

Chart of Accounts IRC Meeting Handout

- 195000 Lessee Right-To-Use Lease Asset & 195900 – Accumulated Amortization on Lessee Lease Assets USSGL's will be moved from the Other Assets category to the Property, Plant, and Equipment category.
- USSGL 233000 – Unearned Lessor Revenue will be moved from the Other Liabilities category to the Unearned Revenue category.
- USSGL 214010 - Unfunded Accrued Interest Payable will be moved from the Other Liabilities category to the Accrued Liabilities – other category.
- USSGL 220500 – Liability for Unearned Insurance Premiums will be moved from Accrued Liabilities – Other category to the Unearned Revenue category.
- USSGL 221100 – Withholdings Payable will be moved from the Accrued Liabilities – Payroll & Benefits category to the Other Liabilities category.
- USSGL 222500 - Unfunded FECA Liability will be moved from the Accrued Liabilities – Payroll & Benefits category to the Accrued Liabilities – Other category.

These changes are being made to better place the definitions of the accounts with their proper grouping on the Chart of Accounts. The Chart of Accounts provides basic structure to General Ledger accounts and this in no way effects their lines on the crosswalks.