**USSGL Crosswalk - Reclassified Balance Sheet** 

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
1	Assets							
2	Non-Fed	leral						
2.1	Cash an	d Other Monetary Assets						
2.1	110100	General Fund Operating Cash	Е	N	GA/MR	U		
2.1	110300	Restricted Operating Cash	Е	N	GA/MR	U		
2.1	110900	Checks Outstanding	Е	N	GA/MR	U		
2.1	111000	Undeposited Collections	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		-			T/GA/MR/TR/UG/US/UT			
2.1	112000	Imprest Funds	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
2.1	112500	U.S. Debit Card Funds	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
2.1	113000	Funds Held by the Public	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
2.1	114500	Cash Held by U.S. Disbursing Officers Outside	Е	N	GA/MR	U		
		the Treasury's General Account						
2.1	119000	Other Cash	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/MR/TR/UG/US/UT			
2.1	119300	International Monetary Fund Assets - Reserve	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Position			T/GA/TR/UG/US/UT			
2.1	119400	Exchange Stabilization Fund Assets - Holdings	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		of Special Drawing Rights			T/GA/TR/UG/US/UT			
2.1	119500	Other Monetary Assets	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/MR/TR/UG/US/UT			
2.1	120000	Foreign Currency	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/MR/TR/UG/US/UT			
2.1	120500	Foreign Currency Denominated Equivalent	Е	N	EP	Е		
		Assets						
2.1	120900	Uninvested Foreign Currency	Е	N	EP	Е		
2.1	134400	Interest Receivable on Special Drawing Rights	Е	N	EP	Е		
2.1	138400	Interest Receivable - Foreign Currency	Е	N	EP	E		
		Denominated Assets						

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
2.1	153100	Seized Monetary Instruments	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		·			T/GA/TR/UG/US/UT			
2.1	153200	Seized Cash Deposited	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		•			T/GA/TR/UG/US/UT			
2.2	Account	ts and Taxes Receivable, Net						
2.2	131000	Accounts Receivable	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/MR/TR/UG/US/UT			
2.2	131900	Allowance for Loss on Accounts Receivable	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
2.2	132000	Funded Employment Benefit Contributions	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Receivable			T/GA/TR/UG/US/UT			
2.2	132100	Unfunded FECA Benefit Contributions	Е	N	EG	U		
		Receivable						
2.2	132500	Taxes Receivable	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
2.2	132900	Allowance for Loss on Taxes Receivable	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
2.2	134000	Interest Receivable - Not Otherwise Classified	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/TR/UG/US/UT			
2.2	134300	Interest Receivable - Taxes	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
2.2	134700	Allowance for Loss on Interest Receivable - Not	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Otherwise Classified			T/GA/TR/UG/US/UT			
2.2	134800	Allowance for Loss on Interest Receivable -	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Taxes			T/GA/TR/UG/US/UT			
2.2	136000	Penalties and Fines Receivable - Not Otherwise	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Classified			T/GA/TR/UG/US/UT			
2.2	136300	Penalties and Fines Receivable - Taxes	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
2.2	136700	Allowance for Loss on Penalties and Fines	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Receivable - Not Otherwise Classified			T/GA/TR/UG/US/UT			
2.2	136800	Allowance for Loss on Penalties and Fines	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Receivable - Taxes			T/GA/TR/UG/US/UT			
2.2	137000	Administrative Fees Receivable - Not Otherwise	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
1		Classified			T/GA/TR/UG/US/UT			

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Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
2.2	137300	Administrative Fees Receivable - Taxes	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
2.2	137700	Allowance for Loss on Administrative Fees	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Receivable - Not Otherwise Classified			T/GA/TR/UG/US/UT			
2.2	137800	Allowance for Loss on Administrative Fees	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Receivable - Taxes			T/GA/TR/UG/US/UT			
2.3		eceivable, Net						
2.3	134100	Interest Receivable - Loans	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
2.3	134500	Allowance for Loss on Interest Receivable -	E	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Loans			T/GA/TR/UG/US/UT			
2.3	135000	Loans Receivable	E	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/MR/TR/UG/US/UT			
2.3	135900	Allowance for Loss on Loans Receivable	E	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
2.3	136100	Penalties and Fines Receivable - Loans	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
2.3	136500	Allowance for Loss on Penalties and Fines	E	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Receivable - Loans			T/GA/TR/UG/US/UT			
2.3	137100	Administrative Fees Receivable - Loans	E	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
2.3	137500	Allowance for Loss on Administrative Fees	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Receivable - Loans			T/GA/TR/UG/US/UT			
2.3	139900	Allowance for Subsidy	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
2.3	155100	Foreclosed Property	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
2.3	155900	Foreclosed Property - Allowance	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
2.4		<b>Direct Loans and Equity Investments, Net (for</b>						l
	use by T	reasury only)						
2.4	138000	Loans Receivable - Troubled Assets Relief	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Program			T/GA/TR/UG/US/UT			

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Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
2.4	138100	Interest Receivable - Loans - Troubled Assets	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Relief Program			T/GA/TR/UG/US/UT			
2.4	138500	Allowance for Loss on Interest Receivable -	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Loans - Troubled Assets Relief Program			T/GA/TR/UG/US/UT			
2.4	138900	Allowance for Subsidy - Loans - Troubled Assets	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Relief Program			T/GA/TR/UG/US/UT			
2.4	164200	Preferred Stock Accounted for Under the	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Provisions of the Federal Credit Reform Act			T/GA/TR/UG/US/UT			
2.4	164300	Allowance for Subsidy - Preferred Stock	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Accounted for Under the Provisions of the			T/GA/TR/UG/US/UT			
		Federal Credit Reform Act						
2.4	164400	Common Stock Accounted for Under the	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Provisions of the Federal Credit Reform Act			T/GA/TR/UG/US/UT			
2.4	164500	Allowance for Subsidy - Common Stock	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Accounted for Under the Provisions of the			T/GA/TR/UG/US/UT			
		Federal Credit Reform Act						
2.4	164600	Discount on Securities Account for Under the	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Provisions of the Federal Credit Reform Act			T/GA/TR/UG/US/UT			
2.4	164700	Premium on Securities Accounted for Under the	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Provisions of the Federal Credit Reform Act			T/GA/TR/UG/US/UT			
2.5	<u> </u>		l	l			l .	l
2.5 2.5	Inventor	ries and Related Property, Net	Г			E/II	ı	Ī
2.5	151100	Operating Materials and Supplies Held for Use	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
2.5	151200	O 4 M4 1 10 1 H11	Г	NT	T/GA/TR/UG/US/UT	Е/П		
2.5	151200	Operating Materials and Supplies Held in	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
2.5	151200	Reserve for Future Use	Г	NT	T/GA/TR/UG/US/UT	Е/П		
2.5	151300	Operating Materials and Supplies - Excess,	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
2.5	151400	Obsolete, and Unserviceable	Б	N.T.	T/GA/TR/UG/US/UT	E/II		
2.5	151400	Operating Materials and Supplies Held for	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
2.5	151000	Repair	Г	N.T.	T/GA/TR/UG/US/UT	E/II		
2.5	151900	Operating Materials and Supplies - Allowance	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
2.5	152100	Instantant Developed for Develop	E	N	T/GA/TR/UG/US/UT	E/II		
2.5	152100	Inventory Purchased for Resale	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
	J			1	T/GA/TR/UG/US/UT	l	[	

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Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
2.5	152200	Inventory Held in Reserve for Future Sale	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
2.5	152300	Inventory Held for Repair	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
2.5	152400	Inventory - Excess, Obsolete, and Unserviceable	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
2.5	152500	Inventory - Raw Materials	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
2.5	152600	Inventory - Work-in-Process	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
2.5	152700	Inventory - Finished Goods	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
2.5	152900	Inventory - Allowance	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
2.5	154100	Forfeited Property Held for Sale	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
2.5	154200	Forfeited Property Held for Donation or Use	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
2.5	154900	Forfeited Property - Allowance	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
2.5	156100	Commodities Held Under Price Support and	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Stabilization Support Programs			T/GA/TR/UG/US/UT			
2.5	156900	Commodities - Allowance	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
2.5	157100	Stockpile Materials Held in Reserve	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
2.5	157200	Stockpile Materials Held for Sale	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
2.5	159100	Other Related Property	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
2.5	159900	Other Related Property - Allowance	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
2.6	Property	y, Plant, and Equipment, Net						
2.6	171100	Land and Land Rights	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			

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Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
2.6		Improvements to Land	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
2.6	171900	Accumulated Depreciation on Improvements to	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Land			T/GA/TR/UG/US/UT			
2.6	172000	Construction-in-Progress	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
2.6	173000	Buildings, Improvements, and Renovations	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
2.6	173900	Accumulated Depreciation on Buildings,	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Improvements, and Renovations			T/GA/TR/UG/US/UT			
2.6	174000	Other Structures and Facilities	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
2.6	174900	Accumulated Depreciation on Other Structures	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		and Facilities			T/GA/TR/UG/US/UT			
2.6	175000	Equipment	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
2.6	175900	Accumulated Depreciation on Equipment	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
2.6	181000	Assets Under Capital Lease	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
2.6	181900	Accumulated Depreciation on Assets Under	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Capital Lease			T/GA/TR/UG/US/UT			
2.6	182000	Leasehold Improvements	E	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
2.6	182900	Accumulated Amortization on Leasehold	E	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Improvements			T/GA/TR/UG/US/UT			
2.6	183000	Internal-Use Software	E	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
2.6	183200	Internal-Use Software in Development	E	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
2.6	183900	Accumulated Amortization on Internal-Use	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Software			T/GA/TR/UG/US/UT			
2.6	184000	Other Natural Resources	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
2.6	184900	Allowance for Depletion	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
	I			1	T/GA/TR/UG/US/UT			

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Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
2.6	189000	Other General Property, Plant, and Equipment	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
2.6	189900	Accumulated Depreciation on Other General	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Property, Plant, and Equipment			T/GA/TR/UG/US/UT			
2.7		d Equity Securities						
2.7	134200	Interest Receivable - Investments	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
2.7	134600	Allowance for Loss on Interest Receivable -	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Investments			T/GA/TR/UG/US/UT			
2.7	161000	Investments in U.S. Treasury Securities Issued	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		by the Bureau of the Fiscal Service			T/GA/TR/UG/US/UT			
2.7	161100	Discount on U.S. Treasury Securities Issued by	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		the Bureau of the Fiscal Service			T/GA/TR/UG/US/UT			
2.7	161200	Premium on U.S. Treasury Securities Issued by	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		the Bureau of the Fiscal Service			T/GA/TR/UG/US/UT			
2.7	161300	Amortization of Discount and Premium on U.S.	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Treasury Securities Issued by the Bureau of the			T/GA/TR/UG/US/UT			
		Fiscal Service						
2.7	161800	Market Adjustment - Investments	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		_			T/GA/TR/UG/US/UT			
2.7	162000	Investments in Securities Other Than the Bureau	Е	E/N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		4
		of the Fiscal Service Securities			T/GA/TR/UG/US/UT			
2.7	162100	Discount on Securities Other Than the Bureau of	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		4
		the Fiscal Service Securities			T/GA/TR/UG/US/UT			
2.7	162200	Premium on Securities Other Than the Bureau of	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		4
		the Fiscal Service Securities			T/GA/TR/UG/US/UT			
2.7	162300	Amortization of Discount and Premium on	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		4
		Securities Other Than the Bureau of the Fiscal			T/GA/TR/UG/US/UT			
		Service Securities						
2.7	167000	Foreign Investments	Е	N	EP	Е		
2.7	167100	Discount on Foreign Investments	Е	N	EP	Е		
2.7	167200	Premium on Foreign Investments	Е	N	EP	Е		
2.7	167900	Foreign Exchange Rate Revalue Adjustments -	Е	N	EP	Е		
		Investments						
2.7	169000	Other Investments	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		4
					T/GA/TR/UG/US/UT	ĺ		

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
2.8		ents in GSEs		_				
2.8	165000	Preferred Stock in Federal Government	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Sponsored Enterprise			T/GA/TR/UG/US/UT			
2.8	165100	Market Adjustment - Senior Preferred Stock in	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Federal Government Sponsored Enterprise			T/GA/TR/UG/US/UT			
2.8	165200	Common Stock Warrants in Federal Government	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Sponsored Enterprise			T/GA/TR/UG/US/UT			
2.8	165300	Market Adjustment - Common Stock Warrants in	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Federal Government Sponsored Enterprise			T/GA/TR/UG/US/UT			
						I		
2.9	Other A		_				T	T
2.9	141000	Advances and Prepayments	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
			_		T/GA/TR/UG/US/UT			_
2.9	199000	Other Assets	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		5
					T/GA/TR/UG/US/UT			
2.9	199500	General Property, Plant, and Equipment	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Permanently Removed but Not Yet Disposed		<u> </u>	T/GA/TR/UG/US/UT			
2.10	Total No	on-Federal Assets						
	This line	e is calculated. Equals sum of line 2.1 through		•				<u>.</u>
	2.9.							
3	Federal							
5	rederan							
3.1	Fund Ba	alance With Treasury (RC 40)/1	<u> </u>	1		l	40	<u> </u>
3.1		Fund Balance With Treasury	Е	G	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
	101000	Tana Zalanco Will Housary			T/GA/TR/UG/US/UT	1, 0		
3.1	109000	Fund Balance With Treasury Under a Continuing	Е	G	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
	10,000	Resolution	_		T/GA/TR/UG/US/UT	2, 0		
	<u>I</u>		ı	1	1,012 110 00,00,01			1
3.2	Federal	Investments (RC 01)/1					01	
3.2		Investments in U.S. Treasury Securities Issued	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		by the Bureau of the Fiscal Service			T/GA/TR/UG/US/UT			

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
3.2	161100	Discount on U.S. Treasury Securities Issued by	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		the Bureau of the Fiscal Service			T/GA/TR/UG/US/UT			
3.2	161200	Premium on U.S. Treasury Securities Issued by	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		the Bureau of the Fiscal Service			T/GA/TR/UG/US/UT			
3.2	161300	Amortization of Discount and Premium on U.S.	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Treasury Securities Issued by the Bureau of the			T/GA/TR/UG/US/UT			
		Fiscal Service						
3.2	161800	Market Adjustment - Investments	E	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
3.2	162000	Investments in Securities Other Than the Bureau	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		of the Fiscal Service Securities			T/GA/TR/UG/US/UT			
3.2	162100	Discount on Securities Other Than the Bureau of	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		the Fiscal Service Securities			T/GA/TR/UG/US/UT			
3.2	162200	Premium on Securities Other Than the Bureau of	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		the Fiscal Service Securities			T/GA/TR/UG/US/UT			
3.2	162300	Amortization of Discount and Premium on	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Securities Other Than the Bureau of the Fiscal			T/GA/TR/UG/US/UT			
2.2	4.42000	Service Securities				7.77		
3.2	163000	Investments in U.S. Treasury Zero Coupon	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Bonds Issued by the Bureau of the Fiscal Service			T/GA/TR/UG/US/UT			
3.2	163100	Discount on U.S. Treasury Zero Coupon Bonds	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Issued by the Bureau of the Fiscal Service			T/GA/TR/UG/US/UT			
		·						
3.2	163300	Amortization of Discount on U.S. Treasury Zero	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Coupon Bonds Issued by the Bureau of the			T/GA/TR/UG/US/UT			
		Fiscal Service						
3.2	164300	Allowance for Subsidy - Preferred Stock	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Accounted for Under the Provisions of the			T/GA/TR/UG/US/UT			
		Federal Credit Reform Act						
3.2	169000	Other Investments	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
2.2	A 000000	ts Receivable (RC 22)/1					22	
3.3 3.3		Accounts Receivable	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U	<u> </u>	8
3.3	131000	Accounts Receivable	E	Г	T/GA/MR/TR/UG/US/UT	E/U		0
I	1		l		1/GA/MK/1K/UG/US/U1	I	l	1

**USSGL Crosswalk - Reclassified Balance Sheet** 

Line	USSGL							
No.		USSGL Account Title	Begin/End	Fed/NonFed		Reporting Type Code	Recip. Cat.	Addl. Info.
3.3	131900	Allowance for Loss on Accounts Receivable	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		8
					T/GA/TR/UG/US/UT			
3.3	136000	Penalties and Fines Receivable - Not Otherwise	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		8
		Classified			T/GA/TR/UG/US/UT			
3.3	137000	Administrative Fees Receivable - Not Otherwise	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		8
		Classified			T/GA/TR/UG/US/UT			
3.3	199000	Other Assets	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		8
					T/TR/UG/US/UT			
2.4		D 1 11 G 1/1T 0 (DG10)4						
3.4		s Receivable, Capital Transfers (RC 12)/1	Г Б	Г		БЛІ	ı	Ī
3.4	192300	Contingent Receivable for Capital Transfers	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
2.4	102500	G S I T C D S I I I	-	-	T/GA/TR/UG/US/UT	E/11		
3.4	192500	Capital Transfers Receivable	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
3.5	Interest	Receivable (RC 02)/1					02	
3.5		Interest Receivable - Not Otherwise Classified	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U	1	8
3.3	134000	interest receivable Trot otherwise classified		1	T/TR/UG/US/UT	Li, C		
3.5	134100	Interest Receivable - Loans	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		8
3.5	131100	interest receivable Bouns		•	T/GA/TR/UG/US/UT	E/ C		
3.5	134200	Interest Receivable - Investments	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		8
5.5	131200	interest receivable investments		•	T/GA/TR/UG/US/UT	11, 0		
					1/014/110/03/05/01			<u> </u>
3.6	Loans R	teceivable (RC 17)/1					17	
3.6	135000	Loans Receivable	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		8
					T/GA/MR/TR/UG/US/UT			
3.6	135100	Capitalized Loan Interest Receivable - Non-	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		8
		Credit Reform			T/GA/MR/TR/UG/US/UT			
3.6	136100	Penalties and Fines Receivable - Loans	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		8
					T/GA/TR/UG/US/UT			
3.6	137100	Administrative Fees Receivable - Loans	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		8
					T/GA/TR/UG/US/UT			
3.7		rs Receivable (RC 27)/1			L		27	
3.7	133000	Receivable for Transfers of Currently Invested	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		8
		Balances		1	T/GA/TR/UG/US/UT			

**USSGL Crosswalk - Reclassified Balance Sheet** 

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
3.7	133500	Expenditure Transfers Receivable	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		8
					T/GA/TR/UG/US/UT			
3.8		Program Contributions Receivable (RC 21)/1					21	_
3.8	132000	Funded Employment Benefit Contributions	E	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		8
		Receivable			T/GA/TR/UG/US/UT			
3.8	132100	Unfunded FECA Benefit Contributions	E	F	EG	U		8
		Receivable						
3.9		es to Others and Prepayments (RC 23)/1	1	•		T	23	T
3.9	141000	Advances and Prepayments	E	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		8
					T/GA/TR/UG/US/UT			<u> </u>
3.10		ssets (Without Reciprocals) (RC 29)/1	1	1		T	29	Т
3.10	132500	Taxes Receivable	E	G	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
			<u> </u>	<u> </u>	T/GA/TR/UG/US/UT			<b>.</b>
3.10	134200	Interest Receivable - Investments	Е	Z	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
2.10	125200				T/GA/TR/UG/US/UT	7.77		<b>.</b>
3.10	137300	Administrative Fees Receivable - Taxes	Е	G	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
			<u> </u>	<u> </u>	T/GA/TR/UG/US/UT			ļ
3.10	161000	Investments in U.S. Treasury Securities Issued	Е	Z	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		2
2.10	1 11 100	by the Bureau of the Fiscal Service			T/GA/TR/UG/US/UT	7.77		
3.10	161100	Discount on U.S. Treasury Securities Issued by	Е	Z	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		2
2.10	1.61200	the Bureau of the Fiscal Service	-		T/GA/TR/UG/US/UT	D/II		
3.10	161200	Premium on U.S. Treasury Securities Issued by	Е	Z	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		2
2.10	161200	the Bureau of the Fiscal Service Amortization of Discount and Premium on U.S.	Б	7	T/GA/TR/UG/US/UT	E/II		
3.10	161300		Е	Z	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		2
		Treasury Securities Issued by the Bureau of the			T/GA/TR/UG/US/UT			
		Fiscal Service						<u> </u>
2 11	A 4 C -	n A consula Create dial and Non Entite I in 1972					46	
3.11	(RC 46)	r Agency's Custodial and Non-Entity Liabilities					40	
	` ,		1	1		T	1	Т
3.11	198000	Asset for Agency's Custodial and Non-Entity	Е	F	GA	U		
		Liabilities						<u> </u>
3.12	Other A	Assets (RC 30)/1	_				30	

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed		Reporting Type Code	Recip. Cat.	Addl. Info.
3.12	192100	Receivable From Appropriations	Е	G	CF/EC/EG/EM/EP/ER/ES/ET/G A/TR/UG/US/UT	E/U		
3.12	199000	Other Assets	Е	G	CF/DF/EC/EG/EM/EP/ER/ES/E T/GA/TR/UG/US/UT	E/U		
3.12	199000	Other Assets	Е	F	GA	E/U		
	•		•	-			•	
3.13	Total Fe	ederal Assets						
	This line 3.12.	e is calculated. Equals sum of lines 3.1 through	1	T			Т	
4	Total As	l conta	I					
4	10tal As	SSELS	I				I	
	This line	e is calculated. Equals sum of lines 2.10 and	<u> </u>					
	3.13.	is carculated. Equals sum of fines 2.10 and						
	3.13.							
5	Liabiliti	es:	· L	1			I	
6	Non-Fee	leral		1				
6.1	Account	l s Payable		<u> </u>				
6.1		Accounts Payable	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E T/GA/MR/TR/UG/US/UT	E/U		
6.1	212000	Disbursements in Transit	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E T/GA/TR/UG/US/UT	E/U		
6.1	214000	Accrued Interest Payable - Not Otherwise Classified	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E T/GA/TR/UG/US/UT	E/U		
6.1	296000	Accounts Payable From Canceled Appropriations	Е	N	EC/EG/EM/EP/ER/ES/ET/GA/T R	E/U		
6.2		Debt Securities Held by the Public and Interest						
6.2		Accrued Interest Payable - Debt	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E T/GA/TR/UG/US/UT	E/U		2
6.2	253000	Securities Issued by Federal Agencies Under General and Special Financing Authority	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E T/GA/TR/UG/US/UT	E/U		

**USSGL Crosswalk - Reclassified Balance Sheet** 

Line	USSGL							
No.		USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
6.2	253100	Discount on Securities Issued by Federal	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Agencies Under General and Special Financing			T/GA/TR/UG/US/UT			
		Authority						
6.2	253200	Premium on Securities Issued by Federal	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Agencies Under General and Special Financing			T/GA/TR/UG/US/UT			
		Authority						
6.2	253300	Amortization of Discount on Securities Issued by	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Federal Agencies Under General and Special			T/GA/TR/UG/US/UT			
		Financing Authority						
6.2	253400	Amortization of Premium on Securities Issued by	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Federal Agencies Under General and Special			T/GA/TR/UG/US/UT			
		Financing Authority						
6.2	254000	Participation Certificates	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
6.3	Federal	Employee and Veterans Benefits Payable						
6.3	219100	Employee Health Care Liability Incurred but Not	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Reported			T/GA/TR/UG/US/UT			
6.3	221300	Employer Contributions and Payroll Taxes	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Payable			T/GA/TR/UG/US/UT			
6.3	221500	Other Post Employment Benefits Due and	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Payable			T/GA/TR/UG/US/UT			
6.3	221600	Pension Benefits Due and Payable to	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Beneficiaries			T/GA/TR/UG/US/UT			
6.3	221700	Benefit Premiums Payable to Carriers	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
6.3	221800	Life Insurance Benefits Due and Payable to	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Beneficiaries			T/GA/TR/UG/US/UT			
6.3	229000	Other Unfunded Employment Related Liability	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
6.3	261000	Actuarial Pension Liability	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
6.3	262000	Actuarial Health Insurance Liability	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
6.3	263000	Actuarial Life Insurance Liability	E	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed		Reporting Type Code	Recip. Cat.	Addl. Info.
6.3	265000	Actuarial FECA Liability	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		·			T/GA/TR/UG/US/UT			
6.3	269000	Other Actuarial Liabilities	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
6.4	Environ	mental and Disposal Liabilities						
6.4		Estimated Cleanup Cost Liability	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		. ,			T/GA/TR/UG/US/UT			
6.5	Renefits	Due and Payable						
6.5		Entitlement Benefits Due and Payable	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
0.0	210000			1	T/GA/TR/UG/US/UT	2, 0		
							l .	
6.6		narantee Liabilities						_
6.6	218000	Loan Guarantee Liability	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
6.7	Liabiliti	es to GSEs (for use by Treasury only)						
6.7		Accounts Payable for Federal Government	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Sponsored Enterprise			T/GA/TR/UG/US/UT			
6.7	292200	Contingent Liabilities - Federal Government	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Sponsored Enterprise			T/GA/TR/UG/US/UT			
6.8	Incuran	ce and Guarantee Program Liabilities						
6.8	266000	Actuarial Liabilities for Federal Insurance and	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Guarantee Programs		- '	T/GA/TR/UG/US/UT	_, _		
		Y	L	l	1/ 0/2 114 0 0/ 05/ 01	<u>I</u>	L	.1
6.9		iabilities		•			•	_
6.9	213000	Contract Holdbacks	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
6.9	219000	Other Liabilities With Related Budgetary	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Obligations			T/GA/TR/UG/US/UT			
6.9	219200	Special Drawing Right (SDR) Certificates Issued	Е	N	EP	Е		
		to Federal Reserve Banks						
6.9	219300	Allocation of Special Drawing Rights (SDRs)	Е	N	EP	Е		]

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
6.9	221000	Accrued Funded Payroll and Leave	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		·			T/GA/TR/UG/US/UT			
6.9	221100	Withholdings Payable	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
6.9	222000	Unfunded Leave	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
6.9	231000	Liability for Advances and Prepayments	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
6.9	232000	Other Deferred Revenue	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
6.9	240000	Liability for Nonfiduciary Deposit Funds and	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Undeposited Collections			T/GA/TR/UG/US/UT			
6.9	241000	Liability for Clearing Accounts	Е	N	CF	E/U		
6.9	259000	Other Debt	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		6/7
					T/GA/TR/UG/US/UT			
6.9	267000	Actuarial Liabilities for Treasury-Managed	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Benefit Programs			T/GA/TR/UG/US/UT			
6.9	291000	Prior Liens Outstanding on Acquired Collateral	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
6.9	292000	Contingent Liabilities	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
6.9	294000	Capital Lease Liability	E	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
6.9	298000	Custodial Liability	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		3
					T/GA/MR/TR/UG/US/UT			
6.9	299000	Other Liabilities Without Related Budgetary	E	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Obligations			T/GA/MR/TR/UG/US/UT			
6.10	Total No	on-Federal Liabilities						
		e is calculated. Equals sum of lines 6.1 through						
	6.9.		•	_		T	•	
7	Federal		•	_		T	•	
7.1	Account	ts Payable (RC 22)/1	_				22	

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
7.1	211000	Accounts Payable	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/MR/TR/UG/US/UT			
7.1	212000	Disbursements in Transit	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
7.1	213000	Contract Holdbacks	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
7.1	217000	Subsidy Payable to the Financing Account	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
7.1	219000	Other Liabilities With Related Budgetary	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Obligations			T/GA/TR/UG/US/UT			
7.1	294000	Capital Lease Liability	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
7.1	296000	Accounts Payable From Canceled	Е	F	EC/EG/EM/EP/ER/ES/ET/GA/T	E/U		
		Appropriations			R			
7.1	299000	Other Liabilities Without Related Budgetary	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Obligations			T/MR/TR/UG/US/UT			
7.2	Account	ts Payable, Capital Transfers (RC 12)/1					12	
7.2	292300	Contingent Liability for Capital Transfers	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
7.2	297000	Liability for Capital Transfers	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
7.3		Debt (RC 01)/1					01	
7.3	253000	Securities Issued by Federal Agencies Under	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		8
		General and Special Financing Authority			T/GA/TR/UG/US/UT			
7.3	253100	Discount on Securities Issued by Federal	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		8
		Agencies Under General and Special Financing			T/GA/TR/UG/US/UT			
		Authority						
7.3	253200	Premium on Securities Issued by Federal	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		8
		Agencies Under General and Special Financing			T/GA/TR/UG/US/UT			
		Authority						
7.3	253300	Amortization of Discount on Securities Issued by	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		8
		Federal Agencies Under General and Special			T/GA/TR/UG/US/UT			
		Financing Authority						
1	ı	I manering reactionity			ı	ı		J

Line	USSGL							
No.	Acct.	USSGL Account Title		Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
7.3	253400	Amortization of Premium on Securities Issued by	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		8
		Federal Agencies Under General and Special			T/GA/TR/UG/US/UT			
		Financing Authority						
7.3	254000	Participation Certificates	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		8
					T/GA/TR/UG/US/UT			
7.4	Interest	Payable (RC 02)/1					02	
7.4	214000	Accrued Interest Payable - Not Otherwise	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		8
		Classified			T/GA/TR/UG/US/UT			
7.4	214100	Accrued Interest Payable - Debt	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		8
					T/GA/TR/UG/US/UT			
7.5		ayable (RC 17)/1					17	
7.5	251000	Principal Payable to the Bureau of the Fiscal	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Service			T/GA/TR/UG/US/UT			
7.5	251100	Capitalized Loan Interest Payable - Non-Credit	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Reform			T/GA/TR/UG/US/UT			
7.5	252000	Principal Payable to the Federal Financing Bank	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
7.5	259000	Other Debt	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
7.6		rs Payable (RC 27)/1					27	
7.6	215000	Payable for Transfers of Currently Invested	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		8
		Balances			T/GA/TR/UG/US/UT			
7.6	215500	Expenditure Transfers Payable	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		8
					T/GA/TR/UG/US/UT			
7.7		Program Contributions Payable (RC 21)/1					21	
7.7	221300	Employer Contributions and Payroll Taxes	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Payable			T/GA/TR/UG/US/UT			
7.7	221500	Other Post Employment Benefits Due and	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		_
		Payable			T/GA/TR/UG/US/UT			
7.7	222500	Unfunded FECA Liability	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			

Line	USSGL							
No.		USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
7.7	229000	Other Unfunded Employment Related Liability	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
7.8		es from Others and Deferred Credits (RC 23)/1					23	
7.8	231000	Liability for Advances and Prepayments	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		8
					T/GA/TR/UG/US/UT			
7.9		y to the General Fund for Custodial and Other					46	
	Non-Ent	tity Assets (RC 46)/1						
7.9	298000	Custodial Liability	Е	G	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/MR/TR/UG/US/UT			
7.9	298500	Liability for Non-Entity Assets Not Reported on	Е	G	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		the Statement of Custodial Activity			T/GA/MR/TR/UG/US/UT			
7.10		iabilities (Without Reciprocals) (RC 29)/1					29	
7.10	221300	Employer Contributions and Payroll Taxes	Е	Z	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Payable			T/GA/TR/UG/US/UT			
7.10	222500	Unfunded FECA Liability	Е	Z	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
7.10	229000	Other Unfunded Employment Related Liability	Е	Z	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/TR/UG/US/UT			
7.10	240000	Liability for Nonfiduciary Deposit Funds and	Е	Z	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Undeposited Collections			T/GA/TR/UG/US/UT			
7.10		Liability for Clearing Accounts	Е	Z	CF	E/U		
7.10	298000	Custodial Liability	Е	Z	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
					T/GA/MR/TR/UG/US/UT			
7.10	299000	Other Liabilities Without Related Budgetary	Е	Z	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		Obligations			T/GA/MR/TR/UG/US/UT			
7.11		y for Fund Balance with Treasury (RC 40)/1			<u> </u>		40	
7.11	201000	Liability for Fund Balance With Treasury	Е	F	GA	U		
<b>7.10</b>	0.0	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1					20	
7.12		iabilities (RC 30)/1	Г Б	C		TO /T.T.	30	
7.12	259000	Other Debt	Е	G	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
		l	l	ĺ	T/GA/TR/UG/US/UT			l l

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
7.12	299000	Other Liabilities Without Related Budgetary Obligations	Е	F	GA	E/U		
7.12	299000	Other Liabilities Without Related Budgetary Obligations	Е	G	CF/DF/EC/EG/EM/EP/ER/ES/E T/MR/TR/UG/US/UT	E/U		
7.13	Total Fo	ederal Liabilities						
	This line	e is calculated. Equals sum of lines 7.1 through						
_								
8	Total Li	abilities	1	_		Т	T	
								<u> </u>
	7.13.	e is calculated. Equals sum of lines 6.10 and						
9	Net Pos	tion:		•		T	1	•
9.1		tion - Funds From Dedicated Collections	1		T	T	1	T
9.1		Unexpended Appropriations - Cumulative	В		EC/EG/EM/EP/ER/ES/ET/TR	Е		
9.1	310100	Unexpended Appropriations - Appropriations Received	Е	G	EC/EG/EM/EP/ER/ES/ET/TR	E		
9.1	310200	Unexpended Appropriations - Transfers-In	Е	F	EC/EG/EM/EP/ER/ES/ET/TR	Е		
9.1	310300	Unexpended Appropriations - Transfers-Out	Е	F	EG/EM/EP/ER/ES/ET/TR	Е		
9.1	310500	Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	Е	Z	EC/EG/EM/EP/ER/ES/ET/TR	Е		
9.1	310600	Unexpended Appropriations - Adjustments	Е	G	EC/EG/EM/EP/ER/ES/ET/TR	Е		
9.1	310700	Unexpended Appropriations - Used	Е	G	EC/EG/EM/EP/ER/ES/ET/TR	Е		
9.1	310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	Е	Z	EC/EG/EM/EP/ER/ES/ET/TR	Е		
9.1	310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	Е	Z	EC/EG/EM/EP/ER/ES/ET/TR	Е		
9.1	331000	Cumulative Results of Operations	В		CF/DF/EC/EG/EM/EP/ER/ES/E T/GA/TR/UG/US/UT	Е		

**USSGL Crosswalk - Reclassified Balance Sheet** 

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
9.1	510000	Revenue From Goods Sold	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			
9.1	510900	Contra Revenue for Goods Sold	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			
9.1	520000	Revenue From Services Provided	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			
9.1	520900	Contra Revenue for Services Provided	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			
9.1	531000	Interest Revenue - Other	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/MR/TR/UG/US/UT			
9.1	531100	Interest Revenue - Investments	Е	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			
9.1	531200	Interest Revenue - Loans Receivable/Uninvested	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
		Funds			T/GA/TR/UG/US/UT			
9.1	531300	Interest Revenue - Subsidy Amortization	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			
9.1	531400	Dividend Income Accounted for Under the	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
		Provisions of the Federal Credit Reform Act			T/GA/TR/UG/US/UT			
9.1	531500	Contra Revenue for Dividend Income Accounted	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
		for Under the Provisions of the Federal Credit			T/GA/TR/UG/US/UT			
		Reform Act						
9.1	531700	Contra Revenue for Interest Revenue - Loans	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
		Receivable			T/GA/TR/UG/US/UT			
9.1	531800	Contra Revenue for Interest Revenue -	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
		Investments			T/GA/TR/UG/US/UT			
9.1	531900	Contra Revenue for Interest Revenue - Other	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			
9.1	532000	Penalties and Fines Revenue	Е	F/G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			
9.1	532400	Contra Revenue for Penalties and Fines	Е	F/G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			
9.1	532500	Administrative Fees Revenue	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			
9.1	532900	Contra Revenue for Administrative Fees	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			
9.1	540000	Funded Benefit Program Revenue	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			

**USSGL Crosswalk - Reclassified Balance Sheet** 

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
9.1	540900	Contra Revenue for Funded Benefit Program	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
		Revenue			T/GA/TR/UG/US/UT			
9.1	550000	Insurance and Guarantee Premium Revenue	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			
9.1	550900	Contra Revenue for Insurance and Guarantee	E	N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
		Premium Revenue			T/GA/TR/UG/US/UT			
9.1	560000	Donated Revenue - Financial Resources	E	N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			
9.1	560900	Contra Revenue for Donations - Financial	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
		Resources			T/GA/TR/UG/US/UT			
9.1	561000	Donated Revenue - Nonfinancial Resources	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			
9.1	561900	Contra Donated Revenue - Nonfinancial	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
		Resources			T/GA/TR/UG/US/UT			
9.1	564000	Forfeiture Revenue - Cash and Cash Equivalents	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			
9.1	564900	Contra Forfeiture Revenue - Cash and Cash	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
		Equivalents			T/GA/TR/UG/US/UT			
9.1	565000	Forfeiture Revenue - Forfeitures of Property	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			
9.1	565900	Contra Forfeiture Revenue - Forfeitures of	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
		Property			T/GA/TR/UG/US/UT			
9.1	570000	Expended Appropriations	Е	G	CF/EC/EG/EM/EP/ER/ES/ET/TR	Е		
					/UG/US/UT			
9.1	570500	Expended Appropriations - Prior Period	Е	Z	CF/EC/EG/EM/EP/ER/ES/ET/TR	Е		
		Adjustments Due to Corrections of Errors -			/UG/US/UT			
		Years Preceding the Prior Year						
9.1	570800	Expended Appropriations - Prior-Period	Е	Z	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
		Adjustments Due to Corrections of Errors			T/TR/UG/US/UT			
9.1	570900	Expended Appropriations - Prior-Period	Е	Z	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
		Adjustments Due to Changes in Accounting			T/TR/UG/US/UT			
		Principles						
9.1	572000	Financing Sources Transferred In Without	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
		Reimbursement			T/GA/TR/UG/US/UT			
9.1	573000	Financing Sources Transferred Out Without	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
		Reimbursement			T/GA/TR/UG/US/UT			

Line	USSGL							
No.		USSGL Account Title		Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
9.1	574000	Appropriated Dedicated Collections Transferred	E	F	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
		In			T/GA/TR/UG/US/UT			
9.1	574500	Appropriated Dedicated Collections Transferred	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
		Out			T/GA/TR/UG/US/UT			
9.1	575000	Expenditure Financing Sources - Transfers-In	E	F	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			
9.1	575500	Nonexpenditure Financing Sources - Transfers-	E	F	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
		In - Other			T/GA/TR/UG/US/UT			
9.1	575600	Nonexpenditure Financing Sources - Transfers-	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
		In - Capital Transfers			T/GA/TR/UG/US/UT			
9.1	576000	Expenditure Financing Sources - Transfers-Out	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			
9.1	576500	Nonexpenditure Financing Sources - Transfers-	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
		Out - Other			T/GA/TR/UG/US/UT			
9.1	576600	Nonexpenditure Financing Sources - Transfers-	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
		Out - Capital Transfers			T/GA/TR/UG/US/UT			
9.1	577500	Nonbudgetary Financing Sources Transferred In	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/MR/TR/UG/US/UT			
9.1	577600	Nonbudgetary Financing Sources Transferred	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
		Out			T/GA/TR/UG/US/UT			
9.1	578000	Imputed Financing Sources	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			
9.1	579000	Other Financing Sources	Е	G/Z	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/MR/TR/UG/US/UT			
9.1	579100	Adjustment to Financing Sources - Downward	Е	G/Z	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
		Reestimate or Negative Subsidy			T/GA/TR/UG/US/UT			
9.1	579200	Financing Sources To Be Transferred Out -	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
		Contingent Liability			T/GA/TR/UG/US/UT			
9.1	580000	Tax Revenue Collected - Not Otherwise	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
		Classified			T/GA/TR/UG/US/UT			
9.1	580100	Tax Revenue Collected - Individual	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			
9.1	580200	Tax Revenue Collected - Corporate	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
		`			T/GA/TR/UG/US/UT			
9.1	580300	Tax Revenue Collected - Unemployment	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
		, ,			T/GA/TR/UG/US/UT			

**USSGL Crosswalk - Reclassified Balance Sheet** 

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
9.1	580400	Tax Revenue Collected - Excise	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			
9.1	580500	Tax Revenue Collected - Estate and Gift	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			
9.1	580600	Tax Revenue Collected - Customs	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			
9.1	582000	Tax Revenue Accrual Adjustment - Not	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
		Otherwise Classified			T/GA/TR/UG/US/UT			
9.1	582100	Tax Revenue Accrual Adjustment - Individual	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			
9.1	582200	Tax Revenue Accrual Adjustment - Corporate	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			
9.1	582300	Tax Revenue Accrual Adjustment -	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
		Unemployment			T/GA/TR/UG/US/UT			
9.1	582400	Tax Revenue Accrual Adjustment - Excise	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	E		
					T/GA/TR/UG/US/UT			
9.1	582500	Tax Revenue Accrual Adjustment - Estate and	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	E		
		Gift			T/GA/TR/UG/US/UT			
9.1	582600	Tax Revenue Accrual Adjustment - Customs	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	E		
					T/GA/TR/UG/US/UT			
9.1	583000	Contra Revenue for Taxes - Not Otherwise	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	E		
		Classified			T/GA/TR/UG/US/UT			
9.1	583100	Contra Revenue for Taxes - Individual	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	E		
					T/GA/TR/UG/US/UT			
9.1	583200	Contra Revenue for Taxes - Corporate	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	E		
					T/GA/TR/UG/US/UT			
9.1	583300	Contra Revenue for Taxes - Unemployment	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
			_		T/GA/TR/UG/US/UT	_		
9.1	583400	Contra Revenue for Taxes - Excise	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	E		
					T/GA/TR/UG/US/UT			
9.1	583500	Contra Revenue for Taxes - Estate and Gift	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
				6.51	T/GA/TR/UG/US/UT			
9.1	583600	Contra Revenue for Taxes - Customs	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	E		
	<b>-</b> 20005			6.51	T/GA/TR/UG/US/UT			
9.1	589000	Tax Revenue Refunds - Not Otherwise Classified	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	E		
	1			1	T/GA/TR/UG/US/UT			

**USSGL Crosswalk - Reclassified Balance Sheet** 

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
9.1	589100	Tax Revenue Refunds - Individual	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			
9.1	589200	Tax Revenue Refunds - Corporate	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
		-			T/GA/TR/UG/US/UT			
9.1	589300	Tax Revenue Refunds - Unemployment	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			
9.1	589400	Tax Revenue Refunds - Excise	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			
9.1	589500	Tax Revenue Refunds - Estate and Gift	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			
9.1	589600	Tax Revenue Refunds - Customs	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			
9.1	590000	Other Revenue	E	F/G/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		3
					T/GA/MR/TR/UG/US/UT			
9.1	590900	Contra Revenue for Other Revenue	Е	F/G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		3
					T/GA/TR/UG/US/UT			
9.1	591900	Revenue and Other Financing Sources -	Е	G	EC/EG/EM/EP/ER/ES/ET/TR/U	Е		
		Cancellations			S/UT			
9.1	592100	Valuation Change in Investments - Exchange	Е	N	ER	Е		
		Stabilization Fund						
9.1	592200	Valuation Change in Investments for Federal	Е	N	UG	Е		
		Government Sponsored Enterprise						
9.1	592300	Valuation Change in Investments - Beneficial	E	N	UG	Е		
		Interest in Trust						
9.1	599000	Collections for Others - Statement of Custodial	Е	G/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
		Activity			T/GA/MR/TR/UG/US/UT			
9.1	599100	Accrued Collections for Others - Statement of	E	G/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
		Custodial Activity			T/GA/TR/UG/US/UT			
9.1	599300	Offset to Non-Entity Collections - Statement of	Е	G	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
		Changes in Net Position			T/GA/TR/UG/US/UT			
9.1	599400	Offset to Non-Entity Accrued Collections -	E	G	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
		Statement of Changes in Net Position			T/GA/TR/UG/US/UT			
9.1	599700	Financing Sources Transferred In From	E	F	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
		Custodial Statement Collections			T/GA/TR/UG/US/UT			
9.1	599800	Custodial Collections Transferred Out to a	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
		Treasury Account Symbol Other Than the			T/GA/TR/UG/US/UT			
		General Fund of the Treasury						l l

**USSGL Crosswalk - Reclassified Balance Sheet** 

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
9.1	610000	Operating Expenses/Program Costs	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			
9.1	619000	Contra Bad Debt Expense - Incurred for Others	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			
9.1	619900	Adjustment to Subsidy Expense	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			
9.1	631000	Interest Expenses on Borrowing From the	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
		Bureau of the Fiscal Service and/or the Federal			T/GA/TR/UG/US/UT			
		Financing Bank						
9.1	632000	Interest Expenses on Securities	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			
9.1	633000	Other Interest Expenses	Е	F/G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			
9.1		Remuneration Interest	E	N	EP	Е		
9.1	634000	Interest Expense Accrued on the Liability for	E	N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
		Loan Guarantees			T/GA/TR/UG/US/UT			
9.1	640000	Benefit Expense	E	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			
9.1	650000	Cost of Goods Sold	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			
9.1	660000	Applied Overhead	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			
9.1	661000	Cost Capitalization Offset	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			
9.1	671000	Depreciation, Amortization, and Depletion	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			
9.1	672000	Bad Debt Expense	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			
9.1	673000	Imputed Costs	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			
9.1	679000	Other Expenses Not Requiring Budgetary	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
		Resources			T/GA/TR/UG/US/UT			
9.1	680000	Future Funded Expenses	Е	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			
9.1	685000	Employer Contributions to Employee Benefit	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
		Programs Not Requiring Current-Year Budget			T/GA/TR/UG/US/UT			
		Authority (Unobligated)						

**USSGL Crosswalk - Reclassified Balance Sheet** 

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
9.1	690000	Nonproduction Costs	Е	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			
9.1	711000	Gains on Disposition of Assets - Other	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			
9.1	711100	Gains on Disposition of Investments	Е	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			
9.1	711200	Gains on Disposition of Borrowings	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			
9.1	717100	Gains on Changes in Long-Term Assumptions -	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
		From Experience			T/GA/TR/UG/US/UT			
9.1	717200	Losses on Changes in Long-Term Assumptions -	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
		From Experience			T/GA/TR/UG/US/UT			
9.1	718000	Unrealized Gains	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/MR/TR/UG/US/UT			
9.1	718100	Unrealized Gain - Exchange Stabilization Fund	Е	N	EP	Е		
9.1	719000	Other Gains	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			
9.1	719100	Other Gains for Accrued Special Drawing Right	Е	N	EP	Е		
		(SDR) Interest and Charges						
9.1	721000	Losses on Disposition of Assets - Other	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			
9.1	721100	Losses on Disposition of Investments	Е	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			
9.1	721200	Losses on Disposition of Borrowings	Е	F/Z	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			
9.1	727100	Gains on Changes in Long-Term Assumptions	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			
9.1	727200	Losses on Changes in Long-Term Assumptions	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			
9.1	728000	Unrealized Losses	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/MR/TR/UG/US/UT			
9.1	728100	Unrealized Losses - Exchange Stabilization Fund	Е	N	EP	Е		
9.1	729000	Other Losses	Е	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
1	> 0 0 0		_		T/GA/TR/UG/US/UT	_		
9.1	729100	Other Losses for Accrued Special Drawing Right	Е	N	EP	Е		
		(SDR) Interest and Charges						

**USSGL Crosswalk - Reclassified Balance Sheet** 

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
9.1	730000	Extraordinary Items	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			
9.1	740000	Prior-Period Adjustments Due to Corrections of	Е	N/Z	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
		Errors			T/GA/TR/UG/US/UT			
9.1	740100	Prior-Period Adjustments Due to Changes in	E	N/Z	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
		Accounting Principles			T/GA/TR/UG/US/UT			
9.1	740500	Prior Period Adjustments Due to Corrections of	E	N/Z	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
		Errors -Years Preceding the Prior Year			T/GA/TR/UG/US/UT			
9.1	750000	Distribution of Income - Dividend	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			
9.1	760000	Changes in Actuarial Liability	E	N	CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
					T/GA/TR/UG/US/UT			
9.2	Net Posi	tion - Funds Other Than Those From						
		ed Collections						
9.2		Unexpended Appropriations - Cumulative	В		EC/EG/EM/EP/ER/ES/ET	U		
9.2	310100	Unexpended Appropriations - Appropriations	Е	G	EC/EG/EM/EP/ER/ES/ET/TR	U		
		Received						
9.2	310200	Unexpended Appropriations - Transfers-In	Е	F	EC/EG/EM/EP/ER/ES/ET/TR	U		
9.2	310300	Unexpended Appropriations - Transfers-Out	Е	F	EC/EG/EM/EP/ER/ES/ET/TR	U		
9.2	310500	Unexpended Appropriations - Prior Period	Е	Z	EC/EG/EM/EP/ER/ES/ET/TR	U		
		Adjustments Due to Corrections of Errors -						
		Years Preceding the Prior Year						
9.2	310600	Unexpended Appropriations - Adjustments	Е	G	EC/EG/EM/EP/ER/ES/ET/TR	U		
9.2		Unexpended Appropriations - Used	Е	G	EC/EG/EM/EP/ER/ES/ET/TR	U		
9.2	310800	Unexpended Appropriations - Prior-Period	Е	Z	EC/EG/EM/EP/ER/ES/ET/TR	U		
		Adjustments Due to Corrections of Errors						
9.2	310900	Unexpended Appropriations - Prior-Period	Е	Z	EC/EG/EM/EP/ER/ES/ET/TR	U		
		Adjustments Due to Changes in Accounting						
		Principles						
9.2	320000	Appropriations Outstanding - Cumulative	В		GA	U		
9.2	320100	Appropriations Outstanding - Warrants Issued	Е	F	GA	U		
9.2	320600	Appropriations Outstanding - Adjustments	Е	F	GA	U		
9.2		Cumulative Results of Operations	В		CF/DF/EC/EG/EM/EP/ER/ES/E	U		
		,			T/GA/TR/UG/US/UT			

**USSGL Crosswalk - Reclassified Balance Sheet** 

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
9.2	510000	Revenue From Goods Sold	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	510900	Contra Revenue for Goods Sold	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	520000	Revenue From Services Provided	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	520900	Contra Revenue for Services Provided	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	531000	Interest Revenue - Other	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/MR/TR/UG/US/UT			
9.2	531100	Interest Revenue - Investments	Е	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	531200	Interest Revenue - Loans Receivable/Uninvested	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
		Funds			T/GA/TR/UG/US/UT			
9.2	531300	Interest Revenue - Subsidy Amortization	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	531400	Dividend Income Accounted for Under the	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
		Provisions of the Federal Credit Reform Act			T/GA/TR/UG/US/UT			
9.2	531500	Contra Revenue for Dividend Income Accounted	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
		for Under the Provisions of the Federal Credit			T/GA/TR/UG/US/UT			
		Reform Act						
9.2	531700	Contra Revenue for Interest Revenue - Loans	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
		Receivable			T/GA/TR/UG/US/UT			
9.2	531800	Contra Revenue for Interest Revenue -	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
		Investments			T/GA/TR/UG/US/UT			
9.2	531900	Contra Revenue for Interest Revenue - Other	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	532000	Penalties and Fines Revenue	Е	F/G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	532400	Contra Revenue for Penalties and Fines	Е	F/G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	532500	Administrative Fees Revenue	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	532900	Contra Revenue for Administrative Fees	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	540000	Funded Benefit Program Revenue	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			

**USSGL Crosswalk - Reclassified Balance Sheet** 

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
9.2	540500	Unfunded FECA Benefit Revenue	Е	F/N	EG	U		
9.2	540600	Contra Revenue for Unfunded FECA Benefit	Е	F/N	EG	U		
		Revenue						
9.2	540900	Contra Revenue for Funded Benefit Program	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
		Revenue			T/GA/TR/UG/US/UT			
9.2	550000	Insurance and Guarantee Premium Revenue	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	550900	Contra Revenue for Insurance and Guarantee	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
		Premium Revenue			T/GA/TR/UG/US/UT			
9.2	560000	Donated Revenue - Financial Resources	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	560900	Contra Revenue for Donations - Financial	E	N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
		Resources			T/GA/TR/UG/US/UT			
9.2	561000	Donated Revenue - Nonfinancial Resources	E	N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	561900	Contra Donated Revenue - Nonfinancial	E	N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
		Resources			T/GA/TR/UG/US/UT			
9.2	564000	Forfeiture Revenue - Cash and Cash Equivalents	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	564900	Contra Forfeiture Revenue - Cash and Cash	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
		Equivalents			T/GA/TR/UG/US/UT			
9.2	565000	Forfeiture Revenue - Forfeitures of Property	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	565900	Contra Forfeiture Revenue - Forfeitures of	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
		Property			T/GA/TR/UG/US/UT			
9.2	570000	Expended Appropriations	Е	G	CF/EC/EG/EM/EP/ER/ES/ET/TR	U		
					/UG/US/UT			
9.2	570500	Expended Appropriations - Prior Period	Е	Z	CF/EC/EG/EM/EP/ER/ES/ET/TR	U		
		Adjustments Due to Corrections of Errors -			/UG/US/UT			
		Years Preceding the Prior Year						
9.2	570800	Expended Appropriations - Prior-Period	E	Z	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
		Adjustments Due to Corrections of Errors			T/TR/UG/US/UT			
9.2	570900	Expended Appropriations - Prior-Period	Е	Z	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
		Adjustments Due to Changes in Accounting			T/TR/UG/US/UT			
		Principles						
9.2	571000	Transfer in of Agency Unavailable Custodial and	E	F	GA	U		
		Non-Entity Collections					1	

**USSGL Crosswalk - Reclassified Balance Sheet** 

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
9.2	571200	Accrual of Agency Amount To Be Collected -	Е	F	GA	U		
		Custodial and Non-Entity						
9.2	572000	Financing Sources Transferred In Without	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
		Reimbursement			T/GA/TR/UG/US/UT			
9.2	573000	Financing Sources Transferred Out Without	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
		Reimbursement			T/GA/TR/UG/US/UT			
9.2	574000	Appropriated Dedicated Collections Transferred	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
		In			T/GA/TR/UG/US/UT			
9.2	574500	Appropriated Dedicated Collections Transferred	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
		Out			T/GA/TR/UG/US/UT			
9.2	575000	Expenditure Financing Sources - Transfers-In	E	F	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	575500	Nonexpenditure Financing Sources - Transfers-	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
		In - Other			T/GA/TR/UG/US/UT			
9.2	575600	Nonexpenditure Financing Sources - Transfers-	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
		In - Capital Transfers			T/GA/TR/UG/US/UT			
9.2	576000	Expenditure Financing Sources - Transfers-Out	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	576500	Nonexpenditure Financing Sources - Transfers-	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
		Out - Other			T/GA/TR/UG/US/UT			
9.2	576600	Nonexpenditure Financing Sources - Transfers-	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
		Out - Capital Transfers			T/GA/TR/UG/US/UT			
9.2	577500	Nonbudgetary Financing Sources Transferred In	E	F	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/MR/TR/UG/US/UT			
9.2	577600	Nonbudgetary Financing Sources Transferred	E	F	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
		Out			T/GA/TR/UG/US/UT			
9.2	578000	Imputed Financing Sources	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	579000	Other Financing Sources	Е	G/Z	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/MR/TR/UG/US/UT			
9.2	579100	Adjustment to Financing Sources - Downward	Е	G/Z	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
		Reestimate or Negative Subsidy			T/GA/TR/UG/US/UT			
9.2	579200	Financing Sources To Be Transferred Out -	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
		Contingent Liability			T/GA/TR/UG/US/UT			
9.2	579500	Seigniorage	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
			1		T/GA/TR/UG/US/UT			

**USSGL Crosswalk - Reclassified Balance Sheet** 

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
9.2		Tax Revenue Collected - Not Otherwise	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
		Classified			T/GA/TR/UG/US/UT			
9.2	580100	Tax Revenue Collected - Individual	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	580200	Tax Revenue Collected - Corporate	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	580300	Tax Revenue Collected - Unemployment	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	580400	Tax Revenue Collected - Excise	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	580500	Tax Revenue Collected - Estate and Gift	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	580600	Tax Revenue Collected - Customs	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	582000	Tax Revenue Accrual Adjustment - Not	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
		Otherwise Classified			T/GA/TR/UG/US/UT			
9.2	582100	Tax Revenue Accrual Adjustment - Individual	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	582200	Tax Revenue Accrual Adjustment - Corporate	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	582300	Tax Revenue Accrual Adjustment -	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
		Unemployment			T/GA/TR/UG/US/UT			
9.2	582400	Tax Revenue Accrual Adjustment - Excise	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	582500	Tax Revenue Accrual Adjustment - Estate and	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
		Gift			T/GA/TR/UG/US/UT			
9.2	582600	Tax Revenue Accrual Adjustment - Customs	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	583000	Contra Revenue for Taxes - Not Otherwise	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
		Classified			T/GA/TR/UG/US/UT			
9.2	583100	Contra Revenue for Taxes - Individual	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	583200	Contra Revenue for Taxes - Corporate	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	583300	Contra Revenue for Taxes - Unemployment	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
	I			1	T/GA/TR/UG/US/UT			

**USSGL Crosswalk - Reclassified Balance Sheet** 

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
9.2	583400	Contra Revenue for Taxes - Excise	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	583500	Contra Revenue for Taxes - Estate and Gift	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	583600	Contra Revenue for Taxes - Customs	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	589000	Tax Revenue Refunds - Not Otherwise Classified	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	589100	Tax Revenue Refunds - Individual	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	589200	Tax Revenue Refunds - Corporate	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
		_			T/GA/TR/UG/US/UT			
9.2	589300	Tax Revenue Refunds - Unemployment	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	589400	Tax Revenue Refunds - Excise	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	589500	Tax Revenue Refunds - Estate and Gift	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	589600	Tax Revenue Refunds - Customs	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	590000	Other Revenue	Е	F/G/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/MR/TR/UG/US/UT			
9.2	590900	Contra Revenue for Other Revenue	Е	F/G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	591900	Revenue and Other Financing Sources -	Е	G	EC/EG/EM/EP/ER/ES/ET/TR/U	U		
		Cancellations			S/UT			
9.2	592100	Valuation Change in Investments - Exchange	Е	N	ER	U		
		Stabilization Fund						
9.2	592200	Valuation Change in Investments for Federal	Е	N	UG	U		
		Government Sponsored Enterprise						
9.2	592300	Valuation Change in Investments - Beneficial	Е	N	UG	U		
		Interest in Trust						
9.2	599000	Collections for Others - Statement of Custodial	Е	G/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
		Activity			T/GA/MR/TR/UG/US/UT			
9.2	599100	Accrued Collections for Others - Statement of	Е	G/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
		Custodial Activity			T/GA/TR/UG/US/UT			

**USSGL Crosswalk - Reclassified Balance Sheet** 

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
9.2	599300	Offset to Non-Entity Collections - Statement of	Е	G	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
		Changes in Net Position			T/GA/TR/UG/US/UT			
9.2	599400	Offset to Non-Entity Accrued Collections -	Е	G	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
		Statement of Changes in Net Position			T/GA/TR/UG/US/UT			
9.2	599700	Financing Sources Transferred In From	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
		Custodial Statement Collections			T/GA/TR/UG/US/UT			
9.2	599800	Custodial Collections Transferred Out to a	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
		Treasury Account Symbol Other Than the			T/GA/TR/UG/US/UT			
		General Fund of the Treasury						
9.2	610000	Operating Expenses/Program Costs	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	619000	Contra Bad Debt Expense - Incurred for Others	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	619900	Adjustment to Subsidy Expense	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	631000	Interest Expenses on Borrowing From the	E	F	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
		Bureau of the Fiscal Service and/or the Federal			T/GA/TR/UG/US/UT			
		Financing Bank						
9.2	632000	Interest Expenses on Securities	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	633000	Other Interest Expenses	E	F/G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	634000	Interest Expense Accrued on the Liability for	E	N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
		Loan Guarantees			T/GA/TR/UG/US/UT			
9.2	640000	Benefit Expense	E	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	650000	Cost of Goods Sold	E	N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	660000	Applied Overhead	E	N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	661000	Cost Capitalization Offset	E	N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	671000	Depreciation, Amortization, and Depletion	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	672000	Bad Debt Expense	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			

**USSGL Crosswalk - Reclassified Balance Sheet** 

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
9.2	673000	Imputed Costs	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	679000	Other Expenses Not Requiring Budgetary	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
		Resources			T/GA/TR/UG/US/UT			
9.2	680000	Future Funded Expenses	Е	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	685000	Employer Contributions to Employee Benefit	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
		Programs Not Requiring Current-Year Budget			T/GA/TR/UG/US/UT			
		Authority (Unobligated)						
9.2	690000	Nonproduction Costs	Е	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	711000	Gains on Disposition of Assets - Other	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	711100	Gains on Disposition of Investments	Е	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	711200	Gains on Disposition of Borrowings	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	717100	Gains on Changes in Long-Term Assumptions -	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
		From Experience			T/GA/TR/UG/US/UT			
9.2	717200	Losses on Changes in Long-Term Assumptions -	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
		From Experience			T/GA/TR/UG/US/UT			
9.2	718000	Unrealized Gains	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/MR/TR/UG/US/UT			
9.2	719000	Other Gains	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	721000	Losses on Disposition of Assets - Other	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	721100	Losses on Disposition of Investments	Е	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	721200	Losses on Disposition of Borrowings	Е	F/Z	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	727100	Gains on Changes in Long-Term Assumptions	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	727200	Losses on Changes in Long-Term Assumptions	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	728000	Unrealized Losses	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/MR/TR/UG/US/UT			

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
9.2	729000	Other Losses	Е	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	730000	Extraordinary Items	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	740000	Prior-Period Adjustments Due to Corrections of	Е	N/Z	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
		Errors			T/GA/TR/UG/US/UT			
9.2	740100	Prior-Period Adjustments Due to Changes in	Е	N/Z	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
		Accounting Principles			T/GA/TR/UG/US/UT			
9.2	740500	Prior Period Adjustments Due to Corrections of	Е	N/Z	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
		Errors -Years Preceding the Prior Year			T/GA/TR/UG/US/UT			
9.2	750000	Distribution of Income - Dividend	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	760000	Changes in Actuarial Liability	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	U		
					T/GA/TR/UG/US/UT			
9.2	771000	Trust Fund Warrant Journal Vouchers Issued Net	E	F	GA	U		
		of Adjustments						
10	Total No	et Position	1				1	
	(E)1 · 1·							
	This line	e is calculated. Equals sum of lines 9.1 and 9.2.		1			ı	ı
11	T	1974 1874 B 141						
11	1 otal Li	abilities and Net Position		1			1	
	(E) 1 · 1 ·							L
	This line	e is calculated. Equals sum of lines 8 and 10.		1			1	1

#### **Footnotes and Additional Information**

- 1. For Reciprocal Category (RC) detail information, see TFM Volume I, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government, Appendix 7.
- 2. Related to Government Account Series securities purchased using deposit funds.
- 3. FASAB recognizes amounts returned to Puerto Rico and the Virgin Islands as nonFederal custodial liabilities as referenced in SFFAS No. 7, paragraph 289.
- 4. Does not include derivative assets.
- 5. Related to investments in derivative assets.
- 6. Includes non-derivative liabilities.
- 7. Related to derivative liabilities.
- 8. Exclude General Fund (Trading Partner code 9900) activity in this account.
- 9. Report only General Fund (Trading Partner code 9900) activity associated with this account. With the implementation of GTAS (http://fms.treas.gov/gtas/index.html), there will be a new Federal/NonFederal attribute domain value "G" for the General Fund.

Fiscal Year 2014 Reporting