

SUPPLEMENT

Section V

USSGL Crosswalk - Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Addl. Info.
Assets With the Public						
17	214000	Accrued Interest Payable - Not Otherwise Classified	E	F/G	E/U	
Liabilities With the Public						
32	633000	Other Interest Expenses	E	F/G/N/ Z	E	
33	633000	Other Interest Expenses	E	F/G/N/ Z	U	

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Footnotes and Additional Information

1. Use USSGL proprietary account attribute domain values as provided in USSGL Section IV, page 4.
2. Related to Government Account Series securities purchased using deposit funds. The Fed/Nonfed attribute domain value of Z was added to TFM 2-4700 in order to be able to correctly classify any Government Account Series securities reported to this USSGL account. The amounts are reported to a Federal line on the Reclassified Balance Sheet in accordance with Section 4705.20e. On the Balance Sheet this domain value would be reported on a Non-Federal line.
3. FASAB recognizes amounts returned to Puerto Rico and the U.S. Virgin Islands as non-federal custodial liabilities as referenced in FASAB SFFAS No. 7, paragraph 289.
4. The Fed/Nonfed attribute domain value of Z was added to TFM 2-4700 in order to be able to correctly classify any Government Account Series securities reported to this USSGL account. The amounts are reported to a Federal line on the Reclassified Balance Sheet in accordance with Section 4705.20e. On the Balance Sheet this domain value would be reported on a Non-Federal line.