

SUPPLEMENT

SECTION VI

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1	Add. Info.
				Fed / NonFed	
1	Assets:				
2	Non-Federal				
2.1	Cash and Other Monetary Assets				
2.1	E	1110	Undeposited Collections	N	
2.1	E	1120	Imprest Funds	N	
2.1	E	1125	U.S. Debit Card Funds	N	
2.1	E	1130	Funds Held by the Public	N	
2.1	E	1190	Other Cash	N	
2.1	E	1193	International Monetary Fund Assets - Reserve Position	N	
2.1	E	1194	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights	N	
2.1	E	1195	Other Monetary Assets	N	
2.1	E	1200	Foreign Currency	N	
2.1	E	1205	Foreign Currency Denominated Equivalent Assets	N	
2.1	E	1209	Uninvested Foreign Currency	N	
2.1	E	1344	Interest Receivable on Special Drawing Rights	N	
2.1	E	1384	Interest Receivable - Foreign Currency Denominated Assets	N	
2.1	E	1531	Seized Monetary Instruments	N	
2.1	E	1532	Seized Cash Deposited	N	
2.2	Accounts and Taxes Receivable				
2.2	E	1310	Accounts Receivable	N	
2.2	E	1319	Allowance for Loss on Accounts Receivable	N	
2.2	E	1320	Employment Benefit Contributions Receivable	N	
2.2	E	1320	Funded Employment Benefit Contributions Receivable	N	
2.2	E	1325	Taxes Receivable	N	
2.2	E	1329	Allowance for Loss on Taxes Receivable	N	
2.2	E	1340	Interest Receivable - Not Otherwise Classified	N	
2.2	E	1343	Interest Receivable - Taxes	N	

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Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
2.2	E	1347	Allowance for Loss on Interest Receivable - Not Otherwise Classified	N	
2.2	E	1348	Allowance for Loss on Interest Receivable - Taxes	N	
2.2	E	1360	Penalties and Fines Receivable - Not Otherwise Classified	N	
2.2	E	1363	Penalties and Fines Receivable - Taxes	N	
2.2	E	1367	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	N	
2.2	E	1368	Allowance for Loss on Penalties and Fines Receivable - Taxes	N	
2.2	E	1370	Administrative Fees Receivable - Not Otherwise Classified	N	
2.2	E	1373	Administrative Fees Receivable - Taxes	N	
2.2	E	1377	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	N	
2.2	E	1378	Allowance for Loss on Administrative Fees Receivable - Taxes	N	
2.3			Loans Receivable and Mortgage Backed Securities		
2.3	E	1341	Interest Receivable - Loans	N	
2.3	E	1345	Allowance for Loss on Interest Receivable - Loans	N	
2.3	E	1350	Loans Receivable	N	
2.3	E	1359	Allowance for Loss on Loans Receivable	N	
2.3	E	1361	Penalties and Fines Receivable - Loans	N	
2.3	E	1365	Allowance for Loss on Penalties and Fines Receivable - Loans	N	
2.3	E	1371	Administrative Fees Receivable - Loans	N	
2.3	E	1375	Allowance for Loss on Administrative Fees Receivable - Loans	N	
2.3	E	1399	Allowance for Subsidy	N	
2.3	E	1551	Foreclosed Property	N	
2.3	E	1559	Foreclosed Property - Allowance	N	
2.4			TARP Direct Loans and Equity Investments (for use by Treasury only)		
2.4	E	1380	Loans Receivable - Troubled Assets Relief Program	N	
2.4	E	1381	Interest Receivable - Loans - Troubled Assets Relief Program	N	
2.4	E	1385	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program	N	
2.4	E	1389	Allowance for Subsidy - Loans - Troubled Assets Relief Program	N	

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Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1	Fed / NonFed	Addl. Info.
2.4	E	1642	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act		N	
2.4	E	1643	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act		N	
2.4	E	1644	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act		N	
2.4	E	1645	Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act		N	
2.4	E	1646	Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act		N	
2.4	E	1647	Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act		N	
2.5	Inventory and Related Property					
2.5	E	1511	Operating Materials and Supplies Held for Use		N	
2.5	E	1512	Operating Materials and Supplies Held in Reserve for Future Use		N	
2.5	E	1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable		N	
2.5	E	1514	Operating Materials and Supplies Held for Repair		N	
2.5	E	1519	Operating Materials and Supplies - Allowance		N	
2.5	E	1521	Inventory Purchased for Resale		N	
2.5	E	1522	Inventory Held in Reserve for Future Sale		N	
2.5	E	1523	Inventory Held for Repair		N	
2.5	E	1524	Inventory - Excess, Obsolete, and Unserviceable		N	
2.5	E	1525	Inventory - Raw Materials		N	
2.5	E	1526	Inventory - Work-in-Process		N	
2.5	E	1527	Inventory - Finished Goods		N	
2.5	E	1529	Inventory - Allowance		N	
2.5	E	1541	Forfeited Property Held for Sale		N	
2.5	E	1542	Forfeited Property Held for Donation or Use		N	
2.5	E	1549	Forfeited Property - Allowance		N	

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Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1 Fed / NonFed	Addl. Info.
2.5	E	1561	Commodities Held Under Price Support and Stabilization Support Programs	N	
2.5	E	1569	Commodities - Allowance	N	
2.5	E	1571	Stockpile Materials Held in Reserve	N	
2.5	E	1572	Stockpile Materials Held for Sale	N	
2.5	E	1591	Other Related Property	N	
2.5	E	1599	Other Related Property - Allowance	N	
2.5	E	1660	Beneficial Interest in Trust	N	
2.5	E	1661	Market Adjustment - Beneficial Interest in Trust	N	
2.6	Property, Plant, and Equipment				
2.6	E	1711	Land and Land Rights	N	
2.6	E	1712	Improvements to Land	N	
2.6	E	1719	Accumulated Depreciation on Improvements to Land	N	
2.6	E	1720	Construction-in-Progress	N	
2.6	E	1730	Buildings, Improvements, and Renovations	N	
2.6	E	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	N	
2.6	E	1740	Other Structures and Facilities	N	
2.6	E	1749	Accumulated Depreciation on Other Structures and Facilities	N	
2.6	E	1750	Equipment	N	
2.6	E	1759	Accumulated Depreciation on Equipment	N	
2.6	E	1810	Assets Under Capital Lease	N	
2.6	E	1819	Accumulated Depreciation on Assets Under Capital Lease	N	
2.6	E	1820	Leasehold Improvements	N	
2.6	E	1829	Accumulated Amortization on Leasehold Improvements	N	
2.6	E	1830	Internal-Use Software	N	
2.6	E	1832	Internal-Use Software in Development	N	
2.6	E	1839	Accumulated Amortization on Internal-Use Software	N	
2.6	E	1840	Other Natural Resources	N	
2.6	E	1849	Allowance for Depletion	N	
2.6	E	1890	Other General Property, Plant, and Equipment	N	

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Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1 Fed / NonFed	Addl. Info.
2.6	E	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment	N	
2.7	Debt and Equity Securities				
2.7	E	1342	Interest Receivable - Investments	N	
2.7	E	1346	Allowance for Loss on Interest Receivable - Investments	N	
2.7	E	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	4
2.7	E	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	4
2.7	E	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	4
2.7	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	4
2.7	E	1618	Market Adjustment - Investments	N	
2.7	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N	6
2.7	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	N	6
2.7	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	N	6
2.7	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	N	6
2.7	E	1670	Foreign Investments	N	
2.7	E	1671	Discount on Foreign Investments	N	
2.7	E	1672	Premium on Foreign Investments	N	
2.7	E	1679	Foreign Exchange Rate Revalue Adjustments - Investments	N	
2.7	E	1690	Other Investments	N	6
2.8	Investments in Government Sponsored Enterprises				
2.8	E	1650	Preferred Stock in Federal Government Sponsored Enterprise	N	
2.8	E	1651	Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise	N	
2.8	E	1652	Common Stock Warrants in Federal Government Sponsored Enterprise	N	
2.8	E	1653	Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise	N	
2.8	E	1660	Beneficial Interest in Trust	N	

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Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
2.8	E	1661	Market Adjustment - Beneficial Interest in Trust	N	
2.9	Derivative Assets				
2.10	Other Assets				
2.10	E	1410	Advances and Prepayments	N	
2.10	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N	7
2.10	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	N	7
2.10	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	N	7
2.10	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	N	7
2.10	E	1690	Other Investments	N	7
2.10	E	1990	Other Assets	N	
2.10	E	1995	General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed	N	
2.11	Total Non-Federal Assets				
2.11	This line is calculated. Equals sum of lines 2.1 through 2.10				
3	Federal				
3.1	Fund Balance With Treasury (RC 29)				2
3.1	E	1010	Fund Balance With Treasury		
3.2	Federal Investments (RC 01)				2
3.2	E	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	
3.2	E	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	
3.2	E	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	
3.2	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	
3.2	E	1618	Market Adjustment - Investments	F	

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				USSGL Account Attribute/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
3.2	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	F	
3.2	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	F	
3.2	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	F	
3.2	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	F	
3.2	E	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	
3.2	E	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	
3.2	E	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	
3.2	E	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F	
3.2	E	1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F	
3.2	E	1643	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	F	
3.2	E	1690	Other Investments	F	
3.3			Accounts Receivable (RC 22)		2
3.3	E	1310	Accounts Receivable	F	10
3.3	E	1319	Allowance for Loss on Accounts Receivable	F	10
3.3	E	1360	Penalties and Fines Receivable - Not Otherwise Classified	F	10
3.3	E	1370	Administrative Fees Receivable - Not Otherwise Classified	F	10
3.3	E	1990	Other Assets	F	10
3.4			Accounts Receivable - Capital Transfers (RC 12)		2
3.4	E	1923	Contingent Receivable for Capital Transfers	F	
3.4	E	1925	Capital Transfers Receivable	F	
3.5			Interest Receivable (RC 02)		2
3.5	E	1340	Interest Receivable - Not Otherwise Classified	F	10

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Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1 Fed / NonFed	Addl. Info.
3.5	E	1341	Interest Receivable - Loans	F	10
3.5	E	1342	Interest Receivable - Investments	F	10
3.6			Loans Receivable (RC 17)		2
3.6	E	1350	Loans Receivable	F	10
3.6	E	1351	Capitalized Loan Interest Receivable - Non-Credit Reform	F	10
3.6	E	1361	Penalties and Fines Receivable - Loans	F	10
3.6	E	1371	Administrative Fees Receivable - Loans	F	10
3.7			Transfers Receivable (RC 27)		2
3.7	E	1330	Receivable for Transfers of Currently Invested Balances	F	10
3.7	E	1335	Expenditure Transfers Receivable	F	10
3.8			Benefit Program Contributions Receivable (RC 21)		2
3.8	E	1320	Employment Benefit Contributions Receivable	F	10
3.8	E	1320	Funded Employment Benefit Contributions Receivable	F	10
3.8	E	1321	Unfunded FECA Benefit Contributions Receivable	F	10
3.9			Advances to Others and Prepayments (RC 23)		2
3.9	E	1410	Advances and Prepayments	F	10
3.10			Other Assets (Without Reciprocals) (RC 29)		2
3.10	E	1325	Taxes Receivable	F	
3.10	E	1373	Administrative Fees Receivable - Taxes	F	
3.10	E	1921	Receivable From Appropriations	F	
3.11			Total Federal Assets		
3.11			This line is calculated. Equals sum of lines 3.1 through 3.10.		
4			Total Assets		

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Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1	Addl. Info.
4	This line is calculated. Equals sum of lines 2.11 and 3.11				
5	Liabilities:				
6	Non-Federal				
6.1	Accounts Payable				
6.1	E	2110	Accounts Payable	N	
6.1	E	2120	Disbursements in Transit	N	
6.1	E	2140	Accrued Interest Payable - Not Otherwise Classified	N	
6.1	E	2960	Accounts Payable From Canceled Appropriations	N	
6.2	Federal Debt Securities Held by the Public				
6.2	E	2141	Accrued Interest Payable - Debt	N	4
6.2	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
6.2	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
6.2	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
6.2	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
6.2	E	2533	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
6.2	E	2534	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
6.2	E	2540	Participation Certificates	N	
6.3	Federal Employee and Veteran Benefits Payable				
6.3	E	2191	Employee Health Care Liability Incurred but Not Reported	N	
6.3	E	2213	Employer Contributions and Payroll Taxes Payable	N	

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6.3	E	2215	Other Post Employment Benefits Due and Payable	N	
6.3	E	2216	Pension Benefits Due and Payable to Beneficiaries	N	
6.3	E	2217	Benefit Premiums Payable to Carriers	N	
6.3	E	2218	Life Insurance Benefits Due and Payable to Beneficiaries	N	
6.3	E	2290	Other Unfunded Employment Related Liability	N	
6.3	E	2610	Actuarial Pension Liability	N	
6.3	E	2620	Actuarial Health Insurance Liability	N	
6.3	E	2630	Actuarial Life Insurance Liability	N	
6.3	E	2650	Actuarial FECA Liability	N	
6.3	E	2690	Other Actuarial Liabilities	N	
6.4	Environmental and Disposal Liabilities				
6.4	E	2995	Estimated Cleanup Cost Liability	N	
6.5	Benefits Due and Payable				
6.5	E	2160	Entitlement Benefits Due and Payable	N	
6.6	Loan Guarantee Liabilities				
6.6	E	2180	Loan Guarantee Liability	N	
6.7	Liabilities to Government Sponsored Enterprise (for use by Treasury only)				
6.7	E	2112	Accounts Payable for Federal Government Sponsored Enterprise	N	
6.7	E	2922	Contingent Liabilities - Federal Government Sponsored Enterprise	N	
6.8	Insurance and Guarantee Program Liabilities				
6.8	E	2660	Actuarial Liabilities for Federal Insurance and Guarantee Programs	N	
6.9	Derivative Liabilities				
6.10	Other Liabilities				

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6.10	E	2130	Contract Holdbacks	N	
6.10	E	2190	Other Liabilities With Related Budgetary Obligations	N	
6.10	E	2192	Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks	N	
6.10	E	2193	Allocation of Special Drawing Rights (SDRs)	N	
6.10	E	2210	Accrued Funded Payroll and Leave	N	
6.10	E	2211	Withholdings Payable	N	
6.10	E	2220	Unfunded Leave	N	
6.10	E	2310	Liability for Advances and Prepayments	N	
6.10	E	2320	Other Deferred Revenue	N	
6.10	E	2400	Liability for Nonfiduciary Deposit Funds and Undeposited Collections	N	
6.10	E	2410	Liability for Clearing Accounts	N	
6.10	E	2590	Other Debt	N	8
6.10	E	2590	Other Debt	N	9
6.10	E	2670	Actuarial Liabilities for Treasury-Managed Benefit Programs	N	
6.10	E	2910	Prior Liens Outstanding on Acquired Collateral	N	
6.10	E	2920	Contingent Liabilities	N	
6.10	E	2940	Capital Lease Liability	N	
6.10	E	2980	Custodial Liability	N	5
6.10	E	2990	Other Liabilities Without Related Budgetary Obligations	N	
6.11			Total Non-Federal Liabilities		
6.11			This line is calculated. Equals sum of lines 6.1 through 6.10.		
7			Federal		
7.1			Accounts Payable (RC 22)		2
7.1	E	2110	Accounts Payable	F	
7.1	E	2120	Disbursements in Transit	F	
7.1	E	2130	Contract Holdbacks	F	
7.1	E	2170	Subsidy Payable to the Financing Account	F	
7.1	E	2190	Other Liabilities With Related Budgetary Obligations	F	

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7.1	E	2940	Capital Lease Liability	F	
7.1	E	2960	Accounts Payable From Canceled Appropriations	F	
7.1	E	2990	Other Liabilities Without Related Budgetary Obligations	F	
7.2	Accounts Payable - Capital Transfers (RC 12)				2
7.2	E	2923	Contingent Liability for Capital Transfers	F	
7.2	E	2970	Liability for Capital Transfers	F	
7.2	E	2970	Liability for Capital Transfers to the General Fund of the Treasury	F	
7.3	Federal Debt (RC 01)				2
7.3	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	F	10
7.3	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	F	10
7.3	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F	10
7.3	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F	10
7.3	E	2533	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	F	10
7.3	E	2534	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F	10
7.3	E	2540	Participation Certificates	F	10
7.4	Interest Payable (RC 02)				2
7.4	E	2140	Accrued Interest Payable - Not Otherwise Classified	F	10
7.4	E	2141	Accrued Interest Payable - Debt	F	10
7.5	Loans Payable (RC 17)				2
7.5	E	2510	Principal Payable to the Bureau of the Public Debt	F	

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7.5	E	2511	Capitalized Loan Interest Payable - Non-Credit Reform	F	
7.5	E	2520	Principal Payable to the Federal Financing Bank	F	
7.5	E	2590	Other Debt	F	
7.6	Transfers Payable (RC 27)				2
7.6	E	2150	Payable for Transfers of Currently Invested Balances	F	10
7.6	E	2155	Expenditure Transfers Payable	F	10
7.7	Benefit Program Contributions Payable (RC 21)				2
7.7	E	2213	Employer Contributions and Payroll Taxes Payable	F	
7.7	E	2215	Other Post Employment Benefits Due and Payable	F	
7.7	E	2225	Unfunded FECA Liability	F	
7.7	E	2290	Other Unfunded Employment Related Liability	F	
7.8	Advances From Others and Deferred Credits (RC 23)				2
7.8	E	2310	Liability for Advances and Prepayments	F	10
7.9	Liability to the General Fund for Custodial and Other NonEntity Assets (RC 29)				2
7.9	E	2980	Custodial Liability	F	11
7.9	E	2985	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	F	11
7.10	Other Liabilities (Without Reciprocals) (RC 29)				2
7.10	E	2400	Liability for Nonfiduciary Deposit Funds and Undeposited Collections	F	
7.10	E	2410	Liability for Clearing Accounts	F	
7.10	E	2980	Custodial Liability	F	10
7.10	E	2985	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	F	10
7.11	Total Federal Liabilities				
7.11	This line is calculated. Equals sum of lines 7.1 through 7.10.				

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				USSGL Account Attribute/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
8	Total Liabilities				
8	This line is calculated. Equals sum of lines 6.11 and 7.11.				
9	Net Position:				
9.1	Net Position - All Other Funds				
9.1	B	3100	Unexpended Appropriations - Cumulative		
9.1	E	3101	Unexpended Appropriations - Appropriations Received		
9.1	E	3102	Unexpended Appropriations - Transfers-In	F	
9.1	E	3103	Unexpended Appropriations - Transfers-Out	F	
9.1	E	3105	Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year		
9.1	E	3106	Unexpended Appropriations - Adjustments		
9.1	E	3107	Unexpended Appropriations - Used		
9.1	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors		
9.1	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles		
9.1	B	3310	Cumulative Results of Operations		
9.1	E	5100	Revenue From Goods Sold	F/N	
9.1	E	5109	Contra Revenue for Goods Sold	F/N	
9.1	E	5200	Revenue From Services Provided	F/N	
9.1	E	5209	Contra Revenue for Services Provided	F/N	
9.1	E	5310	Interest Revenue - Other	F/N	
9.1	E	5311	Interest Revenue - Investments	F/N	
9.1	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	
9.1	E	5313	Interest Revenue - Subsidy Amortization	N	
9.1	E	5314	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	N	
9.1	E	5315	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	N	
9.1	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N	

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USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1 Fed / NonFed	Addl. Info.
9.1	E	5318	Contra Revenue for Interest Revenue - Investments	F/N	
9.1	E	5319	Contra Revenue for Interest Revenue - Other	F/N	
9.1	E	5320	Penalties and Fines Revenue	F/N	
9.1	E	5324	Contra Revenue for Penalties and Fines	F/N	
9.1	E	5325	Administrative Fees Revenue	F/N	
9.1	E	5329	Contra Revenue for Administrative Fees	F/N	
9.1	E	5400	Benefit Program Revenue	F/N	
9.1	E	5400	Funded Benefit Program Revenue	F/N	
9.1	E	5405	Unfunded FECA Benefit Revenue	F	
9.1	E	5406	Contra Revenue for Unfunded FECA Benefit Revenue	F	
9.1	E	5409	Contra Revenue for Benefit Program Revenue	F/N	
9.1	E	5409	Contra Revenue for Funded Benefit Program Revenue	F/N	
9.1	E	5500	Insurance and Guarantee Premium Revenue	N	
9.1	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	
9.1	E	5600	Donated Revenue - Financial Resources	N	
9.1	E	5609	Contra Revenue for Donations - Financial Resources	N	
9.1	E	5610	Donated Revenue - Nonfinancial Resources	N	
9.1	E	5619	Contra Donated Revenue - Nonfinancial Resources	N	
9.1	E	5640	Forfeiture Revenue - Cash and Cash Equivalents	N	
9.1	E	5649	Contra Forfeiture Revenue - Cash and Cash Equivalents	N	
9.1	E	5650	Forfeiture Revenue - Forfeitures of Property	N	
9.1	E	5659	Contra Forfeiture Revenue - Forfeitures of Property	N	
9.1	E	5700	Expended Appropriations		
9.1	E	5705	Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year		
9.1	E	5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors		
9.1	E	5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles		
9.1	E	5720	Financing Sources Transferred In Without Reimbursement	F	
9.1	E	5730	Financing Sources Transferred Out Without Reimbursement	F	

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USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1 Fed / NonFed	Addl. Info.
9.1	E	5740	Appropriated Dedicated Collections Transferred In	F	
9.1	E	5740	Appropriated Earmarked Receipts Transferred In	F	
9.1	E	5745	Appropriated Dedicated Collections Transferred Out	F	
9.1	E	5745	Appropriated Earmarked Receipts Transferred Out	F	
9.1	E	5750	Expenditure Financing Sources - Transfers-In	F	
9.1	E	5755	Nonexpenditure Financing Sources - Transfers-In - Other	F	
9.1	E	5756	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	F	
9.1	E	5760	Expenditure Financing Sources - Transfers-Out	F	
9.1	E	5765	Nonexpenditure Financing Sources - Transfers-Out - Other	F	
9.1	E	5766	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	F	
9.1	E	5775	Nonbudgetary Financing Sources Transferred In	F	
9.1	E	5776	Nonbudgetary Financing Sources Transferred Out	F	
9.1	E	5780	Imputed Financing Sources	F	
9.1	E	5790	Other Financing Sources	F	
9.1	E	5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	F	
9.1	E	5792	Financing Sources To Be Transferred Out - Contingent Liability	F	
9.1	E	5795	Seigniorage	N	
9.1	E	5800	Tax Revenue Collected - Not Otherwise Classified	F/N	
9.1	E	5801	Tax Revenue Collected - Individual	F/N	
9.1	E	5802	Tax Revenue Collected - Corporate	F/N	
9.1	E	5803	Tax Revenue Collected - Unemployment	F/N	
9.1	E	5804	Tax Revenue Collected - Excise	F/N	
9.1	E	5805	Tax Revenue Collected - Estate and Gift	F/N	
9.1	E	5806	Tax Revenue Collected - Customs	F/N	
9.1	E	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	F/N	
9.1	E	5821	Tax Revenue Accrual Adjustment - Individual	F/N	
9.1	E	5822	Tax Revenue Accrual Adjustment - Corporate	F/N	
9.1	E	5823	Tax Revenue Accrual Adjustment - Unemployment	F/N	
9.1	E	5824	Tax Revenue Accrual Adjustment - Excise	F/N	
9.1	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	F/N	

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USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1 Fed / NonFed	Addl. Info.
9.1	E	5826	Tax Revenue Accrual Adjustment - Customs	F/N	
9.1	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	F/N	
9.1	E	5831	Contra Revenue for Taxes - Individual	F/N	
9.1	E	5832	Contra Revenue for Taxes - Corporate	F/N	
9.1	E	5833	Contra Revenue for Taxes - Unemployment	F/N	
9.1	E	5834	Contra Revenue for Taxes - Excise	F/N	
9.1	E	5835	Contra Revenue for Taxes - Estate and Gift	F/N	
9.1	E	5836	Contra Revenue for Taxes - Customs	F/N	
9.1	E	5890	Tax Revenue Refunds - Not Otherwise Classified	F/N	
9.1	E	5891	Tax Revenue Refunds - Individual	F/N	
9.1	E	5892	Tax Revenue Refunds - Corporate	F/N	
9.1	E	5893	Tax Revenue Refunds - Unemployment	F/N	
9.1	E	5894	Tax Revenue Refunds - Excise	F/N	
9.1	E	5895	Tax Revenue Refunds - Estate and Gift	F/N	
9.1	E	5896	Tax Revenue Refunds - Customs	F/N	
9.1	E	5900	Other Revenue	F/N	
9.1	E	5909	Contra Revenue for Other Revenue	F/N	
9.1	E	5919	Revenue and Other Financing Sources - Cancellations	F	
9.1	E	5921	Valuation Change in Investments - Exchange Stabilization Fund	N	
9.1	E	5922	Valuation Change in Investments for Federal Government Sponsored Enterprise	N	
9.1	E	5923	Valuation Change in Investments - Beneficial Interest in Trust	N	
9.1	E	5990	Collections for Others - Statement of Custodial Activity	F/N	
9.1	E	5991	Accrued Collections for Others - Statement of Custodial Activity	F/N	
9.1	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	F	
9.1	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	F	
9.1	E	5997	Financing Sources Transferred In From Custodial Statement Collections	F	
9.1	E	5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	F	
9.1	E	6100	Operating Expenses/Program Costs	F/N	
9.1	E	6190	Contra Bad Debt Expense - Incurred for Others	F/N	

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USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1 Fed / NonFed	Addl. Info.
9.1	E	6199	Adjustment to Subsidy Expense	N	
9.1	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F	
9.1	E	6320	Interest Expenses on Securities	F/N	
9.1	E	6330	Other Interest Expenses	F/N	
9.1	E	6340	Interest Expense Accrued on the Liability for Loan Guarantees	N	
9.1	E	6400	Benefit Expense	F/N	
9.1	E	6500	Cost of Goods Sold	N	
9.1	E	6600	Applied Overhead	N	
9.1	E	6610	Cost Capitalization Offset	N	
9.1	E	6710	Depreciation, Amortization, and Depletion	N	
9.1	E	6720	Bad Debt Expense	F/N	
9.1	E	6730	Imputed Costs	F	
9.1	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N	
9.1	E	6800	Future Funded Expenses	F/N	
9.1	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F	
9.1	E	6900	Nonproduction Costs	F/N	
9.1	E	7110	Gains on Disposition of Assets - Other	N	
9.1	E	7111	Gains on Disposition of Investments	F/N	
9.1	E	7112	Gains on Disposition of Borrowings	F	
9.1	E	7171	Gains on Changes in Long-Term Assumptions - From Experience	N	
9.1	E	7172	Losses on Changes in Long-Term Assumptions - From Experience	N	
9.1	E	7180	Unrealized Gains	F/N	
9.1	E	7190	Other Gains	F/N	
9.1	E	7210	Losses on Disposition of Assets - Other	N	
9.1	E	7211	Losses on Disposition of Investments	F/N	
9.1	E	7212	Losses on Disposition of Borrowings	F	
9.1	E	7271	Gains on Changes in Long-Term Assumptions	N	
9.1	E	7272	Losses on Changes in Long-Term Assumptions	N	

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USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1	Fed / NonFed	Addl. Info.
9.1	E	7280	Unrealized Losses		F/N	
9.1	E	7290	Other Losses		F/N	
9.1	E	7300	Extraordinary Items		N	
9.1	E	7400	Prior-Period Adjustments Due to Corrections of Errors		F/N	
9.1	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles		F/N	
9.1	E	7405	Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year		F/N	
9.1	E	7500	Distribution of Income - Dividend		F/N	
9.1	E	7600	Changes in Actuarial Liability		N	
9.2	Net Position - Funds From Dedicated Collections					
9.2	B	3100	Unexpended Appropriations - Cumulative			
9.2	E	3101	Unexpended Appropriations - Appropriations Received			
9.2	E	3102	Unexpended Appropriations - Transfers-In		F	
9.2	E	3103	Unexpended Appropriations - Transfers-Out		F	
9.2	E	3105	Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year			
9.2	E	3106	Unexpended Appropriations - Adjustments			
9.2	E	3107	Unexpended Appropriations - Used			
9.2	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors			
9.2	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles			
9.2	B	3310	Cumulative Results of Operations			
9.2	E	5100	Revenue From Goods Sold		F/N	
9.2	E	5109	Contra Revenue for Goods Sold		F/N	
9.2	E	5200	Revenue From Services Provided		F/N	
9.2	E	5209	Contra Revenue for Services Provided		F/N	
9.2	E	5310	Interest Revenue - Other		F/N	
9.2	E	5311	Interest Revenue - Investments		F/N	
9.2	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds		F/N	

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USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1 Fed / NonFed	Addl. Info.
9.2	E	5313	Interest Revenue - Subsidy Amortization	N	
9.2	E	5314	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	N	
9.2	E	5315	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	N	
9.2	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N	
9.2	E	5318	Contra Revenue for Interest Revenue - Investments	F/N	
9.2	E	5319	Contra Revenue for Interest Revenue - Other	F/N	
9.2	E	5320	Penalties and Fines Revenue	F/N	
9.2	E	5324	Contra Revenue for Penalties and Fines	F/N	
9.2	E	5325	Administrative Fees Revenue	F/N	
9.2	E	5329	Contra Revenue for Administrative Fees	F/N	
9.2	E	5400	Benefit Program Revenue	F/N	
9.2	E	5400	Funded Benefit Program Revenue	F/N	
9.2	E	5409	Contra Revenue for Benefit Program Revenue	F/N	
9.2	E	5409	Contra Revenue for Funded Benefit Program Revenue	F/N	
9.2	E	5500	Insurance and Guarantee Premium Revenue	N	
9.2	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	
9.2	E	5600	Donated Revenue - Financial Resources	N	
9.2	E	5609	Contra Revenue for Donations - Financial Resources	N	
9.2	E	5610	Donated Revenue - Nonfinancial Resources	N	
9.2	E	5619	Contra Donated Revenue - Nonfinancial Resources	N	
9.2	E	5640	Forfeiture Revenue - Cash and Cash Equivalents	N	
9.2	E	5649	Contra Forfeiture Revenue - Cash and Cash Equivalents	N	
9.2	E	5650	Forfeiture Revenue - Forfeitures of Property	N	
9.2	E	5659	Contra Forfeiture Revenue - Forfeitures of Property	N	
9.2	E	5700	Expended Appropriations		
9.2	E	5705	Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year		
9.2	E	5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors		

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Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1 Fed / NonFed	Addl. Info.
9.2	E	5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles		
9.2	E	5720	Financing Sources Transferred In Without Reimbursement	F	
9.2	E	5730	Financing Sources Transferred Out Without Reimbursement	F	
9.2	E	5740	Appropriated Dedicated Collections Transferred In	F	
9.2	E	5740	Appropriated Earmarked Receipts Transferred In	F	
9.2	E	5745	Appropriated Dedicated Collections Transferred Out	F	
9.2	E	5745	Appropriated Earmarked Receipts Transferred Out	F	
9.2	E	5750	Expenditure Financing Sources - Transfers-In	F	
9.2	E	5755	Nonexpenditure Financing Sources - Transfers-In - Other	F	
9.2	E	5756	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	F	
9.2	E	5760	Expenditure Financing Sources - Transfers-Out	F	
9.2	E	5765	Nonexpenditure Financing Sources - Transfers-Out - Other	F	
9.2	E	5766	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	F	
9.2	E	5775	Nonbudgetary Financing Sources Transferred In	F	
9.2	E	5776	Nonbudgetary Financing Sources Transferred Out	F	
9.2	E	5780	Imputed Financing Sources	F	
9.2	E	5790	Other Financing Sources	F	
9.2	E	5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	F	
9.2	E	5792	Financing Sources To Be Transferred Out - Contingent Liability	F	
9.2	E	5800	Tax Revenue Collected - Not Otherwise Classified	F/N	
9.2	E	5801	Tax Revenue Collected - Individual	F/N	
9.2	E	5802	Tax Revenue Collected - Corporate	F/N	
9.2	E	5803	Tax Revenue Collected - Unemployment	F/N	
9.2	E	5804	Tax Revenue Collected - Excise	F/N	
9.2	E	5805	Tax Revenue Collected - Estate and Gift	F/N	
9.2	E	5806	Tax Revenue Collected - Customs	F/N	
9.2	E	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	F/N	
9.2	E	5821	Tax Revenue Accrual Adjustment - Individual	F/N	
9.2	E	5822	Tax Revenue Accrual Adjustment - Corporate	F/N	

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Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1 Fed / NonFed	Addl. Info.
9.2	E	5823	Tax Revenue Accrual Adjustment - Unemployment	F/N	
9.2	E	5824	Tax Revenue Accrual Adjustment - Excise	F/N	
9.2	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	F/N	
9.2	E	5826	Tax Revenue Accrual Adjustment - Customs	F/N	
9.2	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	F/N	
9.2	E	5831	Contra Revenue for Taxes - Individual	F/N	
9.2	E	5832	Contra Revenue for Taxes - Corporate	F/N	
9.2	E	5833	Contra Revenue for Taxes - Unemployment	F/N	
9.2	E	5834	Contra Revenue for Taxes - Excise	F/N	
9.2	E	5835	Contra Revenue for Taxes - Estate and Gift	F/N	
9.2	E	5836	Contra Revenue for Taxes - Customs	F/N	
9.2	E	5890	Tax Revenue Refunds - Not Otherwise Classified	F/N	
9.2	E	5891	Tax Revenue Refunds - Individual	F/N	
9.2	E	5892	Tax Revenue Refunds - Corporate	F/N	
9.2	E	5893	Tax Revenue Refunds - Unemployment	F/N	
9.2	E	5894	Tax Revenue Refunds - Excise	F/N	
9.2	E	5895	Tax Revenue Refunds - Estate and Gift	F/N	
9.2	E	5896	Tax Revenue Refunds - Customs	F/N	
9.2	E	5900	Other Revenue	F/N	5
9.2	E	5909	Contra Revenue for Other Revenue	F/N	5
9.2	E	5919	Revenue and Other Financing Sources - Cancellations	F	
9.2	E	5921	Valuation Change in Investments - Exchange Stabilization Fund	N	
9.2	E	5922	Valuation Change in Investments for Federal Government Sponsored Enterprise	N	
9.2	E	5923	Valuation Change in Investments - Beneficial Interest in Trust	N	
9.2	E	5990	Collections for Others - Statement of Custodial Activity	F/N	
9.2	E	5991	Accrued Collections for Others - Statement of Custodial Activity	F/N	
9.2	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	F	
9.2	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	F	
9.2	E	5997	Financing Sources Transferred In From Custodial Statement Collections	F	

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Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1	Fed / NonFed	Addl. Info.
9.2	E	5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury		F	
9.2	E	6100	Operating Expenses/Program Costs		F/N	
9.2	E	6190	Contra Bad Debt Expense - Incurred for Others		F/N	
9.2	E	6199	Adjustment to Subsidy Expense		N	
9.2	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank		F	
9.2	E	6320	Interest Expenses on Securities		F/N	
9.2	E	6330	Other Interest Expenses		F/N	
9.2	E	6338	Remuneration Interest		N	
9.2	E	6340	Interest Expense Accrued on the Liability for Loan Guarantees		N	
9.2	E	6400	Benefit Expense		F/N	
9.2	E	6500	Cost of Goods Sold		N	
9.2	E	6600	Applied Overhead		N	
9.2	E	6610	Cost Capitalization Offset		N	
9.2	E	6710	Depreciation, Amortization, and Depletion		N	
9.2	E	6720	Bad Debt Expense		F/N	
9.2	E	6730	Imputed Costs		F	
9.2	E	6790	Other Expenses Not Requiring Budgetary Resources		F/N	
9.2	E	6800	Future Funded Expenses		F/N	
9.2	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)		F	
9.2	E	6900	Nonproduction Costs		F/N	
9.2	E	7110	Gains on Disposition of Assets - Other		N	
9.2	E	7111	Gains on Disposition of Investments		F/N	
9.2	E	7112	Gains on Disposition of Borrowings		F	
9.2	E	7171	Gains on Changes in Long-Term Assumptions - From Experience		N	
9.2	E	7172	Losses on Changes in Long-Term Assumptions - From Experience		N	
9.2	E	7180	Unrealized Gains		F/N	
9.2	E	7181	Unrealized Gains - Exchange Stabilization Fund		N	

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				USSGL Account Attribute/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
9.2	E	7190	Other Gains	F/N	
9.2	E	7191	Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges	N	
9.2	E	7210	Losses on Disposition of Assets - Other	N	
9.2	E	7211	Losses on Disposition of Investments	F/N	
9.2	E	7212	Losses on Disposition of Borrowings	F	
9.2	E	7271	Gains on Changes in Long-Term Assumptions	N	
9.2	E	7272	Losses on Changes in Long-Term Assumptions	N	
9.2	E	7280	Unrealized Losses	F/N	
9.2	E	7281	Unrealized Losses - Exchange Stabilization Fund	N	
9.2	E	7290	Other Losses	F/N	
9.2	E	7291	Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges	N	
9.2	E	7300	Extraordinary Items	N	
9.2	E	7400	Prior-Period Adjustments Due to Corrections of Errors	F/N	
9.2	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	F/N	
9.2	E	7405	Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	F/N	
9.2	E	7500	Distribution of Income - Dividend	F/N	
9.2	E	7600	Changes in Actuarial Liability	N	
10	Total Net Position				
10	This line is calculated. Equals sum of lines 9.1 and 9.2.				
11	Total Liabilities and Net Position				
11	This line is calculated. Equals sum of lines 8 and 10.				

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SECTION VI

Footnotes and Additional Information:

1/ Use USSGL account attribute domain values as provided in USSGL Section IV, page 4.

2/ 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.

3/ Intentionally left blank.

4/ Related to Government Account Series securities purchased using deposit funds.

5/ FASAB recognizes amounts returned to Puerto Rico and the Virgin Islands as nonFederal custodial liabilities as referenced in SFFAS No. 7, paragraph 289.

6/ Does not include derivative assets.

7/ Related to investments in derivative assets.

8/ Does not include derivative liabilities.

9/ Related to derivative liabilities.

10/ Exclude General Fund (Trading Partner code 9900) activity in this account.

11/ Report only General Fund (Trading Partner code 9900) activity associated with this account. Beginning fiscal 2014, with the implementation of GTAS (<http://fms.treas.gov/gtas/index.html>), there will be a new Federal/NonFederal attribute domain value "G" for General Fund.