M C 1985 4

NY

P. ____ of ____ Page

U.S. Postal Service

DETAIL SUPPORTING JOURNAL VOUCHER AND ERROR CORRECTION

Accounting Period	Fiscal Year	J. V. No.	Finance No.	MV FAC	Sub. Loc. Code	LDC	Account No. Primary	Account No. Sub.	Debit Amount (No. x Col. 41)	Credit Amount (x Col. 41)	EMP Count	Work Hours	Adj. Type	Adj. A/P or FY	Prior Year Account No. Primary	Prior Year Account No. Sub.	(A)	Prior Year A/P		MV ID	Calendar Year	Pay Period
1-2	3	4-7	8-14	15	16-18	19-20	21-25	26-28	29-41	29-41	42-47	48-55	56	57-58	59-63	64-66	67-70	71-72	73	74-75	76-77	78-7
14	2						22321	023	74,921,425.94													
							51208			74,921,425.94			Prior Period									
Total																						

TO ADJUST FY 1992 WORKERS' COMPENSATION ACCRUALS TO EOY ACTUALS.

Alan J. 09.01.92

DOCKET SECTION

ST 2

Class D

U.S. Postal Service

DETAIL SUPPORTING JOURNAL VOUCHER AND ERROR CORRECTION

NY

Page 1 of 2

Accounting Period	Fiscal Year	J. V. No.	Finance No.	MV FAC	Sub. Loc. Code	LDC	Account No. Primary	Account No. Sub.	Debit Amount (No. x Col. 41)	Credit Amount (x Col. 41)	EMP Count	Work Hours	Adj. Type	Adj. A/P or FY	Prior Year Account No. Primary	Prior Year Account No. Sub.	(B)	Prior Year A/P		MV ID	Calendar Year	Pay Period
1-2	3	4-7	8-14	15	16-18	19-20	21-25	26-29	29-41	29-41	42-47	48-55	56	57-58	59-63	64-66	67-70	71-72	73	74-76	76-77	78-7
12	2						22321	023	74,689,909.45													
							22311			74,689,909.45												

TO ADJUST WORKERS' COMPENSATION SHORT- AND LONG-TERM ACCRUALS SO SHORT-TERM ACCRUAL APPROXIMATES PROJECTED PAYMENT.

09.01.92

Total

Reclass "E"

Page ___ of ___ Pages

U.S. Postal Service

DETAIL SUPPORTING JOURNAL VOUCHER AND ERROR CORRECTION

Accounting Period	Fiscal Year	J.V. No.	Finance No.	MV FAC	Sub. Loc. Code	LDC	Account No. Primary	Account No. Sub.	Debit Amount (No. x Col. 41)	Credit Amount (x Col. 41)	EMP Count	Work Hours	Adj. Type	Adj. A/P or FY	Prior Year Account No. Primary	Prior Year Account No. Sub.	(C)	Prior Year A/P		MV ID	Calendar Year	Pay Period
1-2	3	4-7	8-14	15	16-18	19-20	21-25	26-28	29-41	29-41	42-47	48-55	56	57-58	59-63	64-66	67-70	71-72	73	74-75	76-77	78-79
14	2						25111		$35,000,000.–													
	↓		10-4390				41199			$35,000,000.–												

TO ADJUST ACCRUALS FOR POSTAGE IN THE HANDS OF THE PUBLIC PER PIHOP MODEL RUN.

[signature] 10/6/9–

UNITED STATES POSTAL SERVICE

POSTAL DATA CENTER

PROPOSED ADJUSTMENTS

(IN THOUSANDS)

FY 1992

ATTACHMENT 1

ST. LOUIS PDC

Adjustment No. 3 of 4

ACCOUNT NUMBER	ACCOUNT AND ADJUSTMENT DESCRIPTION	ASSETS DEBIT	ASSETS CREDIT	LIABILITIES DEBIT	LIABILITIES CREDIT	EQUITY DEBIT	EQUITY CREDIT	REVENUE DEBIT	REVENUE CREDIT	EXPENSE DEBIT	EXPENSE CREDIT
21120	OUTSTANDING POSTAL MONEY ORDERS-DOMESTIC-UNCLASSIFIED-OUTSTANDING AT FEDERAL RESERVE BANKS			$172,300							
11113	CASH IN BANK - U. S. TREASURY POSTAL FUND - MONEY ORDER DISBURSEMENTS		($172,300)								
			($172,300)	$172,300							

TO INCREASE THE ACCRUAL FOR MONEY ORDERS REDEEMED AT FEDERAL RESERVE BANKS ON SEPTEMBER 30, 1992 AND PRIOR THAT WERE NOT PART OF THE PREVIOUS ACCRUAL PROCESSED BY THE POSTAL DATA CENTER.

REC YES E

U.S. Postal Service

DETAIL SUPPORTING JOURNAL VOUCHER AND ERROR CORRECTION

Page ____ of ____ Pages

Accounting Period	Fiscal Year	J.V. No.	Finance No.	MV FAC	Sub. Loc. Code	LDC	Account No. Primary	Account No. Sub.	Debit Amount (No. x Col. 41)	Credit Amount (x Col. 41)	EMP Count	Work Hours	Adj. Type	Adj. Acct. FY	Prior Year Account No. Primary	Prior Year Account No. Sub.	EE	Prior Yr. Adj.		MV ID	Commodity Code	Postal Acct.
1-2	3	4-7	8-14	15	16-18	19-20	21-26	26-28	29-41	29-41	42-47	48-56	56	57-58	59-63	64-66	67-70	71-72	73	74-75	76-77	78-79
14	2						542XX		4209,000.00													
							53XXX		1,773,000.00													
			R00				161XX		35,477,000.00													
			R00				160XX		1829,000.00													
							23XXX			$43,286,000.-												
									STLPDC IS AUDIT ADJUSTMENT													
									Adjmt #1; 2; & 4													
									TO INCREASE ACCRUALS FOR CONSTRUCTION PROJECTS; &													
									HIGHWAY TRANSPORTATION ~~PAYM~~ PAYMENTS DATED 9/30/92													
									AND PRIOR.													
									SEE IS ADJMT #1; 2 & 4													
									$43,286,000	$43,286,000												

UNITED STATES POSTAL SERVICE

POSTAL DATA CENTE

PROPOSED ADJUSTMENTS

(IN THOUSANDS)

FY 1992

ATTACHMENT 1

ST. LOUIS PDC

Adjustment No. 1 of 4

ACCOUNT NUMBER	ACCOUNT AND ADJUSTMENT DESCRIPTION	ASSETS DEBIT	ASSETS CREDIT	LIABILITIES DEBIT	LIABILITIES CREDIT	EQUITY DEBIT	EQUITY CREDIT	REVENUE DEBIT	REVENUE CREDIT	EXPENSE DEBIT	EXPENSE CREDIT
53121	HIGHWAY-INTRA-SCF-REGULAR CONTRACTS									619	
53122	HIGHWAY-INTRA-SCF-EXCEP. SERVICE									263	
53123	HIGHWAY-INTRA-SCF-EMERG. CONTRACTS										(832)
53124	HIGHWAY-INTER-SCF-REGULAR CONTRACTS									246	
53125	HIGHWAY-INTER-SCF-EXCEP. SERVICE									102	
53126	HIGHWAY-INTER-SCF-EMERG. CONTRACTS										(834)
53127	EMPTY EQP-DOM-HWY SERV-INTRA-BMC REGULAR SERVICE									543	
53128	EMPTY EQP-DOM-HWY SERV-INTRA-BMC EXCEPTIONAL SERVICE									$475	
53129	EMPTY EQP-DOM-HWY SERV-INTRA-BMC EMERGENCY SERVICE										(832)
53131	HIGHWAY-INTER-BMC/ASF									$533	
53132	EMPTY EQP-DOM-HWY SERV-INTER-BMC/ ASF-EXCEPTIONAL SERVICE									$219	
53133	EMPTY EQP-DOM-HWY SERV-INTER-BMC/ ASF-EMERGENCY SERVICE										($196)
53134	EMPTY EQP-DOM-HWY SERV-PL LD-ANN RTE CON										($49)
53135	EMPTY EQP-DOM-HWY SERV-PL LD-TRP RTE CON										($47)
53136	EMPTY EQP-DOM-HWY SERV-INTER-BMC-LS TR										($121)
53137	EMPTY EQP-DOM-DAMAGE TO HWY VANS									45	
53139	EMPTY EQP-DOM-HWY SERV-AREA BUS CON										($8)
53163	CONTRACT-TRUCK TERMINAL									4	
53183	DOMESTIC WATER CONTRACTS									32	
53184	DOMESTIC WATER EMERGENCY CONTRACTS									113	
53191	TRANSPORTATION OF MAIL EQUIPMENT									29	
23390	HIGHWAY SERVICE				($2,704)						
					($2,704)					$3,223	($519)

TO INCREASE THE ACCRUAL FOR HIGHWAY TRANSPORTATION SERVICES PERFORMED SEPTEMBER 30, 1992 AND PRIOR.

Dr. 534XX 2,704,000.00

Cr. 23390 2,704,000.-

UNITED STATES POSTAL SERVICE

POSTAL DATA CE R

PROPOSED ADJUSTMENTS

(IN THOUSANDS)

FY 1992

ATTACHMENT 1

ST. LOUIS PDC

Adjustment No. 2 of 4

ACCOUNT NUMBER	ACCOUNT AND ADJUSTMENT DESCRIPTION	ASSETS DEBIT	ASSETS CREDIT	LIABILITIES DEBIT	LIABILITIES CREDIT	EQUITY DEBIT	EQUITY CREDIT	REVENUE DEBIT	REVENUE CREDIT	EXPENSE DEBIT	EXPENSE CREDIT
	DOMESTIC AIR TRANSPORTATION										
53501	SYSTEM MAND. LOOSE SACK LINE HAUL									$70	
53503	SYSTEM MAND. CONTAINER LINE HAUL									$0	
53511	SYSTEM MAND. LOOSE SACK TERM HANDL									$161	
53513	SYSTEM MAND CONTAINER TERM HANDLING									$6	
53541	NETWORK LINE										($309)
53543	NETWORK TERMINAL HANDLING										($72)
53551	AIR TAXI LINE HAUL										($48)
53553	AIR TAXI TERMINAL HANDLING									$32	
53561	INTRA ALASKA BUSH NON-PRIORITY LINE										($194)
53562	INTRA ALASKA MAINL NON-PRIORITY LN										($231)
53563	INTRA ALASKA BUSH PRIORITY LINE									$11	
53564	INTRA ALASKA MAINL PRIORITY LINE										($40)
53565	INTRA ALASKA BUSH NON-PRIORITY TERM										($196)
53566	INTRA ALASKA MAINL NON-PRIORITY TERMINAL										($235)
53568	INTRA ALASKA MAINL PRIORITY TERMINAL HANDLING										($29)
53581	HAW/PAC ISL. BULK MAIL LINE HAUL										($52)
53583	HAW/PAC ISL. BULK MAIL TERM HANDL										($77)
53585	HAW/PAC ISL. PRIORITY LINE HAUL									$6	
53588	FORMER PAC/ISL TRUST TERR. LINE									$20	
53591	MISC. SERVICE ADJUSTMENTS										($50)
53593	MISC. CONTR. PENALTY/INDEM/ADJ										($32)
53599	EXCISE TAX									$400	
23112.022	IRS-AIRPORT & AIR TAX-USPS CONTRIB				($400)						
23320	DOMESTIC AIRMAIL CARRIERS-DOM SERV			$1,331							
				$1,331	($400)					$714	($1,645)

TO DECREASE THE ACCRUAL FOR DOMESTIC AIR TRANSPORTATION SERVICES PERFORMED SEPTEMBER 30, 1992 AND PRIOR.

IBA 3534XX — 931,000,00

UNITED STATES POSTAL SERVICE

POSTAL DATA CENTER

PROPOSED ADJUSTMENTS

(IN THOUSANDS)

FY 1992

ATTACHMENT 1

ST. LOUIS PDC

Adjustment No. 4 of 4

ACCOUNT NUMBER	ACCOUNT AND ADJUSTMENT DESCRIPTION	ASSETS DEBIT	ASSETS CREDIT	LIABILITIES DEBIT	LIABILITIES CREDIT	EQUITY DEBIT	EQUITY CREDIT	REVENUE DEBIT	REVENUE CREDIT	EXPENSE DEBIT	EXPENSE CREDIT
	PLANT AND EQUIPMENT-CONSTRUCTION										
16111	LAND - USPS OWNED	$637									
16113	LAND-BUILDING PURCHASE		($1,190)								
16115	LAND-BUILDING IMPROVEMENTS	$21									
16121	BUILDINGS-USPS CONSTRUCTION	$22,143									
16123	BUILDINGS-BUILDING PURCHASE	$1,202									
16125	BUILDINGS - BUILDING IMPROVEMENTS	$12,664									
16231	MAIL PROCESSING EQUIPMENT-FIXED MECHANIZATION SYSTEMS	$1,690									
16232	MAIL PROCESSING EQUIPMENT-NON-FIXED MECHANIZATION SYSTEMS	$129									
52417	EXPENSED BUILDING IMPROVEMENTS - SAFETY PROJECTS									$7	
54221	EXPENSED BUILDING IMPROVEMENTS AND UNDERGROUND STORAGE TANKS-MONITOR									$17	
54222	EXPENSED BUILDING IMPROVEMENTS AND UNDERGROUND STORAGE TANKS-SUPPORT									$124	
54223	EXPENSED BUILDING IMPROVEMENTS AND UNDERGROUND STORAGE TANKS-REPAIR									$258	
54231	BUILDING IMPROVEMENTS-REPAIRS-USPS OWNED BUILDINGS									$1,926	
54232	BUILDING IMPROVEMENTS EXPENSED									$931	
54233	BUILDING IMPROVEMENTS-ALTERATIONS-LEASED BUILDINGS									$183	
54234	BUILDING IMPROVEMENTS-REPAIRS-LEASED BUILDINGS									$607	
54251	EXPENSED BUILDING IMPROVEMENTS-OTHER PROJECTS - FACILITY PLANNING									$52	
54253	EXPENSED BUILDING IMPROVEMENTS-OTHER PROJECTS									$104	
23455	ACCOUNTS PAYABLE AND ACCRUALS - CUMULATIVE PROJECT AUTHORIZATIONS				($41,513)						
		$38,494	($1,190)		($41,513)					$4,209	

TO INCREASE THE ACCRUAL FOR CONSTRUCTION PROJECT PAYMENTS DATED SEPTEMBER 30, 1992 AND PRIOR THAT WERE NOT A PART OF THE PREVIOUS

542 XX
161 XX
162 XX

4,209,000. -
35,477,000. -
1829.000 -

U.S. Postal Service

DETAIL SUPPORTING JOURNAL VOUCHER AN[illegible]HOR CORRECTION

RECLASS "F"

Fiscal Year	A.V. No.	Finance No.	MV FAC	Sub. Loc. Code	LDC	Account No. Primary	Account No. Sub.	Debit Amount (No. = Col. 41)	Credit Amount (= Col. 41)	EMP Count	Work Hours	Adj. Type	Adj. A/P or R/V	Prior Year Account No. Primary	Prior Year Account No. Sub.	F	Prior Year A/P		MV ID	Calendar Year	Period
3	4-7	8-14	15	16-18	19-20	21-26	26-30	29-41	29-41	42-47	48-56	58	57-60	58-63	64-68	67-70	71-72	73	74-76	76-77	78-7
14 2						17121		17,036,579.00													
14 2						11150	~~Other Assets~~		17,036,579.00												
								To reclass for financial statement purposes only capitalized bulk ship costs which have not been allocated to specific projects.												
								SEE RECLASS "DD"													
					Total																

SH 11/4/02

U.S. Postal Service

DETAIL SUPPORTING JOURNAL VOUCHER AND ERROR CORRECTION

Rec Ass "G"

Page 1 of 1 Pages

Accounting Period	Fiscal Year	J.V. No.	Finance No.	MV FAC	Sub. Loc. Code	LDC	Account No. Primary	Account No. Sub.	Debit Amount (No. x Col. 41)	Credit Amount (x Col. 41)	EMP Count	Work Hours	Adj. Type	Adj. A/P or FY	Prior Year Account No. Primary	Prior Year Account No. Sub.	(G)	Prior Year A/P		MV ID	Calendar Year	Pay Period
1-2	3	4-7	8-14	15	16-18	19-20	21-25	26-28	29-41	29-41	42-47	48-55	66	67-68	69-63	64-66	67-70	71-72	73	74-76	76-77	78
14	2						23150	022	4,000,000.00													
			10-4390				52220		5,000,000.00	✓			P	Pd								
							51261			4,000,000.00												
							14365	001		5,000,000.00 ✓												
								Total	9,000,000.00	9,000,000.00												

To Correct Transfers between Inventory Write-off, Unemployment Compensation and Contingent Liability Accruals.

POC: San Mateo

Adjustment No. 1

UNITED STATES POSTAL SERVICE
SAN MATEO POSTAL DATA CENTER
PROPOSED ADJUSTMENTS
(IN THOUSANDS)
FY 1992

Reclass "G"

Note: Moved $16,000,000 to SMPDC Books in MP1 '93

ACCOUNT NUMBER	ACCOUNT AND ADJUSTMENT DESCRIPTION		ASSETS DEBITS	ASSETS CREDITS	LIABILITIES DEBITS	LIABILITIES CREDITS	EQUITY DEBITS	EQUITY CREDITS	REVENUE DEBITS	REVENUE CREDITS	EXPENSES DEBITS	EXPENSES CREDITS
52220	OBSOLETE INVENTORIES WRITTEN OFF.										$5,614	
14365	RESERVE FOR OBSOLETE INVENTORY.			$5,614								
	TO INCREASE ACCOUNT BALANCE BY ADJUSTING ALLOWANCE FOR OBSOLETE INVENTORY ACCOUNT TO THE AMOUNT ESTIMATED TO BE OVERVALUED, EXCESS AND OBSOLETE IN THE MATERIAL DISTRIBUTION CENTER (MDC) INVENTORY BALANCES AT YEAR-END, FY92. THE AMOUNT WAS ARRIVED AT BY AUDIT WORK PERFORMED AT THE NATIONAL INVENTORY CONTROL CENTER, TOPEKA, KS NEAR FISCAL YEAR-END. RESULTS OF AUDIT WORK WERE:											
	OVERVALUATION OF REPAIRABLE ITEMS	$10,000,000										
	EXCESS AND OBSOLETE INVENTORY	6,000,000										
	TOTAL	$16,000,000										
	ALLOWANCE ACCOUNT PER G/L AP 14/92	$10,386,488										
	ALLOWANCE ACCOUNT PER AUDIT FY92	16,000,000										
	RECOMMENDED ADJUSTMENT	$ 5,613,512										

U.S. Postal Service

DETAIL SUPPORTING JOURNAL VOUCHER AND ERROR CORRECTION

RECLASS II

(H)

Page ____ of ____ Pages

Fiscal Year	J.V. No.	Finance No.	MV FAC	Sub. Loc. Code	LDC	Account No. Primary	Account No. Sub.	Debit Amount (No. x Col. 41)	Credit Amount (x Col. 41)	EMP Count	Work Hours	Adj. Type	Adj. A/P or FY	Prior Year Account No. Primary	Prior Year Account No. Sub.		Prior Year A/P		MV ID	Calendar Year	Pay Period
3	4-7	8-14	15	16-18	19-20	21-25	26-28	29-41	29-41	42-47	48-55	56	57-60	60-63	64-66	67-70	71-72	73	74-75	76-77	78-7
42						15242		2,590,000.00													
						26212		520,000.00													
						22245	022		520,000.00												
						22246	022		2,590,000.00												
							Total	3,110,000.00	3,110,000.00												

The reclass balances in FERS liability accounts for correct financial statement presentation at 9/30/92.

[signature]

10/30/92

FECS Account Analysis

	Acct # 15242	Acct # 26212	Acct # 22245	Acct # 22246	Acct # 56642	Acct # 58112	
A/P 14 Bal.	344,306	(339,464)	(7,432)	2,590	7,432	24,803	(2,590)
9/30/92 Bal S/B	346,896	(338,944)	(7,952)	0	7,432	24,803	0
Diff	2,590	520	(520)	(2,590)	0	0	

The following entry is required to correct the balances in the FERS accounts.

15242 Deferred Liab	2,590	
26212 LT FERS Liab	520	
22245 ST FERS Liab		520
22246 FERS Int Payable		2,590

Reclass 1

U.S. Postal Service

DETAIL SUPPORTING JOURNAL VOUCHER AN[illegible]ROR CORRECTION

Fiscal Year	J.V. No.	Finance No.	MV FAC	Sub. Loc. Code	LDC	Account No. Primary	Account No. Sub.	Debit Amount (No. x Col. 41)	Credit Amount (x Col. 41)	EMP Count	Work Hours	Adj. Type	Adj. A/P or FY	Prior Year Account No. Primary	Prior Year Account No. Sub.	I	Prior Year A/P		MV ID	Calendar Year	Pay Period
3	4-7	8-14	15	16-18	19-20	21-25	26-28	29-41	29-41	42-47	48-56	56	57-60	60-63	64-66	67-70	71-72	73	74-75	76-77	78-7
4 2		~~42-43~~				56213 ~~41131~~		8,000,000.00													
14 2						13195			8,000,000.00												

To reduce receivable for '91 revenue foregone appropriation, due to adjustment to mail volume estimate upon which accrual was based.

[signature]
10/23/92

Total

Reclass

Page ___ of ___ Page

U.S. Postal Service

DETAIL SUPPORTING JOURNAL VOUCHER AND ERROR CORRECTION

Accounting Period	Fiscal Year	J.V. No.	Finance No.	MV FAC	Sub Loc. Code	LDC	Account No. Primary	Account No. Sub.	Debit Amount (No. x Col. 41)	Credit Amount (x Col. 41)	EMP Count	Work Hours	Adj. Type	Adj. A/P or FY	Prior Year Account No. Primary	Prior Year Account No. Sub.		Prior Year A/P		MV ID	Calendar Year	Pay Period
1-2	3	4-7	8-14	15	16-18	19-20	21-28	26-30	29-41	29-41	42-47	48-56	58	57-60	60-63	64-66	67-70	71-73	73	74-76	76-77	78-79
14	2						21201		442,897.84													
							11111			442,897.84												

To book Int'l M.O.'s paid by
EFT in FY 1992: (Reach Reconciling Items)
on 2/12/92 260,999.17
on 8/12/92 181,898.67
(Reclass A/P 13
Book in A/P 1

J. Lambert

Annual Maturities – USPS Debt ($ in thousands)

FY	Series A Bonds	NOTES PAYABLE TO THE FEDERAL FINANCING BANK Issue #6	Issue #8	Issue #10	Issue #11	Issue #12	Issue #13	Issue #14	Issue #15	16-32	Issue #34	35-38	39-41	Mortgage Notes	Total
Bal @ 9/30/9	0	256,000	135,000	698,400	950,000	600,000	708,000	1,200,000	156,000	600,000	800,000	1,800,000	2,000,000	0	9,903,400
1993		32,000	15,000	38,800	50,000	30,000	35,400	60,000	36,000			450,000			747,200 (A)
1994		32,000	15,000	38,800	50,000	30,000	35,400	60,000	36,000				800,000		1,097,200
1995		32,000	15,000	38,800	50,000	30,000	35,400	60,000	36,000		800,000		800,000		1,897,200
1996		32,000	15,000	38,800	50,000	30,000	35,400	60,000	36,000						297,200
1997		32,000	15,000	38,800	50,000	30,000	35,400	60,000	12,000	24,000			400,000		697,200
Thereafter	0	96,000	60,000	504,400	700,000	450,000	531,000	900,000	0	576,000	0	1,350,000	0	0	5,167,400
Total Pmts.	0	256,000	135,000	698,400	950,000	600,000	708,000	1,200,000	156,000	600,000	800,000	1,800,000	2,000,000	0	9,903,400

(A) Current portion of FFB Notes payable 747,200,000

Balance per G/L, AP14 (Acct #23404) 297,200,000

Reclass needed 450,000,000

U.S. Postal Service

DETAIL SUPPORTING JOURNAL VOUCHER AN[D] [ERR]OR CORRECTION

Kerloss K

Page - (A) Page

Fiscal Year	J.V. No.	Source No.	MV FAC	Sub. Loc. Code	LDC	Account No. Primary	Account No. Sub.	Debit Amount (No. x Col. 41)	Credit Amount (x Col. 41)	EMP Count	Work Hours	Adj. Type	Adj. A/P or FY	Prior Year Account No. Primary	Prior Year Account No. Sub.	(K)	Prior Year A/P		MV ID	Calendar Year	Pay Period
3	4-7	8-14	15	16-18	19-20	21-25	26-28	(N) 29-41	29-41	42-47	48-56	56	57-60	60-63	64-66	67-70	71-72	73	74-75	76-77	78-7[illegible]
14 2						2.3VC6 26001		452,000,000.00													
						23401			452,000,000.00												

To ~~[illegible]~~ correct balance in Current Portion of Long-Term Debt

[illegible signature]

10/26/92

Total	

Attachment "L"

U.S. Postal Service

DETAIL SUPPORTING JOURNAL VOUCHER AND ERROR CORRECTION

Page ____ of ____ Pages

Accounting Period	Fiscal Year	J.V. No.	Finance No.	MV FAC	Sub. Loc. Code	LDC	Account No. Primary	Account No. Sub.	Debit Amount (No. x Col. 41)	Credit Amount (x Col. 41)	EMP Count	Work Hours	Adj. Type	Adj. A/P or FY	Prior Year Account No. Primary	Prior Year Account No. Sub.	L	Prior Year A/P		MV ID	Calendar Year	Pay Period
1-2	3	4-7	8-14	15	16-18	19-20	21-25	26-28	29-41	29-41	42-47	48-56	56	57-58	59-63	64-66	67-70	71-72	73	74-75	76-77	78-79
14	2						234/85		B 1,233000.00													
14	2						54242			31 1,233 000.00												

SMPDC I.S year-end Adjustment
– To correct duplicate entry
of accrual made in A/P 13
FY 1992.

10/27/92

P class "L"

PDC: San Mateo

Adjustment No. 3

UNITED STATES POSTAL SERVICE
SAN MATEO POSTAL DATA CENTER
PROPOSED ADJUSTMENTS
(IN THOUSANDS)
FY 1992

ACCOUNT NUMBER	ACCOUNT AND ADJUSTMENT DESCRIPTION	ASSETS DEBITS	ASSETS CREDITS	LIABILITIES DEBITS	LIABILITIES CREDITS	EQUITY DEBITS	EQUITY CREDITS	REVENUE DEBITS	REVENUE CREDITS	EXPENSES DEBITS	EXPENSES CREDITS
23495	ACCOUNTS PAYABLE & ACCRUALS-OTHER-RESEARCH & DEVELOPMENT			81,233							
54242	PLANT & EQUIPMENT-EXPENDABLE BUILDINGS, IMPROVEMENTS, AND OTHER PROJECTS-RESEARCH AND DEVELOPMENT EXPENSE.										81,233
	TO CORRECT DUPLICATE ENTRY OF ACCRUAL MADE IN AP-13, FISCAL YEAR 1992.										

Reclass

U.S. Postal Service

DETAIL SUPPORTING JOURNAL VOUCHER AND ERROR CORRECTION

Page ____ of ____ Pages

Accounting Period	Fiscal Year	J.V. No.	Finance No.	MV FAC	Sub. Loc. Code	LDC	Account No. Primary	Account No. Sub.	Debit Amount (No. x Col. 41)	Credit Amount (x Col. 41)	EMP Count	Work Hours	Adj. Type	Adj. A/P or FY	Prior Year Account No. Primary	Prior Year Account No. Sub.	M	Prior Year A/P		MV ID	Calendar Year	Pay Period
1-2	3	4-7	8-14	15	16-18	19-20	21-25	26-29	29-41	29-41	42-47	48-56	56	57-60	59-63	64-66	67-70	71-73	73	74-76	76-77	78-79
14	2						13490		1,836,000.00													
							232W			974000.00												
							23496			787000.00												
							44030			75000.00												
									SMPDC													
									$ 1836,000.00	$ 1,836000.00												

Exhibit "M"

POC: San Mateo

Adjustment No. 2

UNITED STATES POSTAL SERVICE
SAN MATEO POSTAL DATA CENTER
PROPOSED ADJUSTMENTS
(IN THOUSANDS)
FY 1992

ACCOUNT NUMBER	ACCOUNT AND ADJUSTMENT DESCRIPTION	ASSETS DEBITS	ASSETS CREDITS	LIABILITIES DEBITS	LIABILITIES CREDITS	EQUITY DEBITS	EQUITY CREDITS	REVENUE DEBITS	REVENUE CREDITS	EXPENSES DEBITS	EXPENSES CREDITS
13490	ACCOUNTS RECEIVABLE - OTHER - MISCELLANEOUS	$1,836									
23200	ACCOUNTS PAYABLE - CLEARING ACCOUNT - UNIDENTIFIED FOREIGN PAYABLES				$974						
23496	ACCOUNTS PAYABLE - HOLDING ACCOUNT - SEIZURE AND FORFEITURE				$787						
44033	REVENUE - FORFEITED REVENUE								$ 75		
	TO RECLASSIFY MONIES RECEIVED DURING AP-14 (9-19 TO 9-30-92) WHICH WERE CLASSIFIED AS MISCELLANEOUS ACCOUNTS RECEIVABLE.										

Re-1 5 "N" (8)

U.S. Postal Service

DETAIL SUPPORTING JOURNAL VOUCHER AND ERROR CORRECTION

Page ____ of ____ Pages

Accounting Period	Fiscal Year	J. V. No.	Finance No.	MV FAC	Sub. Loc. Code	LDC	Account No. Primary	Account No. Sub.	Debit Amount (No. x Col. 41)	Credit Amount (x Col. 41)	EMP Count	Work Hours	Adj. Type	Adj. A/P or FY	Prior Year Account No. Primary	Prior Year Account No. Sub.	(N)	Prior Year A/P		MV ID	Calendar Year	Pay Period
1-2	3	4-7	8-14	15	16-18	19-20	21-25	26-29	29-41	29-41	42-47	48-56	56	57-58	59-63	64-66	67-70	71-72	73	74-75	76-77	78-79
01	2						23141		667,000.00													
↓	↓						234XX		63,199,000.00													
↓	↓						23491			63,866,000.00												

SMPDC I.S. Year-end adjustment #4

To correctly classify payments made during FY 92 that were journalized in A/P 1 - '93 (JV 14.0). Costs are for processing (week 5) activities (on check date 9/28/92)

[signature] 10/27/92

Replaces "N"

POC: San Mateo

Adjustment No. 4

UNITED STATES POSTAL SERVICE
SAN MATEO POSTAL DATA CENTER
PROPOSED ADJUSTMENTS
(IN THOUSANDS)
FY 1992

ACCOUNT NUMBER	ACCOUNT AND ADJUSTMENT DESCRIPTION	ASSETS DEBITS	ASSETS CREDITS	LIABILITIES DEBITS	LIABILITIES CREDITS	EQUITY DEBITS	EQUITY CREDITS	REVENUE DEBITS	REVENUE CREDITS	EXPENSES DEBITS	EXPENSES CREDITS
23141	ACCOUNTS PAYABLE - GSA & OTHER GOVT	$ 667									
23433	ACCOUNTS PAYABLE - PROCUREMENT PAYABLES	937,174									
23442	ACCOUNTS PAYABLE - MAIL PROCESSING EQUIP.	17,071									
23443	ACCOUNTS PAYABLE - MOTOR VEHICLES	$ 2,692									
23444	ACCOUNTS PAYABLE - CUSTOMER SERVICES EQUIP.	$ 40									
23445	ACCOUNTS PAYABLE - POSTAL SUPPORT EQUIP.	$ 2,385									
23495	ACCOUNTS PAYABLE - RESEARCH & DEVELOPMENT	$ 3,837									
23491	ACCOUNTS PAYABLE - MISC. PAYMENT CLEARING		963,866								
	TO CORRECTLY CLASSIFY PAYMENTS MADE DURING FY 92 THAT WERE JOURNALIZED AP-01-93 (JV 114.0). AMOUNTS ARE FOR PAYMENTS PROCESSED DURING AP-13, FY92, EXTENDED PROCESSING (WEEK 5) WHICH WERE ON CHECK DATE 9/28/92.										

Reclass 2' (A)

U.S. Postal Service

DETAIL SUPPORTING JOURNAL VOUCHER AND ERROR CORRECTION

Page ____ of ____ Pages

Accounting Period	Fiscal Year	J. V. No.	Finance No.	MV FAC	Sub. Loc. Code	LDC	Account No. Primary	Account No. Sub.	Debit Amount (No. x Col. 41)	Credit Amount (x Col. 41)	EMP Count	Work Hours	Adj. Type	Adj. A/P or FY	Prior Year Account No. Primary	Prior Year Account No. Sub.	0	Prior Year A/P		MV ID	Calendar Year	Per Period
1-2	3	4-7	8-14	15	16-18	19-20	21-28	28-29	29-41	29-41	42-47	48-56	56	57-60	59-63	64-66	67-70	71-72	73	74-75	76-77	78-79
14	2						143XX		10,029,000.00 ~~3,867,000.00~~													
↓	↓						5XXXX		6,162,000.00													
							23437			10,029,000.00												
							143XX			6,162,000.00												

SMFDC IS year-end adjustment #5 to record unity receipt & issue activity for FY '92. This is estimates based on .4286 of average 5 A/Ps activity

[signature] 10/27/92

PDC: San Mateo

Adjustment No. 5

UNITED STATES POSTAL SERVICE
SAN MATEO POSTAL DATA CENTER
PROPOSED ADJUSTMENTS
(IN THOUSANDS)
FY 1992

ACCOUNT NUMBER	ACCOUNT AND ADJUSTMENT DESCRIPTION	ASSETS DEBITS	ASSETS CREDITS	LIABILITIES DEBITS	LIABILITIES CREDITS	EQUITY DEBITS	EQUITY CREDITS	REVENUE DEBITS	REVENUE CREDITS	EXPENSES DEBITS	EXPENSES CREDITS
14310	IMES INVENTORY - WORK IN PROGRESS		$ 11								
14311	IMES INVENTORY - RAW MATERIALS	$ 204									
14321	IMDC INVENTORY - SUPPLY		91,296								
14331	IMBRU INVENTORY	$ 3									
14341	IPOSTAGE STAMP INVENTORY	$ 686									
14351	IVMF INVENTORY	193,448									
14353	IMDC INVENTORY - MV PARTS		$ 14								
14361	IMDC INVENTORY - CDP EQUIP	$ 68									
14371	IMDC INVENTORY REPAIR PARTS	$ 622									
14391	IMDC INVENTORY EXP. EQUIP.	$ 157									
23437	IACCOUNTS PAYABLE & ACCRUALS				910,829						
52120	IMDC INVENTORY - ISSUES									107,620	
52130	IMTEC INVENTORY - ISSUES									$ 33	
52210	IINVENTORY ADJUSTMENTS										$ 82
52220	IOBSOLETE INVENTORY WRITEOFFS									$ 83	
52230	IMDC REPAIR ITEMS - RETURNS										91,700
54620	IGAIN & LOSS ON EQUIP SALE/RETIREMENT										$ 27
56810	IMES TRANSFERS FROM										$ 206
56820	IMES TRANSFERS TO									$ 333	
	I										
	ITO RECORD INVENTORY RECEIPT AND ISSUE ACTIVITY FOR										
	IAP-14-92. THE AMOUNTS ARE ESTIMATES BASED ON ACTUAL										
	IJV ACTIVITY FOR AP'S 5 THRU 10, FY92. THE APPLICA-										
	IBLE JV'S WERE TOTALLED AND AN AVERAGE WAS OBTAINED.										
	ITHE FY92 AP-14 ACCRUAL PERCENTAGE (.4286) WAS THEN										
	IAPPLIED TO THE AVERAGE AMOUNT.										

Reclas "P"

U.S. Postal Service

DETAIL SUPPORTING JOURNAL VOUCHER AND ERROR CORRECTION

Page ____ of ____ Pages

Accounting Period	Fiscal Year	J.V. No.	Finance No.	MV FAC	Sub. Loc. Code	LDC	Account No. Primary	Account No. Sub.	Debit Amount (No. x Col. 41)	Credit Amount (x Col. 41)	EMP Count	Work Hours	Adj. Type	Adj. A/P or FY	Prior Year Account No. Primary	Prior Year Account No. Sub.	P	Prior Year A/P		MV ID	Calendar Year	Pay Period
1-2	3	4-7	8-14	15	16-18	19-20	21-25	26-28	29-41	29-41	42-47	48-56	56	57-58	59-63	64-66	67-70	71-72	73	74-75	76-77	78-79
14	2						23437		$ 62,514,000.00													
							5XXXY			$ 62514,000.00												

SMPDC Year end Adjmt. (net of Adjt #6 & 7)
To reverse mechanical JV 210.0 which is an estimate for the 12 days A/P 14 period. This base used to est. this amount does not represent normal activity. (see proposed Adjt. for detailed explanation.

[signature] 10/27/9-

Adjt.	6	(108,293)	Act 5XXXY
	7	45,779	5XXXY
net		(62,514)	5XXXY

PDC: San Mateo

Adjustment No. 7

SAN MATEO POSTAL DATA CENTER
PROPOSED ADJUSTMENTS
(IN THOUSANDS)
FY 1992

ACCOUNT NUMBER	ACCOUNT AND ADJUSTMENT DESCRIPTION	ASSETS DEBITS	ASSETS CREDITS	LIABILITIES DEBITS	LIABILITIES CREDITS	EQUITY DEBITS	EQUITY CREDITS	REVENUE DEBITS	REVENUE CREDITS	EXPENSES DEBITS	EXPENSES CREDITS
23437	ACCOUNTS PAYABLE & ACCRUALS				945,779						
51244	TRANS. OF HOUSEHOLD EFFECTS									150	
51248	PER. BEN.-RES. PURCH.&/OR SAL									163	
51401	TRVL.-DOM-OTH THAN TRAINING									2,545	
51403	TRAVEL EXPENSE-DETAIL ASSIGNM									379	
51404	PERSONNEL-TRAVEL-FOREIGN-POST									28	
51411	TRAVEL-TRAINING-OUTSIDE									70	
51413	TRAVEL-TRAINING-USPS									1,289	
52101	POSTAL SUPPLIES PAID AT PDC									1,091	
52103	SPARE PARTS FOR MECHANIZATION									4,296	
52105	OFFICE FURN & EXPENDABLE EQUI									457	
52106	MAIL PROCESSING EQUIPMENT									2,423	
52107	CUSTOMER SERVICES EQUIPMENT									178	
52108	DELIVERY SERVICES EQUIPMENT									009	
52109	SUPPLIES & EXPENDABLE EQUIP-T									00	
52111	SUPPL &SVCS -IMPREST FUND PUR									45	
52131	MAILBAGS PURCHASES									624	
52151	SUPPLIES&EXPEND. EQUIPT.-VEH.									1,489	
52152	VHF SUPPLIES AND EQUIPMENT									129	
52171	ADP SUPPLIES									797	
52172	OFFICE AND MEDICAL SUPPLIES									720	
52173	CUSTODIAL & BUILDING SUPPLIES									751	
52174	PHOTOGRAPHS AND FILMS									164	
52313	CUSTODIAL AND BUILDING SERVIC									1,223	
52321	OUTSIDE CONSULTING FEES									473	
52322	OUTSIDE CONSULTING-TRAVEL									110	
52323	MARKET RESEARCH SERVICES									650	
52325	ADVERTISING AND SALES PROMOTI									3,414	
52331	ADP SERVICES-COMMERCIAL									846	
52332	ADP SERVICES - COMMERCIAL BOF									470	
52333	ADP SERVICES-GOVERNMENT AGENC									48	
52359	PROFESSIONAL AND OTHER MISCEL									3,699	
52361	TRAINING-COURSE DEV.OUTSIDE A									49	
52363	TRAINING-OUTSIDE-INSTRUCTORS									518	
52367	TRAINING-MISCELLANEOUS SUPPLI									30	
52369	TRAINING-COURSE MATERIALS-AUD									12	
52415	ENERGY PROJECTS									43	
52417	SAFETY PROJECTS									16	
52419	MISC SERVICE (NON-CONTRACTUAL									257	
52421	AUDIT SERVICES BY GOVERNMENT									14	
52423	SERVICES-OTHER THAN HEALTH-BY									20	
52428	MEDICAL EXPENSES-ROUTINE MEDI									20	
52429	OTHER SER-MED EXP-DRUG TESTIN									44	
52435	PRINTING & GRAPHICS POST OFFI									475	
52436	OUTSIDE PRINTING & REPRODUCTI									1,263	
52441	COST OF POSTAGE STOCK									090	
52442	PHILATELIC PRODUCTS									176	
52443	COST OF EMBOSSED STAMPED ENVE									367	

52443	SUPP,MAT&SERV-OTHER SERV. RET					931	
52446	SUPPLS,MAT & SERV-OTH SERV-PA					9272	
52448	SUPLS,MAT&SERV-OTH SERV POSTA					954	
52449	COST OF MONEY ORDERS					924	
52453	CARFARE - OTHER THAN CARRIER					9150	
52455	TOLLS AND FERRIAGE-CITY CARRI					915	
52801	FREIGHT - SUPPLIES					9479	
52915	DISCOUNTS-EARNED						911
54121	BUILDING RENT (NON RECURRING)					948	
54135	MOVING EXPENSES					936	
54142	FUEL-OIL					9153	
54143	FUEL-GAS					945	
54151	UTILITIES-ELECTRIC					9200	
54163	PL&EQ-BLDG OCC-UTILITIES -TEL					9202	
54166	PL&EQ-BUILD OCC-UTIL-COMM-TI					9124	
54169	PL&EQ-BLDG OCC-COMM-PSDS NETW					987	
54231	REPAIRS, USPS-OWNED BUILDINGS					925	
54232	ALTERATIONS, USPS-OWNED BUILD					947	
54242	RESEARCH AND DEVELOPMENT EXPE					94,869	
54244	OPPORTUNITY FUND COSTS					9236	
54245	OPPORTUNITY FUND COSTS-CONTRA						9110
54248	PAE-EXPEN BLDGS IMPRO&OTH PRO					958	
54249	AFFIRM ACTION DEVEL FUND COST						929
54401	PL&EQ-EQUIP RNTL-OTH THAN VEH					977	
54402	PL&EQ-EQUIP RNTL-OTH THN VEH-					951	
54403	PL&EQ-EQ.RNTAL OTHER VEH.-CON					9171	
54404	PL&EQ-EQ RNTL OTH THN VEH-CON					9323	
54406	PL&EQ-EQ RENT OTHR THAN VEH-T					915	
54411	EQUIPMENT RENTAL-OTHER					9110	
54511	PL&EQ-EQ RPRS/MAINT & OTH EXP					9940	
54512	PL&EQ-EQ RPAIRS/MAINT&OTH EXP					951	
54518	ADMIN. EQUIP-OTHER THAN ADP-R					9390	
54521	POSTAL OPER. EQUIP-REPAIR/MAI					9679	
54523	BUILDING EQUIP-REPAIR/MAINT					9127	
54543	VEHICLE REPAIR AND MAINTENANC					9500	
55105	RURAL CARR.MOTOR VEHICLES-TO					9374	
55107	US GOVT OWNED MOTOR VEHICLES					9584	
55212	ACCIDENTS ON GOVT. OWNED PROP					980	
55213	ACCIDENTS ON LEASED PROP. OTH					948	
55215	OTHER NON-VEHICLE ACCIDENTS					985	
55311	MISCELLANEOUS JUDGEMENTS					979	
56411	OTHER SERVICES					947	
56421	INSP.SVC-SEIZURE & FORFEITURE					919	
56603	POSTAL FORUM EXPENSE					924	
56605	MEETINGS AND CONFERENCES					9291	
56617	PROMPT PAYMENT ACT					938	
56625	ARBITRATION EXPENSE					9127	
58117	INTEREST EXPENSE-PERSONAL PRO					968	
	TO ACCRUE LIABILITIES FOR THE GOVERNMENT FISCAL YEAR						
	BASED UPON AN AVERAGE OF 6 ACCOUNTING PERIODS. THE						
	142.86% RATE WAS APPLIED TO THE AVERAGE OF JV'S 110.0,						
	13 & 6, 211.0 AND 213.0, 3 & 6 FOR ACCOUNTING PERIODS						
	15 THROUGH 10 FISCAL YEAR 1992 WERE CONSIDERED.						

Reclass "P1"

PBC: San Mateo

Adjustment No. 6

UNITED STATES POSTAL SERVICE
SAN MATEO POSTAL DATA CENTER
PROPOSED ADJUSTMENTS
(IN THOUSANDS)
FY 1992

ACCOUNT NUMBER	ACCOUNT AND ADJUSTMENT DESCRIPTION	ASSETS DEBITS	ASSETS CREDITS	LIABILITIES DEBITS	LIABILITIES CREDITS	EQUITY DEBITS	EQUITY CREDITS	REVENUE DEBITS	REVENUE CREDITS	EXPENSES DEBITS	EXPENSES CREDITS
23437	ACCOUNTS PAYABLE AND ACCRUALS-OTHER-MISCELLANEOUS			$108,293							
SXXXX	EXPENSE ACCOUNTS (SEE: NOTE 1)										$108,293
	TO REVERSE MECHANICAL ENTRY JV 210.0 POSTED IN AP 14 FY 1992. GOVERNMENT FISCAL YEAR ACCRUAL DOES NOT REPRESENT THE NORMAL ACTIVITY FOR THE 12 DAY PERIOD, 9/19-30/92. THE AP 13 BASE ON WHICH THE 42.86% WAS APPLIED DOES NOT REPRESENT AN AVERAGE ACCOUNTING PERIOD. AP 13 INCLUDES PROCESSING FOR PRIOR PERIOD TRANSACTIONS NOT PREVIOUSLY ACCRUED AND AP 13 ACCRUALS.										
	NOTE 1: PLEASE REFER TO JV 210.0 AP 14 FY 1992 FOR ALL EXPENSE ACCOUNTS TO BE ADJUSTED.										

415-377-1460

FAX
268-2568

Cynthia
Sharon
[illegible]

[illegible]
[illegible]-7934

Recl. "Q"

U.S. Postal Service

DETAIL SUPPORTING JOURNAL VOUCHER AND ERROR CORRECTION

Page ____ of ____ Pages

Accounting Period	Fiscal Year	J.V. No.	Finance No.	MV FAC	Sub. Loc. Code	LDC	Account No. Primary	Account No. Sub.	Debit Amount (No. x Col. 41)	Credit Amount (x Col. 41)	EMP Count	Work Hours	Adj. Type	Adj. A/P or FY	Prior Year Account No. Primary	Prior Year Account No. Sub.	6	Prior Year A/P		MV ID	Calendar Year	Per Period
1-2	3	4-7	8-14	15	16-18	19-20	21-26	28-29	29-41	29-41	42-47	48-56	66	67-68	59-63	64-66	67-70	71-72	73	74-76	76 77	78-79
14	2						16XXX		# 42,060,000.00													
6	1						23437			# 42,060,000.00												
								SMPDC IS		Year-end Adjustment #8												
								Adjustment to increase liability & Assets Acct activity for A/P's recorded in FY 1993														
								NOTE: SEE proposed adj. for detailed explanation														
										Approved 10/27/93												

PDC: San Mateo

Adjustment No. 8

UNITED STATES POSTAL SERVICE
SAN MATEO POSTAL DATA CENTER
PROPOSED ADJUSTMENTS
(IN THOUSANDS)
FY 1992

ACCOUNT NUMBER	ACCOUNT AND ADJUSTMENT DESCRIPTION	ASSETS DEBITS	ASSETS CREDITS	LIABILITIES DEBITS	LIABILITIES CREDITS	EQUITY DEBITS	EQUITY CREDITS	REVENUE DEBITS	REVENUE CREDITS	EXPENSES DEBITS	EXPENSES CREDITS
16231	FIXED MECHANIZED SYSTEMS	9424									
16232	NON-FIXED MECHANIZED SYSTEMS	91,816									
16233	OTHER MAIL HANDLING EQUIPMENT	9294									
16234	PROPERTY PROGRESS PAYMENT	921,831									
16331	CARRIER MOTORIZATION VEHICLE	99,350									
16332	BULK TRANSFER VEHICLES	93,348									
16333	LAW ENFORCEMENT VEHICLES	986									
16334	OTHER VEHICLES	9499									
16335	VEHICLE AUXILIARY EQUIPMENT	930									
16432	WINDOW SERVICE EQUIPMENT	9246									
16531	ADM/GEN. SUPPORT EQUIPMENT	9574									
16532	MAINTENANCE EQUIPMENT	9373									
16533	AUTO. DATA PROCESS EQUIP.	93,189									
23437	ACCOUNTS PAYABLE & ACCRUALS				942,060						
	ADJUSTMENT TO INCREASE LIABILITY AND ASSETS										
	ACCOUNT ACTIVITY FOR AMOUNTS RECORDED IN FY'93										
	(THROUGH 10-23-92), WHICH WERE LIABILITIES IN FY'92										
	(10/1/91-09/30/92). ACCOUNT ACTIVITY IN FY'93.										

Reclass "R" (NY) "R"

U.S. Postal Servi

DETAIL SUPPORTING JOURNAL VOUCHER AND ERROR CORRECTION

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Accounting Period	Fiscal Year	J. V. No.	Finance No.	MV FAC	Sub. Loc. Code	LDC	Account No. Primary	Account No. Sub.	Debit Amount (No. x Col. 41)	Credit Amount (x Col. 41)	EMP Count	Work Hours	Adj. Type	Adj. A/P or FY	Prior Year Account No. Primary	Prior Year Account No. Sub.	"R"	Prior Year A/P		MV ID	Calendar Year	Pay Period
1-2	3	4-7	8-14	15	16-18	19-20	21-25	26-28	29-41	29-41	42-47	48-55	56	57-58	59-63	64-66	67-70	71-72	73	74-75	76-77	78-7
14	2	[illegible]					22250	022	51,887,379.00													
							26213		276,935,782.00													
							15244			1,475.00												
							22249	022		269,629,835.00												
							22254	022		59,193,851.00												
									TO ADJUST TO PROPER YEAR-START BALANCES FOR UNFUNDED ANNUITANT COLA'S AND HEALTH BENEFITS.													
									[signature] 10-26-92													
									(Booked in A/P 1, FY1993)													
										[signature] 10/27/92												
								Total	328,825,161.00	328,825,161.00												

Entered [illegible]

MB

Ec class "

U.S. Postal Service

DETAIL SUPPORTING JOURNAL VOUCHER AND ERROR CORRECTION

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Accounting Period	Fiscal Year	J.V. No.	Finance No.	MV FAC	Sub. Loc. Code	LDC	Account No. Primary	Account No. Sub.	Debit Amount (No. x Col. 41)	Credit Amount (x Col. 41)	EMP Count	Work Hours	Adj. Type	Adj. A/P & FY	Prior Year Account No. Primary	Prior Year Account No. Sub.	$	Prior Year A/P		MV ID	Calendar Year	Pay Period
1-2	3	4-7	8-14	15	16-18	19-20	21-25	26-29	29-41	29-41	42-47	48-55	56	57-58	59-63	64-69	67-70	71-72	73	74-75	76-77	78-79
14	1						51281		59000000.00													
J	1						22128			59,000,000.00												
									TO ACCRUE FOR APP.													
							TO		RECOGNIZE FUTURE BENEFITS													
							OF		ANNUITANTS ON DISABILITY													
									AND SURVIVORS CURRENT CY													
									ON APP ROLLS.													
									MNPS IS YEAR END AMNT #1													
										Appr 10/29/92												
									TOTAL APP.	130 M												
						CHARGED TO			OPERATING	69. - M												
									Restructuring	71												
										130 M												

UNITED STATES POSTAL SERVICE
MINNEAPOLIS POSTAL DATA CENTER
PROPOSED ADJUSTMENTS
(IN THOUSANDS)
FY 1992

PDC: MINNEAPOLIS

Adjustment No. 1

ACCOUNT NUMBER	ACCOUNT AND ADJUSTMENT DESCRIPTION	ASSETS DEBIT	ASSETS CREDIT	LIABILITIES DEBIT	LIABILITIES CREDIT	EQUITY DEBIT	EQUITY CREDIT	REVENUE DEBIT	REVENUE CREDIT	EXPENSES DEBIT	EXPENSES CREDIT
22210	APP Annuitant Benefit				136,000 187,000						
51201	APP Annuitant Benefit									180,000	59,000
56645	Restructuring Expense									~~87,000~~	71,000

To increase the Annuity Protection Plan liability to include employees electing the Special Retirement Option and to accrue future benefit costs for APP Recipients.

to be reclassed as part of restructuring cost

Rec. "T"

U.S. Postal Service

DETAIL SUPPORTING JOURNAL VOUCHER AND ERROR CORRECTION

Page ____ of ____ Pages

Accounting Period	Fiscal Year	J.V. No.	Finance No.	MV FAC	Sub. Loc. Code	LDC	Account No. Primary	Account No. Sub.	Debit Amount (No. 2 Col. 41)	Credit Amount (2 Col. 41)	EMP Count	Work Hours	Adj. Type	Adj. A/P & FY	Prior Year Account No. Primary	Prior Year Account No. Sub.	T	Prior Year A/P		MV ID	Customer Year	Per Period
1-2	3	4-7	8-14	15	16-18	19-20	21-25	26-30	29-41	29-41	42-47	48-56	56	57-60	58-62	64-66	67-70	71-72	73	74-76	76 77	78 79
14	92						51142		$ 14,620,000.-													
							26121	022	4632.000.-													
							56646			4,632,000.-												
							26122	022		14,620,000.-												
									MNPLS IS YEAR END ADJMT.													
									TO DECREASE ACCRUED ANNUAL LEAVE													
									LIABILITY & INCREASE HOLIDAY LEAVE ACCRUAL													
									ASSOCIATED W/ TERMINAL LEAVE.													
										pmg 11/6/92												
							51142	101	2,196,000	15.02 %												
							51142	104	6,790,000	46.44 %												
							51142	113	4712,000	32.23 %												
							51142	107	922,000	6.31 %												
							Tot		14,620,000													
									19,250,000 -	19,250,000												

UNITED STATES POSTAL SERVICE
MINNEAPOLIS POSTAL DATA CENTER
PROPOSED ADJUSTMENTS
(IN THOUSANDS)
FY 1992

PDC: MINNEAPOLIS

Adjustment No. 3

ACCOUNT NUMBER	ACCOUNT AND ADJUSTMENT DESCRIPTION	ASSETS		LIABILITIES		EQUITY		REVENUE		EXPENSES	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
26121.022	Unused Annual Leave (USPS Contribution)	4,632									
26123.022	Unused Holiday Leave (USPS Contribution)				14,620						
51142	Holiday Leave Accrual									14,620	
56646	Extraordinary Annual Leave										4,632

To decrease the accrued Annual Leave liability and related Expense Account. To increase the Holiday Leave Liability and related Expense Accounts for the Free Holidays associated with Terminal Leave Payments.

DATE: 12/11/92
TIME 07:18

BY OPM AUTHORITY

EMPLOYEE CATEGORY	HDQRS 92-74	NE 92-75	ER 92-76	SR 92-77	CR 92-78	WR 92-79	HELD OVER	TOTAL RETIRED		6-MONTH PAYMENT
CLERKS MAIL PROC		1,458	1,322	747	1,331	873	47	5,778	46.44%	97,106,160
CLERKS CUST SVS		1,559	1,447	1,429	1,746	1,359	182	7,702		129,656,825
CLERKS OTHER		439	382	319	482	368	29	2,027	32.23%	34,418,599
CARRIERS		2,121	2,252	2,053	2,330	1,791	215	10,762		180,054,386
VEHICLE OPERATORS		107	63	45	72	37	7	331		5,590,280
VEHICLE MAINT		66	66	71	55	46	2	306		5,242,615
MAINT BLD SVCS		284	220	187	200	171	2	1,044		18,459,157
MAINT PLANT EQUIP		81	89	82	66	72	1	391		6,578,628
MAINT OPER EQUIP		15	27	23	18	24		107		1,806,039
MAINT ADMIN		21	32	22	25	19		119		1,997,912
SPECIAL DELIVERY		39	47	32	41	43	2	204		3,414,222
MAIL HANDLERS	2	748	336	249	437	281	83	2,106	6.31%	34,079,554
MAIL TRANSP EQUIP		12	2		13	7		34		546,855
MAIL EQUIP/MDC	32		7					39		646,625
NURSES	3	11	4	2	6	4		30		533,790
OPERATING SVCS DV	5							5		74,805
DATA CENTERS	48		35					81		1,631,556
POSTMASTERS A-E		18	108	39	87	27	1	277	15.02%	2,648,598
POSTMASTERS 11-18		383	748	567	947	320		2,935		57,668,399
POSTMASTERS 18-UP		272	438	434	380	279		1,803		47,466,466
SUPV MAIL PROC		506	425	214	400	281	7	1,813		40,869,971
SUPV DELIVERY		210	287	265	289	263	2	1,316	100.0%	28,932,283
SUPV MAINTENANCE		35	32	23	40	21		151		3,526,578
SUPV CUST SVCS		270	210	239	359	232	4	1,314		30,002,400
SUPV OTHER		176	214	151	278	175	3	997		24,486,710
EAS HDQRS & RGNS	609	6	240	18	12	12	2	899		24,724,993
EAS ALL OTHER		377	359	274	448	305	8	1,771		39,093,665
ATTORNEYS	6							6		215,039
PCES	65	28	37	36	39	28	2	231		9,412,044
ALL OTHER	17							17		298,284
TOTAL BARGAINING	105	8,959	8,341	8,241	8,822	8,093	520	31,081		520,134,092
TOTAL NONBARGAINING	680	2,246	3,098	2,260	3,279	1,921	29	13,513		309,065,144
GRAND TOTALS	785	9,205	8,439	7,501	10,101	7,014	549	44,594		829,199,236

15,505
10,762
33,388
5,015

USPS RESTRICTED INFORMATION

END OF REPORT

832,081

average 18,594

47,439 × 18,594 = 882,081

97.5% (CSRS × 1.45) 12,470
02.5% FERS × 7.65 1,687
896,238

weighted ave = 18,892

DETAIL SUPPORTING JOURNAL VOUCHER AND ERROR CORRECTION

RECLASS "U" 1 of 1

Accounting Period	Fiscal Year	J.V. No.	Finance No.	MV FAC	Sub. Loc. Code	LDC	Account No. Primary	Account No. Sub.	Debit Amount (No. x Col. 41)	Credit Amount (x Col. 41)	EMP Count	Work Hours	Adj. Type	Adj. A/P or FY	Prior Year Account No. Primary	Prior Year Account No. Sub.	"U"	Prior Yr A/P		MV ID	Calendar Year	Pay Period
1-2	3	4-7	8-14	15	16-18	19-20	21-25	26-28	29-41	29-41	42-47	48-56	56	57-58	59-63	64-66	67-70	71-72	73	74-75	76-77	78-7
14	2						132XX		16,269,000.00													
							532XX		1,565,000.00													
							232XX			16,810,000.00												
							41531			1,024,000.00												
								Total	17,834,000.00	17,834,000.00												

NYPDC YEAR-END ADJUSTMENTS 2 thru 8 & 10

To ADJUST ACCRUALS RE: INTERNATIONAL ~~RE~~ TRANSACTIONS.

[signature]

UNITED STATES POSTAL SERVICE
NEW YORK POSTAL DATA CENTER
PROPOSED ADJUSTMENTS FY 1992
(000)

ADJ. NO.	ACCOUNT NUMBER	ACCOUNT & ADJUSTMENT DESCRIPTION	ASSETS DEBIT	ASSETS CREDIT	LIABILITIES DEBIT	LIABILITIES CREDIT	EQUITY DEBIT	EQUITY CREDIT	REVENUE DEBIT	REVENUE CREDIT	EXPENSE DEBIT	EXPENSE CREDIT
2	41531	REVENUE POSTAGE - OTHER FOREIGN POSTAL TRANSACTIONS							1,400			
	13240	ACCOUNTS RECEIVABLE FOREIGN COUNTRIES PARCEL POST		1,400								

TO ADJUST FY 92 ACCRUALS THAT WERE OVERSTATED.

EXHIBIT 2B

UNITED STATES POSTAL SERVICE
NEW YORK POSTAL DATA CENTER
PROPOSED ADJUSTMENTS FY 1992
(000)

ADJ. NO.	ACCOUNT NUMBER	ACCOUNT & ADJUSTMENT DESCRIPTION	ASSETS DEBIT	ASSETS CREDIT	LIABILITIES DEBIT	LIABILITIES CREDIT	EQUITY DEBIT	EQUITY CREDIT	REVENUE DEBIT	REVENUE CREDIT	EXPENSE DEBIT	EXPENSE CREDIT
3	13264	ACCOUNTS RECEIVABLE FOREIGN COUNTRIES INTERNATIONAL EXPRESS MAIL		865								
	41531	REVENUE POSTAGE - OTHER FOREIGN POSTAL TRANSACTIONS							865			

TO ADJUST FY 89 ($154,635) FY 91 ($328,284), AND FY 92 ($433,727) ACCRUALS THAT WERE OVERSTATED.

TO ADJUST FY 90 ($51,677) ACCRUALS THAT WERE UNDERSTATED.

NET EFFECT IS OVERSTATEMENT OF $864,969.

EXHIBIT 2C

UNITED STATES POSTAL SERVICE
NEW YORK POSTAL DATA CENTER
PROPOSED ADJUSTMENTS FY 1992
(000)

ADJ. NO.	ACCOUNT NUMBER	ACCOUNT & ADJUSTMENT DESCRIPTION	ASSETS DEBIT	ASSETS CREDIT	LIABILITIES DEBIT	LIABILITIES CREDIT	EQUITY DEBIT	EQUITY CREDIT	REVENUE DEBIT	REVENUE CREDIT	EXPENSE DEBIT	EXPENSE CREDIT
4	53262	TRANSPORTATION OF INTERNATIONAL TERMINAL DUES PARCEL POST										1,843
	23240	ACCOUNTS PAYABLE FOREIGN COUNTRIES PARCEL POST			1,843							

TO ADJUST FY 91 ($906,866) AND FY 92 ($935,645) ACCRUALS THAT WERE OVERSTATED.

TOTAL OVERSTATEMENT OF $1,842,511.

EXHIBIT 2D

UNITED STATES POSTAL SERVICE
NEW YORK POSTAL DATA CENTER
PROPOSED ADJUSTMENTS FY 1992
(000)

ADJ. NO.	ACCOUNT NUMBER	ACCOUNT & ADJUSTMENT DESCRIPTION	ASSETS DEBIT	ASSETS CREDIT	LIABILITIES DEBIT	LIABILITIES CREDIT	EQUITY DEBIT	EQUITY CREDIT	REVENUE DEBIT	REVENUE CREDIT	EXPENSE DEBIT	EXPENSE CREDIT
5	13261	ACCOUNTS RECEIVABLE FOREIGN COUNTRIES INTERNATIONAL TERMINAL DUES CHARGES - SURFACE	2,427									
	41531	REVENUE-POSTAGE OTHER FOREIGN POSTAL TRANSACTIONS								2,427		

TO ADJUST FY 89 ($423,101), FY 90 ($133,647), FY 91 ($154,542), AND FY 92 ($1,715,516) ACCRUALS THAT WERE UNDERSTATED.

TOTAL UNDERSTATEMENT OF $2,426,806.

EXHIBIT 2E

UNITED STATES POSTAL INSPECTION SERVICE
NEW YORK POSTAL DATA CENTER
PROPOSED ADJUSTMENTS FY 1992
(000)

ADJ. NO.	ACCOUNT NUMBER	ACCOUNT & ADJUSTMENT DESCRIPTION	ASSETS DEBIT	ASSETS CREDIT	LIABILITIES DEBIT	LIABILITIES CREDIT	EQUITY DEBIT	EQUITY CREDIT	REVENUE DEBIT	REVENUE CREDIT	EXPENSE DEBIT	EXPENSE CREDIT
6	13262	AIRMAIL LC & AO TERMINAL DUES OTHER COUNTRIES	862									
	41531	FOREIGN POSTAL TRANSACTION								862		

TO ADJUST FY 88 ($113,669), FY 91 ($1,649,250) AND FY 92 ($96,426)
ACCRUALS THAT WERE OVERSTATED.

TO ADJUST FY 89 ($786,452), AND FY 90 ($1,935,265)
ACCRUALS THAT WERE UNDERSTATED.

NET EFFECT IS $862,372 UNDERSTATEMENT.

EXHIBIT 2F

UNITED STATES POSTAL INSPECTION SERVICE
NEW YORK POSTAL DATA CENTER
PROPOSED ADJUSTMENTS FY 1992
(000)

ADJ. NO.	ACCOUNT NUMBER	ACCOUNT & ADJUSTMENT DESCRIPTION	ASSETS DEBIT	ASSETS CREDIT	LIABILITIES DEBIT	LIABILITIES CREDIT	EQUITY DEBIT	EQUITY CREDIT	REVENUE DEBIT	REVENUE CREDIT	EXPENSE DEBIT	EXPENSE CREDIT
7	23261	A/P AIRMAIL			2,046							
	53268	TERMINAL DUES LC & AO - SURFACE										2,046

TO ADJUST FY 91 ($1,020428), AND FY 92 ($2,983,396) ACCRUALS THAT WERE OVERSTATED.

TO ADJUST FY 89 ($287,331) AND FY 90 ($1,670,619) ACCRUALS THAT WERE UNDERSTATED.

NET EFFECT IS $2,045,874 OVERSTATEMENT.

EXHIBIT 2G

UNITED STATES POSTAL INSPECTION SERVICE
NEW YORK POSTAL DATA CENTER
PROPOSED ADJUSTMENTS FY 1992
(000)

ADJ. NO.	ACCOUNT NUMBER	ACCOUNT & ADJUSTMENT DESCRIPTION	ASSETS DEBIT	ASSETS CREDIT	LIABILITIES DEBIT	LIABILITIES CREDIT	EQUITY DEBIT	EQUITY CREDIT	REVENUE DEBIT	REVENUE CREDIT	EXPENSE DEBIT	EXPENSE CREDIT
8	53263	TERMINAL DUES-LC & AO AIR									5,454	
	23262	A/P AIRMAIL, LC & AO TERMINAL DUES				5,454						

TO ADJUST FY 88 ($22,069), AND FY 91 (138,843) THAT WERE OVERSTATED.

TO ADJUST FY 89 ($1,505,099), FY 90 ($207,791), AND FY 92 ($3,902,395), ACCRUALS THAT WERE UNDERSTATED.

NET EFFECT IS $5,454,373 UNDERSTATEMENT.

EXHIBIT 2H

Mark Bern

Pass

UNITED STATES POSTAL INSPECTION SERVICE
NEW YORK POSTAL DATA CENTER
PROPOSED ADJUSTMENTS FY 1992
(000)

ADJ. NO.	ACCOUNT NUMBER	ACCOUNT & ADJUSTMENT DESCRIPTION	ASSETS DEBIT	ASSETS CREDIT	LIABILITIES DEBIT	LIABILITIES CREDIT	EQUITY DEBIT	EQUITY CREDIT	REVENUE DEBIT	REVENUE CREDIT	EXPENSE DEBIT	EXPENSE CREDIT
9	13200	A/R FOREIGN COUNTRIES CLEARING ACCOUNT UNIDENTIFIED FOREIGN RECEIVABLES	2,399									
	23200	A/P FOREIGN COUNTRIES CLEARING ACCOUNT UNIDENTIFIED FOREIGN PAYABLES				376						
	58301	NON-OPERATING EXPENSES OTHER FOREIGN SETTLEMENT TRANSACTIONS-SPECIAL DRAWING RIGHTS (SDRS)										2,023

TO ADJUST VARIATIONS IN COMPUTING CONVERSION OF SPECIAL DRAWING RIGHTS

EXHIBIT 2I

UNITED STATES POSTAL INSPECTION SERVICE
NEW YORK POSTAL DATA CENTER
PROPOSED ADJUSTMENTS FY 1992
(000)

ADJ. NO.	ACCOUNT NUMBER	ACCOUNT & ADJUSTMENT DESCRIPTION	ASSETS DEBIT	ASSETS CREDIT	LIABILITIES DEBIT	LIABILITIES CREDIT	EQUITY DEBIT	EQUITY CREDIT	REVENUE DEBIT	REVENUE CREDIT	EXPENSE DEBIT	EXPENSE CREDIT
10	13200	A/R FOREIGN COUNTRIES CLEARING ACCOUNT UNIDENTIFIED FOREIGN RECEIVABLES	15,245									
	23200	A/P FOREIGN COUNTRIES CLEARING ACCOUNT UNIDENTIFIED FOREIGN PAYABLES				15,245						

TO RECLASSIFY OVERPAYMENTS TO CANADA

EXHIBIT 2J

NYPDC "V"

U.S. Postal Service

DETAIL SUPPORTING JOURNAL VOUCHER AND ERROR CORRECTION

Page ____ of ____ Pages

Accounting Period	Fiscal Year	J. V. No.	Finance No.	MV FAC	Sub. Loc. Code	LDC	Account No. Primary	Account No. Sub.	Debit Amount (No. x Col. 41)	Credit Amount (x Col. 41)	EMP Count	Work Hours	Adj. Type	Adj. A/P or FY	Prior Year Account No. Primary	Prior Year Account No. Sub.	"V"	Prior Year A/P		MV ID	Calendar Year	Pay Period
1-2	3	4-7	8-14	15	16-18	19-20	21-25	26-28	29-41	29-41	42-47	48-55	56	57-58	59-63	64-69	67-70	71-72	73	74-75	76-77	78-79
14	2						52240		$ 3,253,000.-													
↓	↓						14351			$ 3,253,000.-												

NYPDC I.S. ADJMT #1

TO ADJUST GEN. LED. BALANCE
TO RECONCILE W/ THE SUBSIDIARY
LEDGER FOR MOTOR VEHICLE PARTS
& SUPPLIES.

[signature] 11/5/92

SUMMARY OF AUDIT DIFFERENCES

UNITED STATES POSTAL INSPECTION SERVICE
NEW YORK POSTAL DATA CENTER
PROPOSED ADJUSTMENTS FY 1992
(000)

ADJ. NO.	ACCOUNT NUMBER	ACCOUNT & ADJUSTMENT DESCRIPTION	ASSETS DEBIT	ASSETS CREDIT	LIABILITIES DEBIT	LIABILITIES CREDIT	EQUITY DEBIT	EQUITY CREDIT	REVENUE DEBIT	REVENUE CREDIT	EXPENSE DEBIT	EXPENSE CREDIT
1	14351	INVENTORIES - SUPPLIES, MATERIALS AND EQUIPMENT AT VMFS		3,253								
	52240	INVENTORY ADJUSTMENTS VMF ADJUSTMENTS									3,253	

TO BRING THE GENERAL LEDGER INTO BALANCE WITH THE MOTOR VEHICLE PARTS AND SUPPLIES INVENTORY. THE SUBSIDIARY LEDGER BALANCE IS LOWER THAN THE GENERAL LEDGER BALANCE.

EXHIBIT 2A

Reclass "W"

Page ____ of ____ Pages

U.S. Postal Service

DETAIL SUPPORTING JOURNAL VOUCHER AND ERROR CORRECTION

Fiscal Year	J.V. No.	Finance No.	MV FAC	Sub. Loc. Code	LDC	Account No. Primary	Account No. Sub.	Debit Amount (No. x Col. 41)	Credit Amount (x Col. 41)	EMP Count	Work Hours	Adj. Type	Adj. A/P or FY	Prior Year Account No. Primary	Prior Year Account No. Sub.	"W"	Prior Year A/P		MV ID	Calendar Year	Pay Period
3	4-7	8-14	15	16-18	19-20	21-25	26-28	29-41	29-41	42-47	48-55	56	57-60	59-63	64-66	67-70	71-72	73	74-75	76-77	78-79
2						41431		$24,621,000.00													
1						13195			$24,621,000.00												

TO REDUCE APPN RECEIVABLE BASED ON ACTUAL MAIL VOLUME. (See ATTACHED)

[signature] 11/4/92

EY has recalculated the amount of the receivable based on actual volumes to be $74,680,067 as shown at w/p . Thus, EY proposes an adjustment for the difference between the estimated and actual receivable as detailed below.

Receivable recorded at 9/30/92	$99,301,000
Actual receivable as calculated by EY	74,680,000
Adjustment required	**$24,621,000**

41431	**Revenue - Free/Red Rate Mail**	**$24,621,000**		
13195	**A/R Appropriations**		**$24,621,000**	/AS #9

Reclass " . "

U.S. Postal Service

DETAIL SUPPORTING JOURNAL VOUCHER AND ERROR CORRECTION

Page ____ of ____ Pages

Accounting Period	Fiscal Year	J.V. No.	Finance No.	MV FAC	Sub. Loc. Code	LDC	Account No. Primary	Account No. Sub.	Debit Amount (No. x Col. 41)	Credit Amount (x Col. 41)	EMP Count	Work Hours	Adj. Type	Adj. A/P or FY	Prior Year Account No. Primary	Prior Year Account No. Sub.	"X"	Prior Year A/P		MV ID	Calendar Year	Pay Period
1-2	3	4-7	8-14	15	16-18	19-20	21-25	26-29	29-41	29-41	42-47	48-55	56	57-60	60-63	64-66	67-70	71-72	73	74-76	76-77	78-79
H	2						23199		$ 4600000.-													
d	1						51271			$ 4600000.00												

TO ADJUST ACCRUALS FOR EAS & PCES PAY INCREASE BASED ON ACTUAL PAYMENT.

[signature] 11/8/92

Reclass

U.S. Postal Service

DETAIL SUPPORTING JOURNAL VOUCHER AND ERROR CORRECTION

Page ____ of ____ Pages

Period	Fiscal Year	J. V. No.	Finance No.	MV FAC	Sub. Loc. Code	LDC	Account No. Primary	Account No. Sub.	Debit Amount (No. x Col. 41)	Credit Amount (x Col. 41)	EMP Count	Work Hours	Adj. Type	Adj. A/P or FY	Prior Year Account No. Primary	Prior Year Account No. Sub.	"Y"	Prior Year A/P		MV ID	Calendar Year	Pay Period
2	3	4-7	8-14	15	16-18	19-20	21-25	26-28	29-41	29-41	42-47	48-56	56	57-60	59-63	64-66	67-70	71-72	73	74-75	76-77	78-79
1	2						17211		$4,900,000.–													
	1						56870			$4,900,000.–												

E&Y YEAR-END ADJT.
TO RECORD EFFECT OF PREMATURELY
CHANGING THE RATE USED TO CAPITALIZED
INTEREST.

File: A5 W
Disk: USPS C - Z
Date: 9/30/92

Waived Adjustment Listing

ADJ #	W/P REF	G/L A/C #	DESCRIPTION	DR	CR	P/L EFFECT INC/(DEC)
1	R-2	25220	Deferred Box Rent	3,642,802		
		43320	Box Rental Income		3,642,802	3,642,802
		To record overaccrual of dfrd box rent.				
2	Q-2.3	25111	Estimated PIHOP	37,000,000		
		411XX	PIHOP Revenues		37,000,000	37,000,000
3	M-12	17211	Capitalized interest	4,930,015		4,930,015
			Interest expense		4,930,015	
		To record effect of prematurely changing the rate used to capitalized interest.				
4	E1.2		Bad Debt Expense	~~6,000,000~~		~~(6,000,000)~~
			Allowance for Doubtful Accounts		~~6,000,000~~	
		To record a reserve for 50% of Gov't. Rec. amounts over 90 days and 65% of amounts in dispute				
5	0-17.1	22254	Health Benefits Payable	1,861,567		1,861,567
		51204	Health Benefits Expense		1,861,567	
		To record overaccrual of health Benefits Expense				
6	X1	23150.023	Payments	35,856,565		0
		23150.022	Accrual		35,856,565	
		To record payment by NY for MN unemployment compensation liability				
			TOTAL	89,290,949	89,290,949	41,434,384

Reclass "Z"

U.S. Postal Service

DETAIL SUPPORTING JOURNAL VOUCHER AND ERROR CORRECTION

Page ____ of ____ Pages

Accounting Period	Fiscal Year	J.V. No.	Finance No.	MV FAC	Sub. Loc. Code	LDC	Account No. Primary	Account No. Sub.	Debit Amount (No. x Col. 41)	Credit Amount (x Col. 41)	EMP Count	Work Hours	Adj. Type	Adj. A/P or FY	Prior Year Account No. Primary	Prior Year Account No. Sub.	"Z"	Prior Year A/P		MV ID	Calendar Year	Per Period
1-3	3	4-7	8-14	15	16-18	19-20	21-28	26-30	29-41	29-41	42-47	48-56	58	57-60	59-63	64-66	67-70	71-73	73	74-76	76-77	78-79
14	2						56213		$ 5,000,000.00													
↓	↓						13490			$ 5,000,000.00												

TO INCREASE ALLOWANCE FOR DOUBTFUL ACCOUNTS ASSOCIATED w/ READERS DIGEST.

Reclass "/ "

Page ____ of ____ Pages

U.S. Postal Service

DETAIL SUPPORTING JOURNAL VOUCHER AND ERROR CORRECTION

Accounting Period	Fiscal Year	J.V. No.	Finance No.	MV FAC	Sub. Loc. Code	LDC	Account No. Primary	Account No. Sub.	Debit Amount (No. x Col. 41)	Credit Amount (x Col. 41)	EMP Count	Work Hours	Adj. Type	Adj. A/P or FY	Prior Year Account No. Primary	Prior Year Account No. Sub.		Prior Year A/P		MV ID	Calendar Year	Pay Period
1-2	3	4-7	8-14	15	16-18	19-20	21-25	26-28	29-41	29-41	42-47	48-56	56	57-58	59-63	64-66	67-70	71-72	73	74-76	76-77	78-79
14	2						54620		$ 30,000,000.00													
↓	↓						11920			$ 30000000.00												

TO ACCRUE FOR MAIL EQUIP WRITE-OFF
(SEE ATTACHED)

[signature] 11/8/92

Reclass "38"

U.S. Postal Service

DETAIL SUPPORTING JOURNAL VOUCHER AND ERROR CORRECTION

Page ____ of ____ Pages

Accounting Period	Fiscal Year	J. V. No.	Finance No.	MV FAC	Sub. Loc. Code	LDC	Account No. Primary	Account No. Sub.	Debit Amount (No. x Col. 41)	Credit Amount (x Col. 41)	EMP Count	Work Hours	Adj. Type	Adj. A/P or FY	Prior Year Account No. Primary	Prior Year Account No. Sub.	38	Prior Year A/P		MV ID	Calendar Year	Pay Period
1-2	3	4-7	8-14	15	16-18	19-20	21-25	26-28	29-41	29-41	42-47	48-55	56	57-58	59-63	64-66	67-70	71-72	73	74-75	76-77	78-79
14	2						56645		$1,010,000,000.00													
↓	↓						22258			$1,010,000,000.00												

TO ACCRUE FOR RESTRUCTURING COST.
(PLS. SEE ATTACHED FOR DETAIL)

Pedass "C

U.S. Postal Service

DETAIL SUPPORTING JOURNAL VOUCHER AND ERROR CORRECTION

Page ____ of ____ Pages

Accounting Period	Fiscal Year	J.V. No.	Finance No.	MV FAC	Sub. Loc. Code	LDC	Account No. Primary	Account No. Sub.	Debit Amount (No. x Col. 41)	Credit Amount (x Col. 41)	EMP Count	Work Hours	Adj. Type	Adj. A/P or FY	Prior Year Account No. Primary	Prior Year Account No. Sub.	"GC"	Prior Year A/P		MV ID	Calendar Year	Per Period
1-2	3	4-7	8-14	15	16-18	19-20	21-25	26-30	29-41	29-41	42-47	48-56	56	57-60	60-63	64-66	67-70	71-72	73	74-76	76-77	78-79
14	2						22258		79,000,000.—													
↓	↓						234XV			79,000,000.—												

TO RECLASSIFY NON-PERSONNEL EXP. PORTION OF THE RESTRUCTURING COST

FOR BALANCE SHEET PRESENTATION ONLY

Reclass "DI" "DD"

U.S. Postal Service

DETAIL SUPPORTING JOURNAL VOUCHER AND ERROR CORRECTION

Page ____ of ____ Pages

Accounting Period	Fiscal Year	J. V. No.	Finance No.	MV FAC	Sub. Loc. Code	LDC	Account No. Primary	Account No. Sub.	Debit Amount (No. x Col. 41)	Credit Amount (x Col. 41)	EMP Count	Work Hours	Adj. Type	Adj. A/P or FY	Prior Year Account No. Primary	Prior Year Account No. Sub.	"DD"	Prior Year A/P		MV ID	Calendar Year	Pay Period
1-2	3	4-7	8-14	15	16-18	19-20	21-25	26-28	29-41	29-41	42-47	48-56	56	57-58	59-63	64-69	67-70	71-72	73	74-76	76-77	78-79
14	2						54251		17,036,579.00													
↓	↓						56910			17,036,579.00												
									TO CORRECT ENTRY TO FUND ACCOUNT													
									IN A/P 14. JV 918.0													
14	2						15231		17,036,579.00			SEE										
↓	↓						17121 ~~11150~~			17,036,579.00		RECLASS "F"										

NOTE: THIS IS FOR THE PREPARATION OF TFS 2108 ONLY.

NOBODY GETS THIS EXCEPT HARRY BRANDENBURG & ALAN HOSHER