

## SUPPLEMENT

## Section V

## USSGL Crosswalk - Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Addl. Info.
	<b>Assets (Note 2)</b>					
	<b>Intragovernmental</b>					
<b>1</b>	<b>Fund Balance with Treasury (Note 3)</b>					
1	101000	Fund Balance With Treasury	E	G	E/U	
1	109000	Fund Balance With Treasury While Awaiting a Warrant	E	G	E/U	
<b>2</b>	<b>Investments (Note 5)</b>					
2	134200	Interest Receivable - Investments	E	F	E/U	
2	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	F	E/U	
2	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	F	E/U	
2	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	F	E/U	
2	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	F	E/U	
2	161800	Market Adjustment - Investments	E	F	E/U	
2	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities	E	F	E/U	
2	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities	E	F	E/U	
2	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities	E	F	E/U	
2	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities	E	F	E/U	
2	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service	E	F	E/U	
2	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service	E	F	E/U	
2	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service	E	F	E/U	
2	164300	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	F	E/U	

2	169000	Other Investments	E	F	E/U	
<b>3 Accounts Receivable (Note 6)</b>						
3	131000	Accounts Receivable	E	F	E/U	
3	131900	Allowance for Loss on Accounts Receivable	E	F	E/U	
3	132000	Funded Employment Benefit Contributions Receivable	E	F	E/U	
3	132100	Unfunded FECA Benefit Contributions Receivable	E	F	U	
3	133000	Receivable for Transfers of Currently Invested Balances	E	F	E/U	
3	133500	Expenditure Transfers Receivable	E	F	E/U	
3	134000	Interest Receivable - Not Otherwise Classified	E	F	E/U	
3	136000	Penalties and Fines Receivable - Not Otherwise Classified	E	F	E/U	
3	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	E	F	E/U	
3	137000	Administrative Fees Receivable - Not Otherwise Classified	E	F	E/U	
3	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	E	F	E/U	
3	139000	Appropriated Dedicated Collections Receivable	E	F	E/U	
3	192300	Contingent Receivable for Capital Transfers	E	F	E/U	
3	192500	Capital Transfers Receivable	E	F	E/U	
3	198100	Receivable from Custodian or Non-Entity Assets Receivable From a Federal Agency - Other Than the General Fund of the U.S. Government	E	F	E/U	
<b>4 Loans Receivable</b>						
4	134100	Interest Receivable - Loans	E	F	E/U	
4	135000	Loans Receivable	E	F	E/U	
4	135100	Capitalized Loan Interest Receivable - Non-Credit Reform	E	F	E/U	
4	136100	Penalties and Fines Receivable - Loans	E	F	E/U	
4	137100	Administrative Fees Receivable - Loans	E	F	E/U	
<b>5 Other (Note 12)</b>						
5	141000	Advances and Prepayments	E	F	E/U	
5	192100	Receivable From Appropriations	E	G	E/U	
5	199000	Other Assets	E	F/G	E/U	
<b>6 Total intragovernmental</b>						
<b>This line is calculated. Equals the sum of lines 1 through 5.</b>						

<b>7</b>	<b>Cash and other monetary assets (Note 4)</b>					
7	110100	General Fund of the U.S. Government's Operating Cash	E	N	U	
7	110300	Restricted Operating Cash	E	N	U	
7	110900	Checks Outstanding	E	N	U	
7	111000	Undeposited Collections	E	N	E/U	
7	112000	Imprest Funds	E	N	E/U	
7	112500	U.S. Debit Card Funds	E	N	E/U	
7	113000	Funds Held Outside of Treasury - Budgetary	E	N	E/U	
7	113500	Funds Held Outside of Treasury - Non-Budgetary	E	N	E/U	
7	114500	Cash Held by U.S. Disbursing Officers Outside the Treasury's General Account	E	N	U	
7	119000	Other Cash	E	N	E/U	
7	119090	Other Cash - International Monetary Fund	E		U	
7	119305	International Monetary Fund - Letter of Credit	E		U	
7	119306	International Monetary Fund - Receivable/Payable Currency Valuation Adjustment	E		U	
7	119307	International Monetary Fund - Dollar Deposits With the IMF	E		U	
7	119309	International Monetary Fund - Currency Holdings	E		U	
7	119333	International Monetary Fund - Reserve Position	E		U	
7	119400	Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)	E	N	E/U	
7	119500	Other Monetary Assets	E	N	E/U	
7	120000	Foreign Currency	E	N	E/U	
7	120500	Foreign Currency Denominated Equivalent Assets	E	N	E	
7	120900	Uninvested Foreign Currency	E	N	E	
7	134400	Interest Receivable on Special Drawing Rights (SDR)	E	N	E	
7	138400	Interest Receivable - Foreign Currency Denominated Assets	E	N	E	
7	153100	Seized Monetary Instruments	E	N	E/U	
7	153200	Seized Cash Deposited	E	N	E/U	
<b>8</b>	<b>Investments (Note 5)</b>					
8	134200	Interest Receivable - Investments	E	N	E/U	
8	134600	Allowance for Loss on Interest Receivable - Investments	E	N	E/U	
8	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	N	E/U	
8	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	N	E/U	
8	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	N	E/U	

8	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	N	E/U	
8	161800	Market Adjustment - Investments	E	E/N	E/U	
8	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities	E	E/N	E/U	
8	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities	E	N	E/U	
8	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities	E	N	E/U	
8	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities	E	N	E/U	
8	164200	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E/U	
8	164300	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E/U	
8	164400	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E/U	
8	164500	Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E/U	
8	164600	Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act	E	N	E/U	
8	164700	Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E/U	
8	165000	Preferred Stock in Federal Government Sponsored Enterprise	E	N	E/U	
8	165100	Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise	E	N	E/U	
8	165200	Common Stock Warrants in Federal Government Sponsored Enterprise	E	N	E/U	
8	165300	Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise	E	N	E/U	
8	167000	Foreign Investments	E	N	E	
8	167100	Discount on Foreign Investments	E	N	E	
8	167200	Premium on Foreign Investments	E	N	E	
8	167900	Foreign Exchange Rate Revalue Adjustments - Investments	E	N	E	
8	169000	Other Investments	E	N	E/U	
<b>9</b>	<b>Accounts receivable, net (Note 6)</b>					
9	131000	Accounts Receivable	E	N	E/U	
9	131900	Allowance for Loss on Accounts Receivable	E	N	E/U	
9	132000	Funded Employment Benefit Contributions Receivable	E	N	E/U	
9	132100	Unfunded FECA Benefit Contributions Receivable	E	N	U	

9	134000	Interest Receivable - Not Otherwise Classified	E	N	E/U	
9	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified	E	N	E/U	
9	136000	Penalties and Fines Receivable - Not Otherwise Classified	E	N	E/U	
9	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	E	N	E/U	
9	137000	Administrative Fees Receivable - Not Otherwise Classified	E	N	E/U	
9	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	E	N	E/U	
<b>10 Taxes receivable, net (Note 7)</b>						
10	132500	Taxes Receivable	E	N	E/U	
10	132900	Allowance for Loss on Taxes Receivable	E	N	E/U	
10	134300	Interest Receivable - Taxes	E	N	E/U	
10	134800	Allowance for Loss on Interest Receivable - Taxes	E	N	E/U	
10	136300	Penalties and Fines Receivable - Taxes	E	N	E/U	
10	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes	E	N	E/U	
10	137300	Administrative Fees Receivable - Taxes	E	N	E/U	
10	137800	Allowance for Loss on Administrative Fees Receivable - Taxes	E	N	E/U	
<b>11 Direct Loan and Loan Guarantees, net (Note 8)</b>						
11	134100	Interest Receivable - Loans	E	N	E/U	
11	134500	Allowance for Loss on Interest Receivable - Loans	E	N	E/U	
11	135000	Loans Receivable	E	N	E/U	
11	135090	Loans Receivable - International Monetary Fund	E		U	
11	135900	Allowance for Loss on Loans Receivable	E	N	E/U	
11	135990	Allowance for Loss on Loans Receivable - International Monetary Fund	E		U	
11	136100	Penalties and Fines Receivable - Loans	E	N	E/U	
11	136500	Allowance for Loss on Penalties and Fines Receivable - Loans	E	N	E/U	
11	137100	Administrative Fees Receivable - Loans	E	N	E/U	
11	137500	Allowance for Loss on Administrative Fees Receivable - Loans	E	N	E/U	
11	138000	Loans Receivable - Troubled Assets Relief Program	E	N	E/U	
11	138100	Interest Receivable - Loans - Troubled Assets Relief Program	E	N	E/U	
11	138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program	E	N	E/U	

11	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program	E	N	E/U	
11	139900	Allowance for Subsidy	E	N	E/U	
11	155100	Foreclosed Property	E	N	E/U	
11	155900	Foreclosed Property - Allowance	E	N	E/U	
<b>12</b>	<b>Inventory and related property, net (Note 9)</b>					
12	151100	Operating Materials and Supplies Held for Use	E		E/U	
12	151200	Operating Materials and Supplies Held in Reserve for Future Use	E		E/U	
12	151300	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable	E		E/U	
12	151400	Operating Materials and Supplies Held for Repair	E		E/U	
12	151600	Operating Materials and Supplies in Development	E		E/U	
12	151900	Operating Materials and Supplies - Allowance	E		E/U	
12	152100	Inventory Purchased for Resale	E		E/U	
12	152200	Inventory Held in Reserve for Future Sale	E		E/U	
12	152300	Inventory Held for Repair	E		E/U	
12	152400	Inventory - Excess, Obsolete, and Unserviceable	E		E/U	
12	152500	Inventory - Raw Materials	E		E/U	
12	152600	Inventory - Work-in-Process	E		E/U	
12	152700	Inventory - Finished Goods	E		E/U	
12	152900	Inventory - Allowance	E		E/U	
12	154100	Forfeited Property Held for Sale	E	N	E/U	
12	154200	Forfeited Property Held for Donation or Use	E	N	E/U	
12	154900	Forfeited Property - Allowance	E	N	E/U	
12	156100	Commodities Held Under Price Support and Stabilization Support Programs	E	N	E/U	
12	156900	Commodities - Allowance	E	N	E/U	
12	157100	Stockpile Materials Held in Reserve	E	N	E/U	
12	157200	Stockpile Materials Held for Sale	E	N	E/U	
12	159100	Other Related Property	E	N	E/U	
12	159900	Other Related Property - Allowance	E	N	E/U	
<b>13</b>	<b>General property, plant, and equipment, net (Note 10)</b>					
13	171100	Land and Land Rights	E		E/U	
13	171200	Improvements to Land	E		E/U	
13	171900	Accumulated Depreciation on Improvements to Land	E		E/U	
13	172000	Construction-in-Progress	E		E/U	
13	173000	Buildings, Improvements, and Renovations	E		E/U	

13	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations	E		E/U	
13	174000	Other Structures and Facilities	E		E/U	
13	174900	Accumulated Depreciation on Other Structures and Facilities	E		E/U	
13	175000	Equipment	E		E/U	
13	175900	Accumulated Depreciation on Equipment	E		E/U	
13	181000	Assets Under Capital Lease	E		E/U	
13	181900	Accumulated Depreciation on Assets Under Capital Lease	E		E/U	
13	182000	Leasehold Improvements	E		E/U	
13	182900	Accumulated Amortization on Leasehold Improvements	E		E/U	
13	183000	Internal-Use Software	E		E/U	
13	183200	Internal-Use Software in Development	E		E/U	
13	183900	Accumulated Amortization on Internal-Use Software	E		E/U	
13	184000	Other Natural Resources	E		E/U	
13	184900	Allowance for Depletion	E		E/U	
13	189000	Other General Property, Plant, and Equipment	E		E/U	
13	189900	Accumulated Depreciation on Other General Property, Plant, and Equipment	E		E/U	
<b>14</b>	<b>Other (Note 12)</b>					
14	141000	Advances and Prepayments	E	N	E/U	
14	199000	Other Assets	E	N	E/U	
14	199500	General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed	E	N	E/U	
<b>15</b>	<b>Total assets</b>					
		<b>This line is calculated. Equals the sum of lines 6 through 14.</b>				
<b>16</b>	<b>Stewardship PP&amp;E (Note 11)</b>					
		<b>Liabilities (Note 13)</b>				
		<b>Intragovernmental</b>				
<b>17</b>	<b>Accounts Payable</b>					
17	211000	Accounts Payable	E	F	E/U	
17	212000	Disbursements in Transit	E	F	E/U	
17	214000	Accrued Interest Payable - Not Otherwise Classified	E	F	E/U	

17	215000	Payable for Transfers of Currently Invested Balances	E	F	E/U	
17	215500	Expenditure Transfers Payable	E	F	E/U	
17	217000	Subsidy Payable to the Financing Account	E	F	E/U	
17	296000	Accounts Payable From Canceled Appropriations	E	F	E/U	
<b>18 Debt (Note 14)</b>						
18	214100	Accrued Interest Payable - Loans	E	F	E/U	
18	214200	Accrued Interest Payable - Debt	E	F	E/U	
18	251000	Principal Payable to the Bureau of the Fiscal Service	E	F	E/U	
18	251100	Capitalized Loan Interest Payable - Non-Credit Reform	E	F	E/U	
18	252000	Principal Payable to the Federal Financing Bank	E	F	E/U	
18	253000	Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	E/U	
18	253100	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	E/U	
18	253200	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	E/U	
18	253300	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	E/U	
18	253400	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	E/U	
18	254000	Participation Certificates	E	F	E/U	
18	259000	Other Debt	E	F/G	E/U	
<b>19 Other (Notes 15, 16, and 17)</b>						
19	213000	Contract Holdbacks	E	F	E/U	
19	219000	Other Liabilities With Related Budgetary Obligations	E	F	E/U	
19	221300	Employer Contributions and Payroll Taxes Payable	E	F/Z	E/U	
19	221500	Other Post Employment Benefits Due and Payable	E	F	E/U	
19	222500	Unfunded FECA Liability	E	F/Z	E/U	
19	229000	Other Unfunded Employment Related Liability	E	F/Z	E/U	
19	231000	Liability for Advances and Prepayments	E	F	E/U	
19	232000	Other Deferred Revenue	E	F	E/U	
19	240000	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections	E	Z	E/U	
19	241000	Liability for Clearing Accounts	E	Z	E/U	
19	292300	Contingent Liability for Capital Transfers	E	F	E/U	
19	294000	Capital Lease Liability	E	F	E/U	
19	297000	Liability for Capital Transfers	E	F	E/U	
19	298000	Custodial Liability	E	F/G	E/U	



19	298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	E	F/G	E/U	
19	299000	Other Liabilities Without Related Budgetary Obligations	E	F/G/Z	E/U	
19	299100	Other Liabilities - Reductions	E	F/G	E/U	
19	299200	Appropriated Dedicated Collections Liability	E	F	E/U	
<b>20</b>	<b>Total intragovernmental</b>					
	<b>This line is calculated. Equals the sum of lines 17 through 19.</b>					
<b>21</b>	<b>Accounts Payable</b>					
21	211000	Accounts Payable	E	N	E/U	
21	212000	Disbursements in Transit	E	N	E/U	
21	214000	Accrued Interest Payable - Not Otherwise Classified	E	N	E/U	
21	296000	Accounts Payable From Canceled Appropriations	E	N	E/U	
<b>22</b>	<b>Loan guarantee liability (Note 8)</b>					
22	218000	Loan Guarantee Liability	E	N	E/U	
<b>23</b>	<b>Debt held by the public (Note 14)</b>					
23	214100	Accrued Interest Payable - Loans	E	N	E/U	
23	214200	Accrued Interest Payable - Debt	E	N	E/U	
23	253000	Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	E/U	
23	253100	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	E/U	
23	253200	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	E/U	
23	253300	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	E/U	
23	253400	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	E/U	
23	254000	Participation Certificates	E	N	E/U	
23	259000	Other Debt	E	N	E/U	
<b>24</b>	<b>Federal employee and veteran benefits (Note 15)</b>					
24	219100	Liability for Employer Benefits and Claims	E	N	E/U	
24	221500	Other Post Employment Benefits Due and Payable	E	N	E/U	
24	221600	Pension Benefits Due and Payable to Beneficiaries	E	N	E/U	
24	221700	Benefit Premiums Payable to Carriers	E	N	E/U	
24	221800	Life Insurance Benefits Due and Payable to Beneficiaries	E	N	E/U	

24	261000	Actuarial Pension Liability	E	N	E/U	
24	262000	Actuarial Health Insurance Liability	E	N	E/U	
24	263000	Actuarial Life Insurance Liability	E	N	E/U	
24	265000	Actuarial FECA Liability	E	N	E/U	
24	269000	Other Actuarial Liabilities	E	N	E/U	
<b>25 Environmental and disposal liabilities (Note 16)</b>						
25	299500	Estimated Cleanup Cost Liability	E	N	E/U	
<b>26 Benefits due and payable</b>						
26	216000	Entitlement Benefits Due and Payable	E	N	E/U	
<b>27 Other (Notes 15, 16, 17, 18, and 19)</b>						
27	211200	Accounts Payable for Federal Government Sponsored Enterprise	E	N	E/U	
27	213000	Contract Holdbacks	E	N	E/U	
27	219000	Other Liabilities With Related Budgetary Obligations	E	N	E/U	
27	219200	Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks	E	N	E	
27	219300	Allocation of Special Drawing Rights (SDRs)	E	N	E	
27	220000	Liability for Unpaid Insurance Claims	E	N	E/U	
27	220500	Liability for Unearned Insurance Premiums	E	N	E/U	
27	221000	Accrued Funded Payroll and Leave	E	N	E/U	
27	221100	Withholdings Payable	E	N	E/U	
27	221300	Employer Contributions and Payroll Taxes Payable	E	N	E/U	
27	222000	Unfunded Leave	E	N	E/U	
27	229000	Other Unfunded Employment Related Liability	E	N	E/U	
27	231000	Liability for Advances and Prepayments	E	N	E/U	
27	232000	Other Deferred Revenue	E	N	E/U	
27	240000	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections	E	N	E/U	
27	241000	Liability for Clearing Accounts	E	N	E/U	
27	266000	Actuarial Liabilities for Federal Insurance and Guarantee Programs	E	N	E/U	
27	267000	Actuarial Liabilities for Treasury-Managed Benefit Programs	E	N	E/U	
27	291000	Prior Liens Outstanding on Acquired Collateral	E	N	E/U	
27	292000	Contingent Liabilities	E	N	E/U	
27	292200	Contingent Liabilities - Federal Government Sponsored Enterprise	E	N	E/U	
27	294000	Capital Lease Liability	E	N	E/U	

27	298000	Custodial Liability	E	N	E/U	2
27	299000	Other Liabilities Without Related Budgetary Obligations	E	N	E/U	
<b>28</b>	<b>Total Liabilities</b>					
	<b>This line is calculated. Equals the sum of lines 20 through 27.</b>					
<b>29</b>	<b>Commitments and contingencies (Note 20)</b>					
	<b>Net Position</b>					
<b>30</b>	<b>Unexpended appropriations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)</b>					
30	309000	Unexpended Appropriations While Awaiting a Warrant	E	G	E	
30	310000	Unexpended Appropriations - Cumulative	B		E	
30	310100	Unexpended Appropriations - Appropriations Received	E	G	E	
30	310200	Unexpended Appropriations - Transfers-In	E	F	E	
30	310300	Unexpended Appropriations - Transfers-Out	E	F	E	
30	310500	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year	E	G	E	
30	310600	Unexpended Appropriations - Adjustments	E	G	E	
30	310700	Unexpended Appropriations - Used	E	G	E	
30	310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	G	E	
30	310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	G	E	
<b>31</b>	<b>Unexpended appropriations - All Other Funds (Combined or Consolidated Totals)</b>					
31	309000	Unexpended Appropriations While Awaiting a Warrant	E	G	U	
31	310000	Unexpended Appropriations - Cumulative	B		U	
31	310100	Unexpended Appropriations - Appropriations Received	E	G	U	
31	310200	Unexpended Appropriations - Transfers-In	E	F	U	
31	310300	Unexpended Appropriations - Transfers-Out	E	F	U	
31	310500	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year	E	G	U	
31	310600	Unexpended Appropriations - Adjustments	E	G	U	
31	310700	Unexpended Appropriations - Used	E	G	U	

31	310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	G	U	
31	310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	G	U	
<b>Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)</b>						
32	331000	Cumulative Results of Operations	B		E	
32	510000	Revenue From Goods Sold	E	F/N	E	
32	510900	Contra Revenue for Goods Sold	E	F/N	E	
32	520000	Revenue From Services Provided	E	F/N	E	
32	520900	Contra Revenue for Services Provided	E	F/N	E	
32	531000	Interest Revenue - Other	E	F/N	E	
32	531100	Interest Revenue - Investments	E	F/N	E	
32	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	F/N	E	
32	531300	Interest Revenue - Subsidy Amortization	E	N	E	
32	531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E	
32	531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E	
32	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F/N	E	
32	531800	Contra Revenue for Interest Revenue - Investments	E	F/N	E	
32	531900	Contra Revenue for Interest Revenue - Other	E	F/N	E	
32	532000	Penalties and Fines Revenue	E	N	E	
32	532400	Contra Revenue for Penalties and Fines	E	N	E	
32	532500	Administrative Fees Revenue	E	F/N	E	
32	532900	Contra Revenue for Administrative Fees	E	F/N	E	
32	540000	Funded Benefit Program Revenue	E	F/N	E	
32	540900	Contra Revenue for Funded Benefit Program Revenue	E	F/N	E	
32	550000	Insurance and Guarantee Premium Revenue	E	N	E	
32	550900	Contra Revenue for Insurance and Guarantee Premium Revenue	E	N	E	
32	560000	Donated Revenue - Financial Resources	E	N	E	
32	560900	Contra Revenue for Donations - Financial Resources	E	N	E	
32	561000	Donated Revenue - Non-Financial Resources	E	N	E	
32	561900	Contra Donated Revenue - Nonfinancial Resources	E	N	E	
32	564000	Forfeiture Revenue - Cash and Cash Equivalents	E	N	E	
32	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents	E	N	E	
32	565000	Forfeiture Revenue - Forfeitures of Property	E	N	E	
32	565900	Contra Forfeiture Revenue - Forfeitures of Property	E	N	E	
32	570000	Expended Appropriations	E	G	E	

32	570500	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year	E	G	E	
32	570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	G	E	
32	570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	G	E	
32	571300	Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government	E	F	E	
32	572000	Financing Sources Transferred In Without Reimbursement	E	F	E	
32	573000	Financing Sources Transferred Out Without Reimbursement	E	F/Z	E	
32	573500	Appropriated Dedicated Collections to be Transferred In	E	F	E/U	
32	573600	Appropriated Dedicated Collections to be Transferred Out	E	F	E/U	
32	574000	Appropriated Dedicated Collections Transferred In	E	F	E	
32	574500	Appropriated Dedicated Collections Transferred Out	E	F	E	
32	575000	Expenditure Financing Sources - Transfers-In	E	F	E	
32	575500	Non-Expenditure Financing Sources - Transfers-In - Other	E	F	E	
32	575600	Non-Expenditure Financing Sources - Transfers-In - Capital Transfers	E	F	E	
32	576000	Expenditure Financing Sources - Transfers-Out	E	F	E	
32	576500	Non-Expenditure Financing Sources - Transfers-Out - Other	E	F	E	
32	576600	Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers	E	F	E	
32	577500	Non-Budgetary Financing Sources Transferred In	E	F	E	
32	577600	Non-Budgetary Financing Sources Transferred Out	E	F	E	
32	578000	Imputed Financing Sources	E	F	E	
32	579000	Other Financing Sources	E	Z	E	
32	579100	Adjustment to Financing Sources - Credit Reform	E	F	E	
32	579200	Financing Sources To Be Transferred Out - Contingent Liability	E	F	E	
32	579500	Seigniorage	E	N	E	
32	580000	Tax Revenue Collected - Not Otherwise Classified	E	G/N	E	
32	580100	Tax Revenue Collected - Individual	E	G/N	E	
32	580200	Tax Revenue Collected - Corporate	E	G/N	E	
32	580300	Tax Revenue Collected - Unemployment	E	G/N	E	
32	580400	Tax Revenue Collected - Excise	E	G/N	E	
32	580500	Tax Revenue Collected - Estate and Gift	E	G/N	E	

32	580600	Tax Revenue Collected - Customs	E	G/N	E	
32	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	E	G/N	E	
32	582100	Tax Revenue Accrual Adjustment - Individual	E	G/N	E	
32	582200	Tax Revenue Accrual Adjustment - Corporate	E	G/N	E	
32	582300	Tax Revenue Accrual Adjustment - Unemployment	E	G/N	E	
32	582400	Tax Revenue Accrual Adjustment - Excise	E	G/N	E	
32	582500	Tax Revenue Accrual Adjustment - Estate and Gift	E	G/N	E	
32	582600	Tax Revenue Accrual Adjustment - Customs	E	G/N	E	
32	583000	Contra Revenue for Taxes - Not Otherwise Classified	E	G/N	E	
32	583100	Contra Revenue for Taxes - Individual	E	G/N	E	
32	583200	Contra Revenue for Taxes - Corporate	E	G/N	E	
32	583300	Contra Revenue for Taxes - Unemployment	E	G/N	E	
32	583400	Contra Revenue for Taxes - Excise	E	G/N	E	
32	583500	Contra Revenue for Taxes - Estate and Gift	E	G/N	E	
32	583600	Contra Revenue for Taxes - Customs	E	G/N	E	
32	589000	Tax Revenue Refunds - Not Otherwise Classified	E	G/N	E	
32	589100	Tax Revenue Refunds - Individual	E	G/N	E	
32	589200	Tax Revenue Refunds - Corporate	E	G/N	E	
32	589300	Tax Revenue Refunds - Unemployment	E	G/N	E	
32	589400	Tax Revenue Refunds - Excise	E	G/N	E	
32	589500	Tax Revenue Refunds - Estate and Gift	E	G/N	E	
32	589600	Tax Revenue Refunds - Customs	E	G/N	E	
32	590000	Other Revenue	E	F/N/Z	E	
32	590900	Contra Revenue for Other Revenue	E	F/N/Z	E	
32	591900	Revenue and Other Financing Sources - Cancellations	E	G	E	
32	592100	Valuation Change in Investments - Exchange Stabilization Fund (ESF)	E	N	E	
32	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	E	N	E	
32	592300	Valuation Change in Investments - Beneficial Interest in Trust	E	N	E	
32	599000	Collections for Others - Statement of Custodial Activity	E	F/G/N	E	2
32	599100	Accrued Collections for Others - Statement of Custodial Activity	E	F/G/N	E	2
32	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	F/G	E	
32	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E	F/G	E	
32	599700	Financing Sources Transferred In From Custodial Statement Collections	E	F	E	

32	599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government	E	F	E	
32	610000	Operating Expenses/Program Costs	E	F/N	E	
32	615000	Expensed Asset	E		E	
32	619000	Contra Bad Debt Expense - Incurred for Others	E	F/N	E	
32	619900	Adjustment to Subsidy Expense	E	N	E	
32	631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank	E	F	E	
32	632000	Interest Expenses on Securities	E	F/N	E	
32	633000	Other Interest Expenses	E	F/N	E	
32	633800	Remuneration Interest	E	F/N	E	
32	634000	Interest Expense Accrued on the Liability for Loan Guarantees	E	N	E	
32	640000	Benefit Expense	E	F/N/Z	E	
32	650000	Cost of Goods Sold	E	F/N	E	
32	660000	Applied Overhead	E	N	E	
32	661000	Cost Capitalization Offset	E	N	E	
32	671000	Depreciation, Amortization, and Depletion	E	N	E	
32	672000	Bad Debt Expense	E	F/N	E	
32	673000	Imputed Costs	E	F	E	
32	679000	Other Expenses Not Requiring Budgetary Resources	E	F/N	E	
32	679500	Contra Expense-Non-Fiduciary Deposit Fund Intragovernmental Administrative Fees	E	N	E	
32	680000	Future Funded Expenses	E	F/N/Z	E	
32	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	E	F	E	
32	690000	Non-Production Costs	E	F/N/Z	E	
32	711000	Gains on Disposition of Assets - Other	E	N	E	
32	711100	Gains on Disposition of Investments	E	F/N	E	
32	711200	Gains on Disposition of Borrowings	E	F	E	
32	717100	Gains on Changes in Long-Term Assumptions - From Experience	E	N	E	
32	717200	Losses on Changes in Long-Term Assumptions - From Experience	E	N	E	
32	718000	Unrealized Gains	E	F/N	E	
32	718100	Unrealized Gain - Exchange Stabilization Fund (ESF)	E	N	E	
32	719000	Other Gains	E	F/N	E	
32	719100	Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges	E	N	E	
32	721000	Losses on Disposition of Assets - Other	E	N	E	

32	721100	Losses on Disposition of Investments	E	F/N	E	
32	721200	Losses on Disposition of Borrowings	E	F	E	
32	727100	Gains on Changes in Long-Term Assumptions	E	N	E	
32	727200	Losses on Changes in Long-Term Assumptions	E	N	E	
32	728000	Unrealized Losses	E	F/N	E	
32	728100	Unrealized Losses - Exchange Stabilization Fund (ESF)	E	N	E	
32	729000	Other Losses	E	F/N	E	
32	729100	Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges	E	N	E	
32	729200	Other Losses From Impairment of Assets	E	N	E	
32	730000	Extraordinary Items	E	N	E	
32	740000	Prior-Period Adjustments Due to Corrections of Errors	E	N/Z	E	
32	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	E	N/Z	E	
32	740500	Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year	E	N/Z	E	
32	750000	Distribution of Income - Dividend	E	N/Z	E	
32	760000	Changes in Actuarial Liability	E	N	E	
32	880100	Offset for Purchases of Assets	E	F	E	
32	880200	Purchases of Property, Plant, and Equipment	E	F	E	
32	880300	Purchases of Inventory and Related Property	E	F	E	
32	880400	Purchases of Assets - Other	E	F	E	

<b>33</b>	<b>Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)</b>					
33	331000	Cumulative Results of Operations	B		U	
33	510000	Revenue From Goods Sold	E	F/N	U	
33	510900	Contra Revenue for Goods Sold	E	F/N	U	
33	520000	Revenue From Services Provided	E	F/N	U	
33	520900	Contra Revenue for Services Provided	E	F/N	U	
33	531000	Interest Revenue - Other	E	F/N	U	
33	531100	Interest Revenue - Investments	E	F/N	U	
33	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	F/N	U	
33	531300	Interest Revenue - Subsidy Amortization	E	N	U	
33	531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	U	
33	531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	U	
33	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F/N	U	
33	531800	Contra Revenue for Interest Revenue - Investments	E	F/N	U	
33	531900	Contra Revenue for Interest Revenue - Other	E	F/N	U	



33	532000	Penalties and Fines Revenue	E	N	U	
33	532400	Contra Revenue for Penalties and Fines	E	N	U	
33	532500	Administrative Fees Revenue	E	F/N	U	
33	532900	Contra Revenue for Administrative Fees	E	F/N	U	
33	540000	Funded Benefit Program Revenue	E	F/N	U	
33	540500	Unfunded FECA Benefit Revenue	E	F/N	U	
33	540600	Contra Revenue for Unfunded FECA Benefit Revenue	E	F/N	U	
33	540900	Contra Revenue for Funded Benefit Program Revenue	E	F/N	U	
33	550000	Insurance and Guarantee Premium Revenue	E	N	U	
33	550900	Contra Revenue for Insurance and Guarantee Premium Revenue	E	N	U	
33	560000	Donated Revenue - Financial Resources	E	N	U	
33	560900	Contra Revenue for Donations - Financial Resources	E	N	U	
33	561000	Donated Revenue - Non-Financial Resources	E	N	U	
33	561900	Contra Donated Revenue - Nonfinancial Resources	E	N	U	
33	564000	Forfeiture Revenue - Cash and Cash Equivalents	E	N	U	
33	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents	E	N	U	
33	565000	Forfeiture Revenue - Forfeitures of Property	E	N	U	
33	565900	Contra Forfeiture Revenue - Forfeitures of Property	E	N	U	
33	570000	Expended Appropriations	E	G	U	
33	570500	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year	E	G	U	
33	570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	G	U	
33	570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	G	U	
33	571300	Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government	E	F	U	
33	572000	Financing Sources Transferred In Without Reimbursement	E	F	U	
33	573000	Financing Sources Transferred Out Without Reimbursement	E	F/Z	U	
33	573500	Appropriated Dedicated Collections to be Transferred In	E	F	E/U	
33	573600	Appropriated Dedicated Collections to be Transferred Out	E	F	E/U	
33	574000	Appropriated Dedicated Collections Transferred In	E	F	U	
33	574500	Appropriated Dedicated Collections Transferred Out	E	F	U	
33	575000	Expenditure Financing Sources - Transfers-In	E	F	U	
33	575500	Non-Expenditure Financing Sources - Transfers-In - Other	E	F	U	

33	575600	Non-Expenditure Financing Sources - Transfers-In - Capital Transfers	E	F	U	
33	576000	Expenditure Financing Sources - Transfers-Out	E	F	U	
33	576500	Non-Expenditure Financing Sources - Transfers-Out - Other	E	F	U	
33	576600	Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers	E	F	U	
33	577500	Non-Budgetary Financing Sources Transferred In	E	F	U	
33	577600	Non-Budgetary Financing Sources Transferred Out	E	F	U	
33	578000	Imputed Financing Sources	E	F	U	
33	579000	Other Financing Sources	E	Z	U	
33	579001	Other Non-Budgetary Financing Sources for Debt Accruals/Amortization	E	G	U	
33	579100	Adjustment to Financing Sources - Credit Reform	E	F	U	
33	579200	Financing Sources To Be Transferred Out - Contingent Liability	E	F	U	
33	579500	Seigniorage	E	N	U	
33	580000	Tax Revenue Collected - Not Otherwise Classified	E	G/N	U	
33	580100	Tax Revenue Collected - Individual	E	G/N	U	
33	580200	Tax Revenue Collected - Corporate	E	G/N	U	
33	580300	Tax Revenue Collected - Unemployment	E	G/N	U	
33	580400	Tax Revenue Collected - Excise	E	G/N	U	
33	580500	Tax Revenue Collected - Estate and Gift	E	G/N	U	
33	580600	Tax Revenue Collected - Customs	E	G/N	U	
33	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	E	G/N	U	
33	582100	Tax Revenue Accrual Adjustment - Individual	E	G/N	U	
33	582200	Tax Revenue Accrual Adjustment - Corporate	E	G/N	U	
33	582300	Tax Revenue Accrual Adjustment - Unemployment	E	G/N	U	
33	582400	Tax Revenue Accrual Adjustment - Excise	E	G/N	U	
33	582500	Tax Revenue Accrual Adjustment - Estate and Gift	E	G/N	U	
33	582600	Tax Revenue Accrual Adjustment - Customs	E	G/N	U	
33	583000	Contra Revenue for Taxes - Not Otherwise Classified	E	G/N	U	
33	583100	Contra Revenue for Taxes - Individual	E	G/N	U	
33	583200	Contra Revenue for Taxes - Corporate	E	G/N	U	
33	583300	Contra Revenue for Taxes - Unemployment	E	G/N	U	
33	583400	Contra Revenue for Taxes - Excise	E	G/N	U	
33	583500	Contra Revenue for Taxes - Estate and Gift	E	G/N	U	
33	583600	Contra Revenue for Taxes - Customs	E	G/N	U	
33	589000	Tax Revenue Refunds - Not Otherwise Classified	E	G/N	U	
33	589100	Tax Revenue Refunds - Individual	E	G/N	U	

33	589200	Tax Revenue Refunds - Corporate	E	G/N	U	
33	589300	Tax Revenue Refunds - Unemployment	E	G/N	U	
33	589400	Tax Revenue Refunds - Excise	E	G/N	U	
33	589500	Tax Revenue Refunds - Estate and Gift	E	G/N	U	
33	589600	Tax Revenue Refunds - Customs	E	G/N	U	
33	590000	Other Revenue	E	F/N/Z	U	
33	590900	Contra Revenue for Other Revenue	E	F/N/Z	U	
33	591900	Revenue and Other Financing Sources - Cancellations	E	G	U	
33	592100	Valuation Change in Investments - Exchange Stabilization Fund (ESF)	E	N	U	
33	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	E	N	U	
33	592300	Valuation Change in Investments - Beneficial Interest in Trust	E	N	U	
33	599000	Collections for Others - Statement of Custodial Activity	E	F/G/N	U	
33	599100	Accrued Collections for Others - Statement of Custodial Activity	E	F/G/N	U	
33	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	F/G	U	
33	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E	F/G	U	
33	599700	Financing Sources Transferred In From Custodial Statement Collections	E	F	U	
33	599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government	E	F	U	
33	610000	Operating Expenses/Program Costs	E	F/N	U	
33	615000	Expensed Asset	E		U	
33	619000	Contra Bad Debt Expense - Incurred for Others	E	F/N	U	
33	619900	Adjustment to Subsidy Expense	E	N	U	
33	631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank	E	F	U	
33	632000	Interest Expenses on Securities	E	F/N	U	
33	633000	Other Interest Expenses	E	F/N	U	
33	634000	Interest Expense Accrued on the Liability for Loan Guarantees	E	N	U	
33	640000	Benefit Expense	E	F/N/Z	U	
33	650000	Cost of Goods Sold	E	F/N	U	
33	660000	Applied Overhead	E	N	U	
33	661000	Cost Capitalization Offset	E	N	U	
33	671000	Depreciation, Amortization, and Depletion	E	N	U	
33	672000	Bad Debt Expense	E	F/N	U	

33	673000	Imputed Costs	E	F	U	
33	679000	Other Expenses Not Requiring Budgetary Resources	E	F/N	U	
33	679500	Contra Expense-Non-Fiduciary Deposit Fund Intragovernmental Administrative Fees	E	N	U	
33	680000	Future Funded Expenses	E	F/N/Z	U	
33	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	E	F	U	
33	690000	Non-Production Costs	E	F/N/Z	U	
33	711000	Gains on Disposition of Assets - Other	E	N	U	
33	711100	Gains on Disposition of Investments	E	F/N	U	
33	711200	Gains on Disposition of Borrowings	E	F	U	
33	717100	Gains on Changes in Long-Term Assumptions - From Experience	E	N	U	
33	717200	Losses on Changes in Long-Term Assumptions - From Experience	E	N	U	
33	718000	Unrealized Gains	E	F/N	U	
33	719000	Other Gains	E	F/N	U	
33	719090	Gains on International Monetary Fund Assets	E		U	
33	721000	Losses on Disposition of Assets - Other	E	N	U	
33	721100	Losses on Disposition of Investments	E	F/N	U	
33	721200	Losses on Disposition of Borrowings	E	F	U	
33	727100	Gains on Changes in Long-Term Assumptions	E	N	U	
33	727200	Losses on Changes in Long-Term Assumptions	E	N	U	
33	728000	Unrealized Losses	E	F/N	U	
33	729000	Other Losses	E	F/N	U	
33	729090	Losses on International Monetary Fund Assets	E		U	
33	729200	Other Losses From Impairment of Assets	E	N	U	
33	730000	Extraordinary Items	E	N	U	
33	740000	Prior-Period Adjustments Due to Corrections of Errors	E	N/Z	U	
33	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	E	N/Z	U	
33	740500	Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year	E	N/Z	U	
33	750000	Distribution of Income - Dividend	E	N/Z	U	
33	760000	Changes in Actuarial Liability	E	N	U	
33	880100	Offset for Purchases of Assets	E	F	U	
33	880200	Purchases of Property, Plant, and Equipment	E	F	U	
33	880300	Purchases of Inventory and Related Property	E	F	U	
33	880400	Purchases of Assets - Other	E	F	U	

<b>34</b>	<b>Total Net Position - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)</b>				
	<b>This line is calculated. Equals the sum of lines 30 and 32.</b>				
<b>35</b>	<b>Total Net Position - All Other Funds (Combined or Consolidated Totals)</b>				
	<b>This line is calculated. Equals the sum of lines 31 and 33.</b>				
<b>36</b>	<b>Total Net Position</b>				
	<b>This line is calculated. Equals the sum of lines 34 and 35.</b>				
<b>37</b>	<b>Total liabilities and net position</b>				
	<b>This line is calculated. Equals the sum of lines 28 and 36.</b>				