

SUPPLEMENT

Section VI

USSGL Crosswalk - Reclassified Balance Sheet

Previous Line #	Previous Line Title	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
				Assets (Note 2)						
				Intra-governmental						
		1		Fund Balance with Treasury (Note 3)					40	
3.1	Fund balance with Treasury	1	101000	Fund Balance With Treasury	E	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
3.1	Fund balance with Treasury	1	109000	Fund Balance With Treasury While Awaiting a Warrant	E	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
		2		Investments (Note 5)						
		2.1		Federal investments (Note 5)					01	
3.2	Federal investments	2.1	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
3.2	Federal investments	2.1	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
3.2	Federal investments	2.1	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
3.2	Federal investments	2.1	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
3.2	Federal investments	2.1	161800	Market Adjustment - Investments	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
3.2	Federal investments	2.1	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
3.2	Federal investments	2.1	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
3.2	Federal investments	2.1	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
3.2	Federal investments	2.1	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
3.2	Federal investments	2.1	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
3.2	Federal investments	2.1	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
3.2	Federal investments	2.1	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
3.2	Federal investments	2.1	164300	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
3.2	Federal investments	2.1	169000	Other Investments	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
		2.2		Interest receivable - investments (Note 5)					02	
3.5	Interest receivable - investments	2.2	134200	Interest Receivable - Investments	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
		3		Accounts receivable, net (Note 6)						
		3.1		Asset for agency's custodial and non-entity liabilities - other than the General Fund of the U.S. Government					10	
3.12	Asset for agency's custodial and non-entity liabilities - other than the General Fund of the U.S. Government	3.1	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	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		
		3.2		Accounts receivable, capital transfers					12	
3.4	Accounts receivable, capital transfers	3.2	192300	Contingent Receivable for Capital Transfers	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
3.4	Accounts receivable, capital transfers	3.2	192500	Capital Transfers Receivable	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
		3.3		Benefit program contributions receivable					21	
3.9	Benefit program contributions receivable	3.3	132000	Funded Employment Benefit Contributions Receivable	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
3.9	Benefit program contributions receivable	3.3	132100	Unfunded FECA Benefit Contributions Receivable	E	F	EG	U		7
		3.4		Accounts receivable, net					22	
3.3	Accounts receivable	3.4	131000	Accounts Receivable	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		7
3.3	Accounts receivable	3.4	131900	Allowance for Loss on Accounts Receivable	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
3.3	Accounts receivable	3.4	136000	Penalties and Fines Receivable - Not Otherwise Classified	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7

SUPPLEMENT

Section VI

USSGL Crosswalk - Reclassified Balance Sheet

Previous Line #	Previous Line Title	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.	
3.3	Accounts receivable	3.4	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7	
3.3	Accounts receivable	3.4	137000	Administrative Fees Receivable - Not Otherwise Classified	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7	
3.3	Accounts receivable	3.4	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7	
3.3	Accounts receivable	3.4	199000	Other Assets	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7	
		3.5	Transfers receivable							27	
3.8	Transfers receivable	3.5	133000	Receivable for Transfers of Currently Invested Balances	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7	
3.8	Transfers receivable	3.5	133500	Expenditure Transfers Receivable	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7	
3.8	Transfers receivable	3.5	139000	Appropriated Dedicated Collections Receivable	E	F	ES/ET/US/UT	E/U			
		4	Loans receivable								
		4.1	Interest receivable - loans and not otherwise classified							04	
3.6	Interest receivable - loans and not otherwise classified	4.1	134000	Interest Receivable - Not Otherwise Classified	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7	
3.6	Interest receivable - loans and not otherwise classified	4.1	134100	Interest Receivable - Loans	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7	
		4.2	Loans receivable							17	
3.7	Loans receivable	4.2	135000	Loans Receivable	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		7	
3.7	Loans receivable	4.2	135100	Capitalized Loan Interest Receivable - Non-Credit Reform	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		7	
3.7	Loans receivable	4.2	136100	Penalties and Fines Receivable - Loans	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7	
3.7	Loans receivable	4.2	137100	Administrative Fees Receivable - Loans	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7	
		5	Other Assets (Note 12)								
		5.1	Advances to others and prepayments							23	
3.10	Advances to others and prepayments	5.1	141000	Advances and Prepayments	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7	
		5.2	Other assets							30	
3.13	Other assets	5.2	192100	Receivable From Appropriations	E	G	CF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
3.13	Other assets	5.2	199000	Other Assets	E	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
3.13	Other assets	5.2	199000	Other Assets	E	F	GA	E/U			
		5.3	Asset for agency's custodial and non-entity liabilities							46	
3.11	Asset for agency's custodial and non-entity liabilities	5.3	198000	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government	E	F	GA	U			
3.14	Total federal assets	6	Total Intra-governmental								
			This line is calculated. Equals sum of lines 1 through 5.								
			With the public								
		7	Cash and other monetary assets (Note 4)								
2.1	Cash and other monetary assets	7	110100	General Fund of the U.S. Government's Operating Cash	E	N	GA/MR	U			
2.1	Cash and other monetary assets	7	110300	Restricted Operating Cash	E	N	GA/MR	U			
2.1	Cash and other monetary assets	7	110900	Checks Outstanding	E	N	GA/MR	U			
2.1	Cash and other monetary assets	7	111000	Undeposited Collections	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U			
2.1	Cash and other monetary assets	7	112000	Imprest Funds	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
2.1	Cash and other monetary assets	7	112500	U.S. Debit Card Funds	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
2.1	Cash and other monetary assets	7	113000	Funds Held Outside of Treasury - Budgetary	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
2.1	Cash and other monetary assets	7	113500	Funds Held Outside of Treasury - Non-Budgetary	E	N	DF	E/U			
2.1	Cash and other monetary assets	7	114500	Cash Held by U.S. Disbursing Officers Outside the Treasury's General Account	E	N	GA/MR	U			
2.1	Cash and other monetary assets	7	119000	Other Cash	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U			

SUPPLEMENT

Section VI

USSGL Crosswalk - Reclassified Balance Sheet

Previous Line #	Previous Line Title	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
2.1	Cash and other monetary assets	7	119090	Other Cash - International Monetary Fund	E		EG	U		
2.1	Cash and other monetary assets	7	119305	International Monetary Fund - Letter of Credit	E		EG	U		
2.1	Cash and other monetary assets	7	119306	International Monetary Fund - Receivable/Payable Currency Valuation Adjustment	E		EG	U		
2.1	Cash and other monetary assets	7	119307	International Monetary Fund - Dollar Deposits With the IMF	E		EG	U		
2.1	Cash and other monetary assets	7	119309	International Monetary Fund - Currency Holdings	E		EG	U		
2.1	Cash and other monetary assets	7	119333	International Monetary Fund - Reserve Position	E		EG	U		
2.1	Cash and other monetary assets	7	119400	Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.1	Cash and other monetary assets	7	119500	Other Monetary Assets	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		
2.1	Cash and other monetary assets	7	120000	Foreign Currency	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		
2.1	Cash and other monetary assets	7	120500	Foreign Currency Denominated Equivalent Assets	E	N	EP	E		
2.1	Cash and other monetary assets	7	120900	Uninvested Foreign Currency	E	N	EP	E		
2.1	Cash and other monetary assets	7	134400	Interest Receivable on Special Drawing Rights (SDR)	E	N	EP	E		
2.1	Cash and other monetary assets	7	138400	Interest Receivable - Foreign Currency Denominated Assets	E	N	EP	E		
2.1	Cash and other monetary assets	7	153100	Seized Monetary Instruments	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.1	Cash and other monetary assets	7	153200	Seized Cash Deposited	E	N	DF	E/U		
		8		Accounts receivable, net (Note 6)						
2.2	Accounts and taxes receivable, net	8	131000	Accounts Receivable	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		
2.2	Accounts and taxes receivable, net	8	131900	Allowance for Loss on Accounts Receivable	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.2	Accounts and taxes receivable, net	8	132000	Funded Employment Benefit Contributions Receivable	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.2	Accounts and taxes receivable, net	8	132100	Unfunded FECA Benefit Contributions Receivable	E	N	EG	U		
2.2	Accounts and taxes receivable, net	8	132500	Taxes Receivable	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.2	Accounts and taxes receivable, net	8	132900	Allowance for Loss on Taxes Receivable	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.2	Accounts and taxes receivable, net	8	134000	Interest Receivable - Not Otherwise Classified	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E/U		
2.2	Accounts and taxes receivable, net	8	134300	Interest Receivable - Taxes	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.2	Accounts and taxes receivable, net	8	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.2	Accounts and taxes receivable, net	8	134800	Allowance for Loss on Interest Receivable - Taxes	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.2	Accounts and taxes receivable, net	8	136000	Penalties and Fines Receivable - Not Otherwise Classified	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.2	Accounts and taxes receivable, net	8	136300	Penalties and Fines Receivable - Taxes	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.2	Accounts and taxes receivable, net	8	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.2	Accounts and taxes receivable, net	8	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.2	Accounts and taxes receivable, net	8	137000	Administrative Fees Receivable - Not Otherwise Classified	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.2	Accounts and taxes receivable, net	8	137300	Administrative Fees Receivable - Taxes	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.2	Accounts and taxes receivable, net	8	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.2	Accounts and taxes receivable, net	8	137800	Allowance for Loss on Administrative Fees Receivable - Taxes	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
		9		Direct loan and loan guarantees receivable, net (Note 8)						
2.3	Loans receivable, net	9	134100	Interest Receivable - Loans	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.3	Loans receivable, net	9	134500	Allowance for Loss on Interest Receivable - Loans	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.3	Loans receivable, net	9	135000	Loans Receivable	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		
2.3	Loans receivable, net	9	135090	Loans Receivable - International Monetary Fund	E		EG	U		
2.3	Loans receivable, net	9	135900	Allowance for Loss on Loans Receivable	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.3	Loans receivable, net	9	135990	Allowance for Loss on Loans Receivable - International Monetary Fund	E		EG	U		
2.3	Loans receivable, net	9	136100	Penalties and Fines Receivable - Loans	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.3	Loans receivable, net	9	136500	Allowance for Loss on Penalties and Fines Receivable - Loans	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.3	Loans receivable, net	9	137100	Administrative Fees Receivable - Loans	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.3	Loans receivable, net	9	137500	Allowance for Loss on Administrative Fees Receivable - Loans	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.3	Loans receivable, net	9	138000	Loans Receivable - Troubled Assets Relief Program	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		

SUPPLEMENT

Section VI

USSGL Crosswalk - Reclassified Balance Sheet

Previous Line #	Previous Line Title	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
2.3	Loans receivable, net	9	138100	Interest Receivable - Loans - Troubled Assets Relief Program	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.3	Loans receivable, net	9	138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.3	Loans receivable, net	9	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.3	Loans receivable, net	9	139900	Allowance for Subsidy	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.3	Loans receivable, net	9	155100	Foreclosed Property	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.3	Loans receivable, net	9	155900	Foreclosed Property - Allowance	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.3	Loans receivable, net	9	164200	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.3	Loans receivable, net	9	164300	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.3	Loans receivable, net	9	164400	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.3	Loans receivable, net	9	164500	Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.3	Loans receivable, net	9	164600	Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.3	Loans receivable, net	9	164700	Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
		10		Inventory and related property, net (Note 9)						
2.4	Inventories and related property, net	10	151100	Operating Materials and Supplies Held for Use	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.4	Inventories and related property, net	10	151200	Operating Materials and Supplies Held in Reserve for Future Use	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.4	Inventories and related property, net	10	151300	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.4	Inventories and related property, net	10	151400	Operating Materials and Supplies Held for Repair	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.4	Inventories and related property, net	10	151600	Operating Materials and Supplies in Development	E		EG/ER/ET	E/U		
2.4	Inventories and related property, net	10	151900	Operating Materials and Supplies - Allowance	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.4	Inventories and related property, net	10	152100	Inventory Purchased for Resale	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.4	Inventories and related property, net	10	152200	Inventory Held in Reserve for Future Sale	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.4	Inventories and related property, net	10	152300	Inventory Held for Repair	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.4	Inventories and related property, net	10	152400	Inventory - Excess, Obsolete, and Unserviceable	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.4	Inventories and related property, net	10	152500	Inventory - Raw Materials	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.4	Inventories and related property, net	10	152600	Inventory - Work-in-Process	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.4	Inventories and related property, net	10	152700	Inventory - Finished Goods	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.4	Inventories and related property, net	10	152900	Inventory - Allowance	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.4	Inventories and related property, net	10	154100	Forfeited Property Held for Sale	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.4	Inventories and related property, net	10	154200	Forfeited Property Held for Donation or Use	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.4	Inventories and related property, net	10	154900	Forfeited Property - Allowance	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.4	Inventories and related property, net	10	156100	Commodities Held Under Price Support and Stabilization Support Programs	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.4	Inventories and related property, net	10	156900	Commodities - Allowance	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.4	Inventories and related property, net	10	157100	Stockpile Materials Held in Reserve	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.4	Inventories and related property, net	10	157200	Stockpile Materials Held for Sale	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.4	Inventories and related property, net	10	159100	Other Related Property	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.4	Inventories and related property, net	10	159900	Other Related Property - Allowance	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
		11		General property, plant, and equipment, net (Note 10)						
2.5	Property, Plant and Equipment, net	11	171100	Land and Land Rights	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.5	Property, Plant and Equipment, net	11	171200	Improvements to Land	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.5	Property, Plant and Equipment, net	11	171900	Accumulated Depreciation on Improvements to Land	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.5	Property, Plant and Equipment, net	11	172000	Construction-in-Progress	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.5	Property, Plant and Equipment, net	11	173000	Buildings, Improvements, and Renovations	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.5	Property, Plant and Equipment, net	11	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.5	Property, Plant and Equipment, net	11	174000	Other Structures and Facilities	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.5	Property, Plant and Equipment, net	11	174900	Accumulated Depreciation on Other Structures and Facilities	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.5	Property, Plant and Equipment, net	11	175000	Equipment	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		

SUPPLEMENT

Section VI

USSGL Crosswalk - Reclassified Balance Sheet

Previous Line #	Previous Line Title	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.	
2.5	Property, Plant and Equipment, net	11	175900	Accumulated Depreciation on Equipment	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
2.5	Property, Plant and Equipment, net	11	181000	Assets Under Capital Lease	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
2.5	Property, Plant and Equipment, net	11	181900	Accumulated Depreciation on Assets Under Capital Lease	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
2.5	Property, Plant and Equipment, net	11	182000	Leasehold Improvements	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
2.5	Property, Plant and Equipment, net	11	182900	Accumulated Amortization on Leasehold Improvements	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
2.5	Property, Plant and Equipment, net	11	183000	Internal-Use Software	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
2.5	Property, Plant and Equipment, net	11	183200	Internal-Use Software in Development	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
2.5	Property, Plant and Equipment, net	11	183900	Accumulated Amortization on Internal-Use Software	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
2.5	Property, Plant and Equipment, net	11	184000	Other Natural Resources	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
2.5	Property, Plant and Equipment, net	11	184900	Allowance for Depletion	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
2.5	Property, Plant and Equipment, net	11	189000	Other General Property, Plant, and Equipment	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
2.5	Property, Plant and Equipment, net	11	189900	Accumulated Depreciation on Other General Property, Plant, and Equipment	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
		12	Securities and investments (Note 5)								
2.6	Debt and equity securities	12	134200	Interest Receivable - Investments	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
2.6	Debt and equity securities	12	134600	Allowance for Loss on Interest Receivable - Investments	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
2.6	Debt and equity securities	12	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
2.6	Debt and equity securities	12	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
2.6	Debt and equity securities	12	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
2.6	Debt and equity securities	12	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
2.6	Debt and equity securities	12	161800	Market Adjustment - Investments	E	E/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
2.6	Debt and equity securities	12	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities	E	E/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		3	
2.6	Debt and equity securities	12	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		3	
2.6	Debt and equity securities	12	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		3	
2.6	Debt and equity securities	12	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		3	
2.6	Debt and equity securities	12	167000	Foreign Investments	E	N	EP	E			
2.6	Debt and equity securities	12	167100	Discount on Foreign Investments	E	N	EP	E			
2.6	Debt and equity securities	12	167200	Premium on Foreign Investments	E	N	EP	E			
2.6	Debt and equity securities	12	167900	Foreign Exchange Rate Revalue Adjustments - Investments	E	N	EP	E			
2.6	Debt and equity securities	12	169000	Other Investments	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		3	
		13	Investments in government-sponsored enterprises (for use by Treasury only)								
2.7	Investments in government-sponsored enterprises (for use by Treasury only)	13	165000	Preferred Stock in Federal Government Sponsored Enterprise	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
2.7	Investments in government-sponsored enterprises (for use by Treasury only)	13	165100	Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
2.7	Investments in government-sponsored enterprises (for use by Treasury only)	13	165200	Common Stock Warrants in Federal Government Sponsored Enterprise	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
2.7	Investments in government-sponsored enterprises (for use by Treasury only)	13	165300	Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
		14	Other assets (Note 12)								
2.8	Other assets	14	141000	Advances and Prepayments	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
2.8	Other assets	14	199000	Other Assets	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		4	
2.8	Other assets	14	199500	General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
2.9	Total non-federal assets	15	Total with the public								

SUPPLEMENT

Section VI

USSGL Crosswalk - Reclassified Balance Sheet

Previous Line #	Previous Line Title	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
				This line is calculated. Equals the sum of lines 7 through 14.						
4	Total assets	16	Total assets							
				This line is calculated. Equals the sum of lines 6 and 15.						
		17	Stewardship PP&E (Note 11)							
				Liabilities (Note 13)						
				Intra-governmental						
		18	Liability for Fund Balance with Treasury						40	
7.13	Liability for Fund Balance with Treasury	18	201000	Liability for Fund Balance With Treasury	E	F	GA	U		
7.13	Liability for Fund Balance with Treasury	18	209010	Liability for Fund Balance While Awaiting a Warrant	E	F	GA	U		
		19	Accounts payable							
		19.1	Accounts payable, capital transfers						12	
7.2	Accounts payable, capital transfers	19.1	292300	Contingent Liability for Capital Transfers	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
7.2	Accounts payable, capital transfers	19.1	297000	Liability for Capital Transfers	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
		19.2	Benefit program contributions payable (Note 15)						21	
7.8	Benefit program contributions payable	19.2	221300	Employer Contributions and Payroll Taxes Payable	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
7.8	Benefit program contributions payable	19.2	221500	Other Post Employment Benefits Due and Payable	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
7.8	Benefit program contributions payable	19.2	222500	Unfunded FECA Liability	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
7.8	Benefit program contributions payable	19.2	229000	Other Unfunded Employment Related Liability	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
		19.3	Accounts payable						22	
7.1	Accounts payable	19.3	211000	Accounts Payable	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		
7.1	Accounts payable	19.3	212000	Disbursements in Transit	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
7.1	Accounts payable	19.3	213000	Contract Holdbacks	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
7.1	Accounts payable	19.3	217000	Subsidy Payable to the Financing Account	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
7.1	Accounts payable	19.3	219000	Other Liabilities With Related Budgetary Obligations	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
7.1	Accounts payable	19.3	294000	Capital Lease Liability	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
7.1	Accounts payable	19.3	296000	Accounts Payable From Canceled Appropriations	E	F	EC/EG/EM/EP/ER/ES/ET/GA/TR	E/U		
7.1	Accounts payable	19.3	299000	Other Liabilities Without Related Budgetary Obligations	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/MR/TR/UG/US/UT	E/U		
		19.4	Transfers payable						27	
7.7	Transfers payable	19.4	215000	Payable for Transfers of Currently Invested Balances	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
7.7	Transfers payable	19.4	215500	Expenditure Transfers Payable	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
7.7	Transfers payable	19.4	299100	Other Liabilities - Reductions	E	F	EC/EG/EM/EP/ER/ES/ET/TR	E/U		
7.7	Transfers payable	19.4	299200	Appropriated Dedicated Collections Liability	E	F	ES/ET/US/UT	E/U		
		20	Federal debt and interest payable (Note 14)							
		20.1	Federal debt						01	
7.3	Federal debt	20.1	253000	Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
7.3	Federal debt	20.1	253100	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
7.3	Federal debt	20.1	253200	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
7.3	Federal debt	20.1	253300	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
7.3	Federal debt	20.1	253400	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
7.3	Federal debt	20.1	254000	Participation Certificates	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
		20.2	Interest payable - debt						02	

SUPPLEMENT

Section VI

USSGL Crosswalk - Reclassified Balance Sheet

Previous Line #	Previous Line Title	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
7.4	Interest payable - debt	20.2	214200	Accrued Interest Payable - Debt	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
		21		Debt associated with loans (Note 14)						
		21.1		Interest payable - loans and not otherwise classified					04	
7.5	Interest payable - loans and not otherwise classified	21.1	214000	Accrued Interest Payable - Not Otherwise Classified	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
7.5	Interest payable - loans and not otherwise classified	21.1	214100	Accrued Interest Payable - Loans	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
		21.2		Loans payable					17	
7.6	Loans payable	21.2	251000	Principal Payable to the Bureau of the Fiscal Service	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
7.6	Loans payable	21.2	251100	Capitalized Loan Interest Payable - Non-Credit Reform	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
7.6	Loans payable	21.2	252000	Principal Payable to the Federal Financing Bank	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
7.6	Loans payable	21.2	259000	Other Debt	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
		22		Other Liabilities (Notes 15 and 17)						
		22.1		Advances from others and deferred credits (Note 17)					23	
7.9	Advances from others and deferred credits	22.1	231000	Liability for Advances and Prepayments	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
7.9	Advances from others and deferred credits	22.1	232000	Other Deferred Revenue	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
		22.2		Other liabilities (without reciprocals) (Note 15)					29	
7.12	Other liabilities (without reciprocals)	22.2	221300	Employer Contributions and Payroll Taxes Payable	E	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
7.12	Other liabilities (without reciprocals)	22.2	222500	Unfunded FECA Liability	E	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
7.12	Other liabilities (without reciprocals)	22.2	229000	Other Unfunded Employment Related Liability	E	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
7.12	Other liabilities (without reciprocals)	22.2	240000	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections	E	Z	CF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
7.12	Other liabilities (without reciprocals)	22.2	241000	Liability for Clearing Accounts	E	Z	CF	E/U		
7.12	Other liabilities (without reciprocals)	22.2	299000	Other Liabilities Without Related Budgetary Obligations	E	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		
		22.3		Other liabilities (Note 17)					30	
7.14	Other liabilities	22.3	259000	Other Debt	E	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
7.14	Other liabilities	22.3	299000	Other Liabilities Without Related Budgetary Obligations	E	F	GA	E/U		
7.14	Other liabilities	22.3	299000	Other Liabilities Without Related Budgetary Obligations	E	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/MR/TR/UG/US/UT	E/U		
7.14	Other liabilities	22.3	299100	Other Liabilities - Reductions	E	F	GA	E/U		
7.14	Other liabilities	22.3	299100	Other Liabilities - Reductions	E	G	EC/EG/EM/EP/ER/ES/ET/TR	E/U		
		22.4		Liability to the General Fund of the U.S. Government for custodial and other non-entity assets (Note 17)					46	
7.10	Liability to the General Fund of the U.S. Government for custodial and other non-entity assets	22.4	298000	Custodial Liability	E	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		
7.10	Liability to the General Fund of the U.S. Government for custodial and other non-entity assets	22.4	298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	E	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		
		22.5		Liability to agency other than the General Fund of the U.S. Government for custodial and other non-entity assets					10	
7.11	Liability to agency other than the General Fund of the U.S. Government for custodial and other non-entity assets	22.5	298000	Custodial Liability	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		
7.11	Liability to agency other than the General Fund of the U.S. Government for custodial and other non-entity assets	22.5	298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		
7.15	Total federal liabilities	23		Total Intra-governmental						
				This line is calculated. Equals the sum of lines 18 through 22.						
				With the public						
		24		Accounts payable						

SUPPLEMENT

Section VI

USSGL Crosswalk - Reclassified Balance Sheet

Previous Line #	Previous Line Title	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.	
6.1	Accounts payable	24	211000	Accounts Payable	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U			
6.1	Accounts payable	24	212000	Disbursements in Transit	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
6.1	Accounts payable	24	214000	Accrued Interest Payable - Not Otherwise Classified	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
6.1	Accounts payable	24	296000	Accounts Payable From Canceled Appropriations	E	N	EC/EG/EM/EP/ER/ES/ET/GA/TR	E/U			
		25	Federal debt and interest payable (Note 14)								
6.2	Federal debt securities held by the public and accrued interest	25	214100	Accrued Interest Payable - Loans	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
6.2	Federal debt securities held by the public and accrued interest	25	214200	Accrued Interest Payable - Debt	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
6.2	Federal debt securities held by the public and accrued interest	25	253000	Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
6.2	Federal debt securities held by the public and accrued interest	25	253100	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
6.2	Federal debt securities held by the public and accrued interest	25	253200	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
6.2	Federal debt securities held by the public and accrued interest	25	253300	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
6.2	Federal debt securities held by the public and accrued interest	25	253400	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
6.2	Federal debt securities held by the public and accrued interest	25	254000	Participation Certificates	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
6.9	Other liabilities	25	259000	Other Debt	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
		26	Federal employee and veteran benefits payable (Note 15)								
6.3	Federal employee and veteran benefits payable	26	219100	Liability for Employer Benefits and Claims Incurred but Not Reported	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
6.3	Federal employee and veteran benefits payable	26	221300	Employer Contributions and Payroll Taxes Payable	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
6.3	Federal employee and veteran benefits payable	26	221500	Other Post Employment Benefits Due and Payable	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
6.3	Federal employee and veteran benefits payable	26	221600	Pension Benefits Due and Payable to Beneficiaries	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
6.3	Federal employee and veteran benefits payable	26	221700	Benefit Premiums Payable to Carriers	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
6.3	Federal employee and veteran benefits payable	26	221800	Life Insurance Benefits Due and Payable to Beneficiaries	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
6.9	Other liabilities	26	222000	Unfunded Leave	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
6.3	Federal employee and veteran benefits payable	26	229000	Other Unfunded Employment Related Liability	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
6.3	Federal employee and veteran benefits payable	26	261000	Actuarial Pension Liability	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
6.3	Federal employee and veteran benefits payable	26	262000	Actuarial Health Insurance Liability	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
6.3	Federal employee and veteran benefits payable	26	263000	Actuarial Life Insurance Liability	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
6.3	Federal employee and veteran benefits payable	26	265000	Actuarial FECA Liability	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
6.3	Federal employee and veteran benefits payable	26	269000	Other Actuarial Liabilities	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
		27	Environmental and disposal liabilities (Note 16)								
6.4	Environmental and disposal liabilities	27	299500	Estimated Cleanup Cost Liability	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E/U			
		28	Benefits due and payable								
6.5	Benefits due and payable	28	216000	Entitlement Benefits Due and Payable	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
		29	Loan guarantee liability (Note 8)								
6.6	Loan guarantee liabilities	29	218000	Loan Guarantee Liability	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
		30	Liabilities to Government-sponsored enterprises (for use by Treasury only)								
6.7	Liabilities to Government-sponsored enterprises (for use by Treasury only)	30	211200	Accounts Payable for Federal Government Sponsored Enterprise	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
6.7	Liabilities to Government-sponsored enterprises (for use by Treasury only)	30	292200	Contingent Liabilities - Federal Government Sponsored Enterprise	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
		31	Insurance and guarantee program liabilities								
6.8	Insurance and guarantee program liabilities	31	220000	Liability for Unpaid Insurance Claims	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
6.8	Insurance and guarantee program liabilities	31	220500	Liability for Unearned Insurance Premiums	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			

SUPPLEMENT

Section VI

USSGL Crosswalk - Reclassified Balance Sheet

Previous Line #	Previous Line Title	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
6.8	Insurance and guarantee program liabilities	31	266000	Actuarial Liabilities for Federal Insurance and Guarantee Programs	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
		32		Other liabilities (Notes 17, 18, and 19)						
6.9	Other liabilities	32	201000	Liability for Fund Balance With Treasury	E	N	GA	U		
6.9	Other liabilities	32	213000	Contract Holdbacks	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
6.9	Other liabilities	32	219000	Other Liabilities With Related Budgetary Obligations	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
6.9	Other liabilities	32	219200	Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks	E	N	EP	E		
6.9	Other liabilities	32	219300	Allocation of Special Drawing Rights (SDRs)	E	N	EP	E		
6.9	Other liabilities	32	221000	Accrued Funded Payroll and Leave	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
6.9	Other liabilities	32	221100	Withholdings Payable	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
6.9	Other liabilities	32	231000	Liability for Advances and Prepayments	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
6.9	Other liabilities	32	232000	Other Deferred Revenue	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
6.9	Other liabilities	32	240000	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
6.9	Other liabilities	32	241000	Liability for Clearing Accounts	E	N	CF	E/U		
6.9	Other liabilities	32	267000	Actuarial Liabilities for Treasury-Managed Benefit Programs	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
6.9	Other liabilities	32	291000	Prior Liens Outstanding on Acquired Collateral	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
6.9	Other liabilities	32	292000	Contingent Liabilities	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
6.9	Other liabilities	32	294000	Capital Lease Liability	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
6.9	Other liabilities	32	298000	Custodial Liability	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		2
6.9	Other liabilities	32	299000	Other Liabilities Without Related Budgetary Obligations	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		
6.10	Total non-federal liabilities	33		Total with the public						
				This line is calculated. Equals sum of lines 24 through 32.						
8	Total liabilities	34		Total liabilities						
				This line is calculated. Equals the sum of lines 23 and 33.						
		35		Commitments and Contingencies (Note 19)						
				Net position						
		36		Total net position - Funds from Dedicated Collections (Note 20) (Combined or Consolidated)						
		36.1		Unexpended appropriations - Funds from Dedicated Collections						
9.1	Net Position - funds from dedicated collections	36.1	309000	Unexpended Appropriations While Awaiting a Warrant	E	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.1	310000	Unexpended Appropriations - Cumulative	B		EC/EG/EM/EP/ER/ES/ET/TR	E		
9.1	Net Position - funds from dedicated collections	36.1	310100	Unexpended Appropriations - Appropriations Received	E	G	EC/EG/EM/EP/ER/ES/ET/TR	E		
9.1	Net Position - funds from dedicated collections	36.1	310200	Unexpended Appropriations - Transfers-In	E	F	EC/EG/EM/EP/ER/ES/ET/TR	E		
9.1	Net Position - funds from dedicated collections	36.1	310300	Unexpended Appropriations - Transfers-Out	E	F	EC/EG/EM/EP/ER/ES/ET/TR	E		
9.1	Net Position - funds from dedicated collections	36.1	310500	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year	E	G	EC/EG/EM/EP/ER/ES/ET/TR	E		
9.1	Net Position - funds from dedicated collections	36.1	310600	Unexpended Appropriations - Adjustments	E	G	EC/EG/EM/EP/ER/ES/ET/TR	E		
9.1	Net Position - funds from dedicated collections	36.1	310700	Unexpended Appropriations - Used	E	G	EC/EG/EM/EP/ER/ES/ET/TR	E		
9.1	Net Position - funds from dedicated collections	36.1	310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	G	EC/EG/EM/EP/ER/ES/ET/TR	E		
9.1	Net Position - funds from dedicated collections	36.1	310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	G	EC/EG/EM/EP/ER/ES/ET/TR	E		
		36.2		Cumulative results of operations - Funds from Dedicated Collections						
9.1	Net Position - funds from dedicated collections	36.2	331000	Cumulative Results of Operations	B		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		

SUPPLEMENT

Section VI

USSGL Crosswalk - Reclassified Balance Sheet

Previous Line #	Previous Line Title	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
9.1	Net Position - funds from dedicated collections	36.2	510000	Revenue From Goods Sold	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	510900	Contra Revenue for Goods Sold	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	520000	Revenue From Services Provided	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	520900	Contra Revenue for Services Provided	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	531000	Interest Revenue - Other	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	531100	Interest Revenue - Investments	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	531300	Interest Revenue - Subsidy Amortization	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	531800	Contra Revenue for Interest Revenue - Investments	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	531900	Contra Revenue for Interest Revenue - Other	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	532000	Penalties and Fines Revenue	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	532400	Contra Revenue for Penalties and Fines	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	532500	Administrative Fees Revenue	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	532900	Contra Revenue for Administrative Fees	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	540000	Funded Benefit Program Revenue	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	540900	Contra Revenue for Funded Benefit Program Revenue	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	550000	Insurance and Guarantee Premium Revenue	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	550900	Contra Revenue for Insurance and Guarantee Premium Revenue	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	560000	Donated Revenue - Financial Resources	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	560900	Contra Revenue for Donations - Financial Resources	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	561000	Donated Revenue - Non-Financial Resources	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	561900	Contra Donated Revenue - Nonfinancial Resources	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	564000	Forfeiture Revenue - Cash and Cash Equivalents	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	565000	Forfeiture Revenue - Forfeitures of Property	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	565900	Contra Forfeiture Revenue - Forfeitures of Property	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	570000	Expended Appropriations	E	G	CF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	570500	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year	E	G	CF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	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	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US	E		
9.1	Net Position - funds from dedicated collections	36.2	572000	Financing Sources Transferred In Without Reimbursement	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	573000	Financing Sources Transferred Out Without Reimbursement	E	F/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	573500	Appropriated Dedicated Collections to be Transferred In	E	F	ES/ET/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	573600	Appropriated Dedicated Collections to be Transferred Out	E	F	ES/ET/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	574000	Appropriated Dedicated Collections Transferred In	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	574500	Appropriated Dedicated Collections Transferred Out	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	575000	Expenditure Financing Sources - Transfers-In	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	575500	Non-Expenditure Financing Sources - Transfers-In - Other	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	575600	Non-Expenditure Financing Sources - Transfers-In - Capital Transfers	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	576000	Expenditure Financing Sources - Transfers-Out	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	576500	Non-Expenditure Financing Sources - Transfers-Out - Other	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	576600	Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		

SUPPLEMENT

Section VI

USSGL Crosswalk - Reclassified Balance Sheet

Previous Line #	Previous Line Title	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
9.1	Net Position - funds from dedicated collections	36.2	577500	Non-Budgetary Financing Sources Transferred In	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	577600	Non-Budgetary Financing Sources Transferred Out	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	578000	Imputed Financing Sources	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	579000	Other Financing Sources	E	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	579100	Adjustment to Financing Sources - Credit Reform	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	579200	Financing Sources To Be Transferred Out - Contingent Liability	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	579500	Seigniorage	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	580000	Tax Revenue Collected - Not Otherwise Classified	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	580100	Tax Revenue Collected - Individual	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	580200	Tax Revenue Collected - Corporate	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	580300	Tax Revenue Collected - Unemployment	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	580400	Tax Revenue Collected - Excise	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	580500	Tax Revenue Collected - Estate and Gift	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	580600	Tax Revenue Collected - Customs	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	582100	Tax Revenue Accrual Adjustment - Individual	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	582200	Tax Revenue Accrual Adjustment - Corporate	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	582300	Tax Revenue Accrual Adjustment - Unemployment	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	582400	Tax Revenue Accrual Adjustment - Excise	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	582500	Tax Revenue Accrual Adjustment - Estate and Gift	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	582600	Tax Revenue Accrual Adjustment - Customs	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	583000	Contra Revenue for Taxes - Not Otherwise Classified	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	583100	Contra Revenue for Taxes - Individual	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	583200	Contra Revenue for Taxes - Corporate	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	583300	Contra Revenue for Taxes - Unemployment	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	583400	Contra Revenue for Taxes - Excise	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	583500	Contra Revenue for Taxes - Estate and Gift	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	583600	Contra Revenue for Taxes - Customs	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	589000	Tax Revenue Refunds - Not Otherwise Classified	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	589100	Tax Revenue Refunds - Individual	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	589200	Tax Revenue Refunds - Corporate	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	589300	Tax Revenue Refunds - Unemployment	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	589400	Tax Revenue Refunds - Excise	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	589500	Tax Revenue Refunds - Estate and Gift	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	589600	Tax Revenue Refunds - Customs	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	590000	Other Revenue	E	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E		2
9.1	Net Position - funds from dedicated collections	36.2	590900	Contra Revenue for Other Revenue	E	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		2
9.1	Net Position - funds from dedicated collections	36.2	591900	Revenue and Other Financing Sources - Cancellations	E	G	EC/EG/EM/EP/ER/ES/ET/TR/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	592100	Valuation Change in Investments - Exchange Stabilization Fund (ESF)	E	N	ER	E		
9.1	Net Position - funds from dedicated collections	36.2	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	E	N	UG	E		
9.1	Net Position - funds from dedicated collections	36.2	592300	Valuation Change in Investments - Beneficial Interest in Trust	E	N	UG	E		
9.1	Net Position - funds from dedicated collections	36.2	599000	Collections for Others - Statement of Custodial Activity	E	F/G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	599100	Accrued Collections for Others - Statement of Custodial Activity	E	F/G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	F/G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E	F/G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	599700	Financing Sources Transferred In From Custodial Statement Collections	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	610000	Operating Expenses/Program Costs	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	615000	Expensed Asset	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	619000	Contra Bad Debt Expense - Incurred for Others	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		

SUPPLEMENT

Section VI

USSGL Crosswalk - Reclassified Balance Sheet

Previous Line #	Previous Line Title	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
9.1	Net Position - funds from dedicated collections	36.2	619900	Adjustment to Subsidy Expense	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	632000	Interest Expenses on Securities	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	633000	Other Interest Expenses	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	633800	Remuneration Interest	E	F/N	EP	E		
9.1	Net Position - funds from dedicated collections	36.2	634000	Interest Expense Accrued on the Liability for Loan Guarantees	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	640000	Benefit Expense	E	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	650000	Cost of Goods Sold	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	660000	Applied Overhead	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	661000	Cost Capitalization Offset	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	671000	Depreciation, Amortization, and Depletion	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	672000	Bad Debt Expense	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	673000	Imputed Costs	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	679000	Other Expenses Not Requiring Budgetary Resources	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	679500	Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental Administrative Fees	E	N	DF	E		
9.1	Net Position - funds from dedicated collections	36.2	680000	Future Funded Expenses	E	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	690000	Non-Production Costs	E	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	711000	Gains on Disposition of Assets - Other	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	711100	Gains on Disposition of Investments	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	711200	Gains on Disposition of Borrowings	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	717100	Gains on Changes in Long-Term Assumptions - From Experience	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	717200	Losses on Changes in Long-Term Assumptions - From Experience	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	718000	Unrealized Gains	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	718100	Unrealized Gain - Exchange Stabilization Fund (ESF)	E	N	EP	E		
9.1	Net Position - funds from dedicated collections	36.2	719000	Other Gains	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	719100	Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges	E	N	EP	E		
9.1	Net Position - funds from dedicated collections	36.2	721000	Losses on Disposition of Assets - Other	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	721100	Losses on Disposition of Investments	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	721200	Losses on Disposition of Borrowings	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	727100	Gains on Changes in Long-Term Assumptions	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	727200	Losses on Changes in Long-Term Assumptions	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	728000	Unrealized Losses	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	728100	Unrealized Losses - Exchange Stabilization Fund (ESF)	E	N	EP	E		
9.1	Net Position - funds from dedicated collections	36.2	729000	Other Losses	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	729100	Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges	E	N	EP	E		
9.1	Net Position - funds from dedicated collections	36.2	729200	Other Losses From Impairment of Assets	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	730000	Extraordinary Items	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	740000	Prior-Period Adjustments Due to Corrections of Errors	E	N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	E	N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	740500	Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year	E	N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	750000	Distribution of Income - Dividend	E	N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	760000	Changes in Actuarial Liability	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	880100	Offset for Purchases of Assets	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	880200	Purchases of Property, Plant, and Equipment	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	880300	Purchases of Inventory and Related Property	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	Net Position - funds from dedicated collections	36.2	880400	Purchases of Assets - Other	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
		37		Total net position - Funds other than those from Dedicated Collections (Combined or Consolidated)						

SUPPLEMENT

Section VI

USSGL Crosswalk - Reclassified Balance Sheet

Previous Line #	Previous Line Title	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
		37.1		Unexpended appropriations - Funds other than those from Dedicated Collections						
9.2	Net Position - funds other than those from dedicated collections	37.1	309000	Unexpended Appropriations While Awaiting a Warrant	E	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.1	309010	Appropriations Outstanding - Warrants to be Issued	E	F	GA	U		
9.2	Net Position - funds other than those from dedicated collections	37.1	310000	Unexpended Appropriations - Cumulative	B		EC/EG/EM/EP/ER/ES/ET/TR	U		
9.2	Net Position - funds other than those from dedicated collections	37.1	310100	Unexpended Appropriations - Appropriations Received	E	G	EC/EG/EM/EP/ER/ES/ET/TR	U		
9.2	Net Position - funds other than those from dedicated collections	37.1	310200	Unexpended Appropriations - Transfers-In	E	F	EC/EG/EM/EP/ER/ES/ET/TR	U		
9.2	Net Position - funds other than those from dedicated collections	37.1	310300	Unexpended Appropriations - Transfers-Out	E	F	EC/EG/EM/EP/ER/ES/ET/TR	U		
9.2	Net Position - funds other than those from dedicated collections	37.1	310500	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year	E	G	EC/EG/EM/EP/ER/ES/ET/TR	U		
9.2	Net Position - funds other than those from dedicated collections	37.1	310600	Unexpended Appropriations - Adjustments	E	G	EC/EG/EM/EP/ER/ES/ET/TR	U		
9.2	Net Position - funds other than those from dedicated collections	37.1	310700	Unexpended Appropriations - Used	E	G	EC/EG/EM/EP/ER/ES/ET/TR	U		
9.2	Net Position - funds other than those from dedicated collections	37.1	310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	G	EC/EG/EM/EP/ER/ES/ET/TR	U		
9.2	Net Position - funds other than those from dedicated collections	37.1	310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	G	EC/EG/EM/EP/ER/ES/ET/TR	U		
9.2	Net Position - funds other than those from dedicated collections	37.1	320000	Appropriations Outstanding - Cumulative	B		GA	U		
9.2	Net Position - funds other than those from dedicated collections	37.1	320100	Appropriations Outstanding - Warrants Issued	E	F	GA	U		
9.2	Net Position - funds other than those from dedicated collections	37.1	320110	Appropriations Outstanding - Transfers	E	F	GA	U		
9.2	Net Position - funds other than those from dedicated collections	37.1	320600	Appropriations Outstanding - Adjustments	E	F	GA	U		
9.2	Net Position - funds other than those from dedicated collections	37.1	320700	Appropriations Outstanding - Used	E	F	GA	U		
9.2	Net Position - funds other than those from dedicated collections	37.1	320800	Appropriations Outstanding - Prior-Period Adjustments	E	F	GA	U		
		37.2		Cumulative results of operations - Funds other than those from Dedicated Collections						
9.2	Net Position - funds other than those from dedicated collections	37.2	331000	Cumulative Results of Operations	B		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	510000	Revenue From Goods Sold	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	510900	Contra Revenue for Goods Sold	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	520000	Revenue From Services Provided	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	520900	Contra Revenue for Services Provided	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	531000	Interest Revenue - Other	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	531100	Interest Revenue - Investments	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	531300	Interest Revenue - Subsidy Amortization	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		

SUPPLEMENT

Section VI

USSGL Crosswalk - Reclassified Balance Sheet

Previous Line #	Previous Line Title	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
9.2	Net Position - funds other than those from dedicated collections	37.2	531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	531800	Contra Revenue for Interest Revenue - Investments	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	531900	Contra Revenue for Interest Revenue - Other	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	532000	Penalties and Fines Revenue	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	532400	Contra Revenue for Penalties and Fines	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	532500	Administrative Fees Revenue	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	532900	Contra Revenue for Administrative Fees	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	540000	Funded Benefit Program Revenue	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	540500	Unfunded FECA Benefit Revenue	E	F/N	EG	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	540600	Contra Revenue for Unfunded FECA Benefit Revenue	E	F/N	EG	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	540900	Contra Revenue for Funded Benefit Program Revenue	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	550000	Insurance and Guarantee Premium Revenue	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	550900	Contra Revenue for Insurance and Guarantee Premium Revenue	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	560000	Donated Revenue - Financial Resources	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	560900	Contra Revenue for Donations - Financial Resources	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	561000	Donated Revenue - Non-Financial Resources	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	561900	Contra Donated Revenue - Nonfinancial Resources	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	564000	Forfeiture Revenue - Cash and Cash Equivalents	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	565000	Forfeiture Revenue - Forfeitures of Property	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	565900	Contra Forfeiture Revenue - Forfeitures of Property	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	570000	Expended Appropriations	E	G	CF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	570005	Appropriations - Expended	E	F	GA	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	570500	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year	E	G	CF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	570810	Appropriations - Expended - Prior-Period Adjustments	E	F	GA	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	U		

SUPPLEMENT

Section VI

USSGL Crosswalk - Reclassified Balance Sheet

Previous Line #	Previous Line Title	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
9.2	Net Position - funds other than those from dedicated collections	37.2	571000	Transfer in of Agency Unavailable Custodial and Non-Entity Collections	E	F	GA	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	571200	Accrual of Agency Amount To Be Collected - Custodial and Non-Entity - General Fund of the U.S. Government	E	F	GA	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	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	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	572000	Financing Sources Transferred In Without Reimbursement	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	573000	Financing Sources Transferred Out Without Reimbursement	E	F/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	573500	Appropriated Dedicated Collections to be Transferred In	E	F	ES/ET/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	573600	Appropriated Dedicated Collections to be Transferred Out	E	F	ES/ET/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	574000	Appropriated Dedicated Collections Transferred In	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	574500	Appropriated Dedicated Collections Transferred Out	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	575000	Expenditure Financing Sources - Transfers-In	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	575500	Non-Expenditure Financing Sources - Transfers-In - Other	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	575600	Non-Expenditure Financing Sources - Transfers-In - Capital Transfers	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	576000	Expenditure Financing Sources - Transfers-Out	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	576500	Non-Expenditure Financing Sources - Transfers-Out - Other	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	576600	Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	577500	Non-Budgetary Financing Sources Transferred In	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	577600	Non-Budgetary Financing Sources Transferred Out	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	578000	Imputed Financing Sources	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	579000	Other Financing Sources	E	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	579001	Other Non-Budgetary Financing Sources for Debt Accruals/Amortization	E	G	EG	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	579010	Other General Fund Financing Sources	E	F/Z	GA	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	579100	Adjustment to Financing Sources - Credit Reform	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	579200	Financing Sources To Be Transferred Out - Contingent Liability	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	579500	Seigniorage	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	580000	Tax Revenue Collected - Not Otherwise Classified	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	580100	Tax Revenue Collected - Individual	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	580200	Tax Revenue Collected - Corporate	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	580300	Tax Revenue Collected - Unemployment	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	580400	Tax Revenue Collected - Excise	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		

SUPPLEMENT

Section VI

USSGL Crosswalk - Reclassified Balance Sheet

Previous Line #	Previous Line Title	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
9.2	Net Position - funds other than those from dedicated collections	37.2	580500	Tax Revenue Collected - Estate and Gift	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	580600	Tax Revenue Collected - Customs	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	582100	Tax Revenue Accrual Adjustment - Individual	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	582200	Tax Revenue Accrual Adjustment - Corporate	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	582300	Tax Revenue Accrual Adjustment - Unemployment	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	582400	Tax Revenue Accrual Adjustment - Excise	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	582500	Tax Revenue Accrual Adjustment - Estate and Gift	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	582600	Tax Revenue Accrual Adjustment - Customs	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	583000	Contra Revenue for Taxes - Not Otherwise Classified	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	583100	Contra Revenue for Taxes - Individual	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	583200	Contra Revenue for Taxes - Corporate	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	583300	Contra Revenue for Taxes - Unemployment	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	583400	Contra Revenue for Taxes - Excise	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	583500	Contra Revenue for Taxes - Estate and Gift	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	583600	Contra Revenue for Taxes - Customs	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	589000	Tax Revenue Refunds - Not Otherwise Classified	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	589100	Tax Revenue Refunds - Individual	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	589200	Tax Revenue Refunds - Corporate	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	589300	Tax Revenue Refunds - Unemployment	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	589400	Tax Revenue Refunds - Excise	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	589500	Tax Revenue Refunds - Estate and Gift	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	589600	Tax Revenue Refunds - Customs	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	590000	Other Revenue	E	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	590900	Contra Revenue for Other Revenue	E	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	591900	Revenue and Other Financing Sources - Cancellations	E	G	EC/EG/EM/EP/ER/ES/ET/TR/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	591910	Cancellations of Revenue and Other Financing Sources - The General Fund of the U.S. Government	E	F	GA	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	592100	Valuation Change in Investments - Exchange Stabilization Fund (ESF)	E	N	ER	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	E	N	UG	U		

SUPPLEMENT

Section VI

USSGL Crosswalk - Reclassified Balance Sheet

Previous Line #	Previous Line Title	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
9.2	Net Position - funds other than those from dedicated collections	37.2	592300	Valuation Change in Investments - Beneficial Interest in Trust	E	N	UG	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	599000	Collections for Others - Statement of Custodial Activity	E	F/G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	599100	Accrued Collections for Others - Statement of Custodial Activity	E	F/G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	F/G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E	F/G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	599700	Financing Sources Transferred In From Custodial Statement Collections	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	610000	Operating Expenses/Program Costs	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	615000	Expensed Asset	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	619000	Contra Bad Debt Expense - Incurred for Others	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	619900	Adjustment to Subsidy Expense	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	632000	Interest Expenses on Securities	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	633000	Other Interest Expenses	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	634000	Interest Expense Accrued on the Liability for Loan Guarantees	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	640000	Benefit Expense	E	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	650000	Cost of Goods Sold	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	660000	Applied Overhead	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	661000	Cost Capitalization Offset	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	671000	Depreciation, Amortization, and Depletion	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	672000	Bad Debt Expense	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	673000	Imputed Costs	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	679000	Other Expenses Not Requiring Budgetary Resources	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	679500	Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental Administrative Fees	E	N	DF	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	680000	Future Funded Expenses	E	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	690000	Non-Production Costs	E	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	711000	Gains on Disposition of Assets - Other	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		

SUPPLEMENT

Section VI

USSGL Crosswalk - Reclassified Balance Sheet

Previous Line #	Previous Line Title	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
9.2	Net Position - funds other than those from dedicated collections	37.2	711100	Gains on Disposition of Investments	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	711200	Gains on Disposition of Borrowings	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	717100	Gains on Changes in Long-Term Assumptions - From Experience	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	717200	Losses on Changes in Long-Term Assumptions - From Experience	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	718000	Unrealized Gains	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	719000	Other Gains	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	719090	Gains on International Monetary Fund Assets	E		EG	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	721000	Losses on Disposition of Assets - Other	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	721100	Losses on Disposition of Investments	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	721200	Losses on Disposition of Borrowings	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	727100	Gains on Changes in Long-Term Assumptions	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	727200	Losses on Changes in Long-Term Assumptions	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	728000	Unrealized Losses	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	729000	Other Losses	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	729090	Losses on International Monetary Fund Assets	E		EG	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	729200	Other Losses From Impairment of Assets	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	730000	Extraordinary Items	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	740000	Prior-Period Adjustments Due to Corrections of Errors	E	N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	E	N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	740500	Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year	E	N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	750000	Distribution of Income - Dividend	E	N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	760000	Changes in Actuarial Liability	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	771000	Trust Fund Warrant Journal Vouchers Issued Net of Adjustments	E	F	GA	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	880100	Offset for Purchases of Assets	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	880200	Purchases of Property, Plant, and Equipment	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	880300	Purchases of Inventory and Related Property	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	Net Position - funds other than those from dedicated collections	37.2	880400	Purchases of Assets - Other	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
10	Total net position	38		Total net position						
				This line is calculated. Equals the sum of lines 36 and 37.						

SUPPLEMENT

Section VI

USSGL Crosswalk - Reclassified Balance Sheet

Previous Line #	Previous Line Title	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
11	Total liabilities and net position	39		Total liabilities and net position						
				This line is calculated. Equals the sum of lines 34 and 38.						

Footnotes and Additional Information

1. 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.
2. FASAB recognizes amounts returned to Puerto Rico and the U.S. Virgin Islands as non-federal custodial liabilities as referenced in SFFAS No. 7, paragraph 289.
3. Does not include derivative assets.
4. Related to investments in derivative assets.
5. Includes non-derivative liabilities.
6. Related to derivative liabilities.
7. Exclude General Fund (Trading Partner code 9900) activity in this account.
8. Report only General Fund (Trading Partner code 9900) activity associated with this account. With the implementation of GTAS there is a new Federal/Non-federal attribute domain value of G for the General Fund.