

SUPPLEMENT

Section V

USSGL Crosswalk - Balance Sheet (Optional 2020)

Balsht Line #	Balsht Line Name	Optional Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
				Assets (Note 2)						
				Intra-governmental						
		1		Fund Balance with Treasury (Note 3)					40	
1	Fund Balance with Treasury (Note 3)	1	101000	Fund Balance With Treasury	E	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
1	Fund Balance with Treasury (Note 3)	1	109000	Fund Balance With Treasury While Awaiting a Warrant	E	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
		2		Investments (Note 5)						
		2.1		Federal investments (Note 5)					01	
2	Investments (Note 5)	2.1	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2	Investments (Note 5)	2.1	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2	Investments (Note 5)	2.1	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2	Investments (Note 5)	2.1	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2	Investments (Note 5)	2.1	161800	Market Adjustment - Investments	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2	Investments (Note 5)	2.1	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2	Investments (Note 5)	2.1	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2	Investments (Note 5)	2.1	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2	Investments (Note 5)	2.1	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2	Investments (Note 5)	2.1	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2	Investments (Note 5)	2.1	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2	Investments (Note 5)	2.1	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2	Investments (Note 5)	2.1	164300	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2	Investments (Note 5)	2.1	169000	Other Investments	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
		2.2		Interest receivable - investments (Note 5)					02	
2	Investments (Note 5)	2.2	134200	Interest Receivable - Investments	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
		3		Accounts receivable, net (Note 6)						
		3.1		Asset for agency's custodial and non-entity liabilities - other than the General Fund of the U.S. Government					10	
3	Accounts Receivable (Note 6)	3.1	198100	Receivable from Custodian or Non-Entity Assets Receivable From a Federal Agency - Other Than the General Fund of the U.S. Government	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		
		3.2		Accounts receivable, capital transfers					12	
3	Accounts Receivable (Note 6)	3.2	192300	Contingent Receivable for Capital Transfers	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
3	Accounts Receivable (Note 6)	3.2	192500	Capital Transfers Receivable	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
		3.3		Benefit program contributions receivable					21	
3	Accounts Receivable (Note 6)	3.3	132000	Funded Employment Benefit Contributions Receivable	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
3	Accounts Receivable (Note 6)	3.3	132100	Unfunded FECA Benefit Contributions Receivable	E	F	EG	U		7
		3.4		Accounts receivable, net					22	
3	Accounts Receivable (Note 6)	3.4	131000	Accounts Receivable	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		7
3	Accounts Receivable (Note 6)	3.4	131900	Allowance for Loss on Accounts Receivable	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7

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3	Accounts Receivable (Note 6)	3.4	136000	Penalties and Fines Receivable - Not Otherwise Classified	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
3	Accounts Receivable (Note 6)	3.4	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
3	Accounts Receivable (Note 6)	3.4	137000	Administrative Fees Receivable - Not Otherwise Classified	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
3	Accounts Receivable (Note 6)	3.4	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
5	Other (Note 12)	3.4	199000	Other Assets	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E/U		7
		3.5		<b>Transfers receivable</b>					27	
3	Accounts Receivable (Note 6)	3.5	133000	Receivable for Transfers of Currently Invested Balances	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
3	Accounts Receivable (Note 6)	3.5	133500	Expenditure Transfers Receivable	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
3	Accounts Receivable (Note 6)	3.5	139000	Appropriated Dedicated Collections Receivable	E	F	ES/ET/US/UT	E/U		
		4		<b>Loans receivable</b>						
		4.1		<b>Interest receivable - loans and not otherwise classified</b>					04	
3	Accounts Receivable (Note 6)	4.1	134000	Interest Receivable - Not Otherwise Classified	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E/U		7
4	Loans Receivable	4.1	134100	Interest Receivable - Loans	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
		4.2		<b>Loans receivable</b>					17	
4	Loans Receivable	4.2	135000	Loans Receivable	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		7
4	Loans Receivable	4.2	135100	Capitalized Loan Interest Receivable - Non-Credit Reform	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		7
4	Loans Receivable	4.2	136100	Penalties and Fines Receivable - Loans	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
4	Loans Receivable	4.2	137100	Administrative Fees Receivable - Loans	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
		5		<b>Other Assets (Note 12)</b>						
		5.1		<b>Advances to others and prepayments</b>					23	
5	Other (Note 12)	5.1	141000	Advances and Prepayments	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
		5.2		<b>Other assets</b>					30	
5	Other (Note 12)	5.2	192100	Receivable From Appropriations	E	G	CF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
5	Other (Note 12)	5.2	199000	Other Assets	E	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
5	Other (Note 12)	5.2	199000	Other Assets	E	F	GA	E/U		
		5.3		<b>Asset for agency's custodial and non-entity liabilities</b>					46	
None-GF account		5.3	198000	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government	E	F	GA	U		
6	Total intragovernmental	6		<b>Total Intra-governmental</b>						
				<b>This line is calculated. Equals sum of lines 1 through 5.</b>						
				<b>With the public</b>						
		7		<b>Cash and other monetary assets (Note 4)</b>						
7	Cash and other monetary assets (Note 4)	7	110100	General Fund of the U.S. Government's Operating Cash	E	N	GA/MR	U		
7	Cash and other monetary assets (Note 4)	7	110300	Restricted Operating Cash	E	N	GA/MR	U		
7	Cash and other monetary assets (Note 4)	7	110900	Checks Outstanding	E	N	GA/MR	U		
7	Cash and other monetary assets (Note 4)	7	111000	Undeposited Collections	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		
7	Cash and other monetary assets (Note 4)	7	112000	Imprest Funds	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
7	Cash and other monetary assets (Note 4)	7	112500	U.S. Debit Card Funds	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
7	Cash and other monetary assets (Note 4)	7	113000	Funds Held Outside of Treasury - Budgetary	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
7	Cash and other monetary assets (Note 4)	7	113500	Funds Held Outside of Treasury - Non-Budgetary	E	N	DF	E/U		
7	Cash and other monetary assets (Note 4)	7	114500	Cash Held by U.S. Disbursing Officers Outside the Treasury's General Account	E	N	GA/MR	U		
7	Cash and other monetary assets (Note 4)	7	119000	Other Cash	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		

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7	Cash and other monetary assets (Note 4)	7	119090	Other Cash - International Monetary Fund	E		EG	U		
7	Cash and other monetary assets (Note 4)	7	119305	International Monetary Fund - Letter of Credit	E		EG	U		
7	Cash and other monetary assets (Note 4)	7	119306	International Monetary Fund - Receivable/Payable Currency Valuation Adjustment	E		EG	U		
7	Cash and other monetary assets (Note 4)	7	119307	International Monetary Fund - Dollar Deposits With the IMF	E		EG	U		
7	Cash and other monetary assets (Note 4)	7	119309	International Monetary Fund - Currency Holdings	E		EG	U		
7	Cash and other monetary assets (Note 4)	7	119333	International Monetary Fund - Reserve Position	E		EG	U		
7	Cash and other monetary assets (Note 4)	7	119400	Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
7	Cash and other monetary assets (Note 4)	7	119500	Other Monetary Assets	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		
7	Cash and other monetary assets (Note 4)	7	120000	Foreign Currency	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		
7	Cash and other monetary assets (Note 4)	7	120500	Foreign Currency Denominated Equivalent Assets	E	N	EP	E		
7	Cash and other monetary assets (Note 4)	7	120900	Uninvested Foreign Currency	E	N	EP	E		
7	Cash and other monetary assets (Note 4)	7	134400	Interest Receivable on Special Drawing Rights (SDR)	E	N	EP	E		
7	Cash and other monetary assets (Note 4)	7	138400	Interest Receivable - Foreign Currency Denominated Assets	E	N	EP	E		
7	Cash and other monetary assets (Note 4)	7	153100	Seized Monetary Instruments	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
7	Cash and other monetary assets (Note 4)	7	153200	Seized Cash Deposited	E	N	DF	E/U		
		<b>8</b>		<b>Accounts receivable, net (Note 6)</b>						
9	Accounts Receivable, net (Note 6)	8	131000	Accounts Receivable	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		
9	Accounts Receivable, net (Note 6)	8	131900	Allowance for Loss on Accounts Receivable	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
9	Accounts Receivable, net (Note 6)	8	132000	Funded Employment Benefit Contributions Receivable	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
9	Accounts Receivable, net (Note 6)	8	132100	Unfunded FECA Benefit Contributions Receivable	E	N	EG	U		
10	Taxes Receivable, net (Note 7)	8	132500	Taxes Receivable	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
10	Taxes Receivable, net (Note 7)	8	132900	Allowance for Loss on Taxes Receivable	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
9	Accounts Receivable, net (Note 6)	8	134000	Interest Receivable - Not Otherwise Classified	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E/U		
10	Taxes Receivable, net (Note 7)	8	134300	Interest Receivable - Taxes	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
9	Accounts Receivable, net (Note 6)	8	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
10	Taxes Receivable, net (Note 7)	8	134800	Allowance for Loss on Interest Receivable - Taxes	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
9	Accounts Receivable, net (Note 6)	8	136000	Penalties and Fines Receivable - Not Otherwise Classified	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
10	Taxes Receivable, net (Note 7)	8	136300	Penalties and Fines Receivable - Taxes	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
9	Accounts Receivable, net (Note 6)	8	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
10	Taxes Receivable, net (Note 7)	8	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
9	Accounts Receivable, net (Note 6)	8	137000	Administrative Fees Receivable - Not Otherwise Classified	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
10	Taxes Receivable, net (Note 7)	8	137300	Administrative Fees Receivable - Taxes	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
9	Accounts Receivable, net (Note 6)	8	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
10	Taxes Receivable, net (Note 7)	8	137800	Allowance for Loss on Administrative Fees Receivable - Taxes	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
		<b>9</b>		<b>Direct loan and loan guarantees receivable, net (Note 8)</b>						
11	Direct Loan and Loan Guarantees, net (Note 8)	9	134100	Interest Receivable - Loans	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
11	Direct Loan and Loan Guarantees, net (Note 8)	9	134500	Allowance for Loss on Interest Receivable - Loans	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
11	Direct Loan and Loan Guarantees, net (Note 8)	9	135000	Loans Receivable	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		
11	Direct Loan and Loan Guarantees, net (Note 8)	9	135090	Loans Receivable - International Monetary Fund	E		EG	U		
11	Direct Loan and Loan Guarantees, net (Note 8)	9	135900	Allowance for Loss on Loans Receivable	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
11	Direct Loan and Loan Guarantees, net (Note 8)	9	135990	Allowance for Loss on Loans Receivable - International Monetary Fund	E		EG	U		
11	Direct Loan and Loan Guarantees, net (Note 8)	9	136100	Penalties and Fines Receivable - Loans	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
11	Direct Loan and Loan Guarantees, net (Note 8)	9	136500	Allowance for Loss on Penalties and Fines Receivable - Loans	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
11	Direct Loan and Loan Guarantees, net (Note 8)	9	137100	Administrative Fees Receivable - Loans	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
11	Direct Loan and Loan Guarantees, net (Note 8)	9	137500	Allowance for Loss on Administrative Fees Receivable - Loans	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
11	Direct Loan and Loan Guarantees, net (Note 8)	9	138000	Loans Receivable - Troubled Assets Relief Program	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		

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11	Direct Loan and Loan Guarantees, net (Note 8)	9	138100	Interest Receivable - Loans - Troubled Assets Relief Program	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
11	Direct Loan and Loan Guarantees, net (Note 8)	9	138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
11	Direct Loan and Loan Guarantees, net (Note 8)	9	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
11	Direct Loan and Loan Guarantees, net (Note 8)	9	139900	Allowance for Subsidy	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
11	Direct Loan and Loan Guarantees, net (Note 8)	9	155100	Foreclosed Property	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
11	Direct Loan and Loan Guarantees, net (Note 8)	9	155900	Foreclosed Property - Allowance	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
8	Investments (Note 5)	9	164200	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
8	Investments (Note 5)	9	164300	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
8	Investments (Note 5)	9	164400	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
8	Investments (Note 5)	9	164500	Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
8	Investments (Note 5)	9	164600	Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
8	Investments (Note 5)	9	164700	Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
		<b>10</b>		<b>Inventory and related property, net (Note 9)</b>						
12	Inventory and related property, net (Note 9)	10	151100	Operating Materials and Supplies Held for Use	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
12	Inventory and related property, net (Note 9)	10	151200	Operating Materials and Supplies Held in Reserve for Future Use	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
12	Inventory and related property, net (Note 9)	10	151300	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
12	Inventory and related property, net (Note 9)	10	151400	Operating Materials and Supplies Held for Repair	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
12	Inventory and related property, net (Note 9)	10	151600	Operating Materials and Supplies in Development	E		EG/ER/ET	E/U		
12	Inventory and related property, net (Note 9)	10	151900	Operating Materials and Supplies - Allowance	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
12	Inventory and related property, net (Note 9)	10	152100	Inventory Purchased for Resale	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
12	Inventory and related property, net (Note 9)	10	152200	Inventory Held in Reserve for Future Sale	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
12	Inventory and related property, net (Note 9)	10	152300	Inventory Held for Repair	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
12	Inventory and related property, net (Note 9)	10	152400	Inventory - Excess, Obsolete, and Unserviceable	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
12	Inventory and related property, net (Note 9)	10	152500	Inventory - Raw Materials	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
12	Inventory and related property, net (Note 9)	10	152600	Inventory - Work-in-Process	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
12	Inventory and related property, net (Note 9)	10	152700	Inventory - Finished Goods	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
12	Inventory and related property, net (Note 9)	10	152900	Inventory - Allowance	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
12	Inventory and related property, net (Note 9)	10	154100	Forfeited Property Held for Sale	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
12	Inventory and related property, net (Note 9)	10	154200	Forfeited Property Held for Donation or Use	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
12	Inventory and related property, net (Note 9)	10	154900	Forfeited Property - Allowance	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
12	Inventory and related property, net (Note 9)	10	156100	Commodities Held Under Price Support and Stabilization Support Programs	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
12	Inventory and related property, net (Note 9)	10	156900	Commodities - Allowance	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
12	Inventory and related property, net (Note 9)	10	157100	Stockpile Materials Held in Reserve	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
12	Inventory and related property, net (Note 9)	10	157200	Stockpile Materials Held for Sale	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
12	Inventory and related property, net (Note 9)	10	159100	Other Related Property	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
12	Inventory and related property, net (Note 9)	10	159900	Other Related Property - Allowance	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
		<b>11</b>		<b>General property, plant, and equipment, net (Note 10)</b>						
13	General property, plant, and equipment, net (Note 10)	11	171100	Land and Land Rights	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
13	General property, plant, and equipment, net (Note 10)	11	171200	Improvements to Land	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
13	General property, plant, and equipment, net (Note 10)	11	171900	Accumulated Depreciation on Improvements to Land	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
13	General property, plant, and equipment, net (Note 10)	11	172000	Construction-in-Progress	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
13	General property, plant, and equipment, net (Note 10)	11	173000	Buildings, Improvements, and Renovations	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
13	General property, plant, and equipment, net (Note 10)	11	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
13	General property, plant, and equipment, net (Note 10)	11	174000	Other Structures and Facilities	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
13	General property, plant, and equipment, net (Note 10)	11	174900	Accumulated Depreciation on Other Structures and Facilities	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		

SUPPLEMENT

Section V

USSGL Crosswalk - Balance Sheet (Optional 2020)

Balsht Line #	Balsht Line Name	Optional Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
13	General property, plant, and equipment, net (Note 10)	11	175000	Equipment	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
13	General property, plant, and equipment, net (Note 10)	11	175900	Accumulated Depreciation on Equipment	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
13	General property, plant, and equipment, net (Note 10)	11	181000	Assets Under Capital Lease	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
13	General property, plant, and equipment, net (Note 10)	11	181900	Accumulated Depreciation on Assets Under Capital Lease	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
13	General property, plant, and equipment, net (Note 10)	11	182000	Leasehold Improvements	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
13	General property, plant, and equipment, net (Note 10)	11	182900	Accumulated Amortization on Leasehold Improvements	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
13	General property, plant, and equipment, net (Note 10)	11	183000	Internal-Use Software	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
13	General property, plant, and equipment, net (Note 10)	11	183200	Internal-Use Software in Development	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
13	General property, plant, and equipment, net (Note 10)	11	183900	Accumulated Amortization on Internal-Use Software	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
13	General property, plant, and equipment, net (Note 10)	11	184000	Other Natural Resources	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
13	General property, plant, and equipment, net (Note 10)	11	184900	Allowance for Depletion	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
13	General property, plant, and equipment, net (Note 10)	11	189000	Other General Property, Plant, and Equipment	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
13	General property, plant, and equipment, net (Note 10)	11	189900	Accumulated Depreciation on Other General Property, Plant, and Equipment	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
		<b>12</b>		<b>Securities and investments (Note 5)</b>						
8	Investments (Note 5)	12	134200	Interest Receivable - Investments	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
8	Investments (Note 5)	12	134600	Allowance for Loss on Interest Receivable - Investments	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
				Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service						
8	Investments (Note 5)	12	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
				Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service						
8	Investments (Note 5)	12	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
				Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service						
8	Investments (Note 5)	12	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
				Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service						
8	Investments (Note 5)	12	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
				Market Adjustment - Investments		E/N				
8	Investments (Note 5)	12	161800	Market Adjustment - Investments	E	E/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
				Investments in Securities Other Than the Bureau of the Fiscal Service Securities						
8	Investments (Note 5)	12	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities	E	E/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		3
				Discount on Securities Other Than the Bureau of the Fiscal Service Securities						
8	Investments (Note 5)	12	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		3
				Premium on Securities Other Than the Bureau of the Fiscal Service Securities						
8	Investments (Note 5)	12	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		3
				Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities						
8	Investments (Note 5)	12	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		3
				Foreign Investments			EP	E		
8	Investments (Note 5)	12	167000	Foreign Investments	E	N		E		
				Discount on Foreign Investments			EP	E		
8	Investments (Note 5)	12	167100	Discount on Foreign Investments	E	N		E		
				Premium on Foreign Investments			EP	E		
8	Investments (Note 5)	12	167200	Premium on Foreign Investments	E	N		E		
				Foreign Exchange Rate Revalue Adjustments - Investments			EP	E		
8	Investments (Note 5)	12	167900	Foreign Exchange Rate Revalue Adjustments - Investments	E	N		E		
				Other Investments			CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		3
	Investments (Note 5)									
	Investments (Note 5)	<b>13</b>		<b>Investments in government-sponsored enterprises (for use by Treasury only)</b>						
				Preferred Stock in Federal Government Sponsored Enterprise						
8	Investments (Note 5)	13	165000	Preferred Stock in Federal Government Sponsored Enterprise	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
				Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise						
8	Investments (Note 5)	13	165100	Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
				Common Stock Warrants in Federal Government Sponsored Enterprise						
8	Investments (Note 5)	13	165200	Common Stock Warrants in Federal Government Sponsored Enterprise	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
				Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise						
8	Investments (Note 5)	13	165300	Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
		<b>14</b>		<b>Other assets (Note 12)</b>						
				Advances and Prepayments						
14	Other (Note 12)	14	141000	Advances and Prepayments	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
				Other Assets						
14	Other (Note 12)	14	199000	Other Assets	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		4
				General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed						
14	Other (Note 12)	14	199500	General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
None		<b>15</b>		<b>Total with the public</b>						

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Section V

USSGL Crosswalk - Balance Sheet (Optional 2020)

Balsh Line #	Balsh Line Name	Optional Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
				This line is calculated. Equals the sum of lines 7 through 14.						
15	Total Assets	16	Total assets							
				This line is calculated. Equals the sum of lines 6 and 15.						
16	Stewardship PP&E (Note 11)	17	Stewardship PP&E (Note 11)							
				Liabilities (Note 13)						
				Intra-governmental						
		18	Liability for Fund Balance with Treasury						40	
None-GF account		18	201000	Liability for Fund Balance With Treasury	E	F	GA	U		
None-GF account		18	209010	Liability for Fund Balance While Awaiting a Warrant	E	F	GA	U		
		19	Accounts payable							
		19.1	Accounts payable, capital transfers						12	
19	Other (Notes 15,16, and 17)	19.1	292300	Contingent Liability for Capital Transfers	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
19	Other (Notes 15,16, and 17)	19.1	297000	Liability for Capital Transfers	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
		19.2	Benefit program contributions payable (Note 15)						21	
19	Other (Notes 15,16, and 17)	19.2	221300	Employer Contributions and Payroll Taxes Payable	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
19	Other (Notes 15,16, and 17)	19.2	221500	Other Post Employment Benefits Due and Payable	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
19	Other (Notes 15,16, and 17)	19.2	222500	Unfunded FECA Liability	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
19	Other (Notes 15,16, and 17)	19.2	229000	Other Unfunded Employment Related Liability	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
		19.3	Accounts payable						22	
17	Accounts Payable	19.3	211000	Accounts Payable	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		
17	Accounts Payable	19.3	212000	Disbursements in Transit	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
19	Other (Notes 15,16, and 17)	19.3	213000	Contract Holdbacks	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
17	Accounts Payable	19.3	217000	Subsidy Payable to the Financing Account	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
19	Other (Notes 15,16, and 17)	19.3	219000	Other Liabilities With Related Budgetary Obligations	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
19	Other (Notes 15,16, and 17)	19.3	294000	Capital Lease Liability	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
17	Accounts Payable	19.3	296000	Accounts Payable From Canceled Appropriations	E	F	EC/EG/EM/EP/ER/ES/ET/GA/TR	E/U		
19	Other (Notes 15,16, and 17)	19.3	299000	Other Liabilities Without Related Budgetary Obligations	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/MR/TR/UG/US/UT	E/U		
		19.4	Transfers payable						27	
17	Accounts Payable	19.4	215000	Payable for Transfers of Currently Invested Balances	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
17	Accounts Payable	19.4	215500	Expenditure Transfers Payable	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
19	Other (Notes 15,16, and 17)	19.4	299100	Other Liabilities - Reductions	E	F	EC/EG/EM/EP/ER/ES/ET/TR	E/U		
19	Other (Notes 15,16, and 17)	19.4	299200	Appropriated Dedicated Collections Liability	E	F	ES/ET/US/UT	E/U		
		20	Federal debt and interest payable (Note 14)							
		20.1	Federal debt						01	
18	Debt (Note 14)	20.1	253000	Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
18	Debt (Note 14)	20.1	253100	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
18	Debt (Note 14)	20.1	253200	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
18	Debt (Note 14)	20.1	253300	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
18	Debt (Note 14)	20.1	253400	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7

SUPPLEMENT

Section V

USSGL Crosswalk - Balance Sheet (Optional 2020)

Balsht Line #	Balsht Line Name	Optional Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
18	Debt (Note 14)	20.1	254000	Participation Certificates	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
		20.2		<b>Interest payable - debt</b>					02	
18	Debt (Note 14)	20.2	214200	Accrued Interest Payable - Debt	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
		21		<b>Debt associated with loans (Note 14)</b>						
		21.1		<b>Interest payable - loans and not otherwise classified</b>					04	
17	Accounts Payable	21.1	214000	Accrued Interest Payable - Not Otherwise Classified	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
18	Debt (Note 14)	21.1	214100	Accrued Interest Payable - Loans	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
		21.2		<b>Loans payable</b>					17	
18	Debt (Note 14)	21.2	251000	Principal Payable to the Bureau of the Fiscal Service	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
18	Debt (Note 14)	21.2	251100	Capitalized Loan Interest Payable - Non-Credit Reform	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
18	Debt (Note 14)	21.2	252000	Principal Payable to the Federal Financing Bank	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
18	Debt (Note 14)	21.2	259000	Other Debt	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
		22		<b>Other Liabilities (Notes 15 and 17)</b>						
		22.1		<b>Advances from others and deferred credits (Note 17)</b>					23	
19	Other (Notes 15,16, and 17)	22.1	231000	Liability for Advances and Prepayments	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
19	Other (Notes 15,16, and 17)	22.1	232000	Other Deferred Revenue	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
		22.2		<b>Other liabilities (without reciprocals) (Note 15)</b>					29	
19	Other (Notes 15,16, and 17)	22.2	221300	Employer Contributions and Payroll Taxes Payable	E	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
19	Other (Notes 15,16, and 17)	22.2	222500	Unfunded FECA Liability	E	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
19	Other (Notes 15,16, and 17)	22.2	229000	Other Unfunded Employment Related Liability	E	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
19	Other (Notes 15,16, and 17)	22.2	240000	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections	E	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
19	Other (Notes 15,16, and 17)	22.2	241000	Liability for Clearing Accounts	E	Z	CF	E/U		
19	Other (Notes 15,16, and 17)	22.2	299000	Other Liabilities Without Related Budgetary Obligations	E	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		
		22.3		<b>Other liabilities (Note 17)</b>					30	
18	Debt (Note 14)	22.3	259000	Other Debt	E	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
19	Other (Notes 15,16, and 17)	22.3	299000	Other Liabilities Without Related Budgetary Obligations	E	F	GA	E/U		
19	Other (Notes 15,16, and 17)	22.3	299000	Other Liabilities Without Related Budgetary Obligations	E	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/MR/TR/UG/US/UT	E/U		
19	Other (Notes 15,16, and 17)	22.3	299100	Other Liabilities - Reductions	E	F	GA	E/U		
19	Other (Notes 15,16, and 17)	22.3	299100	Other Liabilities - Reductions	E	G	EC/EG/EM/EP/ER/ES/ET/TR	E/U		
		22.4		<b>Liability to the General Fund of the U.S. Government for custodial and other non-entity assets (Note 17)</b>					46	
19	Other (Notes 15,16, and 17)	22.4	298000	Custodial Liability	E	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		
19	Other (Notes 15,16, and 17)	22.4	298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	E	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		
		22.5		<b>Liability to agency other than the General Fund of the U.S. Government for custodial and other non-entity assets</b>					10	
19	Other (Notes 15,16, and 17)	22.5	298000	Custodial Liability	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		
19	Other (Notes 15,16, and 17)	22.5	298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		
20	Total intragovernmental	23		<b>Total Intra-governmental</b>						
				<b>This line is calculated. Equals the sum of lines 18 through 22.</b>						
				<b>With the public</b>						
		24		<b>Accounts payable</b>						

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Section V

USSGL Crosswalk - Balance Sheet (Optional 2020)

Balsht Line #	Balsht Line Name	Optional Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
21	Accounts Payable	24	211000	Accounts Payable	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		
21	Accounts Payable	24	212000	Disbursements in Transit	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
21	Accounts Payable	24	214000	Accrued Interest Payable - Not Otherwise Classified	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
21	Accounts Payable	24	296000	Accounts Payable From Canceled Appropriations	E	N	EC/EG/EM/EP/ER/ES/ET/GA/TR	E/U		
		<b>25</b>		<b>Federal debt and interest payable (Note 14)</b>						
23	Debt held by the public (Note 14)	25	214100	Accrued Interest Payable - Loans	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
23	Debt held by the public (Note 14)	25	214200	Accrued Interest Payable - Debt	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
23	Debt held by the public (Note 14)	25	253000	Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
23	Debt held by the public (Note 14)	25	253100	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
23	Debt held by the public (Note 14)	25	253200	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
23	Debt held by the public (Note 14)	25	253300	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
23	Debt held by the public (Note 14)	25	253400	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
23	Debt held by the public (Note 14)	25	254000	Participation Certificates	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
23	Debt held by the public (Note 14)	25	259000	Other Debt	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
		<b>26</b>		<b>Federal employee and veteran benefits payable (Note 15)</b>						
24	Federal employee and veteran benefits (Note 15)	26	219100	Liability for Employer Benefits and Claims Incurred but Not Reported	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
27	Other (Notes 15,16,17,18, and 19)	26	221300	Employer Contributions and Payroll Taxes Payable	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
24	Federal employee and veteran benefits (Note 15)	26	221500	Other Post Employment Benefits Due and Payable	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
24	Federal employee and veteran benefits (Note 15)	26	221600	Pension Benefits Due and Payable to Beneficiaries	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
24	Federal employee and veteran benefits (Note 15)	26	221700	Benefit Premiums Payable to Carriers	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
24	Federal employee and veteran benefits (Note 15)	26	221800	Life Insurance Benefits Due and Payable to Beneficiaries	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
27	Other (Notes 15,16,17,18, and 19)	26	222000	Unfunded Leave	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
27	Other (Notes 15,16,17,18, and 19)	26	229000	Other Unfunded Employment Related Liability	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
24	Federal employee and veteran benefits (Note 15)	26	261000	Actuarial Pension Liability	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
24	Federal employee and veteran benefits (Note 15)	26	262000	Actuarial Health Insurance Liability	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
24	Federal employee and veteran benefits (Note 15)	26	263000	Actuarial Life Insurance Liability	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
24	Federal employee and veteran benefits (Note 15)	26	265000	Actuarial FECA Liability	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
24	Federal employee and veteran benefits (Note 15)	26	269000	Other Actuarial Liabilities	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
		<b>27</b>		<b>Environmental and disposal liabilities (Note 16)</b>						
25	Environmental and disposal liabilities (Note 16)	27	299500	Estimated Cleanup Cost Liability	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
		<b>28</b>		<b>Benefits due and payable</b>						
26	Benefits due and payable	28	216000	Entitlement Benefits Due and Payable	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
		<b>29</b>		<b>Loan guarantee liability (Note 8)</b>						
22	Loan guarantee liability	29	218000	Loan Guarantee Liability	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
		<b>30</b>		<b>Liabilities to Government-sponsored enterprises (for use by Treasury only)</b>						
27	Other (Notes 15,16,17,18, and 19)	30	211200	Accounts Payable for Federal Government Sponsored Enterprise	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
27	Other (Notes 15,16,17,18, and 19)	30	292200	Contingent Liabilities - Federal Government Sponsored Enterprise	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
		<b>31</b>		<b>Insurance and guarantee program liabilities</b>						
27	Other (Notes 15,16,17,18, and 19)	31	220000	Liability for Unpaid Insurance Claims	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
27	Other (Notes 15,16,17,18, and 19)	31	220500	Liability for Unearned Insurance Premiums	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
27	Other (Notes 15,16,17,18, and 19)	31	266000	Actuarial Liabilities for Federal Insurance and Guarantee Programs	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
		<b>32</b>		<b>Other liabilities (Notes 17, 18, and 19)</b>						

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Section V

USSGL Crosswalk - Balance Sheet (Optional 2020)

Balsht Line #	Balsht Line Name	Optional Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
None-GF account		32	201000	Liability for Fund Balance With Treasury	E	N	GA	U		
27	Other (Notes 15,16,17,18, and 19)	32	213000	Contract Holdbacks	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
27	Other (Notes 15,16,17,18, and 19)	32	219000	Other Liabilities With Related Budgetary Obligations	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
27	Other (Notes 15,16,17,18, and 19)	32	219200	Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks	E	N	EP	E		
27	Other (Notes 15,16,17,18, and 19)	32	219300	Allocation of Special Drawing Rights (SDRs)	E	N	EP	E		
27	Other (Notes 15,16,17,18, and 19)	32	221000	Accrued Funded Payroll and Leave	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
27	Other (Notes 15,16,17,18, and 19)	32	221100	Withholdings Payable	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
27	Other (Notes 15,16,17,18, and 19)	32	231000	Liability for Advances and Prepayments	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
27	Other (Notes 15,16,17,18, and 19)	32	232000	Other Deferred Revenue	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
27	Other (Notes 15,16,17,18, and 19)	32	240000	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
27	Other (Notes 15,16,17,18, and 19)	32	241000	Liability for Clearing Accounts	E	N	CF	E/U		
27	Other (Notes 15,16,17,18, and 19)	32	267000	Actuarial Liabilities for Treasury-Managed Benefit Programs	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
27	Other (Notes 15,16,17,18, and 19)	32	291000	Prior Liens Outstanding on Acquired Collateral	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
27	Other (Notes 15,16,17,18, and 19)	32	292000	Contingent Liabilities	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
27	Other (Notes 15,16,17,18, and 19)	32	294000	Capital Lease Liability	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
27	Other (Notes 15,16,17,18, and 19)	32	298000	Custodial Liability	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		2
27	Other (Notes 15,16,17,18, and 19)	32	299000	Other Liabilities Without Related Budgetary Obligations	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		
None		33		<b>Total with the public</b>						
				<b>This line is calculated. Equals sum of lines 24 through 32.</b>						
28	Total liabilities	34		<b>Total liabilities</b>						
				<b>This line is calculated. Equals the sum of lines 23 and 33.</b>						
29	Commitments and contingencies (Note 20)	35		<b>Commitments and Contingencies (Note 19)</b>						
				<b>Net position</b>						
				<b>Total net position - Funds from Dedicated Collections (Note 20) (Combined or Consolidated)</b>						
				<b>36.1 Unexpended appropriations - Funds from Dedicated Collections</b>						
30	Unexpended appropriations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.1	309000	Unexpended Appropriations While Awaiting a Warrant	E	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E		
30	Unexpended appropriations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.1	310000	Unexpended Appropriations - Cumulative	B		EC/EG/EM/EP/ER/ES/ET/TR	E		
30	Unexpended appropriations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.1	310100	Unexpended Appropriations - Appropriations Received	E	G	EC/EG/EM/EP/ER/ES/ET/TR	E		
30	Unexpended appropriations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.1	310200	Unexpended Appropriations - Transfers-In	E	F	EC/EG/EM/EP/ER/ES/ET/TR	E		
30	Unexpended appropriations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.1	310300	Unexpended Appropriations - Transfers-Out	E	F	EC/EG/EM/EP/ER/ES/ET/TR	E		
30	Unexpended appropriations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.1	310500	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year	E	G	EC/EG/EM/EP/ER/ES/ET/TR	E		

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Section V

USSGL Crosswalk - Balance Sheet (Optional 2020)

Balsht Line #	Balsht Line Name	Optional Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.	
30	Unexpended appropriations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.1	310600	Unexpended Appropriations - Adjustments	E	G	EC/EG/EM/EP/ER/ES/ET/TR	E			
30	Unexpended appropriations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.1	310700	Unexpended Appropriations - Used	E	G	EC/EG/EM/EP/ER/ES/ET/TR	E			
30	Unexpended appropriations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.1	310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	G	EC/EG/EM/EP/ER/ES/ET/TR	E			
30	Unexpended appropriations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.1	310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	G	EC/EG/EM/EP/ER/ES/ET/TR	E			
		<b>36.2</b>	<b>Cumulative results of operations - Funds from Dedicated Collections</b>								
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	331000	Cumulative Results of Operations	B		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E			
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	510000	Revenue From Goods Sold	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E			
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	510900	Contra Revenue for Goods Sold	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E			
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	520000	Revenue From Services Provided	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E			
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	520900	Contra Revenue for Services Provided	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E			
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	531000	Interest Revenue - Other	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E			
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	531100	Interest Revenue - Investments	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E			
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E			
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	531300	Interest Revenue - Subsidy Amortization	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E			
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E			
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E			
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E			
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	531800	Contra Revenue for Interest Revenue - Investments	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E			
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	531900	Contra Revenue for Interest Revenue - Other	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E			

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USSGL Crosswalk - Balance Sheet (Optional 2020)

Balsht Line #	Balsht Line Name	Optional Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	532000	Penalties and Fines Revenue	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	532400	Contra Revenue for Penalties and Fines	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	532500	Administrative Fees Revenue	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	532900	Contra Revenue for Administrative Fees	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	540000	Funded Benefit Program Revenue	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	540900	Contra Revenue for Funded Benefit Program Revenue	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	550000	Insurance and Guarantee Premium Revenue	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	550900	Contra Revenue for Insurance and Guarantee Premium Revenue	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	560000	Donated Revenue - Financial Resources	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	560900	Contra Revenue for Donations - Financial Resources	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	561000	Donated Revenue - Non-Financial Resources	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	561900	Contra Donated Revenue - Nonfinancial Resources	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	564000	Forfeiture Revenue - Cash and Cash Equivalents	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	565000	Forfeiture Revenue - Forfeitures of Property	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	565900	Contra Forfeiture Revenue - Forfeitures of Property	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	570000	Expended Appropriations	E	G	CF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	570500	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year	E	G	CF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E		

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Section V

USSGL Crosswalk - Balance Sheet (Optional 2020)

Balsht Line #	Balsht Line Name	Optional Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	571300	Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	572000	Financing Sources Transferred In Without Reimbursement	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	573000	Financing Sources Transferred Out Without Reimbursement	E	F/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	573500	Appropriated Dedicated Collections to be Transferred In	E	F	ES/ET/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	573600	Appropriated Dedicated Collections to be Transferred Out	E	F	ES/ET/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	574000	Appropriated Dedicated Collections Transferred In	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	574500	Appropriated Dedicated Collections Transferred Out	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	575000	Expenditure Financing Sources - Transfers-In	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	575500	Non-Expenditure Financing Sources - Transfers-In - Other	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	575600	Non-Expenditure Financing Sources - Transfers-In - Capital Transfers	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	576000	Expenditure Financing Sources - Transfers-Out	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	576500	Non-Expenditure Financing Sources - Transfers-Out - Other	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	576600	Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	577500	Non-Budgetary Financing Sources Transferred In	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	577600	Non-Budgetary Financing Sources Transferred Out	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	578000	Imputed Financing Sources	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	579000	Other Financing Sources	E	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	579100	Adjustment to Financing Sources - Credit Reform	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		

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Balsht Line #	Balsht Line Name	Optional Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Adtl. Info.
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	579200	Financing Sources To Be Transferred Out - Contingent Liability	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	579500	Seigniorage	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	580000	Tax Revenue Collected - Not Otherwise Classified	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	580100	Tax Revenue Collected - Individual	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	580200	Tax Revenue Collected - Corporate	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	580300	Tax Revenue Collected - Unemployment	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	580400	Tax Revenue Collected - Excise	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	580500	Tax Revenue Collected - Estate and Gift	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	580600	Tax Revenue Collected - Customs	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	582100	Tax Revenue Accrual Adjustment - Individual	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	582200	Tax Revenue Accrual Adjustment - Corporate	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	582300	Tax Revenue Accrual Adjustment - Unemployment	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	582400	Tax Revenue Accrual Adjustment - Excise	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	582500	Tax Revenue Accrual Adjustment - Estate and Gift	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	582600	Tax Revenue Accrual Adjustment - Customs	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	583000	Contra Revenue for Taxes - Not Otherwise Classified	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	583100	Contra Revenue for Taxes - Individual	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	583200	Contra Revenue for Taxes - Corporate	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		

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Balsht Line #	Balsht Line Name	Optional Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	583300	Contra Revenue for Taxes - Unemployment	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	583400	Contra Revenue for Taxes - Excise	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	583500	Contra Revenue for Taxes - Estate and Gift	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	583600	Contra Revenue for Taxes - Customs	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	589000	Tax Revenue Refunds - Not Otherwise Classified	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	589100	Tax Revenue Refunds - Individual	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	589200	Tax Revenue Refunds - Corporate	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	589300	Tax Revenue Refunds - Unemployment	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	589400	Tax Revenue Refunds - Excise	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	589500	Tax Revenue Refunds - Estate and Gift	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	589600	Tax Revenue Refunds - Customs	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	590000	Other Revenue	E	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E		2
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	590900	Contra Revenue for Other Revenue	E	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		2
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	591900	Revenue and Other Financing Sources - Cancellations	E	G	EC/EG/EM/EP/ER/ES/ET/TR/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	592100	Valuation Change in Investments - Exchange Stabilization Fund (ESF)	E	N	ER	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	E	N	UG	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	592300	Valuation Change in Investments - Beneficial Interest in Trust	E	N	UG	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	599000	Collections for Others - Statement of Custodial Activity	E	F/G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	599100	Accrued Collections for Others - Statement of Custodial Activity	E	F/G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		

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Balsht Line #	Balsht Line Name	Optional Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	F/G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E	F/G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	599700	Financing Sources Transferred In From Custodial Statement Collections	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	610000	Operating Expenses/Program Costs	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	615000	Expensed Asset	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	619000	Contra Bad Debt Expense - Incurred for Others	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	619900	Adjustment to Subsidy Expense	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	632000	Interest Expenses on Securities	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	633000	Other Interest Expenses	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	633800	Remuneration Interest	E	F/N	EP	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	634000	Interest Expense Accrued on the Liability for Loan Guarantees	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	640000	Benefit Expense	E	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	650000	Cost of Goods Sold	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	660000	Applied Overhead	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	661000	Cost Capitalization Offset	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	671000	Depreciation, Amortization, and Depletion	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	672000	Bad Debt Expense	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		

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Balsh Line #	Balsh Line Name	Optional Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	673000	Imputed Costs	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	679000	Other Expenses Not Requiring Budgetary Resources	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	679500	Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental Administrative Fees	E	N	DF	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	680000	Future Funded Expenses	E	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	690000	Non-Production Costs	E	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	711000	Gains on Disposition of Assets - Other	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	711100	Gains on Disposition of Investments	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	711200	Gains on Disposition of Borrowings	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	717100	Gains on Changes in Long-Term Assumptions - From Experience	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	717200	Losses on Changes in Long-Term Assumptions - From Experience	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	718000	Unrealized Gains	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	718100	Unrealized Gain - Exchange Stabilization Fund (ESF)	E	N	EP	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	719000	Other Gains	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	719100	Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges	E	N	EP	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	721000	Losses on Disposition of Assets - Other	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	721100	Losses on Disposition of Investments	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	721200	Losses on Disposition of Borrowings	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	727100	Gains on Changes in Long-Term Assumptions	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		

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USSGL Crosswalk - Balance Sheet (Optional 2020)

Balsh Line #	Balsh Line Name	Optional Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Adtl. Info.	
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	727200	Losses on Changes in Long-Term Assumptions	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E			
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	728000	Unrealized Losses	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E			
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	728100	Unrealized Losses - Exchange Stabilization Fund (ESF)	E	N	EP	E			
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	729000	Other Losses	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E			
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	729100	Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges	E	N	EP	E			
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	729200	Other Losses From Impairment of Assets	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E			
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	730000	Extraordinary Items	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E			
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	740000	Prior-Period Adjustments Due to Corrections of Errors	E	N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E			
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	E	N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E			
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	740500	Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year	E	N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E			
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	750000	Distribution of Income - Dividend	E	N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E			
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	760000	Changes in Actuarial Liability	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E			
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	880100	Offset for Purchases of Assets	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E			
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	880200	Purchases of Property, Plant, and Equipment	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E			
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	880300	Purchases of Inventory and Related Property	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E			
32	Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	36.2	880400	Purchases of Assets - Other	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E			
		37	<b>Total net position - Funds other than those from Dedicated Collections (Combined or Consolidated)</b>								
		37.1	<b>Unexpended appropriations - Funds other than those from Dedicated Collections</b>								
31	Unexpended appropriations - All Other Funds (Combined or Consolidated Totals)	37.1	309000	Unexpended Appropriations While Awaiting a Warrant	E	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	U			
None-GF account		37.1	309010	Appropriations Outstanding - Warrants to be Issued	E	F	GA	U			

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Balsht Line #	Balsht Line Name	Optional Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
31	Unexpended appropriations - All Other Funds (Combined or Consolidated Totals)	37.1	310000	Unexpended Appropriations - Cumulative	B		EC/EG/EM/EP/ER/ES/ET/TR	U		
31	Unexpended appropriations - All Other Funds (Combined or Consolidated Totals)	37.1	310100	Unexpended Appropriations - Appropriations Received	E	G	EC/EG/EM/EP/ER/ES/ET/TR	U		
31	Unexpended appropriations - All Other Funds (Combined or Consolidated Totals)	37.1	310200	Unexpended Appropriations - Transfers-In	E	F	EC/EG/EM/EP/ER/ES/ET/TR	U		
31	Unexpended appropriations - All Other Funds (Combined or Consolidated Totals)	37.1	310300	Unexpended Appropriations - Transfers-Out	E	F	EC/EG/EM/EP/ER/ES/ET/TR	U		
31	Unexpended appropriations - All Other Funds (Combined or Consolidated Totals)	37.1	310500	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year	E	G	EC/EG/EM/EP/ER/ES/ET/TR	U		
31	Unexpended appropriations - All Other Funds (Combined or Consolidated Totals)	37.1	310600	Unexpended Appropriations - Adjustments	E	G	EC/EG/EM/EP/ER/ES/ET/TR	U		
31	Unexpended appropriations - All Other Funds (Combined or Consolidated Totals)	37.1	310700	Unexpended Appropriations - Used	E	G	EC/EG/EM/EP/ER/ES/ET/TR	U		
31	Unexpended appropriations - All Other Funds (Combined or Consolidated Totals)	37.1	310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	G	EC/EG/EM/EP/ER/ES/ET/TR	U		
31	Unexpended appropriations - All Other Funds (Combined or Consolidated Totals)	37.1	310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	G	EC/EG/EM/EP/ER/ES/ET/TR	U		
None-GF account		37.1	320000	Appropriations Outstanding - Cumulative	B		GA	U		
None-GF account		37.1	320100	Appropriations Outstanding - Warrants Issued	E	F	GA	U		
None-GF account		37.1	320110	Appropriations Outstanding - Transfers	E	F	GA	U		
None-GF account		37.1	320600	Appropriations Outstanding - Adjustments	E	F	GA	U		
None-GF account		37.1	320700	Appropriations Outstanding - Used	E	F	GA	U		
None-GF account		37.1	320800	Appropriations Outstanding - Prior-Period Adjustments	E	F	GA	U		
		37.2	<b>Cumulative results of operations - Funds other than those from Dedicated Collections</b>							
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	331000	Cumulative Results of Operations	B		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	510000	Revenue From Goods Sold	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	510900	Contra Revenue for Goods Sold	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	520000	Revenue From Services Provided	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	520900	Contra Revenue for Services Provided	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	531000	Interest Revenue - Other	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	531100	Interest Revenue - Investments	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	531300	Interest Revenue - Subsidy Amortization	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		

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Balsht Line #	Balsht Line Name	Optional Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	531800	Contra Revenue for Interest Revenue - Investments	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	531900	Contra Revenue for Interest Revenue - Other	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	532000	Penalties and Fines Revenue	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	532400	Contra Revenue for Penalties and Fines	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	532500	Administrative Fees Revenue	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	532900	Contra Revenue for Administrative Fees	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	540000	Funded Benefit Program Revenue	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	540500	Unfunded FECA Benefit Revenue	E	F/N	EG	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	540600	Contra Revenue for Unfunded FECA Benefit Revenue	E	F/N	EG	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	540900	Contra Revenue for Funded Benefit Program Revenue	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	550000	Insurance and Guarantee Premium Revenue	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	550900	Contra Revenue for Insurance and Guarantee Premium Revenue	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	560000	Donated Revenue - Financial Resources	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	560900	Contra Revenue for Donations - Financial Resources	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	561000	Donated Revenue - Non-Financial Resources	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	561900	Contra Donated Revenue - Nonfinancial Resources	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	564000	Forfeiture Revenue - Cash and Cash Equivalents	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	565000	Forfeiture Revenue - Forfeitures of Property	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	565900	Contra Forfeiture Revenue - Forfeitures of Property	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	570000	Expended Appropriations	E	G	CF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	U		
None-GF account		37.2	570005	Appropriations - Expended	E	F	GA	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	570500	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year	E	G	CF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	U		
None-GF account		37.2	570810	Appropriations - Expended - Prior-Period Adjustments	E	F	GA	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	U		
None-GF account		37.2	571000	Transfer in of Agency Unavailable Custodial and Non-Entity Collections	E	F	GA	U		
None-GF account		37.2	571200	Accrual of Agency Amount To Be Collected - Custodial and Non-Entity - General Fund of the U.S. Government	E	F	GA	U		

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Balsh Line #	Balsh Line Name	Optional Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	571300	Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	572000	Financing Sources Transferred In Without Reimbursement	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	573000	Financing Sources Transferred Out Without Reimbursement	E	F/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	573500	Appropriated Dedicated Collections to be Transferred In	E	F	ES/ET/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	573600	Appropriated Dedicated Collections to be Transferred Out	E	F	ES/ET/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	574000	Appropriated Dedicated Collections Transferred In	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	574500	Appropriated Dedicated Collections Transferred Out	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	575000	Expenditure Financing Sources - Transfers-In	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	575500	Non-Expenditure Financing Sources - Transfers-In - Other	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	575600	Non-Expenditure Financing Sources - Transfers-In - Capital Transfers	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	576000	Expenditure Financing Sources - Transfers-Out	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	576500	Non-Expenditure Financing Sources - Transfers-Out - Other	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	576600	Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	577500	Non-Budgetary Financing Sources Transferred In	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	577600	Non-Budgetary Financing Sources Transferred Out	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	578000	Imputed Financing Sources	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	579000	Other Financing Sources	E	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	579001	Other Non-Budgetary Financing Sources for Debt Accruals/Amortization	E	G	EG	U		
None-GF account		37.2	579010	Other General Fund Financing Sources	E	F/Z	GA	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	579100	Adjustment to Financing Sources - Credit Reform	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	579200	Financing Sources To Be Transferred Out - Contingent Liability	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	579500	Seigniorage	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	580000	Tax Revenue Collected - Not Otherwise Classified	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	580100	Tax Revenue Collected - Individual	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	580200	Tax Revenue Collected - Corporate	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	580300	Tax Revenue Collected - Unemployment	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	580400	Tax Revenue Collected - Excise	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	580500	Tax Revenue Collected - Estate and Gift	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		

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Balsht Line #	Balsht Line Name	Optional Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	580600	Tax Revenue Collected - Customs	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	582100	Tax Revenue Accrual Adjustment - Individual	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	582200	Tax Revenue Accrual Adjustment - Corporate	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	582300	Tax Revenue Accrual Adjustment - Unemployment	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	582400	Tax Revenue Accrual Adjustment - Excise	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	582500	Tax Revenue Accrual Adjustment - Estate and Gift	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	582600	Tax Revenue Accrual Adjustment - Customs	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	583000	Contra Revenue for Taxes - Not Otherwise Classified	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	583100	Contra Revenue for Taxes - Individual	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	583200	Contra Revenue for Taxes - Corporate	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	583300	Contra Revenue for Taxes - Unemployment	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	583400	Contra Revenue for Taxes - Excise	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	583500	Contra Revenue for Taxes - Estate and Gift	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	583600	Contra Revenue for Taxes - Customs	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	589000	Tax Revenue Refunds - Not Otherwise Classified	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	589100	Tax Revenue Refunds - Individual	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	589200	Tax Revenue Refunds - Corporate	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	589300	Tax Revenue Refunds - Unemployment	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	589400	Tax Revenue Refunds - Excise	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	589500	Tax Revenue Refunds - Estate and Gift	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	589600	Tax Revenue Refunds - Customs	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	590000	Other Revenue	E	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	590900	Contra Revenue for Other Revenue	E	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	591900	Revenue and Other Financing Sources - Cancellations	E	G	EC/EG/EM/EP/ER/ES/ET/TR/US/UT	U		
None-GF account		37.2	591910	Cancellations of Revenue and Other Financing Sources - The General Fund of the U.S. Government	E	F	GA	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	592100	Valuation Change in Investments - Exchange Stabilization Fund (ESF)	E	N	ER	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	E	N	UG	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	592300	Valuation Change in Investments - Beneficial Interest in Trust	E	N	UG	U		

SUPPLEMENT

Section V

USSGL Crosswalk - Balance Sheet (Optional 2020)

Balsht Line #	Balsht Line Name	Optional Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	599000	Collections for Others - Statement of Custodial Activity	E	F/G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	599100	Accrued Collections for Others - Statement of Custodial Activity	E	F/G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	F/G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E	F/G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	599700	Financing Sources Transferred In From Custodial Statement Collections	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	610000	Operating Expenses/Program Costs	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	615000	Expensed Asset	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	619000	Contra Bad Debt Expense - Incurred for Others	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	619900	Adjustment to Subsidy Expense	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	632000	Interest Expenses on Securities	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	633000	Other Interest Expenses	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	634000	Interest Expense Accrued on the Liability for Loan Guarantees	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	640000	Benefit Expense	E	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	650000	Cost of Goods Sold	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	660000	Applied Overhead	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	661000	Cost Capitalization Offset	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	671000	Depreciation, Amortization, and Depletion	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	672000	Bad Debt Expense	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	673000	Imputed Costs	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	679000	Other Expenses Not Requiring Budgetary Resources	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	679500	Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental Administrative Fees	E	N	DF	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	680000	Future Funded Expenses	E	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	690000	Non-Production Costs	E	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	711000	Gains on Disposition of Assets - Other	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	711100	Gains on Disposition of Investments	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		

SUPPLEMENT

Section V

USSGL Crosswalk - Balance Sheet (Optional 2020)

Balsht Line #	Balsht Line Name	Optional Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	711200	Gains on Disposition of Borrowings	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	717100	Gains on Changes in Long-Term Assumptions - From Experience	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	717200	Losses on Changes in Long-Term Assumptions - From Experience	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	718000	Unrealized Gains	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	719000	Other Gains	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	719090	Gains on International Monetary Fund Assets	E		EG	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	721000	Losses on Disposition of Assets - Other	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	721100	Losses on Disposition of Investments	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	721200	Losses on Disposition of Borrowings	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	727100	Gains on Changes in Long-Term Assumptions	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	727200	Losses on Changes in Long-Term Assumptions	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	728000	Unrealized Losses	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	729000	Other Losses	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	729090	Losses on International Monetary Fund Assets	E		EG	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	729200	Other Losses From Impairment of Assets	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	730000	Extraordinary Items	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	740000	Prior-Period Adjustments Due to Corrections of Errors	E	N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	E	N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	740500	Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year	E	N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	750000	Distribution of Income - Dividend	E	N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	760000	Changes in Actuarial Liability	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
None-GF account		37.2	771000	Trust Fund Warrant Journal Vouchers Issued Net of Adjustments	E	F	GA	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	880100	Offset for Purchases of Assets	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	880200	Purchases of Property, Plant, and Equipment	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	880300	Purchases of Inventory and Related Property	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
33	Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	37.2	880400	Purchases of Assets - Other	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
36	Total Net Position	38		Total net position						
				This line is calculated. Equals the sum of lines 36 and 37.						
37	Total liabilities and net position	39		Total liabilities and net position						

SUPPLEMENT

Section V

USSGL Crosswalk - Balance Sheet (Optional 2020)

Balsht Line #	Balsht Line Name	Optional Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
				This line is calculated. Equals the sum of lines 34 and 38.						

**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. FASAB recognizes amounts returned to Puerto Rico and the U.S. Virgin Islands as non-federal custodial liabilities as referenced in SFFAS No. 7, paragraph 289.
3. Does not include derivative assets.
4. Related to investments in derivative assets.
5. Includes non-derivative liabilities.
6. Related to derivative liabilities.
7. Exclude General Fund (Trading Partner code 9900) activity in this account.
8. Report only General Fund (Trading Partner code 9900) activity associated with this account. With the implementation of GTAS there is a new Federal/Non-federal attribute domain value of G for the General Fund.