WRITEOFF - SOFTWADM IN | N/A | FD | FJ | W35 | GAIN | FA04 | NULL | N/A | N/A | N/A |
| N/A | WRITEOFF - SOFTWOPER | N/A | FD | FJ | W36 | ACQUISITIONLIQUIDATION | FA01 | 6537 | N/A | 7210.01 | 1830.02 |
| N/A | WRITEOFF - SOFTWOPER | N/A | FD | FJ | W36 | DEPRECIATIONLIQUIDATION | FA05 | 6538 | N/A | 1839.02 | 7210.01 |
| N/A | WRITEOFF - SOFTWOPER | N/A | FD | FJ | W36 | INCREMENTALDEPRECIATION | FA02 | 6539 | N/A | 6710.09 | 1839.02 |
| N/A | WRITEOFF - SOFTWOPER | N/A | FD | FJ | W36 | LOSS | FA04 | NULL | N/A | N/A | N/A |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|-------------------------|--------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| N/A | WRITEOFF - SOFTWOPER | N/A | FD | FJ | W36 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| N/A | WRITEOFF - SOFTWOPER | N/A | FD | FJ | W36 | DISPOSITION | FA03 | NULL | N/A | N/A | N/A |
| N/A | WRITEOFF - SOFTWOPER | N/A | FD | FJ | W36 | GAIN | FA04 | NULL | N/A | N/A | N/A |
| N/A | WRITE OFF - LSHLDIMPR V | N/A | FD | FJ | W37 | INCREMENTAL DEPRECIATION | FA02 | 5218 | N/A | 6710.08 | 1829 |
| N/A | WRITE OFF - LSHLDIMPR V | N/A | FD | FJ | W37 | DEPRECIATION LIQUIDATION | FA05 | 6541 | N/A | 1829 | 7210.02 |
| N/A | WRITE OFF - LSHLDIMPR V | N/A | FD | FJ | W37 | ACQUISITION LIQUIDATION | FA01 | 8767 | N/A | 7210.02 | 1820 |
| N/A | WRITE OFF - LSHLDIMPR V | N/A | FD | FJ | W37 | DISPOSITION | FA03 | NULL | N/A | N/A | N/A |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|-------------------------|--------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| N/A | WRITE OFF - LSHLDIMPR V | N/A | FD | FJ | W37 | GAIN | FA04 | NULL | N/A | N/A | N/A |
| N/A | WRITE OFF - LSHLDIMPR V | N/A | FD | FJ | W37 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| N/A | WRITE OFF - LSHLDIMPR V | N/A | FD | FJ | W37 | LOSS | FA04 | NULL | N/A | N/A | N/A |
| N/A | WRITE OFF - BUILDING | N/A | FD | FJ | W64 | ACQUISITION LIQUIDATION | FA01 | 6573 | N/A | 7210.02 | 1730.01 |
| N/A | WRITE OFF - BUILDING | N/A | FD | FJ | W64 | DEPRECIATION LIQUIDATION | FA05 | 6574 | N/A | 1739.01 | 7210.02 |
| N/A | WRITE OFF - BUILDING | N/A | FD | FJ | W64 | INCREMENTAL DEPRECIATION | FA02 | 9329 | N/A | 6710.02 | 1739.01 |
| N/A | WRITE OFF - BUILDING | N/A | FD | FJ | W64 | LOSS | FA04 | NULL | N/A | N/A | N/A |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|-------------------------|--------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| N/A | WRITE OFF - BUILDING | N/A | FD | FJ | W64 | DISPOSITION | FA03 | NULL | N/A | N/A | N/A |
| N/A | WRITE OFF - BUILDING | N/A | FD | FJ | W64 | GAIN | FA04 | NULL | N/A | N/A | N/A |
| N/A | WRITE OFF-BUILDING | N/A | FD | FJ | W64 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| N/A | WRITE OFF - ARTREAL | N/A | FD | FJ | W65 | ACQUISITIONLIQUIDATION | FA01 | 6575 | N/A | 7210.02 | 1890.03 |
| N/A | WRITE OFF - ARTREAL | N/A | FD | FJ | W65 | DISPOSITION | FA03 | NULL | N/A | N/A | N/A |
| N/A | WRITE OFF - ARTREAL | N/A | FD | FJ | W65 | LOSS | FA04 | NULL | N/A | N/A | N/A |
| N/A | WRITE OFF - ARTREAL | N/A | FD | FJ | W65 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| N/A | WRITE OFF - ARTREAL | N/A | FD | FJ | W65 | GAIN | FA04 | NULL | N/A | N/A | N/A |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|-------------------------|--------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| N/A | WRITE OFF - CAPLSEBLD G | N/A | FD | FJ | W66 | DEPRECIATIONLIQUIDATION | FA05 | 6027 | N/A | 1819.02 | 7210.02 |
| N/A | WRITE OFF - CAPLSEBLD G | N/A | FD | FJ | W66 | INCREMENTALDEPRECIATION | FA02 | 6691 | N/A | 6710.07 | 1819.02 |
| N/A | WRITE OFF - CAPLSEBLD G | N/A | FD | FJ | W66 | ACQUISITIONLIQUIDATION | FA01 | 8762 | N/A | 7210.02 | 1720.01 |
| N/A | WRITE OFF - CAPLSEBLD G | N/A | FD | FJ | W66 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| N/A | WRITE OFF - CAPLSEBLD G | N/A | FD | FJ | W66 | DISPOSITION | FA03 | NULL | N/A | N/A | N/A |
| N/A | WRITE OFF - CAPLSEBLD G | N/A | FD | FJ | W66 | GAIN | FA04 | NULL | N/A | N/A | N/A |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|-------------------------|--------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| N/A | WRITE OFF - CAPLSEBLD G | N/A | FD | FJ | W66 | LOSS | FA04 | NULL | N/A | N/A | N/A |
| N/A | WRITE OFF - CIPIMP | N/A | FD | FJ | W67 | ACQUISITIONLIQUIDATION | FA01 | 8763 | N/A | 7210.02 | 1720.02 |
| N/A | WRITE OFF - CIPIMP | N/A | FD | FJ | W67 | DISPOSITION | FA03 | NULL | N/A | N/A | N/A |
| N/A | WRITE OFF - CIPIMP | N/A | FD | FJ | W67 | GAIN | FA04 | NULL | N/A | N/A | N/A |
| N/A | WRITE OFF - CIPIMP | N/A | FD | FJ | W67 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| N/A | WRITE OFF - CIPIMP | N/A | FD | FJ | W67 | LOSS | FA04 | NULL | N/A | N/A | N/A |
| N/A | WRITE OFF - CIPLSHLD | N/A | FD | FJ | W68 | ACQUISITIONLIQUIDATION | FA01 | 8764 | N/A | 7210.02 | 1720.03 |
| N/A | WRITE OFF-CIPLSHLD | N/A | FD | FJ | W68 | GAIN | FA04 | NULL | N/A | N/A | N/A |

| Trans Num | Transaction Description | Acquisition/ Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|-------------------------|---------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| N/A | WRITE OFF - CIPLSHLD | N/A | FD | FJ | W68 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| N/A | WRITE OFF- CIPLSHLD | N/A | FD | FJ | W68 | DISPOSITION | FA03 | NULL | N/A | N/A | N/A |
| N/A | WRITE OFF - CIPLSHLD | N/A | FD | FJ | W68 | LOSS | FA04 | NULL | N/A | N/A | N/A |
| N/A | WRITE OFF - CIPNEWCON | N/A | FD | FJ | W69 | ACQUISITIONLIQUIDATION | FA01 | 8762 | N/A | 7210.02 | 1720.01 |
| N/A | WRITE OFF - CIPNEWCON | N/A | FD | FJ | W69 | DISPOSITION | FA03 | NULL | N/A | N/A | N/A |
| N/A | WRITE OFF - CIPNEWCON | N/A | FD | FJ | W69 | LOSS | FA04 | NULL | N/A | N/A | N/A |
| N/A | WRITE OFF - CIPNEWCON | N/A | FD | FJ | W69 | GAIN | FA04 | NULL | N/A | N/A | N/A |
| N/A | WRITE OFF - CIPNEWCON | N/A | FD | FJ | W69 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|---------------------------------------|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| N/A | WRITE OFF - CIPSTRUCT R | N/A | FD | FJ | W70 | ACQUISITIONLIQUIDATION | FA01 | 6577 | N/A | 7110.02 | 1720.01 |
| N/A | WRITE OFF - CIPSTRUCT R | N/A | FD | FJ | W70 | DISPOSITION | FA03 | NULL | N/A | N/A | N/A |
| N/A | WRITE OFF - CIPSTRUCT R | N/A | FD | FJ | W70 | LOSS | FA04 | NULL | N/A | N/A | N/A |
| N/A | WRITE OFF - CIPSTRUCT R | N/A | FD | FJ | W70 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| N/A | WRITE OFF - CIPSTRUCT R | N/A | FD | FJ | W70 | GAIN | FA04 | NULL | N/A | N/A | N/A |
| N/A | WRITE OFF - IMPROVMNT | N/A | FD | FJ | W71 | INCREMENTALDEPRECIATION | FA02 | 7330 | N/A | 6710.03 | 1739.02 |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|---------------------------------------|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| N/A | WRITE OFF - IMPROVMN T | N/A | FD | FJ | W71 | ACQUISITIONLIQUIDATION | FA01 | 8766 | N/A | 7210.02 | 1730.02 |
| N/A | WRITE OFF - IMPROVMN T | N/A | FD | FJ | W71 | DEPRECIATIONLIQUIDATION | FA05 | 8830 | N/A | 1739.02 | 7210.02 |
| N/A | WRITE OFF- IMPROVMN T | N/A | FD | FJ | W71 | DISPOSITION | FA03 | NULL | N/A | N/A | N/A |
| N/A | WRITE OFF- CIPLSHLD | N/A | FD | FJ | W68 | GAIN | FA04 | NULL | N/A | N/A | N/A |
| N/A | WRITE OFF- IMPROVMN T | N/A | FD | FJ | W71 | GAIN | FA04 | NULL | N/A | N/A | N/A |
| N/A | WRITE OFF- IMPROVMN T | N/A | FD | FJ | W71 | LOSS | FA04 | NULL | N/A | N/A | N/A |
| N/A | WRITE OFF - IMPROVMN T | N/A | FD | FJ | W71 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|-------------------------|--------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| N/A | WRITE OFF - LAND | N/A | FD | FJ | W72 | ACQUISITIONLIQUIDATION | FA01 | 9026 | N/A | 7210.02 | 1711.01 |
| N/A | WRITE OFF - LAND | N/A | FD | FJ | W72 | LOSS | FA04 | NULL | N/A | N/A | N/A |
| N/A | WRITE OFF - LAND | N/A | FD | FJ | W72 | DISPOSITION | FA03 | NULL | N/A | N/A | N/A |
| N/A | WRITE OFF - LAND | N/A | FD | FJ | W72 | GAIN | FA04 | NULL | N/A | N/A | N/A |
| N/A | WRITE OFF - LAND | N/A | FD | FJ | W72 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| N/A | WRITE OFF - STRUCTURE | N/A | FD | FJ | W73 | ACQUISITIONLIQUIDATION | FA01 | 6029 | N/A | 7210.02 | 1740.01 |
| N/A | WRITE OFF - STRUCTURE | N/A | FD | FJ | W73 | DEPRECIATIONLIQUIDATION | FA05 | 6030 | N/A | 1749.01 | 7210.02 |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|---------------------------------------|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| N/A | WRITE OFF - STRUCTURE | N/A | FD | FJ | W73 | INCREMENTAL DEPRECIATION | FA02 | 6708 | N/A | 6710.04 | 1749.01 |
| N/A | WRITE OFF - STRUCTURE | N/A | FD | FJ | W73 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| N/A | WRITE OFF - STRUCTURE | N/A | FD | FJ | W73 | DISPOSITION | FA03 | NULL | N/A | N/A | N/A |
| N/A | WRITE OFF - STRUCTURE | N/A | FD | FJ | W73 | GAIN | FA04 | NULL | N/A | N/A | N/A |
| N/A | WRITE OFF - STRUCTURE | N/A | FD | FJ | W73 | LOSS | FA04 | NULL | N/A | N/A | N/A |

9.2 Personal Property Accounting Posting Models

Table 24: Personal Property Accounting Posting Models - Acquisition

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|-------------------------------------|--------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 1.1 | Real/Personal Property Acquisitions | N/A | FA | FN | 03 | NONE - NO PROCESS ACTIVITY | FA01 | NULL | N/A | N/A | N/A |

Table 25: Personal Property Accounting Posting Models - Non-Federal Donation

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|------------------------------------|--------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 1.2.1 | CAPLSETEL E - Non Federal Donation | DONATION | FA | FN | 04 | NONE - NO PROCESS ACTIVITY | FA01 | 6338 | N/A | 1810.01 | 5610 |
| 1.2.2 | EQCONGFURN - Non Federal Donation | DONATION | FA | FN | 05 | NONE - NO PROCESS ACTIVITY | FA01 | 6339 | N/A | 1750.03 | 5610 |
| 1.2.3 | EQSRPLSADM - Non Federal Donation | DONATION | FA | FN | 06 | NONE - NO PROCESS ACTIVITY | FA01 | 6340 | N/A | 1750.11 | 5610 |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|---------------------------------------|---------------------------------------|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 1.2.4 | EQSRPLSCF - Non Federal Donation | DONATION | FA | FN | 07 | NONE - NO PROCESS ACTIVITY | FA01 | 6341 | N/A | 1750.13 | 5610 |
| 1.2.5 | EQSRPLSOP - Non Federal Donation | DONATION | FA | FN | 08 | NONE - NO PROCESS ACTIVITY | FA01 | 6342 | N/A | 1750.12 | 5610 |
| 1.2.6 | EQTELESY S - Non Federal Donation | DONATION | FA | FN | 09 | NONE - NO PROCESS ACTIVITY | FA01 | 6343 | N/A | 1750.04 | 5610 |
| 1.2.7 | EQUIPADM IN - Non Federal Donation | DONATION | FA | FN | 10 | NONE - NO PROCESS ACTIVITY | FA01 | 6344 | N/A | 1750.01 | 5610 |
| 1.2.8 | EQUIPOPER - Non Federal Donation | DONATION | FA | FN | 11 | NONE - NO PROCESS ACTIVITY | FA01 | 6345 | N/A | 1750.02 | 5610 |
| 1.2.9 | OTHPEG - Non Federal Donation | DONATION | FA | FN | 12 | NONE - NO PROCESS ACTIVITY | FA01 | 6346 | N/A | 1990.11 | 5610 |

| Trans Num | Transaction Description | Acquisition/ Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|---|--|----------------|------------------------|-------------------|-------------------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 1.2.10 | OTHPPEAR T - Non Federal Donation | DONATION | FA | FN | 13 | NONE - NO PROCESS ACTIVITY | FA01 | 6347 | N/A | 1890.02 | 5610 |
| 1.2.11 | SOFTADMD EV - Non Federal Donation | DONATION | FA | FN | 14 | NONE - NO PROCESS ACTIVITY | FA01 | 6348 | N/A | 1832.01 | 5610 |
| 1.2.12 | SOFTOPRD EV - Non Federal Donation | DONATION | FA | FN | 15 | NONE - NO PROCESS ACTIVITY | FA01 | 6349 | N/A | 1832.02 | 5610 |
| 1.2.13 | SOFTWAD MIN - Non Federal Donation | DONATION | FA | FN | 16 | NONE - NO PROCESS ACTIVITY | FA01 | 6350 | N/A | 1830.01 | 5610 |
| 1.2.14 | SOFTWOPE R - Non Federal Donation | DONATION | FA | FN | 17 | NONE - NO PROCESS ACTIVITY | FA01 | 6351 | N/A | 1830.02 | 5610 |
| 1.2.15 | SRPLSTLSY S - Non Federal Donation | DONATION | FA | FN | 18 | NONE - NO PROCESS ACTIVITY | FA01 | 6352 | N/A | 1750.14 | 5610 |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|---|--------------------------------|---------|-----------------|------------|-------------------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 1.2.16 | LSHLDIMP RV - Non Federal Donation | DONATION | FA | FN | 19 | NONE - NO PROCESS ACTIVITY | FA01 | 6353 | N/A | 1820 | 5610 |

Table 26: Personal Property Accounting Posting Models - Federal Donation

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|----------------------------------|--------------------------------|---------|-----------------|------------|-------------------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 1.3.1 | CAPLSETELE - Federal Donation | DONATION | FA | FN | 20 | NONE - NO PROCESS ACTIVITY | FA01 | 6354 | N/A | 1810.01 | 5720.02 |
| 1.3.2 | EQCONGFURN - Federal Donation | DONATION | FA | FN | 21 | NONE - NO PROCESS ACTIVITY | FA01 | 7681 | N/A | 1750.03 | 5720.02 |
| 1.3.3 | EQSRPLSADM - Federal Donation | DONATION | FA | FN | 22 | NONE - NO PROCESS ACTIVITY | FA01 | 6355 | N/A | 1750.11 | 5720.02 |
| 1.3.4 | EQSRPLSCF - Federal Donation | DONATION | FA | FN | 23 | NONE - NO PROCESS ACTIVITY | FA01 | 6356 | N/A | 1750.13 | 5720.02 |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|---------------------------------------|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 1.3.5 | EQSRPLSOP - Federal Donation | DONATION | FA | FN | 24 | NONE - NO PROCESS ACTIVITY | FA01 | 6357 | N/A | 1750.12 | 5720.02 |
| 1.3.6 | EQTELESYS - Federal Donation | DONATION | FA | FN | 25 | NONE - NO PROCESS ACTIVITY | FA01 | 6358 | N/A | 1750.04 | 5720.02 |
| 1.3.7 | EQUIPADMIN - Federal Donation | DONATION | FA | FN | 26 | NONE - NO PROCESS ACTIVITY | FA01 | 7679 | N/A | 1750.01 | 5720.02 |
| 1.3.8 | EQUIPOPER - Federal Donation | DONATION | FA | FN | 27 | NONE - NO PROCESS ACTIVITY | FA01 | 7677 | N/A | 1750.02 | 5720.02 |
| 1.3.9 | OTHPEG - Federal Donation | DONATION | FA | FN | 28 | NONE - NO PROCESS ACTIVITY | FA01 | 9979 | N/A | 1990.11 | 5720.02 |
| 1.3.10 | OTHPEAR T - Federal Donation | DONATION | FA | FN | 29 | NONE - NO PROCESS ACTIVITY | FA01 | 6359 | N/A | 1890.02 | 5720.02 |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|---------------------------------------|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 1.3.11 | SOFTADMD EV - Federal Donation | DONATION | FA | FN | 30 | NONE - NO PROCESS ACTIVITY | FA01 | 7869 | N/A | 1832.01 | 5720.02 |
| 1.3.12 | SOFTOPRD EV - Federal Donation | DONATION | FA | FN | 31 | NONE - NO PROCESS ACTIVITY | FA01 | 3147 | N/A | 1832.02 | 5720.02 |
| 1.3.13 | SOFTWAD MIN - Federal Donation | DONATION | FA | FN | 32 | NONE - NO PROCESS ACTIVITY | FA01 | 7680 | N/A | 1830.01 | 5720.02 |
| 1.3.14 | SOFTWOPE R - Federal Donation | DONATION | FA | FN | 33 | NONE - NO PROCESS ACTIVITY | FA01 | 3152 | N/A | 1830.02 | 5720.02 |
| 1.3.15 | SRPLSTLSYS - Federal Donation | DONATION | FA | FN | 34 | NONE - NO PROCESS ACTIVITY | FA01 | 6360 | N/A | 1750.14 | 5720.02 |
| 1.3.16 | LSHLDIMP RV - Federal Donation | DONATION | FA | FN | 35 | NONE - NO PROCESS ACTIVITY | FA01 | 6361 | N/A | 1820 | 5720.03 |

Table 27: Personal Property Accounting Posting Models - Transfers

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|-----------------------------|--------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 2.1.1 | Transfer-In for OTHPPEAR T | N/A | FT | FS | 07 | NONE - NO PROCESS ACTIVITY | FA01 | NULL | N/A | N/A | N/A |
| 2.1.1 | Transfer-In for OTHPPEAR T | N/A | FT | FS | 07 | ACQUISITION | FA01 | 6370 | N/A | 1890.02 | 5720.02 |
| 2.1.1 | Transfer-Out for OTHPPEAR T | N/A | FT | FS | 07 | ACQUISITION LIQUIDATION | FA01 | 6371 | N/A | 5730.02 | 1890.02 |
| 2.1.2 | Transfer-In for CAPLSETEL E | N/A | FT | FS | 08 | NONE - NO PROCESS ACTIVITY | FA01 | NULL | N/A | N/A | N/A |
| 2.1.2 | Transfer-In for CAPLSETEL E | N/A | FT | FS | 08 | ACQUISITION | FA01 | 6372 | N/A | 1810.01 | 5720.02 |
| 2.1.2 | Transfer-In for CAPLSETEL E | N/A | FT | FS | 08 | DEPRECIATION | FA05 | 6373 | N/A | 5720.02 | 1819.01 |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|---------------------------------------|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 2.1.2 | Transfer-Out for CAPLSETELE | N/A | FT | FS | 08 | ACQUISITIONLIQUIDATION | FA01 | 6374 | N/A | 5730.02 | 1810.01 |
| 2.1.2 | Transfer-Out for CAPLSETELE | N/A | FT | FS | 08 | DEPRECIATIONLIQUIDATION | FA05 | 6375 | N/A | 1819.01 | 5730.02 |
| 2.1.3 | Transfer-In for EQCONGFURN | N/A | FT | FS | 09 | NONE - NO PROCESS ACTIVITY | FA01 | NULL | N/A | N/A | N/A |
| 2.1.3 | Transfer-In for EQCONGFURN | N/A | FT | FS | 09 | ACQUISITION | FA01 | 7681 | N/A | 1750.03 | 5720.02 |
| 2.1.3 | Transfer-In for EQCONGFURN | N/A | FT | FS | 09 | DEPRECIATION | FA05 | 6376 | N/A | 5720.02 | 1759.03 |
| 2.1.3 | Transfer-Out for EQCONGFURN | N/A | FT | FS | 09 | ACQUISITIONLIQUIDATION | FA01 | 7671 | N/A | 5730.02 | 1750.03 |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|-----------------------------|--------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 2.1.3 | Transfer-Out for EQCONGFURN | N/A | FT | FS | 09 | DEPRECIATIONLIQUIDATION | FA05 | 6377 | N/A | 1759.03 | 5730.02 |
| 2.1.4 | Transfer-In for EQTELESYS | N/A | FT | FS | 10 | NONE - NO PROCESS ACTIVITY | FA01 | NULL | N/A | N/A | N/A |
| 2.1.4 | Transfer-In for EQTELESYS | N/A | FT | FS | 10 | ACQUISITION | FA01 | 6378 | N/A | 1750.04 | 5720.02 |
| 2.1.4 | Transfer-In for EQTELESYS | N/A | FT | FS | 10 | DEPRECIATION | FA05 | 6379 | N/A | 5720.02 | 1759.04 |
| 2.1.4 | Transfer-Out for EQTELESYS | N/A | FT | FS | 10 | ACQUISITIONLIQUIDATION | FA01 | 6380 | N/A | 5730.02 | 1750.04 |
| 2.1.4 | Transfer-Out for EQTELESYS | N/A | FT | FS | 10 | DEPRECIATIONLIQUIDATION | FA05 | 6381 | N/A | 1759.04 | 5730.02 |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|---------------------------------------|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 2.1.5 | Transfer-In for EQUIPADMIN | N/A | FT | FS | 11 | NONE - NO PROCESS ACTIVITY | FA01 | NULL | N/A | N/A | N/A |
| 2.1.5 | Transfer-In for EQUIPADMIN | N/A | FT | FS | 11 | ACQUISITION | FA01 | 7679 | N/A | 1750.01 | 5720.02 |
| 2.1.5 | Transfer-In for EQUIPADMIN | N/A | FT | FS | 11 | DEPRECIATION | FA05 | 7683 | N/A | 5720.02 | 1759.01 |
| 2.1.5 | Transfer-Out for EQUIPADMIN | N/A | FT | FS | 11 | ACQUISITIONLIQUIDATION | FA01 | 7669 | N/A | 5730.02 | 1750.01 |
| 2.1.5 | Transfer-Out for EQUIPADMIN | N/A | FT | FS | 11 | DEPRECIATIONLIQUIDATION | FA05 | 7673 | N/A | 1759.01 | 5730.02 |
| 2.1.6 | Transfer-In for EQUIPOPER | N/A | FT | FS | 12 | NONE - NO PROCESS ACTIVITY | FA01 | NULL | N/A | N/A | N/A |

| Trans Num | Transaction Description | Acquisition/ Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|--|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 2.1.6 | Transfer-In for EQUIOPER | N/A | FT | FS | 12 | ACQUISITION | FA01 | 7677 | N/A | 1750.02 | 5720.02 |
| 2.1.6 | Transfer-In for EQUIOPER | N/A | FT | FS | 12 | DEPRECIATION | FA05 | 7682 | N/A | 5720.02 | 1759.02 |
| 2.1.6 | Transfer-Out for EQUIOPER | N/A | FT | FS | 12 | ACQUISITIONLIQUIDATION | FA01 | 7667 | N/A | 5730.02 | 1750.02 |
| 2.1.6 | Transfer-Out for EQUIOPER | N/A | FT | FS | 12 | DEPRECIATIONLIQUIDATION | FA05 | 7672 | N/A | 1759.02 | 5730.02 |
| 2.1.7 | Transfer-In for LSHLDIMPRV | N/A | FT | FS | 13 | NONE - NO PROCESS ACTIVITY | FA01 | NULL | N/A | N/A | N/A |
| 2.1.7 | Transfer-In for LSHLDIMPRV | N/A | FT | FS | 13 | ACQUISITION | FA01 | 6382 | N/A | 1820 | 5720.03 |
| 2.1.7 | Transfer-In for LSHLDIMPRV | N/A | FT | FS | 13 | DEPRECIATION | FA05 | 6383 | N/A | 5720.03 | 1829 |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|---------------------------------------|----------------|------------------------|-------------------|-------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 2.1.7 | Transfer-Out for LSHLDIMPRV | N/A | FT | FS | 13 | ACQUISITIONLIQUIDATION | FA01 | 6384 | N/A | 5730.03 | 1820 |
| 2.1.7 | Transfer-Out for LSHLDIMPRV | N/A | FT | FS | 13 | DEPRECIATIONLIQUIDATION | FA05 | 6385 | N/A | 1829 | 5730.03 |
| 2.1.8 | Transfer-In for SOFTWADMIN | N/A | FT | FS | 14 | ACQUISITION | FA01 | 7680 | N/A | 1830.01 | 5720.02 |
| 2.1.8 | Transfer-In for SOFTWADMIN | N/A | FT | FS | 14 | DEPRECIATION | FA05 | 1250 | N/A | 5720.02 | 1839.01 |
| 2.1.8 | Transfer-Out for SOFTWADMIN | N/A | FT | FS | 14 | ACQUISITIONLIQUIDATION | FA01 | 7670 | N/A | 5730.02 | 1830.01 |
| 2.1.8 | Transfer-Out for SOFTWADMIN | N/A | FT | FS | 14 | DEPRECIATIONLIQUIDATION | FA05 | 1204 | N/A | 1839.01 | 5730.02 |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|---------------------------------------|----------------|------------------------|-------------------|-------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 2.1.9 | Transfer-In for SOFTWARE R | N/A | FT | FS | 15 | ACQUISITION | FA01 | 3152 | N/A | 1830.02 | 5720.02 |
| 2.1.9 | Transfer-In for SOFTWARE R | N/A | FT | FS | 15 | DEPRECIATION | FA05 | 3154 | N/A | 5720.02 | 1839.02 |
| 2.1.9 | Transfer-Out for SOFTWARE R | N/A | FT | FS | 15 | ACQUISITIONLIQUIDATION | FA01 | 3153 | N/A | 5730.02 | 1830.02 |
| 2.1.9 | Transfer-Out for SOFTWARE R | N/A | FT | FS | 15 | DEPRECIATIONLIQUIDATION | FA05 | 3155 | N/A | 1839.02 | 5730.02 |
| 2.1.10 | Transfer-In for SOFTADMD EV | N/A | FT | FS | 16 | ACQUISITION | FA01 | 7869 | N/A | 1832.01 | 5720.02 |
| 2.1.10 | Transfer-Out for SOFTADMD EV | N/A | FT | FS | 16 | ACQUISITIONLIQUIDATION | FA01 | 7868 | N/A | 5730.02 | 1832.01 |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|------------------------------|--------------------------------|---------|-----------------|------------|-------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 2.1.11 | Transfer-In for SOFTOPRD EV | N/A | FT | FS | 17 | ACQUISITION | FA01 | 3147 | N/A | 1832.02 | 5720.02 |
| 2.1.11 | Transfer-Out for SOFTOPRD EV | N/A | FT | FS | 17 | ACQUISITION LIQUIDATION | FA01 | 3148 | N/A | 5730.02 | 1832.02 |

Table 28: Personal Property Accounting Posting Models - Transfer from Depreciable to Non-Depreciable

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|--------------------------------------|--------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 2.2.1 | Transferring EQCONGFURN to EQSRPLSCF | N/A | FT | FK | 03 | NONE - NO PROCESS ACTIVITY | FA01 | NULL | N/A | N/A | N/A |
| 2.2.1 | Transferring EQCONGFURN to EQSRPLSCF | N/A | FT | FK | 03 | INCREMENTAL DEPRECIATION | FA02 | 6362 | N/A | 6710.06 | 1759.03 |
| 2.2.1 | Transferring EQCONGFURN to EQSRPLSCF | N/A | FT | FK | 03 | ACQUISITION | FA01 | 6363 | N/A | 1750.13 | 1750.03 |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|---------------------------------------|--------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 2.2.1 | Transferring EQCONGFU RN to EQSRPLSCF | N/A | FT | FK | 03 | DEPRECIATION | FA05 | 6364 | N/A | 1759.03 | 1759.13 |
| 2.2.1 | Transferring EQCONGFU RN to EQSRPLSCF | N/A | FT | FK | 03 | ACQUISITIONLIQUIDATION | FA01 | NULL | N/A | N/A | N/A |
| 2.2.1 | Transferring EQCONGFU RN to EQSRPLSCF | N/A | FT | FK | 03 | DEPRECIATIONLIQUIDATION | FA05 | NULL | N/A | N/A | N/A |
| 2.2.2 | Transferring EQUIPADMIN to EQSRPLSADM | N/A | FT | FK | 04 | NONE - NO PROCESS ACTIVITY | FA01 | NULL | N/A | N/A | N/A |
| 2.2.2 | Transferring EQUIPADMIN to EQSRPLSADM | N/A | FT | FK | 04 | INCREMENTALDEPRECIATION | FA02 | 9331 | N/A | 6710.05 | 1759.01 |

| Trans Num | Transaction Description | Acquisition/ Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|--|---------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 2.2.2 | Transferring EQUIPADM IN to EQSRPLSADM | N/A | FT | FK | 04 | ACQUISITION | FA01 | 6365 | N/A | 1750.11 | 1750.01 |
| 2.2.2 | Transferring EQUIPADM IN to EQSRPLSADM | N/A | FT | FK | 04 | DEPRECIATION | FA05 | 6366 | N/A | 1759.01 | 1759.11 |
| 2.2.2 | Transferring EQUIPADM IN to EQSRPLSADM | N/A | FT | FK | 04 | ACQUISITIONLIQUIDATION | FA01 | NULL | N/A | N/A | N/A |
| 2.2.2 | Transferring EQUIPADM IN to EQSRPLSADM | N/A | FT | FS | 04 | DEPRECIATIONLIQUIDATION | FA05 | NULL | N/A | N/A | N/A |
| 2.2.3 | Transferring EQUIPOPER to EQSRPLSOP | N/A | FT | FS | 05 | NONE - NO PROCESS ACTIVITY | FA01 | NULL | N/A | N/A | N/A |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|--------------------------------------|--------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 2.2.3 | Transferring EQUIOPER to EQSRPLSOP | N/A | FT | FS | 05 | INCREMENTAL DEPRECIATION | FA02 | 7410 | N/A | 6710.05 | 1759.02 |
| 2.2.3 | Transferring EQUIOPER to EQSRPLSOP | N/A | FT | FS | 05 | ACQUISITION | FA01 | 7537 | N/A | 1750.12 | 1750.02 |
| 2.2.3 | Transferring EQUIOPER to EQSRPLSOP | N/A | FT | FS | 05 | DEPRECIATION | FA05 | 6367 | N/A | 1759.02 | 1759.12 |
| 2.2.3 | Transferring EQUIOPER to EQSRPLSOP | N/A | FT | FS | 05 | ACQUISITION LIQUIDATION | FA01 | NULL | N/A | N/A | N/A |
| 2.2.3 | Transferring EQUIOPER to EQSRPLSOP | N/A | FT | FS | 05 | DEPRECIATION LIQUIDATION | FA05 | NULL | N/A | N/A | N/A |
| 2.2.4 | Transferring EQTELESYS to SRPLSTLSYS | N/A | FT | FS | 06 | NONE - NO PROCESS ACTIVITY | FA01 | NULL | N/A | N/A | N/A |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|--------------------------------------|--------------------------------|---------|-----------------|------------|--------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 2.2.4 | Transferring EQTELESYS to SRPLSTLSYS | N/A | FT | FS | 06 | INCREMENTAL DEPRECIATION | FA02 | 1256 | N/A | 6710.05 | 1759.04 |
| 2.2.4 | Transferring EQTELESYS to SRPLSTLSYS | N/A | FT | FS | 06 | ACQUISITION | FA01 | 6368 | N/A | 1750.14 | 1750.04 |
| 2.2.4 | Transferring EQTELESYS to SRPLSTLSYS | N/A | FT | FS | 06 | DEPRECIATION | FA05 | 6369 | N/A | 1759.04 | 1759.14 |
| 2.2.4 | Transferring EQTELESYS to SRPLSTLSYS | N/A | FT | FS | 06 | ACQUISITION LIQUIDATION | FA01 | NULL | N/A | N/A | N/A |
| 2.2.4 | Transferring EQTELESYS to SRPLSTLSYS | N/A | FT | FS | 06 | DEPRECIATION LIQUIDATION | FA05 | NULL | N/A | N/A | N/A |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|-------------------------------------|--------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 2.3.1 | Transfer SOFTADMD EV to SOFTWAD MIN | N/A | FT | FS | 18 | ACQUISITION | FA01 | 7775 | N/A | 1830.01 | 1832.01 |
| 2.3.1 | Transfer SOFTADMD EV to SOFTWAD MIN | N/A | FT | FS | 18 | NONE - NO PROCESS ACTIVITY | FA01 | NULL | N/A | N/A | N/A |
| 2.3.1 | Transfer SOFTADMD EV to SOFTWAD MIN | N/A | FT | FS | 18 | ACQUISITION LIQUIDATION | FA01 | NULL | N/A | N/A | N/A |
| 2.3.2 | Transfer SOFTOPRD EV to SOFTWOPE R | N/A | FT | FS | 19 | ACQUISITION | FA01 | 7244 | N/A | 1830.02 | 1832.02 |
| 2.3.2 | Transfer SOFTOPRD EV to SOFTWOPE R | N/A | FT | FS | 19 | NONE - NO PROCESS ACTIVITY | FA01 | NULL | N/A | N/A | N/A |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------------|---------------------------------------|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 2.3.2 | Transfer SOFTOPRD EV to SOFTWARE R | N/A | FT | FS | 19 | ACQUISITION | FA01 | NULL | N/A | N/A | N/A |
| 2.3.3 | Transfer from CIPLSHLD to LSHLDIMPRV | N/A | FT | FS | 20 | ACQUISITION | FA01 | 5198 | N/A | 1820 | 1720.03 |
| 2.3.3 | Transfer from CIPLSHLD to LSHLDIMPRV | N/A | FT | FS | 20 | NONE - NO PROCESS ACTIVITY | FA01 | NULL | N/A | N/A | N/A |
| 2.3.3 | Transfer from CIPLSHLD to LSHLDIMPRV | N/A | FT | FS | 20 | ACQUISITION | FA01 | NULL | N/A | N/A | N/A |

Table 29: Personal Property Accounting Posting Models - Betterments

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--|---------------------------------------|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 3.1 | Adj Cap Value - Real/Personal Property | N/A | FB | FQ | 03 | NONE - NO PROCESS ACTIVITY | FA01 | NULL | N/A | N/A | N/A |

Table 30: Personal Property Accounting Posting Models - Corrections

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|------------------------------------|---------------------------------------|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 4.1 | Real/Personal Property Corrections | N/A | FC | FH | 03 | NONE - NO PROCESS ACTIVITY | FA01 | NULL | N/A | N/A | N/A |

Table 31: Personal Property Accounting Posting Models - Corrections - Non-Federal Donation

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|-----------------------------------|---------------------------------------|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 4.2.1 | CAPLSETELE - Non Federal Donation | DONATION | FC | FH | 04 | NONE - NO PROCESS ACTIVITY | FA01 | 6386 | N/A | 1810.01 | 5610 |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|---|---------------------------------------|----------------|------------------------|-------------------|----------------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 4.2.2 | EQCONGFU RN - Non Federal Donation | DONATION | FC | FH | 05 | NONE - NO PROCESS ACTIVITY | FA01 | 6387 | N/A | 1750.03 | 5610 |
| 4.2.3 | EQSRPLSA DM - Non Federal Donation | DONATION | FC | FH | 06 | NONE - NO PROCESS ACTIVITY | FA01 | 6388 | N/A | 1750.11 | 5610 |
| 4.2.4 | EQSRPLSC F - Non Federal Donation | DONATION | FC | FH | 07 | NONE - NO PROCESS ACTIVITY | FA01 | 6389 | N/A | 1750.13 | 5610 |
| 4.2.5 | EQSRPLSO P - Non Federal Donation | DONATION | FC | FH | 08 | NONE - NO PROCESS ACTIVITY | FA01 | 6390 | N/A | 1750.12 | 5610 |
| 4.2.6 | EQTELESY S - Non Federal Donation | DONATION | FC | FH | 09 | NONE - NO PROCESS ACTIVITY | FA01 | 6391 | N/A | 1750.04 | 5610 |
| 4.2.7 | EQUIPADM IN - Non Federal Donation | DONATION | FC | FH | 10 | NONE - NO PROCESS ACTIVITY | FA01 | 6392 | N/A | 1750.01 | 5610 |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|---|---------------------------------------|----------------|------------------------|-------------------|----------------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 4.2.8 | EQUIPOPE R - Non Federal Donation | DONATION | FC | FH | 11 | NONE - NO PROCESS ACTIVITY | FA01 | 6393 | N/A | 1750.02 | 5610 |
| 4.2.9 | OTHPEG - Non Federal Donation | DONATION | FC | FH | 12 | NONE - NO PROCESS ACTIVITY | FA01 | 6394 | N/A | 1990.11 | 5610 |
| 4.2.10 | OTHPEAR T - Non Federal Donation | DONATION | FC | FH | 13 | NONE - NO PROCESS ACTIVITY | FA01 | 6395 | N/A | 1890.02 | 5610 |
| 4.2.11 | SOFTADM DEV - Non Federal Donation | DONATION | FC | FH | 14 | NONE - NO PROCESS ACTIVITY | FA01 | 6396 | N/A | 1832.01 | 5610 |
| 4.2.12 | SOFTOPRD EV - Non Federal Donation | DONATION | FC | FH | 15 | NONE - NO PROCESS ACTIVITY | FA01 | 6397 | N/A | 1832.02 | 5610 |
| 4.2.13 | SOFTWAD MIN - Non Federal Donation | DONATION | FC | FH | 16 | NONE - NO PROCESS ACTIVITY | FA01 | 6398 | N/A | 1830.01 | 5610 |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|---|---------------------------------------|----------------|------------------------|-------------------|----------------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 4.2.14 | SOFTWOPE R - Non Federal Donation | DONATION | FC | FH | 17 | NONE - NO PROCESS ACTIVITY | FA01 | 6399 | N/A | 1830.02 | 5610 |
| 4.2.15 | SRPLSTLSY S - Non Federal Donation | DONATION | FC | FH | 18 | NONE - NO PROCESS ACTIVITY | N/A | 6400 | N/A | 1750.14 | 5610 |
| 4.2.16 | LSHLDIMP RV - Non Federal Donation | DONATION | FC | FH | 19 | NONE - NO PROCESS ACTIVITY | FA01 | 6401 | N/A | 1820 | 5610 |

Table 32: Personal Property Accounting Posting Models - Corrections - Federal Donation

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------------|---------------------------------------|----------------|------------------------|-------------------|----------------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 4.3.1 | CAPLSETE LE - Federal Donation | DONATION | FC | FH | 20 | NONE - NO PROCESS ACTIVITY | FA01 | 6402 | N/A | 1810.01 | 5720.02 |
| 4.3.2 | EQCONGFU RN - Federal Donation | DONATION | FC | FH | 21 | NONE - NO PROCESS ACTIVITY | FA01 | 7681 | N/A | 1750.03 | 5720.02 |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|---------------------------------------|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 4.3.3 | EQRPLSA DM - Federal Donation | DONATION | FC | FH | 22 | NONE - NO PROCESS ACTIVITY | FA01 | 6403 | N/A | 1750.11 | 5720.02 |
| 4.3.4 | EQRPLSC F - Federal Donation | DONATION | FC | FH | 23 | NONE - NO PROCESS ACTIVITY | N/A | 6404 | N/A | 1750.13 | 5720.02 |
| 4.3.5 | EQRPLSO P - Federal Donation | DONATION | FC | FH | 24 | NONE - NO PROCESS ACTIVITY | FA01 | 6405 | N/A | 1750.12 | 5720.02 |
| 4.3.6 | EQTELESY S - Federal Donation | DONATION | FC | FH | 25 | NONE - NO PROCESS ACTIVITY | FA01 | 6406 | N/A | 1750.04 | 5720.02 |
| 4.3.7 | EQUIPADM IN - Federal Donation | DONATION | FC | FH | 26 | NONE - NO PROCESS ACTIVITY | FA01 | 7679 | N/A | 1750.01 | 5720.02 |
| 4.3.8 | EQUIPOPE R - Federal Donation | DONATION | FC | FH | 27 | NONE - NO PROCESS ACTIVITY | N/A | 7677 | N/A | 1750.02 | 5720.02 |
| 4.3.9 | OTHPEG - Federal Donation | DONATION | FC | FH | 28 | NONE - NO PROCESS ACTIVITY | N/A | 6407 | N/A | 1990.11 | 5720.02 |
| 4.3.10 | OTHPEAR T - Federal Donation | DONATION | FC | FH | 29 | NONE - NO PROCESS ACTIVITY | FA01 | 6408 | N/A | 1890.02 | 5720.02 |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|---------------------------------------|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 4.3.11 | SOFTADM DEV - Federal Donation | DONATION | FC | FH | 30 | NONE - NO PROCESS ACTIVITY | FA01 | 7869 | N/A | 1832.01 | 5720.02 |
| 4.3.12 | SOFTOPRD EV - Federal Donation | DONATION | FC | FH | 31 | NONE - NO PROCESS ACTIVITY | FA01 | 3147 | N/A | 1832.02 | 5720.02 |
| 4.3.13 | SOFTWAD MIN - Federal Donation | DONATION | FC | FH | 32 | NONE - NO PROCESS ACTIVITY | FA01 | 7680 | N/A | 1830.01 | 5720.02 |
| 4.3.14 | SOFTWOPE R - Federal Donation | DONATION | FC | FH | 33 | NONE - NO PROCESS ACTIVITY | FA01 | 3152 | N/A | 1830.02 | 5720.02 |
| 4.3.15 | SRPLSTLSY S - Federal Donation | DONATION | FC | FH | 34 | NONE - NO PROCESS ACTIVITY | N/A | 6409 | N/A | 1750.14 | 5720.02 |
| 4.3.16 | LSHLDIMP RV - Federal Donation | DONATION | FC | FH | 35 | NONE - NO PROCESS ACTIVITY | FA01 | 6410 | N/A | 1820 | 5720.03 |

| Trans Num | Transaction Description | Acquisition/ Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--|--|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 4.3.16 | TRANSFER/ RECLASSIFICATION - OTHER GENERAL PP&E-ARTWORK PERS. | N/A | N/A | CR | X2 | NONE - NO PROCESS ACTIVITY | N/A | N/A | N/A | N/A | N/A |
| 4.3.16 | TRANSFER/ RECLASSIFICATION - OTHER GENERAL PP&E-ARTWORK REAL | N/A | N/A | CR | X3 | NONE - NO PROCESS ACTIVITY | N/A | N/A | N/A | N/A | N/A |
| 4.3.16 | TRANSFER/ RECLASSIFICATION - OPERATING EXPENSES/ PROGRAM COSTS | N/A | N/A | CR | X4 | NONE - NO PROCESS ACTIVITY | N/A | N/A | N/A | N/A | N/A |

| Trans Num | Transaction Description | Acquisition/ Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|---|--|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 4.3.16 | TRANSFER/ RECLASSIFICATION - ADMINISTRATIVE EQUIPMENT | N/A | N/A | CR | X5 | NONE - NO PROCESS ACTIVITY | N/A | N/A | N/A | N/A | N/A |
| 4.3.16 | TRANSFER/ RECLASSIFICATION - ADMINISTRATIVE SOFTWARE | N/A | N/A | CR | X6 | NONE - NO PROCESS ACTIVITY | N/A | N/A | N/A | N/A | N/A |
| 4.3.16 | TRANSFER/ RECLASSIFICATION - OPERATING SOFTWARE | N/A | N/A | CR | X7 | NONE - NO PROCESS ACTIVITY | N/A | N/A | N/A | N/A | N/A |
| 4.3.16 | TRANSFER/ RECLASSIFICATION - ADMIN. SOFTWARE IN PROCESS | N/A | N/A | CR | X8 | NONE - NO PROCESS ACTIVITY | N/A | N/A | N/A | N/A | N/A |

Table 33: Personal Property Accounting Posting Models - Automated Depreciation

| Trans Num | Transaction Description | Acquisition / Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|---|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 5.1 | EQUIPADM IN Depreciation | N/A | FM | F4 | 02 | NONE - NO PROCESS ACTIVITY | FA02 | 9331 | N/A | 6710.05 | 1759.01 |
| 5.1 | EQUIPADM IN Depreciation | N/A | FM | F9 | 02 | NONE - NO PROCESS ACTIVITY | FA02 | 9331 | N/A | 6710.05 | 1759.01 |
| 5.1 | EQUIPADM IN Depreciation | N/A | FM | F8 | 02 | NONE - NO PROCESS ACTIVITY | FA02 | 9331 | N/A | 6710.05 | 1759.01 |
| 5.1 | EQUIPADM IN Depreciation | N/A | FM | F7 | 02 | NONE - NO PROCESS ACTIVITY | FA02 | 9331 | N/A | 6710.05 | 1759.01 |
| 5.1 | EQUIPADM IN Depreciation | N/A | FM | F6 | 02 | NONE - NO PROCESS ACTIVITY | FA02 | 9331 | N/A | 6710.05 | 1759.01 |
| 5.2 | EQUIPOPE R Depreciation | N/A | FM | F4 | 03 | NONE - NO PROCESS ACTIVITY | FA02 | 7410 | N/A | 6710.05 | 1759.02 |

| Trans Num | Transaction Description | Acquisition / Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|---|----------------|------------------------|-------------------|-------------------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 5.2 | EQUIPOPE R Depreciation | N/A | FM | F9 | 03 | NONE - NO PROCESS ACTIVITY | FA02 | 7410 | N/A | 6710.05 | 1759.02 |
| 5.2 | EQUIPOPE R Depreciation | N/A | FM | F8 | 03 | NONE - NO PROCESS ACTIVITY | FA02 | 7410 | N/A | 6710.05 | 1759.02 |
| 5.2 | EQUIPOPE R Depreciation | N/A | FM | F7 | 03 | NONE - NO PROCESS ACTIVITY | FA02 | 7410 | N/A | 6710.05 | 1759.02 |
| 5.2 | EQUIPOPE R Depreciation | N/A | FM | F6 | 03 | NONE - NO PROCESS ACTIVITY | FA02 | 7410 | N/A | 6710.05 | 1759.02 |
| 5.3 | EQCONGFU RN Depreciation | N/A | FM | F4 | 04 | NONE - NO PROCESS ACTIVITY | FA02 | 7908 | N/A | 6710.06 | 1759.03 |
| 5.3 | EQCONGFU RN Depreciation | N/A | FM | F9 | 04 | NONE - NO PROCESS ACTIVITY | FA02 | 7908 | N/A | 6710.06 | 1759.03 |

| Trans Num | Transaction Description | Acquisition / Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|---|----------------|------------------------|-------------------|-------------------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 5.3 | EQCONGFU RN Depreciation | N/A | FM | F8 | 04 | NONE - NO PROCESS ACTIVITY | FA02 | 7908 | N/A | 6710.06 | 1759.03 |
| 5.3 | EQCONGFU RN Depreciation | N/A | FM | F7 | 04 | NONE - NO PROCESS ACTIVITY | FA02 | 7908 | N/A | 6710.06 | 1759.03 |
| 5.3 | EQCONGFU RN Depreciation | N/A | FM | F6 | 04 | NONE - NO PROCESS ACTIVITY | FA02 | 7908 | N/A | 6710.06 | 1759.03 |
| 5.4 | EQTELESY S Depreciation | N/A | FM | F4 | 05 | NONE - NO PROCESS ACTIVITY | FA02 | 1256 | N/A | 6710.05 | 1759.04 |
| 5.4 | EQTELESY S Depreciation | N/A | FM | F9 | 05 | NONE - NO PROCESS ACTIVITY | FA02 | 1256 | N/A | 6710.05 | 1759.04 |
| 5.4 | EQTELESY S Depreciation | N/A | FM | F8 | 05 | NONE - NO PROCESS ACTIVITY | FA02 | 1256 | N/A | 6710.05 | 1759.04 |

| Trans Num | Transaction Description | Acquisition / Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|---|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 5.4 | EQTELESY S Depreciation | N/A | FM | F7 | 05 | NONE - NO PROCESS ACTIVITY | FA02 | 1256 | N/A | 6710.05 | 1759.04 |
| 5.4 | EQTELESY S Depreciation | N/A | FM | F6 | 05 | NONE - NO PROCESS ACTIVITY | FA02 | 1256 | N/A | 6710.05 | 1759.04 |
| 5.5 | CAPLSETE LE Depreciation | N/A | FM | F4 | 06 | NONE - NO PROCESS ACTIVITY | FA02 | 7435 | N/A | 6710.07 | 1819.01 |
| 5.5 | CAPLSETE LE Depreciation | N/A | FM | F9 | 06 | NONE - NO PROCESS ACTIVITY | FA02 | 7435 | N/A | 6710.07 | 1819.01 |
| 5.5 | CAPLSETE LE Depreciation | N/A | FM | F8 | 06 | NONE - NO PROCESS ACTIVITY | FA02 | 7435 | N/A | 6710.07 | 1819.01 |
| 5.5 | CAPLSETE LE Depreciation | N/A | FM | F7 | 06 | NONE - NO PROCESS ACTIVITY | FA02 | 7435 | N/A | 6710.07 | 1819.01 |

| Trans Num | Transaction Description | Acquisition / Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|---|----------------|------------------------|-------------------|-------------------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 5.5 | CAPLSETE LE Depreciation | N/A | FM | F6 | 06 | NONE - NO PROCESS ACTIVITY | FA02 | 7435 | N/A | 6710.07 | 1819.01 |
| 5.6 | SOFTWAD MIN Depreciation | N/A | FM | F4 | 07 | NONE - NO PROCESS ACTIVITY | FA02 | 9332 | N/A | 6710.09 | 1839.01 |
| 5.6 | SOFTWAD MIN Depreciation | N/A | FM | F9 | 07 | NONE - NO PROCESS ACTIVITY | FA02 | 9332 | N/A | 6710.09 | 1839.01 |
| 5.6 | SOFTWAD MIN Depreciation | N/A | FM | F8 | 07 | NONE - NO PROCESS ACTIVITY | FA02 | 9332 | N/A | 6710.09 | 1839.01 |
| 5.6 | SOFTWAD MIN Depreciation | N/A | FM | F7 | 07 | NONE - NO PROCESS ACTIVITY | FA02 | 9332 | N/A | 6710.09 | 1839.01 |
| 5.6 | SOFTWAD MIN Depreciation | N/A | FM | F6 | 07 | NONE - NO PROCESS ACTIVITY | FA02 | 9332 | N/A | 6710.09 | 1839.01 |

| Trans Num | Transaction Description | Acquisition / Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|---|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 5.7 | SOFTWARE R Depreciation | N/A | FM | F4 | 08 | NONE - NO PROCESS ACTIVITY | FA02 | 7232 | N/A | 6710.09 | 1839.02 |
| 5.7 | SOFTWARE R Depreciation | N/A | FM | F9 | 08 | NONE - NO PROCESS ACTIVITY | FA02 | 7232 | N/A | 6710.09 | 1839.02 |
| 5.7 | SOFTWARE R Depreciation | N/A | FM | F8 | 08 | NONE - NO PROCESS ACTIVITY | FA02 | 7232 | N/A | 6710.09 | 1839.02 |
| 5.7 | SOFTWARE R Depreciation | N/A | FM | F7 | 08 | NONE - NO PROCESS ACTIVITY | FA02 | 7232 | N/A | 6710.09 | 1839.02 |
| 5.7 | SOFTWARE R Depreciation | N/A | FM | F6 | 08 | NONE - NO PROCESS ACTIVITY | FA02 | 7232 | N/A | 6710.09 | 1839.02 |
| 5.8 | OTHPEG Manual Depreciation | N/A | FM | FN | 09 | NONE - NO PROCESS ACTIVITY | FA02 | 6411 | N/A | 6710.10 | 1990.11 |

| Trans Num | Transaction Description | Acquisition / Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|----------------------------|----------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 5.8 | OTHPEG Manual Depreciation | N/A | FM | F9 | 09 | NONE - NO PROCESS ACTIVITY | FA02 | 6411 | N/A | 6710.10 | 1990.11 |
| 5.8 | OTHPEG Manual Depreciation | N/A | FM | F7 | 09 | NONE - NO PROCESS ACTIVITY | FA02 | 6411 | N/A | 6710.10 | 1990.11 |
| 5.8 | OTHPEG Manual Depreciation | N/A | FM | F6 | 09 | NONE - NO PROCESS ACTIVITY | FA02 | 6411 | N/A | 6710.10 | 1990.11 |

Table 34: Personal Property Accounting Posting Models - Manual Depreciation

| Trans Num | Transaction Description | Acquisition/ Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|--------------------------|---------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 6.1 | EQUIPADMI N Depreciation | N/A | FM | FU | 02 | NONE - NO PROCESS ACTIVITY | FA02 | 9331 | N/A | 6710.05 | 1759.01 |
| 6.1 | EQUIPADMI N Depreciation | N/A | FM | FU | 03 | NONE - NO PROCESS ACTIVITY | FA02 | 7410 | N/A | 6710.05 | 1759.02 |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|-------------------------|--------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 6.2 | EQCONGFURN Depreciation | N/A | FM | FU | 04 | NONE - NO PROCESS ACTIVITY | FA02 | 7908 | N/A | 6710.06 | 1759.03 |
| 6.3 | EQTELESYS Depreciation | N/A | FM | FU | 05 | NONE - NO PROCESS ACTIVITY | FA02 | 1256 | N/A | 6710.05 | 1759.04 |
| 6.4 | CAPLSETELE Depreciation | N/A | FM | FU | 06 | NONE - NO PROCESS ACTIVITY | FA02 | 7435 | N/A | 6710.07 | 1819.01 |
| 6.5 | SOFTWADMIN Depreciation | N/A | FM | FU | 07 | NONE - NO PROCESS ACTIVITY | FA02 | 9332 | N/A | 6710.09 | 1839.01 |
| 6.6 | SOFTWOPER Depreciation | N/A | FM | FU | 08 | NONE - NO PROCESS ACTIVITY | FA02 | 7232 | N/A | 6710.09 | 1839.02 |
| 6.7 | OTHPEG Depreciation | N/A | FM | FU | 09 | NONE - NO PROCESS ACTIVITY | FA02 | 6411 | N/A | 6710.10 | 1990.11 |
| 6.8 | LSHLDIMPRV Depreciation | N/A | FM | FU | 10 | NONE - NO PROCESS ACTIVITY | FA02 | 5218 | N/A | 6710.08 | 1829 |

Table 35: Personal Property Accounting Posting Models - Sales/Disposals (involving surplus assets) - Sale - If a Loss is Incurred

| Trans Num | Transaction Description | Acquisition / Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|---------------------------|----------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 6.1.1 | Sale (Loss) - EQSRPLSC F | N/A | FD | FJ | 14 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 6.1.1 | Sale (Loss) - EQSRPLSC F | N/A | FD | FJ | 14 | ACQUISITIONLIQUIDATION | FA01 | 6412 | N/A | 7210.22 | 1750.13 |
| 6.1.1 | Sale (Loss) - EQSRPLSC F | N/A | FD | FJ | 14 | DEPRECIATIONLIQUIDATION | FA05 | 6413 | N/A | 1759.13 | 7210.22 |
| 6.1.1 | Sale (Loss) - EQSRPLSC F | N/A | FD | FJ | 14 | DISPOSITION | FA03 | 6414 | N/A | 1310.51 | 7210.21 |
| 6.1.1 | Sale (Loss) - EQSRPLSC F | N/A | FD | FJ | 14 | LOSS | FA04 | NULL | N/A | N/A | N/A |
| 6.1.2 | Sale (Loss) - EQSRPLSA DM | N/A | FD | FJ | 15 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |

| Trans Num | Transaction Description | Acquisition / Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|---|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 6.1.2 | Sale (Loss) - EQSRPLSA DM | N/A | FD | FJ | 15 | ACQUISITIONLIQUIDATION | FA01 | 6415 | N/A | 7210.22 | 1750.11 |
| 6.1.2 | Sale (Loss) - EQSRPLSA DM | N/A | FD | FJ | 15 | DEPRECIATIONLIQUIDATION | FA05 | 6416 | N/A | 1759.11 | 7210.22 |
| 6.1.2 | Sale (Loss) - EQSRPLSA DM | N/A | FD | FJ | 15 | DISPOSITION | FA03 | 6417 | N/A | 1310.51 | 7210.21 |
| 6.1.2 | Sale (Loss) - EQSRPLSA DM | N/A | FD | FJ | 15 | LOSS | FA04 | NULL | N/A | N/A | N/A |
| 6.1.3 | Sale (Loss) - EQSRPLSO P | N/A | FD | FJ | 16 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 6.1.3 | Sale (Loss) - EQSRPLSO P | N/A | FD | FJ | 16 | ACQUISITIONLIQUIDATION | FA01 | 6418 | N/A | 7210.22 | 1750.12 |
| 6.1.3 | Sale (Loss) - EQSRPLSO P | N/A | FD | FJ | 16 | DEPRECIATIONLIQUIDATION | FA05 | 6419 | N/A | 1759.12 | 7210.22 |

| Trans Num | Transaction Description | Acquisition / Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|---|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 6.1.3 | Sale (Loss) - EQSRPLSOP | N/A | FD | FJ | 16 | DISPOSITION | FA03 | 6420 | N/A | 1310.51 | 7210.21 |
| 6.1.3 | Sale (Loss) - EQSRPLSOP | N/A | FD | FJ | 16 | LOSS | FA04 | NULL | N/A | N/A | N/A |
| 6.1.4 | Sale (Loss) - SRPLSTLSYS | N/A | FD | FJ | 17 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 6.1.4 | Sale (Loss) - SRPLSTLSYS | N/A | FD | FJ | 17 | ACQUISITIONLIQUIDATION | FA01 | 6421 | N/A | 7210.22 | 1750.14 |
| 6.1.4 | Sale (Loss) - SRPLSTLSYS | N/A | FD | FJ | 17 | DEPRECIATIONLIQUIDATION | FA05 | 6422 | N/A | 1759.14 | 7210.22 |
| 6.1.4 | Sale (Loss) - SRPLSTLSYS | N/A | FD | FJ | 17 | DISPOSITION | FA03 | 6423 | N/A | 1310.51 | 7210.21 |
| 6.1.4 | Sale (Loss) - SRPLSTLSYS | N/A | FD | FJ | 17 | LOSS | FA04 | NULL | N/A | N/A | N/A |

Table 36: Personal Property Accounting Posting Models - Sales/Disposals (involving surplus assets) - Sale - If a Gain is Incurred

| Trans Num | Transaction Description | Acquisition / Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|--------------------------|----------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 6.2.1 | Sale (Gain) - EQSRPLSCF | N/A | FD | FJ | 18 | NONE - NO PROCESS ACTIVITY | FA03 | NUL L | N/A | N/A | N/A |
| 6.2.1 | Sale (Gain) - EQSRPLSCF | N/A | FD | FJ | 18 | ACQUISITION LIQUIDATION | FA01 | 6424 | N/A | 7110.22 | 1750.13 |
| 6.2.1 | Sale (Gain) - EQSRPLSCF | N/A | FD | FJ | 18 | DEPRECIATION LIQUIDATION | FA05 | 6425 | N/A | 1759.13 | 7110.22 |
| 6.2.1 | Sale (Gain) - EQSRPLSCF | N/A | FD | FJ | 18 | DISPOSITION | FA03 | 6426 | N/A | 1310.51 | 7110.21 |
| 6.2.1 | Sale (Gain) - EQSRPLSCF | N/A | FD | FJ | 18 | GAIN | FA04 | NUL L | N/A | N/A | N/A |
| 6.2.2 | Sale (Gain) - EQSRPLSADM | N/A | FD | FJ | 19 | NONE - NO PROCESS ACTIVITY | FA03 | NUL L | N/A | N/A | N/A |
| 6.2.2 | Sale (Gain) - EQSRPLSADM | N/A | FD | FJ | 19 | ACQUISITION LIQUIDATION | FA01 | 6427 | N/A | 7110.22 | 1750.11 |

| Trans Num | Transaction Description | Acquisition / Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|--------------------------|----------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 6.2.2 | Sale (Gain) - EQSRPLSADM | N/A | FD | FJ | 19 | DEPRECIATION ONLIQUIDATION | FA05 | 6428 | N/A | 1759.11 | 7110.22 |
| 6.2.2 | Sale (Gain) - EQSRPLSADM | N/A | FD | FJ | 19 | DISPOSITION | FA03 | 6429 | N/A | 1310.51 | 7110.21 |
| 6.2.2 | Sale (Gain) - EQSRPLSADM | N/A | FD | FJ | 19 | GAIN | FA04 | NUL L | N/A | N/A | N/A |
| 6.2.3 | Sale (Gain) - EQSRPLSOP | N/A | FD | FJ | 20 | NONE - NO PROCESS ACTIVITY | FA03 | NUL L | N/A | N/A | N/A |
| 6.2.3 | Sale (Gain) - EQSRPLSOP | N/A | FD | FJ | 20 | ACQUISITION LIQUIDATION | FA01 | 6430 | N/A | 7110.22 | 1750.12 |
| 6.2.3 | Sale (Gain) - EQSRPLSOP | N/A | FD | FJ | 20 | DEPRECIATION ONLIQUIDATION | FA05 | 6431 | N/A | 1759.12 | 7110.22 |
| 6.2.3 | Sale (Gain) - EQSRPLSOP | N/A | FD | FJ | 20 | DISPOSITION | FA03 | 6432 | N/A | 1310.51 | 7110.21 |
| 6.2.3 | Sale (Gain) - EQSRPLSOP | N/A | FD | FJ | 20 | GAIN | FA04 | NUL L | N/A | N/A | N/A |

| Trans Num | Transaction Description | Acquisition / Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|--------------------------|----------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 6.2.4 | Sale (Gain) - SRPLSTLSYS | N/A | FD | FJ | 21 | NONE - NO PROCESS ACTIVITY | FA03 | NUL L | N/A | N/A | N/A |
| 6.2.4 | Sale (Gain) - SRPLSTLSYS | N/A | FD | FJ | 21 | ACQUISITION LIQUIDATION | FA01 | 6433 | N/A | 7110.22 | 1750.14 |
| 6.2.4 | Sale (Gain) - SRPLSTLSYS | N/A | FD | FJ | 21 | DEPRECIATION LIQUIDATION | FA05 | 6434 | N/A | 1759.14 | 7110.22 |
| 6.2.4 | Sale (Gain) - SRPLSTLSYS | N/A | FD | FJ | 21 | DISPOSITION | FA03 | 6435 | N/A | 1310.51 | 7110.21 |
| 6.2.4 | Sale (Gain) - SRPLSTLSYS | N/A | FD | FJ | 21 | GAIN | FA04 | NUL L | N/A | N/A | N/A |

Table 37: Personal Property Accounting Posting Models - Sales/Disposals (involving surplus assets) - Transfer to Federal Entity

| Trans Num | Transaction Description | Acquisition/ Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|--------------------------|---------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 6.3.1 | Transfer Out - EQSRPLSCF | N/A | FD | FJ | 22 | NONE - NO PROCESS ACTIVITY | FA03 | NUL L | N/A | N/A | N/A |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|---------------------------|--------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 6.3.1 | Transfer Out - EQSRPLSCF | N/A | FD | FJ | 22 | ACQUISITIONLIQUIDATION | FA01 | 6436 | N/A | 5730.02 | 1750.13 |
| 6.3.1 | Transfer Out - EQSRPLSCF | N/A | FD | FJ | 22 | DEPRECIATIONLIQUIDATION | FA05 | 6437 | N/A | 1759.13 | 5730.02 |
| 6.3.1 | Transfer Out - EQSRPLSCF | N/A | FD | FJ | 22 | DISPOSITION | FA03 | NUL L | N/A | N/A | N/A |
| 6.3.1 | Transfer Out - EQSRPLSCF | N/A | FD | FJ | 29 | GAIN | FA04 | NUL L | N/A | N/A | N/A |
| 6.3.1 | Transfer Out - EQSRPLSCF | N/A | FD | FJ | 22 | LOSS | FA04 | NUL L | N/A | N/A | N/A |
| 6.3.2 | Transfer Out - EQSRPLSADM | N/A | FD | FJ | 23 | NONE - NO PROCESS ACTIVITY | FA03 | NUL L | N/A | N/A | N/A |
| 6.3.2 | Transfer Out - EQSRPLSADM | N/A | FD | FJ | 23 | ACQUISITIONLIQUIDATION | FA01 | 6438 | N/A | 5730.02 | 1750.11 |
| 6.3.2 | Transfer Out - EQSRPLSADM | N/A | FD | FJ | 23 | DEPRECIATIONLIQUIDATION | FA05 | 6439 | N/A | 1759.11 | 5730.02 |
| 6.3.2 | Transfer Out - EQSRPLSADM | N/A | FD | FJ | 23 | DISPOSITION | FA03 | NUL L | N/A | N/A | N/A |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|---------------------------|--------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 6.3.2 | Transfer Out - EQSRPLSADM | N/A | FD | FJ | 23 | GAIN | FA04 | NUL L | N/A | N/A | N/A |
| 6.3.2 | Transfer Out - EQSRPLSADM | N/A | FD | FJ | 23 | LOSS | FA04 | NUL L | N/A | N/A | N/A |
| 6.3.3 | Transfer Out - EQSRPLSOP | N/A | FD | FJ | 24 | NONE - NO PROCESS ACTIVITY | FA03 | NUL L | N/A | N/A | N/A |
| 6.3.3 | Transfer Out - EQSRPLSOP | N/A | FD | FJ | 24 | ACQUISITIONLIQUIDATION | FA01 | 7675 | N/A | 5730.02 | 1750.12 |
| 6.3.3 | Transfer Out - EQSRPLSOP | N/A | FD | FJ | 24 | DEPRECIATIONLIQUIDATION | FA05 | N/A | N/A | 1749.02 | 5730.03 |
| 6.3.3 | Transfer Out - EQSRPLSOP | N/A | FD | FJ | 24 | DEPRECIATIONLIQUIDATION | FA05 | 6440 | N/A | 1759.12 | 5730.02 |
| 6.3.3 | Transfer Out - EQSRPLSOP | N/A | FD | FJ | 24 | DISPOSITION | FA03 | NUL L | N/A | N/A | N/A |
| 6.3.3 | Transfer Out - EQSRPLSOP | N/A | FD | FJ | 24 | GAIN | FA04 | N/A | N/A | N/A | N/A |
| 6.3.3 | Transfer Out - EQSRPLSOP | N/A | FD | FJ | 24 | LOSS | FA04 | NUL L | N/A | N/A | N/A |

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|---------------------------|--------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 6.3.4 | Transfer Out - SRPLSTLSYS | N/A | FD | FJ | 25 | NONE - NO PROCESS ACTIVITY | FA03 | NUL L | N/A | N/A | N/A |
| 6.3.4 | Transfer Out - SRPLSTLSYS | N/A | FD | FJ | 25 | ACQUISITIONLIQUIDATION | FA01 | 6441 | N/A | 5730.02 | 1750.14 |
| 6.3.4 | Transfer Out - SRPLSTLSYS | N/A | FD | FJ | 25 | DEPRECIATIONLIQUIDATION | FA05 | 6442 | N/A | 1759.14 | 5730.02 |
| 6.3.4 | Transfer Out - SRPLSTLSYS | N/A | FD | FJ | 25 | DISPOSITION | FA03 | NUL L | N/A | N/A | N/A |
| 6.3.4 | Transfer Out - SRPLSTLSYS | N/A | FD | FJ | 25 | GAIN | FA04 | NUL L | N/A | N/A | N/A |
| 6.3.4 | Transfer Out - SRPLSTLSYS | N/A | FD | FJ | 25 | LOSS | FA04 | NUL L | N/A | N/A | N/A |

Table 38: Personal Property Accounting Posting Models - Sales/Disposals (involving surplus assets) - Write Off - Non Sale

| Trans Num | Transaction Description | Acquisition/Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|-------------------------|--------------------------------|---------|-----------------|------------|-------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 6.4.1 | Sale (Loss) - EQSRPLSOP | N/A | FD | FJ | 16 | ACQUISITIONLIQUIDATION | FA01 | 6418 | N/A | 7210.22 | 1750.12 |
| 6.4.1 | Sale (Loss) - EQSRPLSOP | N/A | FD | FJ | 16 | DEPRECIATIONLIQUIDATION | FA05 | 6419 | N/A | 1759.12 | 7210.22 |

Table 39: Personal Property Accounting Posting Models - Sales/Disposals - Non Surplus Assets - If a Loss is Incurred (including Donation to Non-Federal Entity/Asset Destroyed)

| Trans Num | Transaction Description | Acquisition / Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|-----------------------------|----------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 7.1.1 | Sale (Loss) - CAPLSETE TELE | N/A | FD | FJ | 26 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.1.1 | Sale (Loss) - CAPLSETE TELE | N/A | FD | FJ | 26 | INCREMENTALDEPRECIATION | FA02 | 7435 | N/A | 6710.07 | 1819.01 |

| Trans Num | Transaction Description | Acquisition / Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|---|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 7.1.1 | Sale (Loss) - CAPLSETE TELE | N/A | FD | FJ | 26 | ACQUISITIONLIQUIDATION | FA01 | 6443 | N/A | 7210.22 | 1810.01 |
| 7.1.1 | Sale (Loss) - CAPLSETE TELE | N/A | FD | FJ | 26 | DEPRECIATIONLIQUIDATION | FA05 | 6444 | N/A | 1819.01 | 7210.22 |
| 7.1.1 | Sale (Loss) - CAPLSETE TELE | N/A | FD | FJ | 26 | DISPOSITION | FA03 | 6445 | N/A | 1310.51 | 7210.21 |
| 7.1.1 | Sale (Loss) - CAPLSETE TELE | N/A | FD | FJ | 26 | LOSS | FA04 | NULL | N/A | N/A | N/A |
| 7.1.2 | Sale (Loss) - EQCONGFURN | N/A | FD | FJ | 27 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.1.2 | Sale (Loss) - EQCONGFURN | N/A | FD | FJ | 27 | INCREMENTALDEPRECIATION | FA02 | 7908 | N/A | 6710.06 | 1759.03 |
| 7.1.2 | Sale (Loss) - EQCONGFURN | N/A | FD | FJ | 27 | ACQUISITIONLIQUIDATION | FA01 | 6446 | N/A | 7210.22 | 1750.03 |

| Trans Num | Transaction Description | Acquisition / Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|---|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 7.1.2 | Sale (Loss) - EQCONGFURN | N/A | FD | FJ | 27 | DEPRECIATIONLIQUIDATION | FA05 | 6447 | N/A | 1759.03 | 7210.22 |
| 7.1.2 | Sale (Loss) - EQCONGFURN | N/A | FD | FJ | 27 | DISPOSITION | FA03 | 6448 | N/A | 1310.51 | 7210.21 |
| 7.1.2 | Sale (Loss) - EQCONGFURN | N/A | FD | FJ | 27 | LOSS | FA04 | NULL | N/A | N/A | N/A |
| 7.1.3 | Sale (Loss) - EQTELESYS | N/A | FD | FJ | 28 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.1.3 | Sale (Loss) - EQTELESYS | N/A | FD | FJ | 28 | INCREMENTALDEPRECIATION | FA02 | 1256 | N/A | 6710.05 | 1759.04 |
| 7.1.3 | Sale (Loss) - EQTELESYS | N/A | FD | FJ | 28 | ACQUISITIONLIQUIDATION | FA01 | 6449 | N/A | 7210.22 | 1750.04 |

| Trans Num | Transaction Description | Acquisition / Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|---|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 7.1.3 | Sale (Loss) - EQTELESYS | N/A | FD | FJ | 28 | DEPRECIATIONLIQUIDATION | FA05 | 6450 | N/A | 1759.04 | 7210.22 |
| 7.1.1 | Sale (Loss) - CAPLSETETELE | N/A | FD | FJ | 26 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.1.1 | Sale (Loss) - CAPLSETETELE | N/A | FD | FJ | 26 | INCREMENTALDEPRECIATION | FA02 | 7435 | N/A | 6710.07 | 1819.01 |
| 7.1.1 | Sale (Loss) - CAPLSETETELE | N/A | FD | FJ | 26 | ACQUISITIONLIQUIDATION | FA01 | 6443 | N/A | 7210.22 | 1810.01 |
| 7.1.1 | Sale (Loss) - CAPLSETETELE | N/A | FD | FJ | 26 | DEPRECIATIONLIQUIDATION | FA05 | 6444 | N/A | 1819.01 | 7210.22 |
| 7.1.1 | Sale (Loss) - CAPLSETETELE | N/A | FD | FJ | 26 | DISPOSITION | FA03 | 6445 | N/A | 1310.51 | 7210.21 |

| Trans Num | Transaction Description | Acquisition / Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|-----------------------------|----------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 7.1.1 | Sale (Loss) - CAPLSETE TELE | N/A | FD | FJ | 26 | LOSS | FA04 | NULL | N/A | N/A | N/A |
| 7.1.2 | Sale (Loss) - EQCONGFURN | N/A | FD | FJ | 27 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.1.2 | Sale (Loss) - EQCONGFURN | N/A | FD | FJ | 27 | INCREMENTAL DEPRECIATION | FA02 | 7908 | N/A | 6710.06 | 1759.03 |
| 7.1.2 | Sale (Loss) - EQCONGFURN | N/A | FD | FJ | 27 | ACQUISITION LIQUIDATION | FA01 | 6446 | N/A | 7210.22 | 1750.03 |
| 7.1.2 | Sale (Loss) - EQCONGFURN | N/A | FD | FJ | 27 | DEPRECIATION LIQUIDATION | FA05 | 6447 | N/A | 1759.03 | 7210.22 |
| 7.1.2 | Sale (Loss) - EQCONGFURN | N/A | FD | FJ | 27 | DISPOSITION | FA03 | 6448 | N/A | 1310.51 | 7210.21 |
| 7.1.2 | Sale (Loss) - EQCONGFURN | N/A | FD | FJ | 27 | LOSS | FA04 | NULL | N/A | N/A | N/A |

| Trans Num | Transaction Description | Acquisition / Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|---|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 7.1.3 | Sale (Loss) - EQTELESYS | N/A | FD | FJ | 28 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.1.3 | Sale (Loss) - EQTELESYS | N/A | FD | FJ | 28 | INCREMENTAL DEPRECIATION | FA02 | 1256 | N/A | 6710.05 | 1759.04 |
| 7.1.3 | Sale (Loss) - EQTELESYS | N/A | FD | FJ | 28 | ACQUISITION LIQUIDATION | FA01 | 6449 | N/A | 7210.22 | 1750.04 |
| 7.1.3 | Sale (Loss) - EQTELESYS | N/A | FD | FJ | 28 | DEPRECIATION LIQUIDATION | FA05 | 6450 | N/A | 1759.04 | 7210.22 |
| 7.1.3 | Sale (Loss) - EQTELESYS | N/A | FD | FJ | 28 | DISPOSITION | FA03 | 6451 | N/A | 1310.51 | 7210.21 |
| 7.1.3 | Sale (Loss) - EQTELESYS | N/A | FD | FJ | 28 | LOSS | FA04 | NULL | N/A | N/A | N/A |

| Trans Num | Transaction Description | Acquisition / Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|---|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 7.1.4 | Sale (Loss) - EQUIPADMIN | N/A | FD | FJ | 29 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.1.4 | Sale (Loss) - EQUIPADMIN | N/A | FD | FJ | 29 | INCREMENTAL DEPRECIATION | FA02 | 9331 | N/A | 6710.05 | 1759.01 |
| 7.1.4 | Sale (Loss) - EQUIPADMIN | N/A | FD | FJ | 29 | ACQUISITION LIQUIDATION | FA01 | 6452 | N/A | 7210.22 | 1750.01 |
| 7.1.4 | Sale (Loss) - EQUIPADMIN | N/A | FD | FJ | 29 | DEPRECIATION LIQUIDATION | FA05 | 6453 | N/A | 1759.01 | 7210.22 |
| 7.1.4 | Sale (Loss) - EQUIPADMIN | N/A | FD | FJ | 29 | DISPOSITION | FA03 | 6454 | N/A | 1310.51 | 7210.21 |
| 7.1.4 | Sale (Loss) - EQUIPADMIN | N/A | FD | FJ | 29 | LOSS | FA04 | NULL | N/A | N/A | N/A |

| Trans Num | Transaction Description | Acquisition / Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|---|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 7.1.5 | Sale (Loss) - EQUIPOPE R | N/A | FD | FJ | 30 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.1.5 | Sale (Loss) - EQUIPOPE R | N/A | FD | FJ | 30 | INCREME NTALDEP RECIATIO N | FA02 | 7410 or 7434 | N/A | 6710.05 | 1759.02 |
| 7.1.5 | Sale (Loss) - EQUIPOPE R | N/A | FD | FJ | 30 | ACQUISIT IONLIQUI DATION | FA01 | 6455 | N/A | 7210.22 | 1750.02 |
| 7.1.5 | Sale (Loss) - EQUIPOPE R | N/A | FD | FJ | 30 | DEPRECI ATIONLI QUIDATI ON | FA05 | 6456 | N/A | 1759.02 | 7210.22 |
| 7.1.5 | Sale (Loss) - EQUIPOPE R | N/A | FD | FJ | 30 | DISPOSITI ON | FA03 | 6457 | N/A | 1310.51 | 7210.21 |
| 7.1.5 | Sale (Loss) - EQUIPOPE R | N/A | FD | FJ | 30 | LOSS | FA04 | NULL | N/A | N/A | N/A |

| Trans Num | Transaction Description | Acquisition / Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|---|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 7.1.6 | Sale (Loss) - OTHPEG | N/A | FD | FJ | 31 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.1.6 | Sale (Loss) - OTHPEG | N/A | FD | FJ | 31 | INCREMENTAL DEPRECIATION | FA02 | 6458 | N/A | 6710.10 | 1990.11 |
| 7.1.6 | Sale (Loss) - OTHPEG | N/A | FD | FJ | 31 | ACQUISITION LIQUIDATION | FA01 | 6459 | N/A | 7210.22 | 1990.11 |
| 7.1.6 | Sale (Loss) - OTHPEG | N/A | FD | FJ | 31 | DEPRECIATION LIQUIDATION | FA05 | NULL | N/A | N/A | N/A |
| 7.1.6 | Sale (Loss) - OTHPEG | N/A | FD | FJ | 31 | DISPOSITION | FA03 | 6460 | N/A | 1310.51 | 7210.21 |
| 7.1.6 | Sale (Loss) - OTHPEG | N/A | FD | FJ | 31 | LOSS | FA04 | NULL | N/A | N/A | N/A |
| 7.1.7 | Sale (Loss) - OTHPEAR T | N/A | FD | FJ | 32 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |

| Trans Num | Transaction Description | Acquisition / Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|---|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 7.1.7 | Sale (Loss) - OTHPEAR T | N/A | FD | FJ | 32 | ACQUISIT IONLIQUI DATION | FA01 | 6461 | N/A | 7210.22 | 1890.02 |
| 7.1.7 | Sale (Loss) - OTHPEAR T | N/A | FD | FJ | 32 | DISPOSITI ON | FA03 | 6462 | N/A | 1310.51 | 7210.21 |
| 7.1.7 | Sale (Loss) - OTHPEAR T | N/A | FD | FJ | 32 | LOSS | FA04 | NULL | N/A | N/A | N/A |
| 7.1.8 | Sale (Loss) - SOFTADM DEV | N/A | FD | FJ | 33 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.1.8 | Sale (Loss) - SOFTADM DEV | N/A | FD | FJ | 33 | ACQUISIT IONLIQUI DATION | FA01 | 6463 | N/A | 7210.22 | 1832.01 |
| 7.1.8 | Sale (Loss) - SOFTADM DEV | N/A | FD | FJ | 33 | DISPOSITI ON | FA03 | 6464 | N/A | 1310.51 | 7210.21 |
| 7.1.8 | Sale (Loss) - SOFTADM DEV | N/A | FD | FJ | 33 | LOSS | FA04 | NULL | N/A | N/A | N/A |

| Trans Num | Transaction Description | Acquisition / Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|---|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 7.1.9 | Sale (Loss) - SOFTOPRD EV | N/A | FD | FJ | 34 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.1.9 | Sale (Loss) - SOFTOPRD EV | N/A | FD | FJ | 34 | ACQUISITIONLIQUIDATION | FA01 | 6465 | N/A | 7210.22 | 1832.02 |
| 7.1.9 | Sale (Loss) - SOFTOPRD EV | N/A | FD | FJ | 34 | DISPOSITION | FA03 | 6466 | N/A | 1310.51 | 7210.21 |
| 7.1.9 | Sale (Loss) - SOFTOPRD EV | N/A | FD | FJ | 34 | LOSS | FA04 | NULL | N/A | N/A | N/A |
| 7.1.10 | Sale (Loss) - SOFTWAD MIN | N/A | FD | FJ | 35 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.1.10 | Sale (Loss) - SOFTWAD MIN | N/A | FD | FJ | 35 | INCREMENTALDEPRECIATION | FA02 | 9332 | N/A | 6710.09 | 1839.01 |
| 7.1.10 | Sale (Loss) - SOFTWAD MIN | N/A | FD | FJ | 35 | ACQUISITIONLIQUIDATION | FA01 | 6467 | N/A | 7210.22 | 1830.01 |

| Trans Num | Transaction Description | Acquisition / Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|---|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 7.1.10 | Sale (Loss) - SOFTWAD MIN | N/A | FD | FJ | 35 | DEPRECIATIONLIQUIDATION | FA05 | 6468 | N/A | 1839.01 | 7210.22 |
| 7.1.10 | Sale (Loss) - SOFTWAD MIN | N/A | FD | FJ | 35 | DISPOSITION | FA03 | 6469 | N/A | 1310.51 | 7210.21 |
| 7.1.10 | Sale (Loss) - SOFTWAD MIN | N/A | FD | FJ | 35 | LOSS | FA04 | NULL | N/A | N/A | N/A |
| 7.1.11 | Sale (Loss) - SOFTWOPE R | N/A | FD | FJ | 36 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.1.11 | Sale (Loss) - SOFTWOPE R | N/A | FD | FJ | 36 | INCREMENTALDEPRECIATION | FA02 | 7232 | N/A | 6710.09 | 1839.02 |
| 7.1.11 | Sale (Loss) - SOFTWOPE R | N/A | FD | FJ | 36 | ACQUISITIONLIQUIDATION | FA01 | 6470 | N/A | 7210.22 | 1830.02 |

| Trans Num | Transaction Description | Acquisition / Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|---|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 7.1.11 | Sale (Loss) - SOFTWARE R | N/A | FD | FJ | 36 | DEPRECIATIONLIQUIDATION | FA05 | 6471 | N/A | 1839.02 | 7210.22 |
| 7.1.11 | Sale (Loss) - SOFTWARE R | N/A | FD | FJ | 36 | DISPOSITION | FA03 | 6472 | N/A | 1310.51 | 7210.21 |
| 7.1.11 | Sale (Loss) - SOFTWARE R | N/A | FD | FJ | 36 | LOSS | FA04 | NULL | N/A | N/A | N/A |
| 7.1.12 | Sale (Loss) - LSHLDIMPRV | N/A | FD | FJ | 37 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.1.12 | Sale (Loss) - LSHLDIMPRV | N/A | FD | FJ | 37 | INCREMENTALDEPRECIATION | FA02 | 5218 | N/A | 6710.08 | 1829 |
| 7.1.12 | Sale (Loss) - LSHLDIMPRV | N/A | FD | FJ | 37 | ACQUISITIONLIQUIDATION | FA01 | 6473 | N/A | 7210.12 | 1820 |

| Trans Num | Transaction Description | Acquisition / Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|--------------------------|----------------------------------|---------|-----------------|------------|-------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 7.1.12 | Sale (Loss) - LSHLDIMPRV | N/A | FD | FJ | 37 | DEPRECIATIONLIQUIDATION | FA05 | 6474 | N/A | 1829 | 7210.12 |
| 7.1.12 | Sale (Loss) - LSHLDIMPRV | N/A | FD | FJ | 37 | DISPOSITION | FA03 | 6475 | N/A | 1310.51 | 7210.11 |
| 7.1.12 | Sale (Loss) - LSHLDIMPRV | N/A | FD | FJ | 37 | LOSS | FA04 | NULL | N/A | N/A | N/A |

Table 40: Personal Property Accounting Posting Models - Sales/Disposals - Non Surplus Assets - If a Gain is Incurred on Sale of Non-Surplus Asset

| Trans Num | Transaction Description | Acquisition / Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|--------------------------|----------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 7.2.1 | Sale (Gain) - CAPLSETELE | N/A | FD | FJ | 38 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.2.1 | Sale (Gain) - CAPLSETELE | N/A | FD | FJ | 38 | INCREMENTALDEPRECIATION | FA02 | 7435 | N/A | 6710.07 | 1819.01 |

| Trans Num | Transaction Description | Acquisition / Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|---|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 7.2.1 | Sale (Gain) - CAPLSETELE | N/A | FD | FJ | 38 | ACQUISITIONLIQUIDATION | FA01 | 6476 | N/A | 7110.22 | 1810.01 |
| 7.2.1 | Sale (Gain) - CAPLSETELE | N/A | FD | FJ | 38 | DEPRECIATIONLIQUIDATION | FA05 | 6477 | N/A | 1819.01 | 7110.22 |
| 7.2.1 | Sale (Gain) - CAPLSETELE | N/A | FD | FJ | 38 | DISPOSITION | FA03 | 6478 | N/A | 1310.51 | 7110.21 |
| 7.2.1 | Sale (Gain) - CAPLSETELE | N/A | FD | FJ | 38 | GAIN | FA04 | NULL | N/A | N/A | N/A |
| 7.2.2 | Sale (Gain) - EQCONGFURN | N/A | FD | FJ | 39 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.2.2 | Sale (Gain) - EQCONGFURN | N/A | FD | FJ | 39 | INCREMENTALDEPRECIATION | FA02 | 7908 | N/A | 6710.06 | 1759.03 |
| 7.2.2 | Sale (Gain) - EQCONGFURN | N/A | FD | FJ | 39 | ACQUISITIONLIQUIDATION | FA01 | 6479 | N/A | 7110.22 | 1750.03 |

| Trans Num | Transaction Description | Acquisition / Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|---|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 7.2.2 | Sale (Gain) - EQCONGFURN | N/A | FD | FJ | 39 | DEPRECIATIONLIQUIDATION | FA05 | 6480 | N/A | 1759.03 | 7110.22 |
| 7.2.2 | Sale (Gain) - EQCONGFURN | N/A | FD | FJ | 39 | DISPOSITION | FA03 | 6481 | N/A | 1310.51 | 7110.21 |
| 7.2.2 | Sale (Gain) - EQCONGFURN | N/A | FD | FJ | 39 | GAIN | FA04 | NULL | N/A | N/A | N/A |
| 7.2.3 | Sale (Gain) - EQTELESYS | N/A | FD | FJ | 40 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.2.3 | Sale (Gain) - EQTELESYS | N/A | FD | FJ | 40 | INCREMENTALDEPRECIATION | FA02 | 1256 | N/A | 6710.05 | 1759.04 |
| 7.2.3 | Sale (Gain) - EQTELESYS | N/A | FD | FJ | 40 | ACQUISITIONLIQUIDATION | FA01 | 6482 | N/A | 7110.22 | 1750.04 |

| Trans Num | Transaction Description | Acquisition / Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|---|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 7.2.3 | Sale (Gain) - EQTELESYS | N/A | FD | FJ | 40 | DEPRECIATIONLIQUIDATION | FA05 | 6483 | N/A | 1759.04 | 7110.22 |
| 7.2.3 | Sale (Gain) - EQTELESYS | N/A | FD | FJ | 40 | DISPOSITION | FA03 | 6484 | N/A | 1310.51 | 7110.21 |
| 7.2.3 | Sale (Gain) - EQTELESYS | N/A | FD | FJ | 40 | GAIN | FA04 | NULL | N/A | N/A | N/A |
| 7.2.4 | Sale (Gain) - EQUIPADMIN | N/A | FD | FJ | 41 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.2.4 | Sale (Gain) - EQUIPADMIN | N/A | FD | FJ | 41 | INCREMENTALDEPRECIATION | FA02 | 9331 | N/A | 6710.05 | 1759.01 |
| 7.2.4 | Sale (Gain) - EQUIPADMIN | N/A | FD | FJ | 41 | ACQUISITIONLIQUIDATION | FA01 | 6485 | N/A | 7110.22 | 1750.01 |

| Trans Num | Transaction Description | Acquisition / Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|---|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 7.2.4 | Sale (Gain) - EQUIPADMIN | N/A | FD | FJ | 41 | DEPRECIATIONLIQUIDATION | FA05 | 6486 | N/A | 1759.01 | 7110.22 |
| 7.2.4 | Sale (Gain) - EQUIPADMIN | N/A | FD | FJ | 41 | DISPOSITION | FA03 | 6487 | N/A | 1310.51 | 7110.21 |
| 7.2.4 | Sale (Gain) - EQUIPADMIN | N/A | FD | FJ | 41 | GAIN | FA04 | NULL | N/A | N/A | N/A |
| 7.2.5 | Sale (Gain) - EQUIPOPER | N/A | FD | FJ | 42 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.2.5 | Sale (Gain) - EQUIPOPER | N/A | FD | FJ | 42 | INCREMENTALDEPRECIATION | FA02 | 7410 | N/A | 6710.05 | 1759.02 |
| 7.2.5 | Sale (Gain) - EQUIPOPER | N/A | FD | FJ | 42 | ACQUISITIONLIQUIDATION | FA01 | 6488 | N/A | 7110.22 | 1750.02 |

| Trans Num | Transaction Description | Acquisition / Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|---|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 7.2.5 | Sale (Gain) - EQUIPOPER | N/A | FD | FJ | 42 | DEPRECIATIONLIQUIDATION | FA05 | 6489 | N/A | 1759.02 | 7110.22 |
| 7.2.5 | Sale (Gain) - EQUIPOPER | N/A | FD | FJ | 42 | DISPOSITION | FA03 | 6490 | N/A | 1310.51 | 7110.21 |
| 7.2.5 | Sale (Gain) - EQUIPOPER | N/A | FD | FJ | 42 | GAIN | FA04 | NULL | N/A | N/A | N/A |
| 7.2.6 | Sale (Gain) - OTHPEG | N/A | FD | FJ | 43 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.2.6 | Sale (Gain) - OTHPEG | N/A | FD | FJ | 43 | INCREMENTALDEPRECIATION | FA02 | 6491 | N/A | 6710.10 | 1990.11 |
| 7.2.6 | Sale (Gain) - OTHPEG | N/A | FD | FJ | 43 | ACQUISITIONLIQUIDATION | FA01 | 6492 | N/A | 7110.22 | 1990.11 |

| Trans Num | Transaction Description | Acquisition / Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|---|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 7.2.6 | Sale (Gain) - OTHPEG | N/A | FD | FJ | 43 | DEPRECIATIONLIQUIDATION | FA05 | NULL | N/A | N/A | N/A |
| 7.2.6 | Sale (Gain) - OTHPEG | N/A | FD | FJ | 43 | DISPOSITION | FA03 | 6493 | N/A | 1310.51 | 7110.21 |
| 7.2.6 | Sale (Gain) - OTHPEG | N/A | FD | FJ | 43 | GAIN | FA04 | NULL | N/A | N/A | N/A |
| 7.2.7 | Sale (Gain) - OTHPPEAR T | N/A | FD | FJ | 44 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.2.7 | Sale (Gain) - OTHPPEAR T | N/A | FD | FJ | 44 | ACQUISITIONLIQUIDATION | FA01 | 6494 | N/A | 7110.22 | 1890.02 |
| 7.2.7 | Sale (Gain) - OTHPPEAR T | N/A | FD | FJ | 44 | DISPOSITION | FA03 | 6495 | N/A | 1310.51 | 7110.21 |
| 7.2.7 | Sale (Gain) - OTHPPEAR T | N/A | FD | FJ | 44 | GAIN | FA04 | NULL | N/A | N/A | N/A |

| Trans Num | Transaction Description | Acquisition / Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|---|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 7.2.8 | Sale (Gain) - SOFTADM DEV | N/A | FD | FJ | 45 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.2.8 | Sale (Gain) - SOFTADM DEV | N/A | FD | FJ | 45 | ACQUISITIONLIQUIDATION | FA01 | 6496 | N/A | 7110.22 | 1832.01 |
| 7.2.8 | Sale (Gain) - SOFTADM DEV | N/A | FD | FJ | 45 | DISPOSITION | FA03 | 6497 | N/A | 1310.51 | 7110.21 |
| 7.2.8 | Sale (Gain) - SOFTADM DEV | N/A | FD | FJ | 45 | GAIN | FA04 | NULL | N/A | N/A | N/A |
| 7.2.9 | Sale (Gain) - SOFTOPRD EV | N/A | FD | FJ | 46 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.2.9 | Sale (Gain) - SOFTOPRD EV | N/A | FD | FJ | 46 | ACQUISITIONLIQUIDATION | FA01 | 6498 | N/A | 7110.22 | 1832.02 |
| 7.2.9 | Sale (Gain) - SOFTOPRD EV | N/A | FD | FJ | 46 | DISPOSITION | FA03 | 6499 | N/A | 1310.51 | 7110.21 |

| Trans Num | Transaction Description | Acquisition / Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|---------------------------|----------------------------------|---------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 7.2.9 | Sale (Gain) - SOFTOPRD EV | N/A | FD | FJ | 46 | GAIN | FA04 | NULL | N/A | N/A | N/A |
| 7.2.10 | Sale (Gain) - SOFTWAD MIN | N/A | FD | FJ | 47 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.2.10 | Sale (Gain) - SOFTWAD MIN | N/A | FD | FJ | 47 | INCREMENTAL DEPRECIATION | FA02 | 9332 | N/A | 6710.09 | 1839.01 |
| 7.2.10 | Sale (Gain) - SOFTWAD MIN | N/A | FD | FJ | 47 | ACQUISITION LIQUIDATION | FA01 | 6500 | N/A | 7110.22 | 1830.01 |
| 7.2.10 | Sale (Gain) - SOFTWAD MIN | N/A | FD | FJ | 47 | DEPRECIATION LIQUIDATION | FA05 | 6501 | N/A | 1839.01 | 7110.22 |
| 7.2.10 | Sale (Gain) - SOFTWAD MIN | N/A | FD | FJ | 47 | DISPOSITION | FA03 | 6502 | N/A | 1310.51 | 7110.21 |
| 7.2.10 | Sale (Gain) - SOFTWAD MIN | N/A | FD | FJ | 47 | GAIN | FA04 | NULL | N/A | N/A | N/A |

| Trans Num | Transaction Description | Acquisition / Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|---|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 7.2.11 | Sale (Gain) - SOFTWARE R | N/A | FD | FJ | 48 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.2.11 | Sale (Gain) - SOFTWARE R | N/A | FD | FJ | 48 | INCREMENTAL DEPRECIATION | FA02 | 7232 | N/A | 6710.09 | 1839.02 |
| 7.2.11 | Sale (Gain) - SOFTWARE R | N/A | FD | FJ | 48 | ACQUISITION LIQUIDATION | FA01 | 6503 | N/A | 7110.22 | 1830.02 |
| 7.2.11 | Sale (Gain) - SOFTWARE R | N/A | FD | FJ | 48 | DEPRECIATION LIQUIDATION | FA05 | 6504 | N/A | 1839.02 | 7110.22 |
| 7.2.11 | Sale (Gain) - SOFTWARE R | N/A | FD | FJ | 48 | DISPOSITION | FA03 | 6505 | N/A | 1310.51 | 7110.21 |
| 7.2.11 | Sale (Gain) - SOFTWARE R | N/A | FD | FJ | 48 | GAIN | FA04 | NULL | N/A | N/A | N/A |

| Trans Num | Transaction Description | Acquisition / Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|---|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 7.2.12 | Sale (Gain) - LSHLDIMP RV | N/A | FD | FJ | 49 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.2.12 | Sale (Gain) - LSHLDIMP RV | N/A | FD | FJ | 49 | INCREME NTALDEP RECIATIO N | FA02 | 5218 | N/A | 6710.08 | 1829 |
| 7.2.12 | Sale (Gain) - LSHLDIMP RV | N/A | FD | FJ | 49 | ACQUISIT IONLIQUI DATION | FA01 | 6506 | N/A | 7110.12 | 1820 |
| 7.2.12 | Sale (Gain) - LSHLDIMP RV | N/A | FD | FJ | 49 | DEPRECI ATIONLI QUIDATI ON | FA05 | 6507 | N/A | 1829 | 7110.12 |
| 7.2.12 | Sale (Gain) - LSHLDIMP RV | N/A | FD | FJ | 49 | DISPOSITI ON | FA03 | 6508 | N/A | 1310.51 | 7110.11 |
| 7.2.12 | Sale (Gain) - LSHLDIMP RV | N/A | FD | FJ | 49 | GAIN | FA04 | NULL | N/A | N/A | N/A |

Table 41: Personal Property Accounting Posting Models - Sales/Disposals - Non Surplus Assets - Non-Reimbursable Transfer to Federal Entity

| Trans Num | Transaction Description | Acquisition / Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|---|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 7.3.1 | Transfer Out - EQCONGFURN | N/A | FD | FJ | 50 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.3.1 | Transfer Out - EQCONGFURN | N/A | FD | FJ | 50 | INCREMENTAL DEPRECIATION | FA02 | 7908 | N/A | 6710.06 | 1759.03 |
| 7.3.1 | Transfer Out - EQCONGFURN | N/A | FD | FJ | 50 | ACQUISITION LIQUIDATION | FA01 | 7671 | N/A | 5730.02 | 1750.03 |
| 7.3.1 | Transfer Out - EQCONGFURN | N/A | FD | FJ | 50 | DEPRECIATION LIQUIDATION | FA05 | 6509 | N/A | 1759.03 | 5730.02 |
| 7.3.1 | Transfer Out - EQCONGFURN | N/A | FD | FJ | 50 | DISPOSITION | FA03 | NULL | N/A | N/A | N/A |

| Trans Num | Transaction Description | Acquisition / Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|---------------------------------|---|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 7.3.1 | Transfer Out - EQCONGFURN | N/A | FD | FJ | 50 | LOSS | FA04 | NULL | N/A | N/A | N/A |
| 7.3.2 | Transfer Out - EQTELESYS | N/A | FD | FJ | 51 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.3.2 | Transfer Out - EQTELESYS | N/A | FD | FJ | 51 | INCREMENTAL DEPRECIATION | FA02 | 1256 | N/A | 6710.05 | 1759.04 |
| 7.3.2 | Transfer Out - EQTELESYS | N/A | FD | FJ | 51 | ACQUISITION LIQUIDATION | FA01 | 6510 | N/A | 5730.02 | 1750.04 |
| 7.3.2 | Transfer Out - EQTELESYS | N/A | FD | FJ | 51 | DEPRECIATION LIQUIDATION | FA05 | 6511 | N/A | 1759.04 | 5730.02 |
| 7.3.2 | Transfer Out - EQTELESYS | N/A | FD | FJ | 51 | DISPOSITION | FA03 | NULL | N/A | N/A | N/A |

| Trans Num | Transaction Description | Acquisition / Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|---|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 7.3.2 | Transfer Out - EQTELESYS | N/A | FD | FJ | 51 | LOSS | FA04 | NULL | N/A | N/A | N/A |
| 7.3.3 | Transfer Out - EQUIPADMIN | N/A | FD | FJ | 52 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.3.3 | Transfer Out - EQUIPADMIN | N/A | FD | FJ | 52 | INCREMENTAL DEPRECIATION | FA02 | 9331 | N/A | 6710.05 | 1759.01 |
| 7.3.3 | Transfer Out - EQUIPADMIN | N/A | FD | FJ | 52 | ACQUISITION LIQUIDATION | FA01 | 7669 | N/A | 5730.02 | 1750.01 |
| 7.3.3 | Transfer Out - EQUIPADMIN | N/A | FD | FJ | 52 | DEPRECIATION LIQUIDATION | FA05 | 7673 | N/A | 1759.01 | 5730.02 |
| 7.3.3 | Transfer Out - EQUIPADMIN | N/A | FD | FJ | 52 | DISPOSITION | FA03 | NULL | N/A | N/A | N/A |

| Trans Num | Transaction Description | Acquisition / Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|---|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 7.3.3 | Transfer Out - EQUIPADMIN | N/A | FD | FJ | 52 | LOSS | FA04 | NULL | N/A | N/A | N/A |
| 7.3.4 | Transfer Out - EQUIPOPER | N/A | FD | FJ | 53 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.3.4 | Transfer Out - EQUIPOPER | N/A | FD | FJ | 53 | INCREMENTAL DEPRECIATION | FA02 | 7410 | N/A | 6710.05 | 1759.02 |
| 7.3.4 | Transfer Out - EQUIPOPER | N/A | FD | FJ | 53 | ACQUISITION LIQUIDATION | FA01 | 7667 | N/A | 5730.02 | 1750.02 |
| 7.3.4 | Transfer Out - EQUIPOPER | N/A | FD | FJ | 53 | DEPRECIATION LIQUIDATION | FA05 | 7672 | N/A | 1759.02 | 5730.02 |
| 7.3.4 | Transfer Out - EQUIPOPER | N/A | FD | FJ | 53 | DISPOSITION | FA03 | NULL | N/A | N/A | N/A |

| Trans Num | Transaction Description | Acquisition / Disposition Method | Doc Cat | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------------|--------------------------------|---|----------------|------------------------|-------------------|----------------------------|--------------------|----------------------|--------------------|------------------------|------------------------|
| 7.3.4 | Transfer Out - EQUIPOPER | N/A | FD | FJ | 53 | LOSS | FA04 | NULL | N/A | N/A | N/A |
| 7.3.5 | Transfer Out - OTHPPEAR T | N/A | FD | FJ | 54 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.3.5 | Transfer Out - OTHPPEAR T | N/A | FD | FJ | 54 | ACQUISITIONLIQUIDATION | FA01 | 6512 | N/A | 5730.02 | 1890.02 |
| 7.3.5 | Transfer Out - OTHPPEAR T | N/A | FD | FJ | 54 | DISPOSITION | FA03 | NULL | N/A | N/A | N/A |
| 7.3.5 | Transfer Out - OTHPPEAR T | N/A | FD | FJ | 54 | LOSS | FA04 | NULL | N/A | N/A | N/A |

10 Appendix B: Fleet Accounting Posting Models

Table 42: Fleet Accounting Posting Models - Acquisition

| Tran s Num | Transactio n Descriptio n | Rec ID | Acquisition / Disposition Method | TIRE S Trans Code | Doc Cat | FME A Doc Type | Online Doc Type | Tran s Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Prop rietar y | Cr/ Prop rietar y |
|------------|---|--------|----------------------------------|-------------------|---------|----------------|-----------------|-------------|------------------------------|-------------|---------------|-------------|-------------------|-------------------|
| 1.1 | New Vehicle Purchases | 84J | PURCHAS E | 10 | FA | F1 | FF | 01 | NONE - NO PROCE SS ACTIVI TY | FA01 | 5291 | incr | 1750. 21 | 1750. 29 |
| 1.2 | Used Vehicle Purchases | 84J | REIMBIN | 12 | FA | F1 | FF | 01 | NONE - NO PROCE SS ACTIVI TY | FA01 | 5291 | incr | 1750. 21 | 1750. 29 |
| 1.3 | Transferred In - Non-Reimb Consolidati on | 84J | NOREIMBIN, EXCESS, FORFEIT | 11, 13, 14 | FA | F1 | FF | 02 | NONE - NO PROCE SS ACTIVI TY | FA01 | 5188 | incr | 1750. 21 | 5720. 05 |

| Tran s Num | Transactio n Descriptio n | Rec ID | Acquisition / Disposition Method | TIRE S Trans Code | Doc Cat | FME A Doc Type | Online Doc Type | Tran s Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Prop rietar y | Cr/ Prop rietar y |
|------------|---------------------------|--------|----------------------------------|-------------------|---------|----------------|-----------------|-------------|------------------------------|-------------|---------------|-------------|-------------------|-------------------|
| 1.4 | Operating Leased Vehicle | 84J | OPLEASE | N/A | FA | F1 | FF | 03 | NONE - NO PROCE SS ACTIVI TY | FA01 | NULL | incr | N/A | N/A |

Table 43: Fleet Accounting Posting Models - Vehicle Transfers

| Tran s Num | Transactio n Descriptio n | Rec ID | Acquisition / Disposition Method | TIRE S Trans Code | Doc Cat | FME A Doc Type | Online Doc Type | Tran s Type | Process Activity | Acctg Event | GL Entr y Code | Incr/ Decr | Dr/ Prop rietar y | Cr/ Prop rietar y |
|------------|--|--------|----------------------------------|-------------------|---------|----------------|-----------------|-------------|------------------|-------------|----------------|------------|-------------------|-------------------|
| 2.1 | Transfer-In of Cap Value Between Regions/F MC/Tag | 84L | N/A | 20, 22 | FT | F5 | FK | 01 | ACQUI SITION | FA01 | 5189 | incr | 1750. 21 | 5720. 07 |
| 2.1 | Transfer-In of Accum Depr Between Regions/F MC/Tag | 84L | N/A | 20, 22 | FT | F5 | FK | 01 | DEPRE CIATIO N | FA05 | 5197 | incr | 5720. 07 | 1759. 21 |

| Trans Num | Transaction Description | Rec ID | Acquisition / Disposition Method | TIRE S Trans Code | Doc Cat | FME A Doc Type | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr/Decr | Dr/Proprietary | Cr/Proprietary |
|-----------|---|--------|----------------------------------|-------------------|---------|----------------|-----------------|------------|----------------------------|-------------|---------------|-----------|----------------|----------------|
| 2.1 | Transfer-Out Cap Value Between Regions/FMC/Tag | 84M | N/A | 20, 22 | FT | F5 | FK | 01 | ACQUISITION LIQUIDATION | FA01 | 5189 | incr | 5720.07 | 1750.21 |
| 2.1 | Transfer-Out Accum Depr Between Regions/FMC/Tag | 84M | N/A | 20, 22 | FT | F5 | FK | 01 | DEPRECIATION LIQUIDATION | FA05 | 5197 | incr | 1759.21 | 5720.07 |
| 2.1 | VEHICLE - Accounting Codes Transfer | N/A | N/A | N/A | FT | F5 | FK | 01 | NONE - NO PROCESS ACTIVITY | FA01 | NUL L | N/A | N/A | N/A |

| Trans Num | Transaction Description | Rec ID | Acquisition / Disposition Method | TIRE S Trans Code | Doc Cat | FMEA Doc Type | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr/Decr | Dr/Proprietary | Cr/Proprietary |
|-----------|---|--------|----------------------------------|-------------------|---------|---------------|-----------------|------------|--------------------------|-------------|---------------|-----------|----------------|----------------|
| 2.2 | Incremental Depreciation of Vehicle Asset to Transfer Date (Phase #2) | N/A | N/A | N/A | FT | F5 | FK | 02 | INCREMENTAL DEPRECIATION | FA02 | 7008 | incr | 6710.21 | 1759.21 |
| 2.2 | Transfer-In of Cap Value to Storage Pending Disposal (Phase #2) | N/A | N/A | N/A | FT | F5 | FK | 02 | ACQUISITION | FA01 | 6150 | incr | 1750.25 | 5720.07 |
| 2.2 | Transfer-In of Accum Depr to Storage Pending Disposal (Phase #2) | N/A | N/A | N/A | FT | F5 | FK | 02 | DEPRECIATION | FA05 | 6151 | incr | 5720.07 | 1759.25 |

| Trans Num | Transaction Description | Rec ID | Acquisition / Disposition Method | TIRE S Trans Code | Doc Cat | FMEA Doc Type | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr/Decr | Dr/Proprietary | Cr/Proprietary |
|-----------|--|--------|----------------------------------|-------------------|---------|---------------|-----------------|------------|----------------------------|-------------|---------------|-----------|----------------|----------------|
| 2.2 | Transfer-Out Cap Value to Storage Pending Disposal (Phase #2) | N/A | N/A | N/A | FT | F5 | FK | 02 | ACQUISITION LIQUIDATION | FA01 | 5189 | incr | 5720.07 | 1750.21 |
| 2.2 | Transfer-Out Accum Depr to Storage Pending Disposal (Phase #2) | N/A | N/A | N/A | FT | F5 | FK | 02 | DEPRECIATION LIQUIDATION | FA05 | 5197 | incr | 1759.21 | 5720.07 |
| 2.2 | VEHICLE to VEHSURPLUS - Asset Type Transfer | N/A | N/A | N/A | FT | F5 | FK | 02 | NONE - NO PROCESS ACTIVITY | FA01 | NUL | incr | N/A | N/A |
| 2.3 | VEHSURPLUS - Accounting Codes Transfer | N/A | N/A | N/A | FT | N/A | F5 | 03 | Acquisition | FA01 | 6150 | incr | 1750.25 | 5720.07 |

| Trans Num | Transaction Description | Rec ID | Acquisition / Disposition Method | TIRE S Trans Code | Doc Cat | FME A Doc Type | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr/Decr | Dr/Proprietary | Cr/Proprietary |
|-----------|--|--------|----------------------------------|-------------------|---------|----------------|-----------------|------------|----------------------------|-------------|---------------|-----------|----------------|----------------|
| 2.3 | VEHSURPLUS - Accounting Codes Transfer | N/A | N/A | N/A | FT | N/A | F5 | 03 | Acquisition Liquidation | FA01 | 6763 | incr | 5720.07 | 1750.25 |
| 2.3 | VEHSURPLUS - Accounting Codes Transfer | N/A | N/A | N/A | FT | N/A | F5 | 03 | Depreciation | FA05 | 6151 | incr | 5720.07 | 1759.25 |
| 2.3 | VEHSURPLUS - Accounting Codes Transfer | N/A | N/A | N/A | FT | N/A | F5 | 03 | Depreciation Liquidation | FA05 | 6764 | incr | 1759.25 | 5720.07 |
| 2.3 | VEHSURPLUS - Accounting Codes Transfer | N/A | N/A | N/A | FT | N/A | F5 | 03 | None - No Process Activity | FA01 | NUL L | N/A | N/A | N/A |
| 2.3 | VEHSURPLUS-Asset Type Transfer | N/A | N/A | N/A | FT | N/A | FK | 29 | ACQUISITION | FA01 | 5189 | incr | 5720.07 | 1750.21 |

| Trans Num | Transaction Description | Rec ID | Acquisition / Disposition Method | TIRE S Trans Code | Doc Cat | FMEA Doc Type | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr/Decr | Dr/Proprietary | Cr/Proprietary |
|-----------|--|--------|----------------------------------|-------------------|---------|---------------|-----------------|------------|----------------------------|-------------|---------------|-----------|----------------|----------------|
| 2.3 | VEHSURP LUS-Asset Type Transfer | N/A | N/A | N/A | FT | N/A | FK | 29 | ACQUISITION LIQUATION | FA01 | 6763 | incr | 5720.07 | 1750.25 |
| 2.3 | VEHSURP LUS-Asset Type Transfer | N/A | N/A | N/A | FT | N/A | FK | 29 | DEPRECIATION | FA05 | 5197 | incr | 1759.21 | 5720.07 |
| 2.2 | VEHICLE to VEHSURP LUS - Asset Type Transfer | N/A | N/A | N/A | FT | F5 | FK | 02 | NONE - NO PROCESS ACTIVITY | FA01 | NUL L | incr | N/A | N/A |
| 2.3 | VEHSURP LUS-Asset Type Transfer | N/A | N/A | N/A | FT | N/A | FK | 29 | DEPRECIATION LIQUIDATION | FA05 | 6764 | incr | 1759.25 | 5720.07 |
| 2.3 | VEHSURP LUS-Asset Type Transfer | N/A | N/A | N/A | FT | N/A | FK | 29 | INCREMENTAL DEPRECIATION | FA02 | NUL L | N/A | N/A | N/A |

| Tran s Num | Transactio n Description | Rec ID | Acquisition / Disposition Method | TIRE S Trans Code | Doc Cat | FME A Doc Type | Online Doc Type | Tran s Type | Process Activity | Acctg Event | GL Entr y Code | Incr/ Decr | Dr/ Prop rietar y | Cr/ Prop rietar y |
|------------|---------------------------------|--------|----------------------------------|-------------------|---------|----------------|-----------------|-------------|-----------------------------|-------------|----------------|------------|-------------------|-------------------|
| 2.3 | VEHSURP LUS-Asset Type Transfer | N/A | N/A | N/A | FT | N/A | FK | 29 | NONE- NO PROCE SS ACTIVI TY | FA01 | NUL L | N/A | N/A | N/A |

Table 44: Fleet Accounting Posting Models - Vehicle Betterments

| Tran s Num | Transactio n Description | Rec ID | Acquisition / Disposition Method | TIRE S Trans Code | Doc Cat | FME A Doc Type | Online Doc Type | Tran s Type | Process Activity | Acctg Event | GL Entr y Code | Incr/ Decr | Dr/ Prop rietar y | Cr/ Prop rietar y |
|------------|--|--------|----------------------------------|-------------------|---------|----------------|-----------------|-------------|------------------------------|-------------|----------------|------------|-------------------|-------------------|
| 3.1 | Acctg Adj Cap Value TC 10 & 12 (Vehicle Repairs/Equipment) | 84S | N/A | 50 | FB | N/A | FG | 01 | NONE - NO PROCE SS ACTIVI TY | FA01 | 7734 | incr | 1750. 21 | 1750. 02 |
| 3.2 | Acctg Adj Cap Value TC 10 & 12 (Vehicle Repairs/Equipment) | 84S | N/A | 50 | FB | N/A | VB | 01 | NONE - NO PROCE SS ACTIVI TY | FA01 | 7734 | incr | 1750. 21 | 1750. 02 |

Table 45: Fleet Accounting Posting Models - Vehicle Record Corrections

| Trans Num | Transaction Description | Rec ID | Acquisition/Disposition Method | TIRE S Trans Code | Doc Cat | FMEA Doc Type | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|--|--------|--------------------------------|-------------------|---------|---------------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 4.1 | Acctg Adj Cap Value TC 10 & 12 (Fedbill Charges) | 84S | N/A | 52 | FC | F2 | FH | 01 | NONE - NO PROCESS ACTIVITY | FA01 | 5291 | incr | 1750.21 | 1750.29 |
| 4.2 | Acctg Adj Cap Value TC 11, 13, 14 (Corrections) | 84S | N/A | 52 | FC | F2 | FH | 02 | NONE - NO PROCESS ACTIVITY | FA01 | 5188 | incr | 1750.21 | 5720.05 |
| 4.3 | Operating Lease (Corrections) | N/A | N/A | N/A | FC | F2 | FH | 03 | NONE - NO PROCESS ACTIVITY | FA01 | NULL | N/A | N/A | N/A |

| Trans Num | Transaction Description | Rec ID | Acquisition/ Disposition Method | TIRE S Trans Code | Doc Cat | FMEA Doc Type | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|--|--------|---------------------------------|-------------------|---------|---------------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 4.4 | Acctg Adj Cap Value of Betterments (Corrections) | N/A | N/A | N/A | FC | N/A | FH | 04 | NONE - NO PROCESS ACTIVITY | FA01 | 7734 | incr | 1750.21 | 1750.02 |

Table 46: Fleet Accounting Posting Models - Vehicle Depreciation

| Trans Num | Transaction Description | Rec ID | Acquisition/ Disposition Method | TIRE S Trans Code | Doc Cat | FMEA Doc Type | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|--------------------------------------|--------|---------------------------------|-------------------|---------|---------------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 5.1 | Automated Owned Vehicle Depreciation | N/A | N/A | N/A | FM | N/A | F4 | 01 | NONE - NO PROCESS ACTIVITY | FA02 | 7008 | incr | 6710.21 | 1759.21 |

| Trans Num | Transaction Description | Rec ID | Acquisition/ Disposition Method | TIRE S Trans Code | Doc Cat | FMEA Doc Type | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|-----------------------------|--------|---------------------------------|-------------------|---------|---------------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 5.2 | Manual Vehicle Depreciation | N/A | N/A | N/A | FM | N/A | FU | 01 | NONE - NO PROCESS ACTIVITY | FA02 | 7008 | incr | 6710 .21 | 1759 .21 |
| 5.3 | VEHICLE Asset Depreciation | N/A | N/A | N/A | FM | N/A | F9 | 01 | NONE - NO PROCESS ACTIVITY | FA02 | 7008 | incr | 6710 .21 | 1759 .21 |
| 5.4 | VEHICLE Depreciation | N/A | N/A | N/A | FM | N/A | F8 | 01 | NONE - NO PROCESS ACTIVITY | FA02 | 7008 | incr | 6710 .21 | 1759 .21 |
| 5.4 | VEHICLE Depreciation | N/A | N/A | N/A | FM | N/A | F7 | 01 | NONE - NO PROCESS ACTIVITY | FA02 | 7008 | incr | 6710 .21 | 1759 .21 |

| Trans Num | Transaction Description | Rec ID | Acquisition/ Disposition Method | TIRE S Trans Code | Doc Cat | FMEA Doc Type | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|-------------------------|--------|---------------------------------|-------------------|---------|---------------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 5.4 | VEHICLE Depreciation | N/A | N/A | N/A | FM | N/A | F6 | 01 | NONE - NO PROCESS ACTIVITY | FA02 | 7008 | incr | 6710.21 | 1759.21 |

Table 47: Fleet Accounting Posting Models - Vehicle Sale or Surplus Sale - If a Loss is Incurred

| Trans Num | Transaction Description | Rec ID | Acquisition/ Disposition Method | TIRE S Trans Code | Doc Cat | FMEA Doc Type | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|-------------------------|--------|---------------------------------|-------------------|---------|---------------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 6.1 | Vehicle Sale | N/A | N/A | N/A | FD | F3 | FJ | 01 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |

| Trans Num | Transaction Description | Rec ID | Acquisition/ Disposition Method | TIRE S Trans Code | Doc Cat | FMEA Doc Type | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|----------------------------------|--------|--|-------------------|---------|---------------|-----------------|------------|--------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 6.1 | Vehicle Incremental Depreciation | N/A | SALE, MILEAGE, AGEMILEAGE, AGE, UNECONREP, ACCIDENT, BRDSURVEY, REIMBOUT | 70-75, 77, 79 | FD | F3 | FJ | 01 | INCREMENTAL DEPRECIATION | FA02 | 7008 | incr | 6710.21 | 1759.21 |
| 6.1 | Vehicle Sale - Cap Value | 84U | N/A | 70-75, 77, 79 | FD | F3 | FJ | 01 | ACQUISITION LIQUIDATION | FA01 | 5212 | incr | 7210.22 | 1750.21 |
| 6.1 | Vehicle Sale - Acc Depr | 84U | N/A | 70-75, 77, 79 | FD | F3 | FJ | 01 | DEPRECIATION LIQUIDATION | FA05 | 6152 | incr | 1759.21 | 7210.22 |

| Trans Num | Transaction Description | Rec ID | Acquisition/Disposition Method | TIRE S Trans Code | Doc Cat | FMEA Doc Type | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|------------------------------|--------|--------------------------------|-------------------|---------|---------------|-----------------|------------|------------------|-------------|---------------|-------------|-----------------|-----------------|
| 6.1 | Vehicle Sale - Selling Price | 84U | N/A | 70-75, 77, 79 | FD | F3 | FJ | 01 | DISPOSITION | FA03 | 5024 | incr | 1310.52 | 7210.21 |
| 6.1 | Vehicle Sale - Loss | 84U | N/A | 70-75, 77, 79 | FD | F3 | FJ | 01 | LOSS | FA04 | NULL | incr | N/A | N/A |

Table 48: Fleet Accounting Posting Models - Vehicle Sale or Surplus Sale - If a Gain is Incurred

| Trans Num | Transaction Description | Rec ID | Acquisition / Disposition Method | TIRE S Trans Code | Doc Cat | FMEA Doc Type | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|-------------------------|--------|----------------------------------|-------------------|---------|---------------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 6.1 | Vehicle Sale | N/A | N/A | N/A | FD | F3 | FJ | 02 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |

| Trans Num | Transaction Description | Rec ID | Acquisition / Disposition Method | TIRE S Trans Code | Doc Cat | FMEA Doc Type | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|----------------------------------|--------|---|-------------------|---------|---------------|-----------------|------------|--------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 6.1 | Vehicle Incremental Depreciation | N/A | SALE, MILEAGE, AGEMILEAGE, AGE, UNECONREP, ACCIDENT, BRDSURVEY, REIMBOU T | 70-75, 77, 79 | FD | F3 | FJ | 02 | INCREMENTAL DEPRECIATION | FA02 | 7008 | incr | 6710.21 | 1759.21 |
| 6.1 | Vehicle Sale - Cap Value | 84U | SALE, MILEAGE, AGEMILEAGE, AGE, UNECONREP, ACCIDENT, BRDSURVEY, REIMBOU T | 70-75, 77, 79 | FD | F3 | FJ | 02 | ACQUISITIONLIQUIDATION | FA01 | 5212 | incr | 7110.22 | 1750.21 |

| Trans Num | Transaction Description | Rec ID | Acquisition / Disposition Method | TIRE S Trans Code | Doc Cat | FMEA Doc Type | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|------------------------------|--------|--|-------------------|---------|---------------|-----------------|------------|--------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 6.1 | Vehicle Sale - Acc Depr | 84U | SALE, MILEAGE, AGEMILE AGE, AGE, UNECONREP, ACCIDENT, BRDSURVEY, REIMBOU T | 70-75, 77, 79 | FD | F3 | FJ | 02 | DEPRECIATION LIQUIDATION | FA05 | 6153 | incr | 1759.21 | 7110.22 |
| 6.1 | Vehicle Sale - Selling Price | 84U | SALE, MILEAGE, AGEMILE AGE, AGE, UNECONREP, ACCIDENT, BRDSURVEY, REIMBOU T | 70-75, 77, 79 | FD | F3 | FJ | 02 | DISPOSITION | FA03 | 6154 | incr | 1310.52 | 7110.21 |

| Trans Num | Transaction Description | Rec ID | Acquisition / Disposition Method | TIRE S Trans Code | Doc Cat | FME A Doc Type | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|-------------------------|--------|---|-------------------|---------|----------------|-----------------|------------|------------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 6.1 | Vehicle Sale - Gain | 84U | SALE, MILEAGE, AGEMILEAGE, AGE, UNECONREP, ACCIDENT, BRDSURVEY, REIMBOU T | 70-75, 77, 79 | FD | F3 | FJ | 02 | GAIN | FA04 | NUL L | incr | N/A | N/A |
| 6.1 | Vehicle Sale | N/A | SALE, MILEAGE, AGEMILEAGE, AGE, UNECONREP, ACCIDENT, BRDSURVEY, REIMBOU T | N/A | FD | F3 | FJ | 02 | NONE - NO PROCES S ACTIVI TY | FA03 | NUL L | N/A | N/A | N/A |

Table 49: Fleet Accounting Posting Models - Vehicle and Betterment Sales/Disposals Phase 1 - Non-Reimbursable Transfer to Federal Entity

| Trans Num | Transaction Description | Rec ID | Acquisition/Disposition Method | TIRE S Trans Code | Doc Cat | FMEA Doc Type | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|---|--------|--------------------------------|-------------------|---------|---------------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 6.2 | Vehicle Non-Reimbursable Transfer | N/A | NOREIMBOUT | N/A | FD | F3 | FJ | 03 | NONE - NO PROCESS ACTIVITY | FA03 | NUL L | N/A | N/A | N/A |
| 6.2 | Vehicle Incremental Depreciation | N/A | NOREIMBOUT | 76 | FD | F3 | FJ | 03 | INCREMENTAL DEPRECIATION | FA02 | 7008 | incr | 6710.21 | 1759.21 |
| 6.2 | Vehicle Non-Reimbursable Transfer - Cap Value | 84U | NOREIMBOUT | 76 | FD | F3 | FJ | 03 | ACQUISITION LIQUIDATION | FA01 | 5138 | incr | 5730.02 | 1750.21 |
| 6.2 | Vehicle Non-Reimbursable Transfer - Acc Depr | 84U | NOREIMBOUT | 76 | FD | F3 | FJ | 03 | DEPRECIATION LIQUIDATION | FA05 | 6155 | incr | 1759.21 | 5730.02 |

| Trans Num | Transaction Description | Rec ID | Acquisition/Disposition Method | TIRE S Trans Code | Doc Cat | FMEA Doc Type | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|---|--------|--------------------------------|-------------------|---------|---------------|-----------------|------------|------------------|-------------|---------------|-------------|-----------------|-----------------|
| 6.2 | Vehicle Non-Reimbursable Transfer - Selling Price (\$0) | 84U | NOREIMBOUT | 76 | FD | F3 | FJ | 03 | DISPOSITION | FA03 | NULL | incr | N/A | N/A |
| 6.2 | Vehicle Non-Reimbursable Transfer - Gain (\$0) | 84U | NOREIMBOUT | 76 | FD | F3 | FJ | 03 | GAIN | FA04 | NULL | incr | N/A | N/A |
| 6.2 | Vehicle Non-Reimbursable Transfer - Loss (\$0) | 84U | NOREIMBOUT | 76 | FD | F3 | FJ | 03 | LOSS | FA04 | NULL | incr | N/A | N/A |

Table 50: Fleet Accounting Posting Models - Donation to a Non-Federal Entity

| Trans Num | Transaction Description | Rec ID | Acquisition/Disposition Method | TIRE S Trans Code | Doc Cat | FMEA Doc Type | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|-------------------------|--------|--------------------------------|-------------------|---------|---------------|-----------------|------------|------------------|-------------|---------------|-------------|-----------------|-----------------|
|-----------|-------------------------|--------|--------------------------------|-------------------|---------|---------------|-----------------|------------|------------------|-------------|---------------|-------------|-----------------|-----------------|

| Trans Num | Transaction Description | Rec ID | Acquisition/Disposition Method | TIRE S Trans Code | Doc Cat | FMEA Doc Type | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|----------------------------------|--------|--------------------------------|-------------------|---------|---------------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 6.3 | Vehicle Donation | N/A | DONATION | N/A | FD | F3 | FJ | 04 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 6.3 | Vehicle Incremental Depreciation | N/A | DONATION | 78 | FD | F3 | FJ | 04 | INCREMENTAL DEPRECIATION | FA02 | 7008 | incr | 6710 .21 | 1759 .21 |
| 6.3 | Vehicle Donation - Cap Value | 84U | DONATION | 78 | FD | F3 | FJ | 04 | ACQUISITION LIQUIDATION | FA01 | 6156 | incr | 7210 .01 | 1750 .21 |
| 6.3 | Vehicle Donation - Acc Depr | 84U | DONATION | 78 | FD | F3 | FJ | 04 | DEPRECIATION LIQUIDATION | FA05 | 6157 | incr | 1759 .21 | 7210 .01 |

| Trans Num | Transaction Description | Rec ID | Acquisition/Disposition Method | TIRE S Trans Code | Doc Cat | FME A Doc Type | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|--|--------|--------------------------------|-------------------|---------|----------------|-----------------|------------|------------------|-------------|---------------|-------------|-----------------|-----------------|
| 6.3 | Vehicle Donation - Selling Price (\$0) | 84U | DONATION | 78 | FD | F3 | FJ | 04 | DISPOSITION | FA03 | NULL | incr | N/A | N/A |
| 6.3 | Vehicle Donation - Gain (\$0) | 84U | DONATION | 78 | FD | F3 | FJ | 04 | GAIN | FA04 | NULL | incr | N/A | N/A |
| 6.3 | Vehicle Donation - Loss (\$0) | 84U | DONATION | 78 | FD | F3 | FJ | 04 | LOSS | FA04 | NULL | incr | N/A | N/A |

Table 51: Fleet Accounting Posting Models- Disposal of an Operating Lease Vehicle

| Trans type | Transaction Description | Rec ID | Acquisition/Disposition Method | TIRE S Trans Code | Doc Cat | FME A Doc Type | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------|-----------------------------------|--------|--------------------------------|-------------------|---------|----------------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 6.4 | Operating Leased Vehicle Disposal | N/A | OPLEASEDIS | N/A | FD | F3 | FJ | 05 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |

| Trans type | Transaction Description | Rec ID | Acquisition/Disposition Method | TIRE S Trans Code | Doc Cat | FMEA Doc Type | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|------------|---|--------|--------------------------------|-------------------|---------|---------------|-----------------|------------|------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 6.4 | Operating Leased Vehicle Disposal - Cap Value (\$0) | 84 U | OPLEASEDIS | N/A | FD | F3 | FJ | 05 | ACQUISITIONLIQUIDATION | FA01 | NULL | incr | N/A | N/A |
| 6.4 | Operating Leased Vehicle Disposal - Selling Price (\$0) | 84 U | OPLEASEDIS | N/A | FD | F3 | FJ | 05 | DISPOSITION | FA03 | NULL | incr | N/A | N/A |
| 6.4 | Operating Leased Vehicle Disposal - Gain (\$0) | 84 U | OPLEASEDIS | M/a | FD | F3 | FJ | 05 | GAIN | FA04 | NULL | incr | N/A | N/A |
| 6.4 | Operating Leased Vehicle Disposal - Loss (\$0) | 84 U | OPLEASEDIS | N/A | FD | F3 | FJ | 05 | LOSS | FA04 | NULL | incr | N/A | N/A |

Table 52: Fleet Accounting Posting Models - Vehicle and Betterment Sales/Disposals Phase 2 (involving Storage) - Vehicle Sale or Surplus Sale - If a Loss is Incurred

| Trans Num | Transaction Description | Rec ID | Acquisition/Disposition Method | TIRE S Trans Code | Doc Cat | FMEA Doc Type | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|------------------------------|--------|--|-------------------|---------|---------------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 7.1 | Vehicle Sale | N/A | N/A | N/A | FD | F3 | FJ | 06 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.1 | Vehicle Sale - Cap Value | 84U | SALE, MILEAGE, AGEMILEAGE, AGE, UNECONREP, ACCIDENT, BRDSURVEY, REIMBOUT | 70-75, 77, 79 | FD | F3 | FJ | 06 | ACQUISITIONLIQUIDATION | FA01 | 6158 | incr | 7210.22 | 1750.25 |
| 7.1 | Vehicle Sale - Acc Depr | 84U | N/A | 70-75, 77, 79 | FD | F3 | FJ | 06 | DEPRECIATIONLIQUIDATION | FA05 | 6159 | incr | 1759.25 | 7210.22 |
| 7.1 | Vehicle Sale - Selling Price | 84U | N/A | 70-75, 77, 79 | FD | F3 | FJ | 06 | DISPOSITION | FA03 | 5024 | incr | 1310.52 | 7210.21 |

| Trans Num | Transaction Description | Rec ID | Acquisition/Disposition Method | TIRE S Trans Code | Doc Cat | FMEA Doc Type | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|-------------------------|--------|--------------------------------|-------------------|---------|---------------|-----------------|------------|------------------|-------------|---------------|-------------|-----------------|-----------------|
| 7.1 | Vehicle Sale - Loss | 84U | N/A | 70-75, 77, 79 | FD | F3 | FJ | 06 | LOSS | FA04 | NULL | incr | N/A | N/A |

Table 53: Fleet Accounting Posting Models - Vehicle and Betterment Sales/Disposals Phase 2 (involving Storage) - Vehicle Sale or Surplus Sale - If Gain is Incurred

| Trans Num | Transaction Description | Rec ID | Acquisition/Disposition Method | TIRE S Trans Code | Doc Cat | FMEA Doc Type | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|--------------------------|--------|--|-------------------|---------|---------------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 7.1 | Vehicle Sale | N/A | N/A | N/A | FD | F3 | FJ | 07 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.1 | Vehicle Sale - Cap Value | 84U | SALE, MILEAGE, AGEMILEAGE, AGE, UNECONREP, ACCIDENT, BRDSURVEY, REIMBOUT | 70-75, 77, 79 | FD | F3 | FJ | 07 | ACQUISITIONLIQUIDATION | FA01 | 6160 | incr | 7110.22 | 1750.25 |

| Trans Num | Transaction Description | Rec ID | Acquisition/Disposition Method | TIRE S Trans Code | Doc Cat | FMEA Doc Type | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|------------------------------|--------|--------------------------------|-------------------|---------|---------------|-----------------|------------|-------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 7.1 | Vehicle Sale - Acc Depr | 84U | N/A | 70-75, 77, 79 | FD | F3 | FJ | 07 | DEPRECIATIONLIQUIDATION | FA05 | 6161 | incr | 1759.25 | 7110.22 |
| 7.1 | Vehicle Sale - Selling Price | 84U | N/A | 70-75, 77, 79 | FD | F3 | FJ | 07 | DISPOSITION | FA03 | 6154 | incr | 1310.52 | 7110.21 |
| 7.1 | Vehicle Sale - Gain | 84U | N/A | 70-75, 77, 79 | FD | F3 | FJ | 07 | GAIN | FA04 | NULL | incr | N/A | N/A |

Table 54: Fleet Accounting Posting Models - Vehicle and Betterment Sales/Disposals Phase 2 (involving Storage) - Non-Reimbursable Transfer to Federal Entity

| Trans Num | Transaction Description | Rec ID | Acquisition/Disposition Method | TIRE S Trans Code | Doc Cat | FMEA Doc Type | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr/ Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|-----------------------------------|--------|--------------------------------|-------------------|---------|---------------|-----------------|------------|----------------------------|-------------|---------------|------------|-----------------|-----------------|
| 7.2 | Vehicle Non-Reimbursable Transfer | N/A | NOREIMBOUT | N/A | FD | F3 | FJ | 08 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |

| Tran s Num | Transac tion Descrip tion | Rec ID | Acquisition/ Disposition Method | TIRE S Trans Code | Doc Cat | FMEA Doc Type | Online Doc Type | Tran s Type | Process Activity | Acctg Event | GL Entry Code | Incr/ Decr | Dr/ Prop rietar y | Cr/ Pro priet ary |
|------------------|--|-----------|---------------------------------------|----------------------------|------------|---------------------|-----------------------|-------------------|-------------------------------------|----------------|---------------------|---------------|----------------------------|----------------------------|
| 7.2 | Vehicle Non- Reimbur sable Transfer - Cap Value | 84U | NOREIMBO UT | 76 | FD | F3 | FJ | 08 | ACQUI SITIONLI QUIDATIO N | FA01 | 6162 | incr | 5730. 02 | 1750 .25 |
| 7.2 | Vehicle Non- Reimbur sable Transfer - Acc Depr | 84U | NOREIMBO UT | 76 | FD | F3 | FJ | 08 | DEPRECI ATIONLI QUIDATI ON | FA05 | 6163 | incr | 1759. 25 | 5730 .02 |
| 7.2 | Vehicle Non- Reimbur sable Transfer - Selling Price (\$0) | 84U | NOREIMBO UT | 76 | FD | F3 | FJ | 08 | DISPOSI TION | FA03 | NULL | incr | N/A | N/A |

| Trans Num | Transaction Description | Rec ID | Acquisition/Disposition Method | TIRE S Trans Code | Doc Cat | FMEA Doc Type | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr/Decr | Dr/Proprietary | Cr/Proprietary |
|-----------|--|--------|--------------------------------|-------------------|---------|---------------|-----------------|------------|------------------|-------------|---------------|-----------|----------------|----------------|
| 7.2 | Vehicle Non-Reimbursable Transfer - Gain (\$0) | 84U | NOREIMBOUT | 76 | FD | F3 | FJ | 08 | GAIN | FA04 | NULL | incr | N/A | N/A |
| 7.2 | Vehicle Non-Reimbursable Transfer - Loss (\$0) | 84U | NOREIMBOUT | 76 | FD | F3 | FJ | 08 | LOSS | FA04 | NULL | incr | N/A | N/A |

Table 55: Fleet Accounting Posting Models - Vehicle and Betterment Sales/Disposals Phase 2 (involving Storage) - Donation to a Non-Federal Entity

| Trans Num | Transaction Description | Rec ID | Acquisition/Disposition Method | TIRE S Trans Code | Doc Cat | FMEA Doc Type | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr/Decr | Dr/Proprietary | Cr/Proprietary |
|-----------|-------------------------|--------|--------------------------------|-------------------|---------|---------------|-----------------|------------|----------------------------|-------------|---------------|-----------|----------------|----------------|
| 7.3 | Vehicle Donation | N/A | DONATION | N/A | FD | F3 | FJ | 09 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |

| Trans Num | Transaction Description | Rec ID | Acquisition/Disposition Method | TIRE S Trans Code | Doc Cat | FMEA Doc Type | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|--|--------|--------------------------------|-------------------|---------|---------------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 7.3 | Vehicle Donation - Cap Value | 84U | DONATION | 78 | FD | F3 | FJ | 09 | ACQUISITIONLIQUIDATION | FA01 | 6164 | incr | 7210.01 | 1750.25 |
| 7.3 | Vehicle Donation - Acc Depr | 84U | DONATION | 78 | FD | F3 | FJ | 09 | DEPRECIATIONLIQUIDATION | FA05 | 6165 | incr | 1759.25 | 7210.01 |
| 7.3 | Vehicle Donation - Selling Price (\$0) | 84U | DONATION | 78 | FD | F3 | FJ | 09 | DISPOSITION | FA03 | NULL | incr | N/A | N/A |
| 7.3 | Vehicle Donation | N/A | DONATION | N/A | FD | F3 | FJ | 09 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |

Table 56: Fleet Accounting Posting Models - Vehicle and Betterment Sales/Disposals Phase 2 (involving Storage) - Disposal of an Operating Lease Vehicle

| Trans Num | Transaction Description | Rec ID | Acquisition/Disposition Method | TIRE S Trans Code | Doc Cat | FMEA Doc Type | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|---|--------|--------------------------------|-------------------|---------|---------------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 7.4 | Operating Leased Vehicle Disposal | N/A | OPLEASEDIS | N/A | FD | F3 | FJ | 10 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 7.4 | Operating Leased Vehicle Disposal - Cap Value (\$0) | 84U | OPLEASEDIS | N/A | FD | F3 | FJ | 10 | ACQUISITION LIQUIDATION | FA01 | NULL | incr | N/A | N/A |
| 7.4 | Operating Leased Vehicle Disposal - Selling Price (\$0) | 84U | OPLEASEDIS | N/A | FD | F3 | FJ | 10 | DISPOSITION | FA03 | NULL | incr | N/A | N/A |
| 7.4 | Operating Leased Vehicle Disposal - Gain (\$0) | 84U | OPLEASEDIS | N/A | FD | F3 | FJ | 10 | GAIN | FA04 | NULL | incr | N/A | N/A |

| Trans Num | Transaction Description | Rec ID | Acquisition/Disposition Method | TIRE S Trans Code | Doc Cat | FMEA Doc Type | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|--|--------|--------------------------------|-------------------|---------|---------------|-----------------|------------|------------------|-------------|---------------|-------------|-----------------|-----------------|
| 7.4 | Operating Leased Vehicle Disposal - Loss (\$0) | 84U | OPLEASEDIS | N/A | FD | F3 | FJ | 10 | LOSS | FA04 | NULL | incr | N/A | N/A |

Table 57: Fleet Accounting Posting Models - Acquisition Reversals (with Accumulated Depreciation) - Asset Reversal

| Trans Num | Transaction Description | Rec ID | Acquisition / Disposition Method | TIRE S Trans Code | Doc Cat | FMEA Doc Type | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|--|--------|----------------------------------|-------------------|---------|---------------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 8.1 | Vehicle Reversal | N/A | N/A | N/A | FD | N/A | FJ | 11 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 8.1 | Vehicle Reversal: Incr Depreciation TC 10,12 | N/A | N/A | 59 | FD | N/A | FJ | 11 | INCREMENTALDEPRECIATION | FA02 | 7008 | incr | 6710.21 | 1759.21 |
| 8.1 | Vehicle Reversal: CAP Value TC 10,12 | N/A | N/A | N/A | FD | N/A | FJ | 11 | ACQUISITIONLIQUIDATION | FA01 | 6166 | incr | 1750.29 | 1750.21 |

| Trans Num | Transaction Description | Rec ID | Acquisition / Disposition Method | TIRE S Trans Code | Doc Cat | FMEA Doc Type | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|---|--------|----------------------------------|-------------------|---------|---------------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 8.1 | Vehicle Reversal: Accm Depr TC 10,12 | N/A | N/A | N/A | FD | N/A | FJ | 11 | DEPRECIATION LIQUIDATION | FA05 | 6167 | incr | 1759.21 | 6710.21 |
| 8.1 | Vehicle Reversal | N/A | N/A | N/A | FD | N/A | FJ | 11 | GAIN | FA04 | NULL | incr | N/A | N/A |
| 8.1 | Vehicle Reversal | N/A | N/A | N/A | FD | N/A | FJ | 11 | DISPOSITION | FA03 | NULL | incr | N/A | N/A |
| 8.2 | Vehicle Reversal | N/A | N/A | N/A | FD | N/A | FJ | 12 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 8.2 | Vehicle Reversal: Incr Depreciation TC 11,13,14 | N/A | N/A | 59 | FD | N/A | FJ | 12 | INCREMENTAL DEPRECIATION | FA02 | 7008 | incr | 6710.21 | 1759.21 |
| 8.2 | Vehicle Reversal: CAP Value TC 11,13,14 | N/A | N/A | N/A | FD | N/A | FJ | 12 | ACQUISITION LIQUIDATION | FA01 | 6168 | incr | 5720.05 | 1750.21 |

| Trans Num | Transaction Description | Rec ID | Acquisition / Disposition Method | TIRE S Trans Code | Doc Cat | FME A Doc Type | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|---|--------|----------------------------------|-------------------|---------|----------------|-----------------|------------|--------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 8.2 | Vehicle Reversal: Accm Depr TC 11,13,14 | N/A | N/A | N/A | FD | N/A | FJ | 12 | DEPRECIATION LIQUIDATION | FA05 | 6167 | incr | 1759.21 | 6710.21 |
| 8.2 | Vehicle Reversal | N/A | N/A | N/A | FD | N/A | FJ | 12 | GAIN | FA04 | NULL | incr | N/A | N/A |
| 8.2 | Vehicle Reversal | N/A | N/A | N/A | FD | N/A | FJ | 12 | DISPOSITION | FA03 | NULL | incr | N/A | N/A |

Table 58: Fleet Accounting Posting Models - Acquisition Reversals (with Accumulated Depreciation) - Betterment Reversal

| Trans Num | Transaction Description | Rec Id | Acquisition / Disposition Method | TIRE S Trans Code | Doc Cat | FME A Doc Type | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|---|--------|----------------------------------|-------------------|---------|----------------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 8.3 | Vehicle Equipment Reversal | N/A | N/A | N/A | FD | N/A | FJ | 13 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |
| 8.3 | Vehicle Equipment Reversal: Incr Depreciation | N/A | N/A | N/A | FD | N/A | FJ | 13 | INCREMENTAL DEPRECIATION | FA02 | 7008 | incr | 6710.21 | 1759.21 |

| Trans Num | Transaction Description | Rec Id | Acquisition / Disposition Method | TIRE S Trans Code | Doc Cat | FME A Doc Type | Online Doc Type | Trans Type | Process Activity | Acctg Event | GL Entry Code | Incr / Decr | Dr/ Proprietary | Cr/ Proprietary |
|-----------|---------------------------------------|--------|----------------------------------|-------------------|---------|----------------|-----------------|------------|----------------------------|-------------|---------------|-------------|-----------------|-----------------|
| 8.3 | Vehicle Equipment Reversal: CAP Value | N/A | N/A | N/A | FD | N/A | FJ | 13 | ACQUISITION LIQUIDATION | FA01 | 6169 | incr | 1750.02 | 1750.21 |
| 8.3 | Vehicle Equipment Reversal: Accm Depr | N/A | N/A | N/A | FD | N/A | FJ | 13 | DEPRECIATION LIQUIDATION | FA05 | 6167 | incr | 1759.21 | 6710.21 |
| 8.3 | Vehicle Reversal | N/A | N/A | N/A | FD | N/A | FJ | 13 | GAIN | FA04 | NULL | incr | N/A | N/A |
| 8.3 | Vehicle Reversal | N/A | N/A | N/A | FD | N/A | FJ | 13 | DISPOSITION | FA03 | NULL | incr | N/A | N/A |
| 8.3 | Vehicle Equipment Reversal | N/A | N/A | N/A | FD | N/A | FJ | 13 | NONE - NO PROCESS ACTIVITY | FA03 | NULL | N/A | N/A | N/A |

11 Appendix C: Fixed Assets Glossary

Table 59: Fixed Assets Glossary

| Term | Definition |
|--------------------------------|--|
| Acquisition Cost | The acquisition cost of a fixed asset or betterment is the initial cost expended for the asset or betterment including all related costs required to have the asset or betterment functional such as assembly, taxes, and shipping and handling costs. |
| Asset Number | The number assigned to the asset - will be set to the Project Number / Building Number |
| Asset Number Link Model (ANLM) | The model used within the Fixed Assets subsystem if the asset number is always known at the time the purchasing document. The asset number is the link connecting all the asset information and is entered on all purchasing and payment transactions related to an asset. |
| Asset Type | Used to classify assets as vehicles, land, buildings, equipment, etc. |
| APO | Accountable Property Officer |
| Betterment | An upgrade or an addition to an existing fixed asset that increase the asset’s value and/or the asset’s useful life. Betterments enhance assets and consequently, are managed together with the asset. |
| Capitalization | A term used to denote when an agency realizes an expenditure in increments over a long period of time. |
| CE | Cognizant Employee |
| CPO | Custodial Property Officer |
| Custodian | A custodian is the group or individual that is financially responsible for an asset. A custodian can be identified as Custodial Property Officer (CPO), Accountable Property Officer (APO), Property Administrator (PA), or Cognizant Employee (CE). |
| Depreciation | Depreciation is the systematic and rational allocation of the asset’s acquisition cost, less its estimated salvage value or residual value, over the asset’s estimated useful life. Depreciation is used to calculate the asset’s estimated value as it decreases over time. |
| Disposition | Getting rid of an asset or betterment through a direct sale or some other method. |

| Term | Definition |
|--------------|--|
| FA | Fixed Asset Acquisition Document |
| FB | Fixed Asset Betterment Document |
| FC | Fixed Asset Correction Document |
| FD | Fixed Asset Disposal Document |
| Fixed Asset | A long-term, tangible object held for business use and not expected to be converted to cash in the current or upcoming fiscal year, such as manufacturing equipment, real estate, and furniture. |
| FM | Fixed Asset Depreciation Document |
| FMESB | Financial Management Enterprise Architecture |
| FMS | Fleet Management System – retired with the implementation of GSAFleet.Gov in July 2023 |
| GSAFleet.Gov | GSA Fleet’s new source business system for transmitting Fixed Assets transactions to Pegasys. This system was implemented in July 2023 in place of legacy FMS. |
| PA | Property Administrator |