

## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2012 Reporting

| Line No.   | Trial Bal.                            | USSGL Acct. | USSGL Account Title   | USSGL Account Attribute/1<br>Fed / NonFed | Addl. Info. |
|------------|---------------------------------------|-------------|---|---|-------------|
| <b>1</b>   | <b>Assets:</b>                        |             |   |   |             |
| <b>2</b>   | <b>Non-Federal</b>                    |             |   |   |             |
| <b>2.1</b> | <b>Cash and Other Monetary Assets</b> |             |   |   |             |
| 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   |             |
| <b>2.2</b> | <b>Accounts and Taxes Receivable</b>  |             |   |   |             |
| 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                                     | 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   |             |
| 2.2        | E                                     | 1347        | Allowance for Loss on Interest Receivable - Not Otherwise Classified    | N   |             |

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|------------|------------|-------------|--|---------------------------|--------------|-------------|
| 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            |             |
| <b>2.3</b> |            |             | <b>Loans Receivable and Mortgage Backed Securities</b>   |                           |              |             |
| 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            |             |
| <b>2.4</b> |            |             | <b>Troubled Assets Relief Program Direct Loans and Equity Investments (for use by Treasury only)</b> |                           |              |             |
| 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            |             |
| 2.4        | E          | 1642        | Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act                  |                           | N            |             |

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|            |                                       |                |   | USSGL<br>Account<br>Attribute/1 |             |
|------------|---------------------------------------|----------------|---|---------------------------------|-------------|
| Line No.   | Trial<br>Bal.                         | USSGL<br>Acct. | USSGL Account Title   | Fed / NonFed                    | Addl. Info. |
| 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                               |             |
| <b>2.6</b> | <b>Inventory and Related Property</b> |                |   |                                 |             |
| 2.6        | E                                     | 1511           | Operating Materials and Supplies Held for Use   | N                               |             |
| 2.6        | E                                     | 1512           | Operating Materials and Supplies Held in Reserve for Future Use   | N                               |             |
| 2.6        | E                                     | 1513           | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable                                      | N                               |             |
| 2.6        | E                                     | 1514           | Operating Materials and Supplies Held for Repair  | N                               |             |
| 2.6        | E                                     | 1519           | Operating Materials and Supplies - Allowance  | N                               |             |
| 2.6        | E                                     | 1521           | Inventory Purchased for Resale  | N                               |             |
| 2.6        | E                                     | 1522           | Inventory Held in Reserve for Future Sale   | N                               |             |
| 2.6        | E                                     | 1523           | Inventory Held for Repair   | N                               |             |
| 2.6        | E                                     | 1524           | Inventory - Excess, Obsolete, and Unserviceable   | N                               |             |
| 2.6        | E                                     | 1525           | Inventory - Raw Materials   | N                               |             |
| 2.6        | E                                     | 1526           | Inventory - Work-in-Process   | N                               |             |
| 2.6        | E                                     | 1527           | Inventory - Finished Goods  | N                               |             |
| 2.6        | E                                     | 1529           | Inventory - Allowance   | N                               |             |
| 2.6        | E                                     | 1541           | Forfeited Property Held for Sale  | N                               |             |
| 2.6        | E                                     | 1542           | Forfeited Property Held for Donation or Use   | N                               |             |
| 2.6        | E                                     | 1549           | Forfeited Property - Allowance  | N                               |             |
| 2.6        | E                                     | 1561           | Commodities Held Under Price Support and Stabilization Support Programs                                     | N                               |             |
| 2.6        | E                                     | 1569           | Commodities - Allowance   | N                               |             |

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|------------|---------------------------------------|----------------|--|---------------------------------|-------------|
| Line No.   | Trial<br>Bal.                         | USSGL<br>Acct. | USSGL Account Title  | Fed / NonFed                    | Addl. Info. |
| 2.6        | E                                     | 1571           | Stockpile Materials Held in Reserve                                      | N                               |             |
| 2.6        | E                                     | 1572           | Stockpile Materials Held for Sale  | N                               |             |
| 2.6        | E                                     | 1591           | Other Related Property   | N                               |             |
| 2.6        | E                                     | 1599           | Other Related Property - Allowance                                       | N                               |             |
| <b>2.7</b> | <b>Property, Plant, and Equipment</b> |                |  |                                 |             |
| 2.7        | E                                     | 1711           | Land and Land Rights   | N                               |             |
| 2.7        | E                                     | 1712           | Improvements to Land   | N                               |             |
| 2.7        | E                                     | 1719           | Accumulated Depreciation on Improvements to Land                         | N                               |             |
| 2.7        | E                                     | 1720           | Construction-in-Progress   | N                               |             |
| 2.7        | E                                     | 1730           | Buildings, Improvements, and Renovations                                 | N                               |             |
| 2.7        | E                                     | 1739           | Accumulated Depreciation on Buildings, Improvements, and Renovations     | N                               |             |
| 2.7        | E                                     | 1740           | Other Structures and Facilities  | N                               |             |
| 2.7        | E                                     | 1749           | Accumulated Depreciation on Other Structures and Facilities              | N                               |             |
| 2.7        | E                                     | 1750           | Equipment  | N                               |             |
| 2.7        | E                                     | 1759           | Accumulated Depreciation on Equipment                                    | N                               |             |
| 2.7        | E                                     | 1810           | Assets Under Capital Lease   | N                               |             |
| 2.7        | E                                     | 1819           | Accumulated Depreciation on Assets Under Capital Lease                   | N                               |             |
| 2.7        | E                                     | 1820           | Leasehold Improvements   | N                               |             |
| 2.7        | E                                     | 1829           | Accumulated Amortization on Leasehold Improvements                       | N                               |             |
| 2.7        | E                                     | 1830           | Internal-Use Software  | N                               |             |
| 2.7        | E                                     | 1832           | Internal-Use Software in Development                                     | N                               |             |
| 2.7        | E                                     | 1839           | Accumulated Amortization on Internal-Use Software                        | N                               |             |
| 2.7        | E                                     | 1840           | Other Natural Resources  | N                               |             |
| 2.7        | E                                     | 1849           | Allowance for Depletion  | N                               |             |
| 2.7        | E                                     | 1890           | Other General Property, Plant, and Equipment                             | N                               |             |
| 2.7        | E                                     | 1899           | Accumulated Depreciation on Other General Property, Plant, and Equipment | N                               |             |
| <b>2.8</b> | <b>Debt and Equity Securities</b>     |                |  |                                 |             |
| 2.8        | E                                     | 1342           | Interest Receivable - Investments  | N                               |             |

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|             |               |                |  | USSGL<br>Account<br>Attribute/1 |             |
|-------------|---------------|----------------|--|---------------------------------|-------------|
| Line No.    | Trial<br>Bal. | USSGL<br>Acct. | USSGL Account Title  | Fed / NonFed                    | Addl. Info. |
| 2.8         | E             | 1346           | Allowance for Loss on Interest Receivable - Investments  | N                               |             |
| 2.8         | E             | 1610           | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt                          | N                               | 4           |
| 2.8         | E             | 1611           | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt                             | N                               | 4           |
| 2.8         | E             | 1612           | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt                              | N                               | 4           |
| 2.8         | E             | 1613           | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | N                               | 4           |
| 2.8         | E             | 1618           | Market Adjustment - Investments  | N                               |             |
| 2.8         | E             | 1620           | Investments in Securities Other Than the Bureau of the Public Debt Securities                            | N                               | 6           |
| 2.8         | E             | 1621           | Discount on Securities Other Than the Bureau of the Public Debt Securities                               | N                               | 6           |
| 2.8         | E             | 1622           | Premium on Securities Other Than the Bureau of the Public Debt Securities                                | N                               | 6           |
| 2.8         | E             | 1623           | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities   | N                               | 6           |
| 2.8         | E             | 1660           | Beneficial Interest in Trust   | N                               |             |
| 2.8         | E             | 1661           | Market Adjustment - Beneficial Interest in Trust   | N                               |             |
| 2.8         | E             | 1670           | Foreign Investments  | N                               |             |
| 2.8         | E             | 1671           | Discount on Foreign Investments  | N                               |             |
| 2.8         | E             | 1672           | Premium on Foreign Investments   | N                               |             |
| 2.8         | E             | 1679           | Foreign Exchange Rate Revalue Adjustments - Investments  | N                               |             |
| 2.8         | E             | 1690           | Other Investments  | N                               | 6           |
|             |               |                |  |                                 |             |
| <b>2.9</b>  |               |                | <b>Investments in Government Sponsored Enterprises</b>   |                                 |             |
| 2.9         | E             | 1650           | Preferred Stock in Federal Government Sponsored Enterprise   | N                               |             |
| 2.9         | E             | 1651           | Market Adjustment - Preferred Stock in Federal Government Sponsored Enterprise                           | N                               |             |
| 2.9         | E             | 1651           | Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise                    | N                               |             |
| 2.9         | E             | 1652           | Common Stock Warrants in Federal Government Sponsored Enterprise   | N                               |             |
| 2.9         | E             | 1653           | Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise                     | N                               |             |
|             |               |                |  |                                 |             |
| <b>2.10</b> |               |                | <b>Derivative Assets</b>   |                                 |             |

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|-------------|--|-------------|--|---|-------------|
| 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           |
| <b>2.11</b> | <b>Other Assets</b>  |             |  |   |             |
| 2.11        | E  | 1410        | Advances and Prepayments   | N   |             |
| 2.11        | E  | 1990        | Other Assets   | N   |             |
| <b>2.12</b> | <b>Total Non-Federal Assets</b>                                |             |  |   |             |
| 2.12        | This line is calculated. Equals sum of lines 2.1 through 2.11. |             |  |   |             |
| <b>3</b>    | <b>Federal</b>   |             |  |   |             |
| <b>3.1</b>  | <b>Fund Balance With Treasury (RC 29)</b>                      |             |  |   |             |
| 3.1         | E  | 1010        | Fund Balance With Treasury   |   | 2           |
| <b>3.2</b>  | <b>Federal Investments (RC 01)</b>                             |             |  |   |             |
| 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   |             |
| 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   |             |

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|------------|------------|-------------|---|---|-------------|
| 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   |             |
| <b>3.3</b> |            |             | <b>Accounts Receivable (RC 22)</b>  |   | 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          |
| <b>3.4</b> |            |             | <b>Accounts Receivable - Capital Transfers (RC 12)</b>  |   | 2           |
| 3.4        | E          | 1923        | Contingent Receivable for Capital Transfers   | F   |             |
| 3.4        | E          | 1925        | Capital Transfers Receivable  | F   |             |
| <b>3.5</b> |            |             | <b>Interest Receivable (RC 02)</b>  |   | 2           |
| 3.5        | E          | 1340        | Interest Receivable - Not Otherwise Classified  | F   | 10          |
| 3.5        | E          | 1341        | Interest Receivable - Loans   | F   | 10          |
| 3.5        | E          | 1342        | Interest Receivable - Investments   | F   | 10          |
| <b>3.6</b> |            |             | <b>Loans Receivable (RC 17)</b>   |   | 2           |
| 3.6        | E          | 1350        | Loans Receivable  | F   | 10          |

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|-------------|------------|-------------|--|---|-------------|
| 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          |
| <b>3.7</b>  |            |             | <b>Transfers Receivable (RC 27)</b>                            |   | 2           |
| 3.7         | E          | 1330        | Receivable for Transfers of Currently Invested Balances        | F   | 10          |
| 3.7         | E          | 1335        | Expenditure Transfers Receivable                               | F   | 10          |
| <b>3.8</b>  |            |             | <b>Benefit Program Contributions Receivable (RC 21)</b>        |   | 2           |
| 3.8         | E          | 1320        | Employment Benefit Contributions Receivable                    | F   | 10          |
| <b>3.9</b>  |            |             | <b>Advances to Others and Prepayments (RC 23)</b>              |   | 2           |
| 3.9         | E          | 1410        | Advances and Prepayments                                       | F   | 10          |
| <b>3.10</b> |            |             | <b>Other Assets (Without Reciprocals) (RC 29)</b>              |   | 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   |             |
| <b>3.11</b> |            |             | <b>Total Federal Assets</b>                                    |   |             |
| 3.11        |            |             | This line is calculated. Equals sum of lines 3.1 through 3.10. |   |             |
| <b>4</b>    |            |             | <b>Total Assets</b>  |   |             |
| 4           |            |             | This line is calculated. Equals sum of lines 2.12 and 3.11.    |   |             |
| <b>5</b>    |            |             | <b>Liabilities:</b>  |   |             |
| <b>6</b>    |            |             | <b>Non-Federal</b>   |   |             |
| <b>6.1</b>  |            |             | <b>Accounts Payable</b>  |   |             |
| 6.1         | E          | 2110        | Accounts Payable   | N   |             |

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|------------|--|-------------|---|---|-------------|
| 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   |             |
| <b>6.2</b> | <b>Federal Debt Securities Held by the Public</b>    |             |   |   |             |
| 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  | 2540        | Participation Certificates  | N   |             |
| <b>6.3</b> | <b>Federal Employee and Veteran Benefits Payable</b> |             |   |   |             |
| 6.3        | E  | 2191        | Employee Health Care Liability Incurred but Not Reported  | N   |             |
| 6.3        | E  | 2213        | Employer Contributions and Payroll Taxes Payable  | N   |             |
| 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   |             |

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|-------------|------------|-------------|--|---|-------------|
| <b>6.4</b>  |            |             | <b>Environmental and Disposal Liabilities</b>                                    |   |             |
| 6.4         | E          | 2995        | Estimated Cleanup Cost Liability   | N   |             |
| <b>6.5</b>  |            |             | <b>Benefits Due and Payable</b>  |   |             |
| 6.5         | E          | 2160        | Entitlement Benefits Due and Payable   | N   |             |
| <b>6.6</b>  |            |             | <b>Loan Guarantee Liabilities</b>  |   |             |
| 6.6         | E          | 2180        | Loan Guarantee Liability   | N   |             |
| <b>6.7</b>  |            |             | <b>Liabilities to Government Sponsored Enterprise (for use by Treasury only)</b> |   |             |
| 6.7         | E          | 2112        | Accounts Payable for Federal Government Sponsored Enterprise                     | N   |             |
| 6.7         | E          | 2922        | Contingent Liabilities - Federal Government Sponsored Enterprise                 | N   |             |
| <b>6.8</b>  |            |             | <b>Insurance and Guarantee Program Liabilities</b>                               |   |             |
| 6.8         | E          | 2660        | Actuarial Liabilities for Federal Insurance and Guarantee Programs               | N   |             |
| <b>6.9</b>  |            |             | <b>Derivative Liabilities</b>  |   |             |
| 6.9         | E          | 2590        | Other Debt   | N   | 9           |
| <b>6.10</b> |            |             | <b>Other Liabilities</b>   |   |             |
| 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   |             |

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|-------------|--|-------------|---|---|-------------|
| 6.10        | E  | 2410        | Liability for Clearing Accounts   | N   |             |
| 6.10        | E  | 2590        | Other Debt  | N   | 8           |
| 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   |             |
| <b>6.11</b> | <b>Total Non-Federal Liabilities</b>                           |             |   |   |             |
| 6.11        | This line is calculated. Equals sum of lines 6.1 through 6.10. |             |   |   |             |
| <b>7</b>    | <b>Federal</b>   |             |   |   |             |
| <b>7.1</b>  | <b>Accounts Payable (RC 22)</b>                                |             |   |   |             |
| 7.1         | E  | 2110        | Accounts Payable  | F   | 2           |
| 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   |             |
| 7.1         | E  | 2960        | Accounts Payable From Canceled Appropriations                                       | F   |             |
| 7.1         | E  | 2990        | Other Liabilities Without Related Budgetary Obligations                             | F   |             |
| <b>7.2</b>  | <b>Accounts Payable - Capital Transfers (RC 12)</b>            |             |   |   |             |
| 7.2         | E  | 2923        | Contingent Liability for Capital Transfers  | F   | 2           |
| 7.2         | E  | 2970        | Liability for Capital Transfers to the General Fund of the Treasury                 | F   |             |
| <b>7.3</b>  | <b>Federal Debt (RC 01)</b>                                    |             |   |   |             |
| 7.3         | E  | 2530        | Securities Issued by Federal Agencies Under General and Special Financing Authority | F   | 10          |

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|------------|--|-------------|---|---------------------------|-------------|
| 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  | 2540        | Participation Certificates  | F                         | 10          |
| <b>7.4</b> | <b>Interest Payable (RC 02)</b>                          |             |   |                           | 2           |
| 7.4        | E  | 2140        | Accrued Interest Payable - Not Otherwise Classified   | F                         | 10          |
| 7.4        | E  | 2141        | Accrued Interest Payable - Debt   | F                         | 10          |
| <b>7.5</b> | <b>Loans Payable (RC 17)</b>                             |             |   |                           | 2           |
| 7.5        | E  | 2510        | Principal Payable to the Bureau of the Public Debt  | F                         |             |
| 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                         |             |
| <b>7.6</b> | <b>Transfers Payable (RC 27)</b>                         |             |   |                           | 2           |
| 7.6        | E  | 2150        | Payable for Transfers of Currently Invested Balances  | F                         | 10          |
| 7.6        | E  | 2155        | Expenditure Transfers Payable   | F                         | 10          |
| <b>7.7</b> | <b>Benefit Program Contributions Payable (RC 21)</b>     |             |   |                           | 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                         |             |
| <b>7.8</b> | <b>Advances From Others and Deferred Credits (RC 23)</b> |             |   |                           | 2           |
| 7.8        | E  | 2310        | Liability for Advances and Prepayments  | F                         | 10          |

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|-------------|------------|-------------|--|---|-------------|
| <b>7.9</b>  |            |             | <b>Liability to the General Fund for Custodial and Other NonEntity Assets (RC 29)</b>                              |   | 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          |
| <b>7.10</b> |            |             | <b>Other Liabilities (Without Reciprocals) (RC 29)</b>   |   | 2           |
| 7.10        | E          | 2410        | Liability for Clearing Accounts  | F   |             |
| 7.10        | E          | 2940        | Capital Lease Liability  | 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          |
| <b>7.11</b> |            |             | <b>Total Federal Liabilities</b>   |   |             |
| 7.11        |            |             | This line is calculated. Equals sum of lines 7.1 through 7.10.   |   |             |
| <b>8</b>    |            |             | <b>Total Liabilities</b>   |   |             |
| 8           |            |             | This line is calculated. Equals sum of lines 6.11 and 7.11.  |   |             |
| <b>9</b>    |            |             | <b>Net Position:</b>   |   |             |
| <b>9.1</b>  |            |             | <b>Net Position - Non-Earmarked Funds</b>  |   |             |
| 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                       |   |             |

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|----------|------------|-------------|--|---|-------------|
| 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                                       |             |
| 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          | 5409        | Contra Revenue for 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   |             |

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|----------|------------|-------------|--|---|-------------|
| 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   |             |
| 9.1      | E          | 5740        | Appropriated Earmarked Receipts Transferred In   | 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                                       |             |

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|----------|------------|-------------|---|---|-------------|
| 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                                       |             |
| 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          | 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                                       |             |

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|----------|------------|-------------|--|---|-------------|
| 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                                       |             |
| 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   |             |

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|------------|------------|-------------|--|---|-------------|
| 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   |             |
| 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   |             |
| <b>9.2</b> |            |             | <b>Net Position - Earmarked Funds</b>  |   |             |
| 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   |   |             |

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## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2012 Reporting

| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title  | USSGL Account Attribute/1<br>Fed / NonFed | Addl. Info. |
|----------|------------|-------------|--|---|-------------|
| 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                                       |             |
| 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          | 5409        | Contra Revenue for 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   |             |

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## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2012 Reporting

| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title  | USSGL Account Attribute/1<br>Fed / NonFed | Addl. Info. |
|----------|------------|-------------|--|---|-------------|
| 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                                  |   |             |
| 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 Earmarked Receipts Transferred In   | 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                                       |             |

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## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2012 Reporting

| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title   | USSGL Account Attribute/1<br>Fed / NonFed | Addl. Info. |
|----------|------------|-------------|---|---|-------------|
| 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                                       |             |
| 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          | 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   |             |

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| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title  | USSGL Account Attribute/1<br>Fed / NonFed | Addl. Info. |
|----------|------------|-------------|--|---|-------------|
| 9.2      | E          | 5997        | Financing Sources Transferred In From Custodial Statement Collections  | F   |             |
| 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                                       |             |

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## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2012 Reporting

| Line No.  | Trial Bal. | USSGL Acct. | USSGL Account Title  | USSGL Account Attribute/1<br>Fed / NonFed | Addl. Info. |
|-----------|------------|-------------|--|---|-------------|
| 9.2       | E          | 7181        | Unrealized Gains - Exchange Stabilization Fund   | N   |             |
| 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   |             |
|           |            |             |  |   |             |
| <b>10</b> |            |             | <b>Total Net Position</b>  |   |             |
| 10        |            |             | This line is calculated. Equals sum of lines 9.1 and 9.2.                              |   |             |
|           |            |             |  |   |             |
| <b>11</b> |            |             | <b>Total Liabilities and Net Position</b>  |   |             |
| 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.