

SUPPLEMENT

Section VI

USSGL Crosswalk - Reclassified Balance Sheet

| Previous Line # | Previous Line Title | Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Fed/NonFed | Reporting Type Code | Recip. Cat. | Addl. Info. |
|-----------------|--|----------|-------------|--|-----------|------------|---------------------|-------------|-------------|
| | | | | Assets (Note 2) | | | | | |
| | | | | Intra-governmental | | | | | |
| | | | | Fund Balance with Treasury (Note 3) | | | | 40 | |
| 3.1 | Fund balance with Treasury | 1 | 101000 | Fund Balance With Treasury | E | G | E/U | | |
| 3.1 | Fund balance with Treasury | 1 | 109000 | Fund Balance With Treasury While Awaiting a Warrant | E | G | E/U | | |
| | | | | Investments (Note 5) | | | | | |
| | | | | Federal investments (Note 5) | | | | 01 | |
| 3.2 | Federal investments | 2.1 | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | E | F | E/U | | |
| 3.2 | Federal investments | 2.1 | 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | E | F | E/U | | |
| 3.2 | Federal investments | 2.1 | 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | E | F | E/U | | |
| 3.2 | Federal investments | 2.1 | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | E | F | E/U | | |
| 3.2 | Federal investments | 2.1 | 161800 | Market Adjustment - Investments | E | F | E/U | | |
| 3.2 | Federal investments | 2.1 | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service Securities | E | F | E/U | | |
| 3.2 | Federal investments | 2.1 | 162100 | Discount on Securities Other Than the Bureau of the Fiscal Service Securities | E | F | E/U | | |
| 3.2 | Federal investments | 2.1 | 162200 | Premium on Securities Other Than the Bureau of the Fiscal Service Securities | E | F | E/U | | |
| 3.2 | Federal investments | 2.1 | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities | E | F | E/U | | |
| 3.2 | Federal investments | 2.1 | 163000 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service | E | F | E/U | | |
| 3.2 | Federal investments | 2.1 | 163100 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service | E | F | E/U | | |
| 3.2 | Federal investments | 2.1 | 163300 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service | E | F | E/U | | |
| 3.2 | Federal investments | 2.1 | 164300 | Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act | E | F | E/U | | |
| 3.2 | Federal investments | 2.1 | 169000 | Other Investments | E | F | E/U | | |
| | | | | Interest receivable - investments (Note 5) | | | | 02 | |
| 3.5 | Interest receivable - investments | 2.2 | 134200 | Interest Receivable - Investments | E | F | E/U | | 7 |
| | | | | Accounts receivable, net (Note 6) | | | | | |
| | | | | General Fund of the U.S. Government | | | | 10 | |
| 3.12 | Asset for agency's custodial and non-entity liabilities - other than the General Fund of the U.S. Government | 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 | E/U | | |
| | | | | Accounts receivable, capital transfers | | | | 12 | |
| 3.4 | Accounts receivable, capital transfers | 3.2 | 192300 | Contingent Receivable for Capital Transfers | E | F | E/U | | |
| 3.4 | Accounts receivable, capital transfers | 3.2 | 192500 | Capital Transfers Receivable | E | F | E/U | | |
| | | | | Benefit program contributions receivable | | | | 21 | |
| 3.9 | Benefit program contributions receivable | 3.3 | 132000 | Funded Employment Benefit Contributions Receivable | E | F | E/U | | 7 |
| 3.9 | Benefit program contributions receivable | 3.3 | 132100 | Unfunded FECA Benefit Contributions Receivable | E | F | U | | 7 |
| | | | | Accounts receivable, net | | | | 22 | |
| 3.3 | Accounts receivable | 3.4 | 131000 | Accounts Receivable | E | F | E/U | | 7 |
| 3.3 | Accounts receivable | 3.4 | 131900 | Allowance for Loss on Accounts Receivable | E | F | E/U | | 7 |
| 3.3 | Accounts receivable | 3.4 | 136000 | Penalties and Fines Receivable - Not Otherwise Classified | E | F | E/U | | 7 |
| 3.3 | Accounts receivable | 3.4 | 136700 | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified | E | F | E/U | | 7 |
| 3.3 | Accounts receivable | 3.4 | 137000 | Administrative Fees Receivable - Not Otherwise Classified | E | F | E/U | | 7 |
| 3.3 | Accounts receivable | 3.4 | 137700 | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified | E | F | E/U | | 7 |
| 3.3 | Accounts receivable | 3.4 | 199000 | Other Assets | E | F | E/U | | 7 |
| | | | | Transfers receivable | | | | 27 | |
| 3.8 | Transfers receivable | 3.5 | 133000 | Receivable for Transfers of Currently Invested Balances | E | F | E/U | | 7 |
| 3.8 | Transfers receivable | 3.5 | 133500 | Expenditure Transfers Receivable | E | F | E/U | | 7 |
| 3.8 | Transfers receivable | 3.5 | 139000 | Appropriated Dedicated Collections Receivable | E | F | E/U | | |
| | | | | Loans receivable | | | | | |
| | | | | Interest receivable - loans and not otherwise classified | | | | 04 | |
| 3.6 | Interest receivable - loans and not otherwise classified | 4.1 | 134000 | Interest Receivable - Not Otherwise Classified | E | F | E/U | | 7 |
| 3.6 | Interest receivable - loans and not otherwise classified | 4.1 | 134100 | Interest Receivable - Loans | E | F | E/U | | 7 |
| | | | | Loans receivable | | | | 17 | |
| 3.7 | Loans receivable | 4.2 | 135000 | Loans Receivable | E | F | E/U | | 7 |
| 3.7 | Loans receivable | 4.2 | 135100 | Capitalized Loan Interest Receivable - Non-Credit Reform | E | F | E/U | | 7 |
| 3.7 | Loans receivable | 4.2 | 136100 | Penalties and Fines Receivable - Loans | E | F | E/U | | 7 |
| 3.7 | Loans receivable | 4.2 | 137100 | Administrative Fees Receivable - Loans | E | F | E/U | | 7 |
| | | | | Other Assets (Note 12) | | | | | |
| | | | | Advances to others and prepayments | | | | 23 | |
| 3.10 | Advances to others and prepayments | 5.1 | 141000 | Advances and Prepayments | E | F | E/U | | 7 |
| | | | | Other assets | | | | 30 | |
| 3.13 | Other assets | 5.2 | 192100 | Receivable From Appropriations | E | G | E/U | | |

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USSGL Crosswalk - Reclassified Balance Sheet

| Previous Line # | Previous Line Title | Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Fed/NonFed | Reporting Type Code | Recip. Cat. | Addl. Info. |
|-------------------|---|----------|-------------|---|-----------|------------|---------------------|-------------|-------------|
| 3.13 | Other assets | 5.2 | 199000 | Other Assets | E | G | E/U | | |
| New USSGL account | | 5.2 | 199010 | Other Assets - General Fund of the U.S. Government | E | F | U | | |
| | | 5.3 | | Asset for agency's custodial and non-entire liabilities | | | | 46 | |
| 3.11 | Asset for agency's custodial and non-entire liabilities | 5.3 | 198000 | Asset for Agency's Custodial and Non-Entire Liabilities - General Fund of the U.S. Government | E | F | U | | |
| 3.14 | Total federal assets | 6 | | Total Intra-governmental | | | | | |
| | | | | This line is calculated. Equals sum of line 1 through 5 | | | | | |
| | | | | With the public | | | | | |
| | | 7 | | Cash and other monetary assets (Note 4) | | | | | |
| 2.1 | Cash and other monetary assets | 7 | 110100 | General Fund of the U.S. Government's Operating Cash | E | N | U | | |
| 2.1 | Cash and other monetary assets | 7 | 110300 | Restricted Operating Cash | E | N | U | | |
| 2.1 | Cash and other monetary assets | 7 | 110900 | Checks Outstanding | E | N | U | | |
| 2.1 | Cash and other monetary assets | 7 | 111000 | Undeposited Collections | E | N | E/U | | |
| 2.1 | Cash and other monetary assets | 7 | 112000 | Imprest Funds | E | N | E/U | | |
| 2.1 | Cash and other monetary assets | 7 | 112500 | U.S. Debit Card Funds | E | N | E/U | | |
| 2.1 | Cash and other monetary assets | 7 | 113000 | Funds Held Outside of Treasury - Budgetary | E | N | E/U | | |
| 2.1 | Cash and other monetary assets | 7 | 113500 | Funds Held Outside of Treasury - Non-Budgetary | E | N | E/U | | |
| 2.1 | Cash and other monetary assets | 7 | 114500 | Cash Held by U.S. Disbursing Officers Outside the Treasury's General Account | E | N | U | | |
| 2.1 | Cash and other monetary assets | 7 | 119000 | Other Cash | E | N | E/U | | |
| 2.1 | Cash and other monetary assets | 7 | 119090 | Other Cash - International Monetary Fund | E | | U | | |
| 2.1 | Cash and other monetary assets | 7 | 119305 | International Monetary Fund - Letter of Credit | E | | U | | |
| 2.1 | Cash and other monetary assets | 7 | 119306 | International Monetary Fund - Receivable/Payable Currency Valuation Adjustment | E | | U | | |
| 2.1 | Cash and other monetary assets | 7 | 119307 | International Monetary Fund - Dollar Deposits With the IMF | E | | U | | |
| 2.1 | Cash and other monetary assets | 7 | 119309 | International Monetary Fund - Currency Holdings | E | | U | | |
| 2.1 | Cash and other monetary assets | 7 | 119333 | International Monetary Fund - Reserve Position | E | | U | | |
| 2.1 | Cash and other monetary assets | 7 | 119400 | Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR) | E | N | E/U | | |
| 2.1 | Cash and other monetary assets | 7 | 119500 | Other Monetary Assets | E | N | E/U | | |
| 2.1 | Cash and other monetary assets | 7 | 120000 | Foreign Currency | E | N | E/U | | |
| 2.1 | Cash and other monetary assets | 7 | 120500 | Foreign Currency Denominated Equivalent Assets | E | N | E | | |
| 2.1 | Cash and other monetary assets | 7 | 120900 | Uninvested Foreign Currency | E | N | E | | |
| 2.1 | Cash and other monetary assets | 7 | 134400 | Interest Receivable on Special Drawing Rights (SDR) | E | N | E | | |
| 2.1 | Cash and other monetary assets | 7 | 138400 | Interest Receivable - Foreign Currency Denominated Assets | E | N | E | | |
| 2.1 | Cash and other monetary assets | 7 | 153100 | Seized Monetary Instruments | E | N | E/U | | |
| 2.1 | Cash and other monetary assets | 7 | 153200 | Seized Cash Deposited | E | N | E/U | | |
| | | 8 | | Accounts receivable, net (Note 6) | | | | | |
| 2.2 | Accounts and taxes receivable, net | 8 | 131000 | Accounts Receivable | E | N | E/U | | |
| 2.2 | Accounts and taxes receivable, net | 8 | 131900 | Allowance for Loss on Accounts Receivable | E | N | E/U | | |
| 2.2 | Accounts and taxes receivable, net | 8 | 132000 | Funded Employment Benefit Contributions Receivable | E | N | E/U | | |
| 2.2 | Accounts and taxes receivable, net | 8 | 132100 | Unfunded FECA Benefit Contributions Receivable | E | N | U | | |
| 2.2 | Accounts and taxes receivable, net | 8 | 132500 | Taxes Receivable | E | N | E/U | | |
| 2.2 | Accounts and taxes receivable, net | 8 | 132900 | Allowance for Loss on Taxes Receivable | E | N | E/U | | |
| 2.2 | Accounts and taxes receivable, net | 8 | 134000 | Interest Receivable - Not Otherwise Classified | E | N | E/U | | |
| 2.2 | Accounts and taxes receivable, net | 8 | 134300 | Interest Receivable - Taxes | E | N | E/U | | |
| 2.2 | Accounts and taxes receivable, net | 8 | 134700 | Allowance for Loss on Interest Receivable - Not Otherwise Classified | E | N | E/U | | |
| 2.2 | Accounts and taxes receivable, net | 8 | 134800 | Allowance for Loss on Interest Receivable - Taxes | E | N | E/U | | |
| 2.2 | Accounts and taxes receivable, net | 8 | 136000 | Penalties and Fines Receivable - Not Otherwise Classified | E | N | E/U | | |
| 2.2 | Accounts and taxes receivable, net | 8 | 136300 | Penalties and Fines Receivable - Taxes | E | N | E/U | | |
| 2.2 | Accounts and taxes receivable, net | 8 | 136700 | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified | E | N | E/U | | |
| 2.2 | Accounts and taxes receivable, net | 8 | 136800 | Allowance for Loss on Penalties and Fines Receivable - Taxes | E | N | E/U | | |
| 2.2 | Accounts and taxes receivable, net | 8 | 137000 | Administrative Fees Receivable - Not Otherwise Classified | E | N | E/U | | |
| 2.2 | Accounts and taxes receivable, net | 8 | 137300 | Administrative Fees Receivable - Taxes | E | N | E/U | | |
| 2.2 | Accounts and taxes receivable, net | 8 | 137700 | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified | E | N | E/U | | |
| 2.2 | Accounts and taxes receivable, net | 8 | 137800 | Allowance for Loss on Administrative Fees Receivable - Taxes | E | N | E/U | | |
| | | 9 | | Direct loan and loan guarantees receivable, net (Note 8) | | | | | |
| 2.3 | Loans receivable, net | 9 | 134100 | Interest Receivable - Loans | E | N | E/U | | |
| 2.3 | Loans receivable, net | 9 | 134500 | Allowance for Loss on Interest Receivable - Loans | E | N | E/U | | |
| 2.3 | Loans receivable, net | 9 | 135000 | Loans Receivable | E | N | E/U | | |
| 2.3 | Loans receivable, net | 9 | 135090 | Loans Receivable - International Monetary Fund | E | | U | | |
| 2.3 | Loans receivable, net | 9 | 135900 | Allowance for Loss on Loans Receivable | E | N | E/U | | |
| 2.3 | Loans receivable, net | 9 | 135990 | Allowance for Loss on Loans Receivable - International Monetary Fund | E | | U | | |
| 2.3 | Loans receivable, net | 9 | 136100 | Penalties and Fines Receivable - Loans | E | N | E/U | | |
| 2.3 | Loans receivable, net | 9 | 136500 | Allowance for Loss on Penalties and Fines Receivable - Loans | E | N | E/U | | |
| 2.3 | Loans receivable, net | 9 | 137100 | Administrative Fees Receivable - Loans | E | N | E/U | | |
| 2.3 | Loans receivable, net | 9 | 137500 | Allowance for Loss on Administrative Fees Receivable - Loans | E | N | E/U | | |
| 2.3 | Loans receivable, net | 9 | 138000 | Loans Receivable - Troubled Assets Relief Program | E | N | E/U | | |
| 2.3 | Loans receivable, net | 9 | 138100 | Interest Receivable - Loans - Troubled Assets Relief Program | E | N | E/U | | |
| 2.3 | Loans receivable, net | 9 | 138500 | Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program | E | N | E/U | | |
| 2.3 | Loans receivable, net | 9 | 138900 | Allowance for Subsidy - Loans - Troubled Assets Relief Program | E | N | E/U | | |
| 2.3 | Loans receivable, net | 9 | 139900 | Allowance for Subsidy | E | N | E/U | | |
| 2.3 | Loans receivable, net | 9 | 155100 | Foreclosed Property | E | N | E/U | | |
| 2.3 | Loans receivable, net | 9 | 155900 | Foreclosed Property - Allowance | E | N | E/U | | |

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| Previous Line # | Previous Line Title | Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Fed/NonFed | Reporting Type Code | Recip. Cat. | Addl. Info. |
|-----------------|-------------------------------------|-----------|-------------|---|-----------|------------|---------------------|-------------|-------------|
| 2.3 | Loans receivable, net | 9 | 164200 | Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | E/U | | |
| 2.3 | Loans receivable, net | 9 | 164300 | Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | E/U | | |
| 2.3 | Loans receivable, net | 9 | 164400 | Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | E/U | | |
| 2.3 | Loans receivable, net | 9 | 164500 | Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | E/U | | |
| 2.3 | Loans receivable, net | 9 | 164600 | Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act | E | N | E/U | | |
| 2.3 | Loans receivable, net | 9 | 164700 | Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | E/U | | |
| | | 10 | | Inventory and related property, net (Note 9) | | | | | |
| 2.4 | Inventory and related property, net | 10 | 151100 | Operating Materials and Supplies Held for Use | E | | E/U | | |
| 2.4 | Inventory and related property, net | 10 | 151200 | Operating Materials and Supplies Held in Reserve for Future Use | E | | E/U | | |
| 2.4 | Inventory and related property, net | 10 | 151300 | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable | E | | E/U | | |
| 2.4 | Inventory and related property, net | 10 | 151400 | Operating Materials and Supplies Held for Repair | E | | E/U | | |
| 2.4 | Inventory and related property, net | 10 | 151600 | Operating Materials and Supplies in Development | E | | E/U | | |
| 2.4 | Inventory and related property, net | 10 | 151900 | Operating Materials and Supplies - Allowance | E | | E/U | | |
| 2.4 | Inventory and related property, net | 10 | 152100 | Inventory Purchased for Resale | E | | E/U | | |
| 2.4 | Inventory and related property, net | 10 | 152200 | Inventory Held in Reserve for Future Sale | E | | E/U | | |
| 2.4 | Inventory and related property, net | 10 | 152300 | Inventory Held for Repair | E | | E/U | | |
| 2.4 | Inventory and related property, net | 10 | 152400 | Inventory - Excess, Obsolete, and Unserviceable | E | | E/U | | |
| 2.4 | Inventory and related property, net | 10 | 152500 | Inventory - Raw Materials | E | | E/U | | |
| 2.4 | Inventory and related property, net | 10 | 152600 | Inventory - Work-in-Process | E | | E/U | | |
| 2.4 | Inventory and related property, net | 10 | 152700 | Inventory - Finished Goods | E | | E/U | | |
| 2.4 | Inventory and related property, net | 10 | 152900 | Inventory - Allowance | E | | E/U | | |
| 2.4 | Inventory and related property, net | 10 | 154100 | Forfeited Property Held for Sale | E | N | E/U | | |
| 2.4 | Inventory and related property, net | 10 | 154200 | Forfeited Property Held for Donation or Use | E | N | E/U | | |
| 2.4 | Inventory and related property, net | 10 | 154900 | Forfeited Property - Allowance | E | N | E/U | | |
| 2.4 | Inventory and related property, net | 10 | 156100 | Commodities Held Under Price Support and Stabilization Support Programs | E | N | E/U | | |
| 2.4 | Inventory and related property, net | 10 | 156900 | Commodities - Allowance | E | N | E/U | | |
| 2.4 | Inventory and related property, net | 10 | 157100 | Stockpile Materials Held in Reserve | E | N | E/U | | |
| 2.4 | Inventory and related property, net | 10 | 157200 | Stockpile Materials Held for Sale | E | N | E/U | | |
| 2.4 | Inventory and related property, net | 10 | 159100 | Other Related Property | E | N | E/U | | |
| 2.4 | Inventory and related property, net | 10 | 159900 | Other Related Property - Allowance | E | N | E/U | | |
| | | 11 | | General property, plant, and equipment, net (Note 10) | | | | | |
| 2.5 | Property, Plant and Equipment, net | 11 | 171100 | Land and Land Rights | E | | E/U | | |
| 2.5 | Property, Plant and Equipment, net | 11 | 171200 | Improvements to Land | E | | E/U | | |
| 2.5 | Property, Plant and Equipment, net | 11 | 171900 | Accumulated Depreciation on Improvements to Land | E | | E/U | | |
| 2.5 | Property, Plant and Equipment, net | 11 | 172000 | Construction-in-Progress | E | | E/U | | |
| 2.5 | Property, Plant and Equipment, net | 11 | 173000 | Buildings, Improvements, and Renovations | E | | E/U | | |
| 2.5 | Property, Plant and Equipment, net | 11 | 173900 | Accumulated Depreciation on Buildings, Improvements, and Renovations | E | | E/U | | |
| 2.5 | Property, Plant and Equipment, net | 11 | 174000 | Other Structures and Facilities | E | | E/U | | |
| 2.5 | Property, Plant and Equipment, net | 11 | 174900 | Accumulated Depreciation on Other Structures and Facilities | E | | E/U | | |
| 2.5 | Property, Plant and Equipment, net | 11 | 175000 | Equipment | E | | E/U | | |
| 2.5 | Property, Plant and Equipment, net | 11 | 175900 | Accumulated Depreciation on Equipment | E | | E/U | | |
| 2.5 | Property, Plant and Equipment, net | 11 | 181000 | Assets Under Capital Lease | E | | E/U | | |
| 2.5 | Property, Plant and Equipment, net | 11 | 181900 | Accumulated Depreciation on Assets Under Capital Lease | E | | E/U | | |
| 2.5 | Property, Plant and Equipment, net | 11 | 182000 | Leasehold Improvements | E | | E/U | | |
| 2.5 | Property, Plant and Equipment, net | 11 | 182900 | Accumulated Amortization on Leasehold Improvements | E | | E/U | | |
| 2.5 | Property, Plant and Equipment, net | 11 | 183000 | Internal-Use Software | E | | E/U | | |
| 2.5 | Property, Plant and Equipment, net | 11 | 183200 | Internal-Use Software in Development | E | | E/U | | |
| 2.5 | Property, Plant and Equipment, net | 11 | 183900 | Accumulated Amortization on Internal-Use Software | E | | E/U | | |
| 2.5 | Property, Plant and Equipment, net | 11 | 184000 | Other Natural Resources | E | | E/U | | |
| 2.5 | Property, Plant and Equipment, net | 11 | 184900 | Allowance for Depletion | E | | E/U | | |
| 2.5 | Property, Plant and Equipment, net | 11 | 189000 | Other General Property, Plant, and Equipment | E | | E/U | | |
| 2.5 | Property, Plant and Equipment, net | 11 | 189900 | Accumulated Depreciation on Other General Property, Plant, and Equipment | E | | E/U | | |
| | | 12 | | Securities and investments (Note 5) | | | | | |
| 2.6 | Debt and equity securities | 12 | 134200 | Interest Receivable - Investments | E | N | E/U | | |
| 2.6 | Debt and equity securities | 12 | 134600 | Allowance for Loss on Interest Receivable - Investments | E | N | E/U | | |
| 2.6 | Debt and equity securities | 12 | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | E | N | E/U | | |
| 2.6 | Debt and equity securities | 12 | 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | E | N | E/U | | |
| 2.6 | Debt and equity securities | 12 | 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | E | N | E/U | | |
| 2.6 | Debt and equity securities | 12 | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | E | N | E/U | | |
| 2.6 | Debt and equity securities | 12 | 161800 | Market Adjustment - Investments | E | E/N | E/U | | |
| 2.6 | Debt and equity securities | 12 | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service Securities | E | E/N | E/U | | 3 |
| 2.6 | Debt and equity securities | 12 | 162100 | Discount on Securities Other Than the Bureau of the Fiscal Service Securities | E | N | E/U | | 3 |
| 2.6 | Debt and equity securities | 12 | 162200 | Premium on Securities Other Than the Bureau of the Fiscal Service Securities | E | N | E/U | | 3 |
| 2.6 | Debt and equity securities | 12 | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities | E | N | E/U | | 3 |
| 2.6 | Debt and equity securities | 12 | 167000 | Foreign Investments | E | N | E | | |
| 2.6 | Debt and equity securities | 12 | 167100 | Discount on Foreign Investments | E | N | E | | |
| 2.6 | Debt and equity securities | 12 | 167200 | Premium on Foreign Investments | E | N | E | | |
| 2.6 | Debt and equity securities | 12 | 167900 | Foreign Exchange Rate Revalue Adjustments - Investments | E | N | E | | |
| 2.6 | Debt and equity securities | 12 | 169000 | Other Investments | E | N | E/U | | 3 |
| | | 13 | | Investments in government-sponsored enterprises (for use by Treasury only) | | | | | |

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|-----------------|--|----------|---|---|-----------|------------|---------------------|-------------|-------------|--|
| 2.7 | Investments in government-sponsored enterprises (for use by Treasury only) | 13 | 165000 | Preferred Stock in Federal Government Sponsored Enterprise | E | N | E/U | | | |
| 2.7 | Investments in government-sponsored enterprises (for use by Treasury only) | 13 | 165100 | Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise | E | N | E/U | | | |
| 2.7 | Investments in government-sponsored enterprises (for use by Treasury only) | 13 | 165200 | Common Stock Warrants in Federal Government Sponsored Enterprise | E | N | E/U | | | |
| 2.7 | Investments in government-sponsored enterprises (for use by Treasury only) | 13 | 165300 | Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise | E | N | E/U | | | |
| | | 14 | Other assets (Note 12) | | | | | | | |
| 2.8 | Other assets | 14 | 141000 | Advances and Prepayments | E | N | E/U | | | |
| 2.8 | Other assets | 14 | 199000 | Other Assets | E | N | E/U | | 4 | |
| 2.8 | Other assets | 14 | 199500 | General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed | E | N | E/U | | | |
| 2.9 | Total non-federal assets | 15 | Total with the public | | | | | | | |
| | | | This line is calculated. Equals sum of lines 7 through 14. | | | | | | | |
| 4 | Total assets | 16 | Total assets | | | | | | | |
| | | | This line is calculated. Equals sum of lines 6 and 15. | | | | | | | |
| | | 17 | Stewardship PP&E (Note 11) | | | | | | | |
| | | | Liabilities: (Note 13) | | | | | | | |
| | | | Intra-governmental | | | | | | | |
| | | 18 | Liability for Fund Balance with Treasury | | | | | | 40 | |
| 7.13 | Liability for Fund Balance with Treasury | 18 | 201000 | Liability for Fund Balance With Treasury | E | F | U | | | |
| 7.13 | Liability for Fund Balance with Treasury | 18 | 209010 | Liability for Fund Balance While Awaiting a Warrant | E | F | U | | | |
| | | 19 | Accounts payable | | | | | | | |
| | | 19.1 | Accounts payable, capital transfers | | | | | | 12 | |
| 7.2 | Accounts payable, capital transfers | 19.1 | 292300 | Contingent Liability for Capital Transfers | E | F | E/U | | | |
| 7.2 | Accounts payable, capital transfers | 19.1 | 297000 | Liability for Capital Transfers | E | F | E/U | | | |
| | | 19.2 | Benefit program contributions payable (Note 15) | | | | | | 21 | |
| 7.8 | Benefit program contributions payable | 19.2 | 221300 | Employer Contributions and Payroll Taxes Payable | E | F | E/U | | | |
| 7.8 | Benefit program contributions payable | 19.2 | 221500 | Other Post Employment Benefits Due and Payable | E | F | E/U | | | |
| 7.8 | Benefit program contributions payable | 19.2 | 222500 | Unfunded FECA Liability | E | F | E/U | | | |
| 7.8 | Benefit program contributions payable | 19.2 | 229000 | Other Unfunded Employment Related Liability | E | F | E/U | | | |
| | | 19.3 | Accounts payable | | | | | | 22 | |
| 7.1 | Accounts payable | 19.3 | 211000 | Accounts Payable | E | F | E/U | | | |
| 7.1 | Accounts payable | 19.3 | 212000 | Disbursements in Transit | E | F | E/U | | | |
| 7.1 | Accounts payable | 19.3 | 213000 | Contract Holdbacks | E | F | E/U | | | |
| 7.1 | Accounts payable | 19.3 | 217000 | Subsidy Payable to the Financing Account | E | F | E/U | | | |
| 7.1 | Accounts payable | 19.3 | 219000 | Other Liabilities With Related Budgetary Obligations | E | F | E/U | | | |
| 7.1 | Accounts payable | 19.3 | 294000 | Capital Lease Liability | E | F | E/U | | | |
| 7.1 | Accounts payable | 19.3 | 296000 | Accounts Payable From Canceled Appropriations | E | F | E/U | | | |
| 7.1 | Accounts payable | 19.3 | 299000 | Other Liabilities Without Related Budgetary Obligations | E | F | E/U | | | |
| | | 19.4 | Transfers payable | | | | | | 27 | |
| 7.7 | Transfers payable | 19.4 | 215000 | Payable for Transfers of Currently Invested Balances | E | F | E/U | | 7 | |
| 7.7 | Transfers payable | 19.4 | 215500 | Expenditure Transfers Payable | E | F | E/U | | 7 | |
| 7.7 | Transfers payable | 19.4 | 299100 | Other Liabilities - Reductions | E | F | E/U | | | |
| 7.7 | Transfers payable | 19.4 | 299200 | Appropriated Dedicated Collections Liability | E | F | E/U | | | |
| | | 20 | Federal debt and interest payable (Note 14) | | | | | | | |
| | | 20.1 | Federal debt | | | | | | 01 | |
| 7.3 | Federal debt | 20.1 | 253000 | Securities Issued by Federal Agencies Under General and Special Financing Authority | E | F | E/U | | 7 | |
| 7.3 | Federal debt | 20.1 | 253100 | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | E | F | E/U | | 7 | |
| 7.3 | Federal debt | 20.1 | 253200 | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | E | F | E/U | | 7 | |
| 7.3 | Federal debt | 20.1 | 253300 | Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | E | F | E/U | | 7 | |
| 7.3 | Federal debt | 20.1 | 253400 | Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | E | F | E/U | | 7 | |
| 7.3 | Federal debt | 20.1 | 254000 | Participation Certificates | E | F | E/U | | 7 | |
| | | 20.2 | Interest payable - debt | | | | | | 02 | |
| 7.4 | Interest payable - debt | 20.2 | 214200 | Accrued Interest Payable - Debt | E | F | E/U | | 7 | |
| | | 21 | Debt associated with loans (Note 14) | | | | | | | |
| | | 21.1 | Interest payable - loans and not otherwise classified | | | | | | 04 | |
| 7.5 | Interest payable - loans and not otherwise classified | 21.1 | 214000 | Accrued Interest Payable - Not Otherwise Classified | E | F | E/U | | | |
| 7.5 | Interest payable - loans and not otherwise classified | 21.1 | 214100 | Accrued Interest Payable - Loans | E | F | E/U | | 7 | |
| | | 21.2 | Loans payable | | | | | | 17 | |
| 7.6 | Loans payable | 21.2 | 251000 | Principal Payable to the Bureau of the Fiscal Service | E | F | E/U | | | |
| 7.6 | Loans payable | 21.2 | 251100 | Capitalized Loan Interest Payable - Non-Credit Reform | E | F | E/U | | | |
| 7.6 | Loans payable | 21.2 | 252000 | Principal Payable to the Federal Financing Bank | E | F | E/U | | | |
| 7.6 | Loans payable | 21.2 | 259000 | Other Debt | E | F | E/U | | | |
| | | 22 | Other Liabilities (Notes 15 and 17) | | | | | | | |

SUPPLEMENT

Section VI

USSGL Crosswalk - Reclassified Balance Sheet

| Previous Line # | Previous Line Title | Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Fed/NonFed | Reporting Type Code | Recip. Cat. | Addl. Info. |
|-------------------|--|----------|-------------|---|-----------|------------|---------------------|-------------|-------------|
| | | 22.1 | | Advances from others and deferred credits (Note 17) | | | | 23 | |
| 7.9 | Advances from others and deferred credits | 22.1 | 231000 | Liability for Advances and Prepayments | E | F | E/U | | 7 |
| 7.9 | Advances from others and deferred credits | 22.1 | 232000 | Other Deferred Revenue | E | F | E/U | | |
| | | 22.2 | | Other liabilities (without reciprocals) (Note 15) | | | | 29 | |
| 7.12 | Other liabilities (without reciprocals) | 22.2 | 221300 | Employer Contributions and Payroll Taxes Payable | E | Z | E/U | | |
| 7.12 | Other liabilities (without reciprocals) | 22.2 | 222500 | Unfunded FECA Liability | E | Z | E/U | | |
| 7.12 | Other liabilities (without reciprocals) | 22.2 | 229000 | Other Unfunded Employment Related Liability | E | Z | E/U | | |
| 7.12 | Other liabilities (without reciprocals) | 22.2 | 240000 | Liability for Non-Fiduciary Deposit Funds and Undeposited Collections | E | Z | E/U | | |
| 7.12 | Other liabilities (without reciprocals) | 22.2 | 241000 | Liability for Clearing Accounts | E | Z | E/U | | |
| 7.12 | Other liabilities (without reciprocals) | 22.2 | 299000 | Other Liabilities Without Related Budgetary Obligations | E | Z | E/U | | |
| | | 22.3 | | Other liabilities (Note 17) | | | | 30 | |
| 7.14 | Other liabilities | 22.3 | 259000 | Other Debt | E | G | E/U | | |
| 7.14 | Other liabilities | 22.3 | 299000 | Other Liabilities Without Related Budgetary Obligations | E | F/G/N/Z | E/F/U | | |
| New USSGL account | | 22.3 | 299010 | Other Liabilities Without Related Budgetary Obligations - General Fund of the U.S. Government | E | F | U | | |
| 7.14 | Other liabilities | 22.3 | 299100 | Other Liabilities - Reductions | E | FG | E/F/U | | |
| New USSGL account | | 22.3 | 299110 | Reductions of Other Liabilities - General Fund of the U.S. Government | E | F | U | | |
| | | 22.4 | | other non-entity assets (Note 17) | | | | 46 | |
| 7.10 | Liability to the General Fund of the U.S. Government for custodial and other non-entity assets | 22.4 | 298000 | Custodial Liability | E | G | E/U | | |
| 7.10 | Liability to the General Fund of the U.S. Government for custodial and other non-entity assets | 22.4 | 298500 | Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity | E | G | E/U | | |
| | | 22.5 | | for custodial and other non-entity assets | | | | 10 | |
| 7.11 | Liability to agency other than the General Fund of the U.S. Government for custodial and other non-entity assets | 22.5 | 298000 | Custodial Liability | E | F | E/U | | |
| 7.11 | Liability to agency other than the General Fund of the U.S. Government for custodial and other non-entity assets | 22.5 | 298500 | Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity | E | F | E/U | | |
| 7.15 | Total federal liabilities | 23 | | Total Intra-governmental | | | | | |
| | | | | This line is calculated. Equals sum of lines 18 through 22. | | | | | |
| | | | | With the public | | | | | |
| | | 24 | | Accounts payable | | | | | |
| 6.1 | Accounts payable | 24 | 211000 | Accounts Payable | E | N | E/U | | |
| 6.1 | Accounts payable | 24 | 212000 | Disbursements in Transit | E | N | E/U | | |
| 6.1 | Accounts payable | 24 | 214000 | Accrued Interest Payable - Not Otherwise Classified | E | N | E/U | | |
| 6.1 | Accounts payable | 24 | 296000 | Accounts Payable From Canceled Appropriations | E | N | E/U | | |
| | | 25 | | Federal debt and interest payable (Note 14) | | | | | |
| 6.2 | Federal debt securities held by the public and accrued interest | 25 | 214100 | Accrued Interest Payable - Loans | E | N | E/U | | |
| 6.2 | Federal debt securities held by the public and accrued interest | 25 | 214200 | Accrued Interest Payable - Debt | E | N | E/U | | |
| 6.2 | Federal debt securities held by the public and accrued interest | 25 | 253000 | Securities Issued by Federal Agencies Under General and Special Financing Authority | E | N | E/U | | |
| 6.2 | Federal debt securities held by the public and accrued interest | 25 | 253100 | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | E | N | E/U | | |
| 6.2 | Federal debt securities held by the public and accrued interest | 25 | 253200 | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | E | N | E/U | | |
| 6.2 | Federal debt securities held by the public and accrued interest | 25 | 253300 | Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | E | N | E/U | | |
| 6.2 | Federal debt securities held by the public and accrued interest | 25 | 253400 | Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | E | N | E/U | | |
| 6.2 | Federal debt securities held by the public and accrued interest | 25 | 254000 | Participation Certificates | E | N | E/U | | |
| 6.9 | Other liabilities | 25 | 259000 | Other Debt | E | N | E/U | | |
| | | 26 | | Federal employee and veteran benefits payable (Note 15) | | | | | |
| 6.3 | Federal employee and veteran benefits payable | 26 | 219100 | Liability for Employer Benefits and Claims Incurred but Not Reported | E | N | E/U | | |
| 6.3 | Federal employee and veteran benefits payable | 26 | 221300 | Employer Contributions and Payroll Taxes Payable | E | N | E/U | | |
| 6.3 | Federal employee and veteran benefits payable | 26 | 221500 | Other Post Employment Benefits Due and Payable | E | N | E/U | | |
| 6.3 | Federal employee and veteran benefits payable | 26 | 221600 | Pension Benefits Due and Payable to Beneficiaries | E | N | E/U | | |
| 6.3 | Federal employee and veteran benefits payable | 26 | 221700 | Benefit Premiums Payable to Carriers | E | N | E/U | | |
| 6.3 | Federal employee and veteran benefits payable | 26 | 221800 | Life Insurance Benefits Due and Payable to Beneficiaries | E | N | E/U | | |
| 6.9 | Other liabilities | 26 | 222000 | Unfunded Leave | E | N | E/U | | |
| 6.3 | Federal employee and veteran benefits payable | 26 | 229000 | Other Unfunded Employment Related Liability | E | N | E/U | | |
| 6.3 | Federal employee and veteran benefits payable | 26 | 261000 | Actuarial Pension Liability | E | N | E/U | | |
| 6.3 | Federal employee and veteran benefits payable | 26 | 262000 | Actuarial Health Insurance Liability | E | N | E/U | | |
| 6.3 | Federal employee and veteran benefits payable | 26 | 263000 | Actuarial Life Insurance Liability | E | N | E/U | | |
| 6.3 | Federal employee and veteran benefits payable | 26 | 265000 | Actuarial FECA Liability | E | N | E/U | | |
| 6.3 | Federal employee and veteran benefits payable | 26 | 269000 | Other Actuarial Liabilities | E | N | E/U | | |
| | | 27 | | Environmental and disposal liabilities (Note 16) | | | | | |
| 6.4 | Environmental and disposal liabilities | 27 | 299500 | Estimated Cleanup Cost Liability | E | N | E/U | | |
| | | 28 | | Benefits due and payable | | | | | |
| 6.5 | Benefits due and payable | 28 | 216000 | Entitlement Benefits Due and Payable | E | N | E/U | | |
| | | 29 | | Loan guarantee liability (Note 8) | | | | | |
| 6.6 | Loan guarantee liabilities | 29 | 218000 | Loan Guarantee Liability | E | N | E/U | | |

SUPPLEMENT

Section VI

USSGL Crosswalk - Reclassified Balance Sheet

| Previous Line # | Previous Line Title | Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Fed/NonFed | Reporting Type Code | Recip. Cat. | Addl. Info. |
|-------------------|--|-------------|-------------|--|-----------|------------|---------------------|-------------|-------------|
| | | 30 | | Liabilities to Government-sponsored enterprises (for use by Treasury only) | | | | | |
| 6.7 | Liabilities to Government-sponsored enterprises (for use by Treasury only) | 30 | 211200 | Accounts Payable for Federal Government Sponsored Enterprise | E | N | E/U | | |
| 6.7 | Liabilities to Government-sponsored enterprises (for use by Treasury only) | 30 | 292200 | Contingent Liabilities - Federal Government Sponsored Enterprise | E | N | E/U | | |
| | | 31 | | Insurance and guarantee program liabilities | | | | | |
| 6.8 | Insurance and guarantee program liabilities | 31 | 220000 | Liability for Unpaid Insurance Claims | E | N | E/U | | |
| 6.8 | Insurance and guarantee program liabilities | 31 | 220500 | Liability for Unearned Insurance Premiums | E | N | E/U | | |
| 6.8 | Insurance and guarantee program liabilities | 31 | 266000 | Actuarial Liabilities for Federal Insurance and Guarantee Programs | E | N | E/U | | |
| | | 32 | | Other liabilities (Notes 17, 18, and 19) | | | | | |
| 6.9 | Other liabilities | 32 | 201000 | Liability for Fund Balance With Treasury | E | N | U | | |
| 6.9 | Other liabilities | 32 | 213000 | Contract Holdbacks | E | N | E/U | | |
| 6.9 | Other liabilities | 32 | 219000 | Other Liabilities With Related Budgetary Obligations | E | N | E/U | | |
| 6.9 | Other liabilities | 32 | 219200 | Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks | E | N | E | | |
| 6.9 | Other liabilities | 32 | 219300 | Allocation of Special Drawing Rights (SDRs) | E | N | E | | |
| 6.9 | Other liabilities | 32 | 221000 | Accrued Funded Payroll and Leave | E | N | E/U | | |
| 6.9 | Other liabilities | 32 | 221100 | Withholdings Payable | E | N | E/U | | |
| 6.9 | Other liabilities | 32 | 231000 | Liability for Advances and Prepayments | E | N | E/U | | |
| 6.9 | Other liabilities | 32 | 232000 | Other Deferred Revenue | E | N | E/U | | |
| 6.9 | Other liabilities | 32 | 240000 | Liability for Non-Fiduciary Deposit Funds and Undeposited Collections | E | N | E/U | | |
| 6.9 | Other liabilities | 32 | 241000 | Liability for Clearing Accounts | E | N | E/U | | |
| 6.9 | Other liabilities | 32 | 267000 | Actuarial Liabilities for Treasury-Managed Benefit Programs | E | N | E/U | | |
| 6.9 | Other liabilities | 32 | 291000 | Prior Liens Outstanding on Acquired Collateral | E | N | E/U | | |
| 6.9 | Other liabilities | 32 | 292000 | Contingent Liabilities | E | N | E/U | | |
| 6.9 | Other liabilities | 32 | 294000 | Capital Lease Liability | E | N | E/U | | |
| 6.9 | Other liabilities | 32 | 298000 | Custodial Liability | E | N | E/U | | 2 |
| 6.9 | Other liabilities | 32 | 299000 | Other Liabilities Without Related Budgetary Obligations | E | N | E/U | | |
| 6.10 | Total non-federal liabilities | 33 | | Total with the public | | | | | |
| | | | | <i>This line is calculated. Equals sum of lines 24 through 32.</i> | | | | | |
| 8 | Total liabilities | 34 | | Total liabilities | | | | | |
| | | | | <i>This line is calculated. Equals sum of lines 23 and 33.</i> | | | | | |
| | | 35 | | Commitments and Contingencies (Note 19) | | | | | |
| | | | | Net position: | | | | | |
| | | 36 | | Total net position - Funds from Dedicated Collections (Note 20) (Combined or Consolidated) | | | | | |
| | | 36.1 | | Unexpended appropriations - Funds from Dedicated Collections | | | | | |
| 9.1 | Net Position - funds from dedicated collections | 36.1 | 309000 | Unexpended Appropriations While Awaiting a Warrant | E | G | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.1 | 310000 | Unexpended Appropriations - Cumulative | B | | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.1 | 310100 | Unexpended Appropriations - Appropriations Received | E | G | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.1 | 310200 | Unexpended Appropriations - Transfers-In | E | F | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.1 | 310300 | Unexpended Appropriations - Transfers-Out | E | F | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.1 | 310500 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year | E | G | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.1 | 310600 | Unexpended Appropriations - Adjustments | E | G | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.1 | 310700 | Unexpended Appropriations - Used - Accrued | E | G | E | | |
| New USSGL account | | 36.1 | 310710 | Unexpended Appropriations - Used - Disbursed | E | G | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.1 | 310800 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | E | G | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.1 | 310900 | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | E | G | E | | |
| | | 36.2 | | Cumulative results of operations - Funds from Dedicated Collections | | | | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 331000 | Cumulative Results of Operations | B | | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 510000 | Revenue From Goods Sold | E | F/N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 510900 | Contra Revenue for Goods Sold | E | F/N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 520000 | Revenue From Services Provided | E | F/N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 520900 | Contra Revenue for Services Provided | E | F/N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 531000 | Interest Revenue - Other | E | F/N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 531100 | Interest Revenue - Investments | E | F/N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds | E | F/N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 531300 | Interest Revenue - Subsidy Amortization | E | N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 531400 | Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 531500 | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 531700 | Contra Revenue for Interest Revenue - Loans Receivable | E | F/N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 531800 | Contra Revenue for Interest Revenue - Investments | E | F/N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 531900 | Contra Revenue for Interest Revenue - Other | E | F/N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 532000 | Penalties and Fines Revenue | E | N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 532400 | Contra Revenue for Penalties and Fines | E | N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 532500 | Administrative Fees Revenue | E | F/N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 532900 | Contra Revenue for Administrative Fees | E | F/N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 540000 | Funded Benefit Program Revenue | E | F/N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 540900 | Contra Revenue for Funded Benefit Program Revenue | E | F/N | E | | |

SUPPLEMENT

Section VI

USSGL Crosswalk - Reclassified Balance Sheet

| Previous Line # | Previous Line Title | Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Fed/NonFed | Reporting Type Code | Recip. Cat. | Addl. Info. |
|-------------------|---|----------|-------------|---|-----------|------------|---------------------|-------------|-------------|
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 550000 | Insurance and Guarantee Premium Revenue | E | N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 550900 | Contra Revenue for Insurance and Guarantee Premium Revenue | E | N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 560000 | Donated Revenue - Financial Resources | E | N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 560900 | Contra Revenue for Donations - Financial Resources | E | N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 561000 | Donated Revenue - Non-Financial Resources | E | N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 561900 | Contra Donated Revenue - Nonfinancial Resources | E | N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 564000 | Forfeiture Revenue - Cash and Cash Equivalents | E | N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 564900 | Contra Forfeiture Revenue - Cash and Cash Equivalents | E | N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 565000 | Forfeiture Revenue - Forfeitures of Property | E | N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 565900 | Contra Forfeiture Revenue - Forfeitures of Property | E | N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 570000 | Expended Appropriations - Used - Accrued | E | G | E | | |
| New USSGL account | | 36.2 | 570010 | Expended Appropriations - Disbursed | E | G | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 570500 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | E | G | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 570800 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | E | G | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 570900 | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | E | G | E | | |
| 9.1 | Net Position - funds from dedicated collections | 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 | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 572000 | Financing Sources Transferred In Without Reimbursement | E | F | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 573000 | Financing Sources Transferred Out Without Reimbursement | E | FZ | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 573500 | Appropriated Dedicated Collections to be Transferred In | E | F | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 573600 | Appropriated Dedicated Collections to be Transferred Out | E | F | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 574000 | Appropriated Dedicated Collections Transferred In | E | F | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 574500 | Appropriated Dedicated Collections Transferred Out | E | F | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 575000 | Expenditure Financing Sources - Transfers-In | E | F | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 575500 | Non-Expenditure Financing Sources - Transfers-In - Other | E | F | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 575600 | Non-Expenditure Financing Sources - Transfers-In - Capital Transfers | E | F | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 576000 | Expenditure Financing Sources - Transfers-Out | E | F | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 576500 | Non-Expenditure Financing Sources - Transfers-Out - Other | E | F | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 576600 | Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers | E | F | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 577500 | Non-Budgetary Financing Sources Transferred In | E | F | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 577600 | Non-Budgetary Financing Sources Transferred Out | E | F | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 578000 | Imputed Financing Sources | E | F | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 579000 | Other Financing Sources | E | Z | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 579100 | Adjustment to Financing Sources - Credit Reform | E | F | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 579200 | Financing Sources To Be Transferred Out - Contingent Liability | E | F | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 579500 | Seigniorage | E | N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 580000 | Tax Revenue Collected - Not Otherwise Classified | E | GN | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 580100 | Tax Revenue Collected - Individual | E | GN | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 580200 | Tax Revenue Collected - Corporate | E | GN | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 580300 | Tax Revenue Collected - Unemployment | E | GN | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 580400 | Tax Revenue Collected - Excise | E | GN | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 580500 | Tax Revenue Collected - Estate and Gift | E | GN | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 580600 | Tax Revenue Collected - Customs | E | GN | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 582000 | Tax Revenue Accrual Adjustment - Not Otherwise Classified | E | GN | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 582100 | Tax Revenue Accrual Adjustment - Individual | E | GN | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 582200 | Tax Revenue Accrual Adjustment - Corporate | E | GN | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 582300 | Tax Revenue Accrual Adjustment - Unemployment | E | GN | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 582400 | Tax Revenue Accrual Adjustment - Excise | E | GN | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 582500 | Tax Revenue Accrual Adjustment - Estate and Gift | E | GN | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 582600 | Tax Revenue Accrual Adjustment - Customs | E | GN | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 583000 | Contra Revenue for Taxes - Not Otherwise Classified | E | GN | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 583100 | Contra Revenue for Taxes - Individual | E | GN | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 583200 | Contra Revenue for Taxes - Corporate | E | GN | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 583300 | Contra Revenue for Taxes - Unemployment | E | GN | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 583400 | Contra Revenue for Taxes - Excise | E | GN | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 583500 | Contra Revenue for Taxes - Estate and Gift | E | GN | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 583600 | Contra Revenue for Taxes - Customs | E | GN | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 589000 | Tax Revenue Refunds - Not Otherwise Classified | E | GN | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 589100 | Tax Revenue Refunds - Individual | E | GN | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 589200 | Tax Revenue Refunds - Corporate | E | GN | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 589300 | Tax Revenue Refunds - Unemployment | E | GN | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 589400 | Tax Revenue Refunds - Excise | E | GN | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 589500 | Tax Revenue Refunds - Estate and Gift | E | GN | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 589600 | Tax Revenue Refunds - Customs | E | GN | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 590000 | Other Revenue | E | FN/Z | E | | 2 |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 590900 | Contra Revenue for Other Revenue | E | FN/Z | E | | 2 |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 591900 | Revenue and Other Financing Sources - Cancellations | E | G | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 592100 | Valuation Change in Investments - Exchange Stabilization Fund (ESF) | E | N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 592200 | Valuation Change in Investments for Federal Government Sponsored Enterprise | E | N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 592300 | Valuation Change in Investments - Beneficial Interest in Trust | E | N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 599000 | Collections for Others - Statement of Custodial Activity | E | FGN | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 599100 | Accrued Collections for Others - Statement of Custodial Activity | E | FGN | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 599300 | Offset to Non-Entity Collections - Statement of Changes in Net Position | E | FG | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 599400 | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position | E | FG | E | | |

SUPPLEMENT

Section VI

USSGL Crosswalk - Reclassified Balance Sheet

| Previous Line # | Previous Line Title | Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Fed/NonFed | Reporting Type Code | Recip. Cat. | Addl. Info. |
|-------------------|--|----------|-------------|---|-----------|------------|---------------------|-------------|-------------|
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 599700 | Financing Sources Transferred In From Custodial Statement Collections | E | F | E | | |
| | | | | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government | E | F | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 599800 | Operating Expenses/Program Costs | E | F/N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 610000 | Expensed Asset | E | F/N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 619000 | Contra Bad Debt Expense - Incurred for Others | E | F/N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 619900 | Adjustment to Subsidy Expense | E | N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 631000 | Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank | E | F | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 632000 | Interest Expenses on Securities | E | F/N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 633000 | Other Interest Expenses | E | F/N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 633800 | Remuneration Interest | E | F/N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 634000 | Interest Expense Accrued on the Liability for Loan Guarantees | E | N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 640000 | Benefit Expense | E | F/N/Z | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 650000 | Cost of Goods Sold | E | F/N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 660000 | Applied Overhead | E | N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 661000 | Cost Capitalization Offset | E | N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 671000 | Depreciation, Amortization, and Depletion | E | N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 672000 | Bad Debt Expense | E | F/N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 673000 | Imputed Costs | E | F | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 679000 | Other Expenses Not Requiring Budgetary Resources | E | F/N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 679500 | Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental Administrative Fees | E | N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 680000 | Future Funded Expenses | E | F/N/Z | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 685000 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | E | F | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 690000 | Non-Production Costs | E | F/N/Z | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 711000 | Gains on Disposition of Assets - Other | E | N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 711100 | Gains on Disposition of Investments | E | F/N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 711200 | Gains on Disposition of Borrowings | E | F | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 717100 | Gains on Changes in Long-Term Assumptions - From Experience | E | N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 717200 | Losses on Changes in Long-Term Assumptions - From Experience | E | N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 718000 | Unrealized Gains | E | F/N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 718100 | Unrealized Gain - Exchange Stabilization Fund (ESF) | E | N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 719000 | Other Gains | E | F/N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 719100 | Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges | E | N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 721000 | Losses on Disposition of Assets - Other | E | N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 721100 | Losses on Disposition of Investments | E | F/N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 721200 | Losses on Disposition of Borrowings | E | F | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 727100 | Gains on Changes in Long-Term Assumptions | E | N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 727200 | Losses on Changes in Long-Term Assumptions | E | N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 728000 | Unrealized Losses | E | F/N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 728100 | Unrealized Losses - Exchange Stabilization Fund (ESF) | E | N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 729000 | Other Losses | E | F/N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 729100 | Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges | E | N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 729200 | Other Losses From Impairment of Assets | E | N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 730000 | Extraordinary Items | E | N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 740000 | Prior-Period Adjustments Due to Corrections of Errors | E | N/Z | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 740100 | Prior-Period Adjustments Due to Changes in Accounting Principles | E | N/Z | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 740500 | Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year | E | N/Z | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 750000 | Distribution of Income - Dividend | E | N/Z | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 760000 | Changes in Actuarial Liability | E | N | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 880100 | Offset for Purchases of Assets | E | F | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 880200 | Purchases of Property, Plant, and Equipment | E | F | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 880300 | Purchases of Inventory and Related Property | E | F | E | | |
| 9.1 | Net Position - funds from dedicated collections | 36.2 | 880400 | Purchases of Assets - Other | E | F | E | | |
| | | | 37 | Total net position - Funds other than those from Dedicated Collections (Combined or Consolidated) | | | | | |
| | | | 37.1 | Unexpended appropriations - Funds other than those from Dedicated Collections | | | | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.1 | 309000 | Unexpended Appropriations While Awaiting a Warrant | E | G | U | | |
| New USSGL account | | 37.1 | 309010 | Appropriations Outstanding - Warrants to be Issued | E | F | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.1 | 310000 | Unexpended Appropriations - Cumulative | B | | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.1 | 310100 | Unexpended Appropriations - Appropriations Received | E | G | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.1 | 310200 | Unexpended Appropriations - Transfers-In | E | F | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.1 | 310300 | Unexpended Appropriations - Transfers-Out | E | F | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.1 | 310500 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year | E | G | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.1 | 310600 | Unexpended Appropriations - Adjustments | E | G | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.1 | 310700 | Unexpended Appropriations - Used - Accrued | E | G | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.1 | 310710 | Unexpended Appropriations - Used - Disbursed | E | G | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.1 | 310800 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | E | G | U | | |

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Section VI

USSGL Crosswalk - Reclassified Balance Sheet

| Previous Line # | Previous Line Title | Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Fed/NonFed | Reporting Type Code | Recip. Cat. | Addl. Info. | |
|-------------------|--|----------|---|--|-----------|------------|---------------------|-------------|-------------|--|
| 9.2 | Net Position - funds other than those from dedicated collections | 37.1 | 310900 | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | E | G | U | | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.1 | 320000 | Appropriations Outstanding - Cumulative | B | | U | | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.1 | 320100 | Appropriations Outstanding - Warrants Issued | E | F | U | | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.1 | 320110 | Appropriations Outstanding - Transfers | E | F | U | | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.1 | 320600 | Appropriations Outstanding - Adjustments | E | F | U | | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.1 | 320700 | Appropriations Outstanding - Used - Accrued | E | F | U | | | |
| New USSGL account | | 37.1 | 320710 | Appropriations Outstanding - Used - Disbursed | E | F | U | | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.1 | 320800 | Appropriations Outstanding - Prior-Period Adjustments | E | F | U | | | |
| | | 37.2 | Cumulative results of operations - Funds other than those from Dedicated Collections | | | | | | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 331000 | Cumulative Results of Operations | B | | U | | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 510000 | Revenue From Goods Sold | E | F/N | U | | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 510900 | Contra Revenue for Goods Sold | E | F/N | U | | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 520000 | Revenue From Services Provided | E | F/N | U | | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 520900 | Contra Revenue for Services Provided | E | F/N | U | | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 531000 | Interest Revenue - Other | E | F/N | U | | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 531100 | Interest Revenue - Investments | E | F/N | U | | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds | E | F/N | U | | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 531300 | Interest Revenue - Subsidy Amortization | E | N | U | | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 531400 | Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | U | | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 531500 | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | U | | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 531700 | Contra Revenue for Interest Revenue - Loans Receivable | E | F/N | U | | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 531800 | Contra Revenue for Interest Revenue - Investments | E | F/N | U | | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 531900 | Contra Revenue for Interest Revenue - Other | E | F/N | U | | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 532000 | Penalties and Fines Revenue | E | N | U | | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 532400 | Contra Revenue for Penalties and Fines | E | N | U | | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 532500 | Administrative Fees Revenue | E | F/N | U | | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 532900 | Contra Revenue for Administrative Fees | E | F/N | U | | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 540000 | Funded Benefit Program Revenue | E | F/N | U | | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 540500 | Unfunded FECA Benefit Revenue | E | F/N | U | | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 540600 | Contra Revenue for Unfunded FECA Benefit Revenue | E | F/N | U | | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 540900 | Contra Revenue for Funded Benefit Program Revenue | E | F/N | U | | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 550000 | Insurance and Guarantee Premium Revenue | E | N | U | | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 550900 | Contra Revenue for Insurance and Guarantee Premium Revenue | E | N | U | | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 560000 | Donated Revenue - Financial Resources | E | N | U | | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 560900 | Contra Revenue for Donations - Financial Resources | E | N | U | | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 561000 | Donated Revenue - Non-Financial Resources | E | N | U | | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 561900 | Contra Donated Revenue - Nonfinancial Resources | E | N | U | | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 564000 | Forfeiture Revenue - Cash and Cash Equivalents | E | N | U | | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 564900 | Contra Forfeiture Revenue - Cash and Cash Equivalents | E | N | U | | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 565000 | Forfeiture Revenue - Forfeitures of Property | E | N | U | | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 565900 | Contra Forfeiture Revenue - Forfeitures of Property | E | N | U | | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 570000 | Expended Appropriations - Used - Accrued | E | G | U | | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 570005 | Appropriations - Expended - Accrued | E | F | U | | | |
| New USSGL account | | 37.2 | 570006 | Appropriations - Expended - Disbursed | E | F | U | | | |
| New USSGL account | | 37.2 | 570010 | Expended Appropriations - Disbursed | E | G | U | | | |

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Section VI

USSGL Crosswalk - Reclassified Balance Sheet

| Previous Line # | Previous Line Title | Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Fed/NonFed | Reporting Type Code | Recip. Cat. | Addl. Info. |
|-----------------|--|----------|-------------|---|-----------|------------|---------------------|-------------|-------------|
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 570500 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year | E | G | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 570800 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | E | G | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 570810 | Appropriations - Expended - Prior-Period Adjustments | E | F | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 570900 | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | E | G | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 571000 | Transfer in of Agency Unavailable Custodial and Non-Entity Collections | E | F | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 571200 | Accrual of Agency Amount To Be Collected - Custodial and Non-Entity - General Fund of the U.S. Government | E | F | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 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 | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 572000 | Financing Sources Transferred In Without Reimbursement | E | F | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 573000 | Financing Sources Transferred Out Without Reimbursement | E | F/Z | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 573500 | Appropriated Dedicated Collections to be Transferred In | E | F | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 573600 | Appropriated Dedicated Collections to be Transferred Out | E | F | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 574000 | Appropriated Dedicated Collections Transferred In | E | F | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 574500 | Appropriated Dedicated Collections Transferred Out | E | F | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 575000 | Expenditure Financing Sources - Transfers-In | E | F | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 575500 | Non-Expenditure Financing Sources - Transfers-In - Other | E | F | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 575600 | Non-Expenditure Financing Sources - Transfers-In - Capital Transfers | E | F | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 576000 | Expenditure Financing Sources - Transfers-Out | E | F | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 576500 | Non-Expenditure Financing Sources - Transfers-Out - Other | E | F | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 576600 | Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers | E | F | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 577500 | Non-Budgetary Financing Sources Transferred In | E | F | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 577600 | Non-Budgetary Financing Sources Transferred Out | E | F | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 578000 | Imputed Financing Sources | E | F | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 579000 | Other Financing Sources | E | Z | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 579001 | Other Non-Budgetary Financing Sources for Debt Accruals/Amortization | E | G | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 579010 | Other General Fund Financing Sources | E | F/Z | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 579100 | Adjustment to Financing Sources - Credit Reform | E | F | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 579200 | Financing Sources To Be Transferred Out - Contingent Liability | E | F | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 579500 | Seigniorage | E | N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 580000 | Tax Revenue Collected - Not Otherwise Classified | E | G/N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 580100 | Tax Revenue Collected - Individual | E | G/N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 580200 | Tax Revenue Collected - Corporate | E | G/N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 580300 | Tax Revenue Collected - Unemployment | E | G/N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 580400 | Tax Revenue Collected - Excise | E | G/N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 580500 | Tax Revenue Collected - Estate and Gift | E | G/N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 580600 | Tax Revenue Collected - Customs | E | G/N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 582000 | Tax Revenue Accrual Adjustment - Not Otherwise Classified | E | G/N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 582100 | Tax Revenue Accrual Adjustment - Individual | E | G/N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 582200 | Tax Revenue Accrual Adjustment - Corporate | E | G/N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 582300 | Tax Revenue Accrual Adjustment - Unemployment | E | G/N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 582400 | Tax Revenue Accrual Adjustment - Excise | E | G/N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 582500 | Tax Revenue Accrual Adjustment - Estate and Gift | E | G/N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 582600 | Tax Revenue Accrual Adjustment - Customs | E | G/N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 583000 | Contra Revenue for Taxes - Not Otherwise Classified | E | G/N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 583100 | Contra Revenue for Taxes - Individual | E | G/N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 583200 | Contra Revenue for Taxes - Corporate | E | G/N | U | | |

SUPPLEMENT

Section VI

USSGL Crosswalk - Reclassified Balance Sheet

| Previous Line # | Previous Line Title | Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Fed/NonFed | Reporting Type Code | Recip. Cat. | Addl. Info. |
|-----------------|--|----------|-------------|---|-----------|------------|---------------------|-------------|-------------|
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 583300 | Contra Revenue for Taxes - Unemployment | E | G/N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 583400 | Contra Revenue for Taxes - Excise | E | G/N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 583500 | Contra Revenue for Taxes - Estate and Gift | E | G/N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 583600 | Contra Revenue for Taxes - Customs | E | G/N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 589000 | Tax Revenue Refunds - Not Otherwise Classified | E | G/N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 589100 | Tax Revenue Refunds - Individual | E | G/N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 589200 | Tax Revenue Refunds - Corporate | E | G/N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 589300 | Tax Revenue Refunds - Unemployment | E | G/N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 589400 | Tax Revenue Refunds - Excise | E | G/N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 589500 | Tax Revenue Refunds - Estate and Gift | E | G/N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 589600 | Tax Revenue Refunds - Customs | E | G/N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 590000 | Other Revenue | E | F/N/Z | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 590900 | Contra Revenue for Other Revenue | E | F/N/Z | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 591900 | Revenue and Other Financing Sources - Cancellations | E | G | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 591910 | Cancellations of Revenue and Other Financing Sources - The General Fund of the U.S. Government | E | F | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 592100 | Valuation Change in Investments - Exchange Stabilization Fund (ESF) | E | N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 592200 | Valuation Change in Investments for Federal Government Sponsored Enterprise | E | N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 592300 | Valuation Change in Investments - Beneficial Interest in Trust | E | N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 599000 | Collections for Others - Statement of Custodial Activity | E | F/G/N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 599100 | Accrued Collections for Others - Statement of Custodial Activity | E | F/G/N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 599300 | Offset to Non-Entity Collections - Statement of Changes in Net Position | E | F/G | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 599400 | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position | E | F/G | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 599700 | Financing Sources Transferred In From Custodial Statement Collections | E | F | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 599800 | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government | E | F | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 610000 | Operating Expenses/Program Costs | E | F/N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 615000 | Expensed Asset | E | | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 619000 | Contra Bad Debt Expense - Incurred for Others | E | F/N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 619900 | Adjustment to Subsidy Expense | E | N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 631000 | Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank | E | F | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 632000 | Interest Expenses on Securities | E | F/N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 633000 | Other Interest Expenses | E | F/N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 634000 | Interest Expense Accrued on the Liability for Loan Guarantees | E | N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 640000 | Benefit Expense | E | F/N/Z | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 650000 | Cost of Goods Sold | E | F/N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 660000 | Applied Overhead | E | N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 661000 | Cost Capitalization Offset | E | N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 671000 | Depreciation, Amortization, and Depletion | E | N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 672000 | Bad Debt Expense | E | F/N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 673000 | Imputed Costs | E | F | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 679000 | Other Expenses Not Requiring Budgetary Resources | E | F/N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 679500 | Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental Administrative Fees | E | N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 680000 | Future Funded Expenses | E | F/N/Z | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 685000 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | E | F | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 690000 | Non-Production Costs | E | F/N/Z | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 711000 | Gains on Disposition of Assets - Other | E | N | U | | |

SUPPLEMENT

Section VI

USSGL Crosswalk - Reclassified Balance Sheet

| Previous Line # | Previous Line Title | Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Fed/NonFed | Reporting Type Code | Recip. Cat. | Addl. Info. |
|-----------------|--|----------|------------------------------------|--|-----------|------------|---------------------|-------------|-------------|
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 711100 | Gains on Disposition of Investments | E | F/N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 711200 | Gains on Disposition of Borrowings | E | F | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 717100 | Gains on Changes in Long-Term Assumptions - From Experience | E | N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 717200 | Losses on Changes in Long-Term Assumptions - From Experience | E | N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 718000 | Unrealized Gains | E | F/N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 719000 | Other Gains | E | F/N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 719090 | Gains on International Monetary Fund Assets | E | | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 721000 | Losses on Disposition of Assets - Other | E | N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 721100 | Losses on Disposition of Investments | E | F/N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 721200 | Losses on Disposition of Borrowings | E | F | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 727100 | Gains on Changes in Long-Term Assumptions | E | N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 727200 | Losses on Changes in Long-Term Assumptions | E | N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 728000 | Unrealized Losses | E | F/N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 729000 | Other Losses | E | F/N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 729090 | Losses on International Monetary Fund Assets | E | | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 729200 | Other Losses From Impairment of Assets | E | N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 730000 | Extraordinary Items | E | N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 740000 | Prior-Period Adjustments Due to Corrections of Errors | E | N/Z | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 740100 | Prior-Period Adjustments Due to Changes in Accounting Principles | E | N/Z | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 740500 | Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year | E | N/Z | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 750000 | Distribution of Income - Dividend | E | N/Z | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 760000 | Changes in Actuarial Liability | E | N | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 771000 | Trust Fund Warrant Journal Vouchers Issued Net of Adjustments | E | F | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 880100 | Offset for Purchases of Assets | E | F | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 880200 | Purchases of Property, Plant, and Equipment | E | F | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 880300 | Purchases of Inventory and Related Property | E | F | U | | |
| 9.2 | Net Position - funds other than those from dedicated collections | 37.2 | 880400 | Purchases of Assets - Other | E | F | U | | |
| 10 | Total net position | 38 | Total net position | | | | | | |
| | | | | This line is calculated. Equals sum of lines 36 and 37. | | | | | |
| 11 | Total liabilities and net position | 39 | Total liabilities and net position | | | | | | |
| | | | | This line is calculated. Equals 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.