

USSGL Crosswalk - Reclassified Balance Sheet

| Line No.   | USSGL Acct.                               | USSGL Account Title   | Begin/End | Fed/NonFed | Fund Type                                    | Reporting Type Code | Addl. Info. |
|------------|---|---|-----------|------------|--|---------------------|-------------|
| <b>1</b>   | <b>Assets</b>                             |   |           |            |  |                     |             |
| <b>2</b>   | <b>Non-federal</b>                        |   |           |            |  |                     |             |
| <b>2.1</b> | <b>Cash and other monetary assets</b>     |   |           |            |  |                     |             |
| 2.1        | 110100                                    | General Fund of the U.S. Government's Operating Cash                                | E         | N          | GA/MR  | U                   |             |
| 2.1        | 110300                                    | Restricted Operating Cash   | E         | N          | GA/MR  | U                   |             |
| 2.1        | 110900                                    | Checks Outstanding  | E         | N          | GA/MR  | U                   |             |
| 2.1        | 111000                                    | Undeposited Collections   | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E/U                 |             |
| 2.1        | 112000                                    | Imprest Funds   | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 |             |
| 2.1        | 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        | 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        | 113500                                    | Funds Held Outside of Treasury - Non-Budgetary                                      | E         | N          | DF   | E/U                 |             |
| 2.1        | 114500                                    | Cash Held by U.S. Disbursing Officers Outside the Treasury's General Account        | E         | N          | GA/MR  | U                   |             |
| 2.1        | 119000                                    | Other Cash  | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E/U                 |             |
| 2.1        | 119090                                    | Other Cash - International Monetary Fund  | E         |            | EG   | U                   |             |
| 2.1        | 119305                                    | International Monetary Fund - Letter of Credit                                      | E         |            | EG   | U                   |             |
| 2.1        | 119306                                    | International Monetary Fund - Receivable/Payable Currency Valuation Adjustment      | E         |            | EG   | U                   |             |
| 2.1        | 119307                                    | International Monetary Fund - Dollar Deposits With the IMF                          | E         |            | EG   | U                   |             |
| 2.1        | 119309                                    | International Monetary Fund - Currency Holdings                                     | E         |            | EG   | U                   |             |
| 2.1        | 119333                                    | International Monetary Fund - Reserve Position                                      | E         |            | EG   | U                   |             |
| 2.1        | 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        | 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        | 120000                                    | Foreign Currency  | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E/U                 |             |
| 2.1        | 120500                                    | Foreign Currency Denominated Equivalent Assets                                      | E         | N          | EP   | E                   |             |
| 2.1        | 120900                                    | Uninvested Foreign Currency   | E         | N          | EP   | E                   |             |
| 2.1        | 134400                                    | Interest Receivable on Special Drawing Rights (SDR)                                 | E         | N          | EP   | E                   |             |
| 2.1        | 138400                                    | Interest Receivable - Foreign Currency Denominated Assets                           | E         | N          | EP   | E                   |             |
| 2.1        | 153100                                    | Seized Monetary Instruments   | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 |             |
| 2.1        | 153200                                    | Seized Cash Deposited   | E         | N          | DF   | E/U                 |             |
| <b>2.2</b> | <b>Accounts and taxes receivable, net</b> |   |           |            |  |                     |             |
| 2.2        | 131000                                    | Accounts Receivable   | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E/U                 |             |
| 2.2        | 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        | 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        | 132100                                    | Unfunded FECA Benefit Contributions Receivable                                      | E         | N          | EG   | U                   |             |
| 2.2        | 132500                                    | Taxes Receivable  | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 |             |
| 2.2        | 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        | 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        | 134300                                    | Interest Receivable - Taxes   | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 |             |
| 2.2        | 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        | 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        | 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        | 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        | 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        | 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        | 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        | 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        | 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        | 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                 |             |
| <b>2.3</b> | <b>Loans receivable, net</b>              |   |           |            |  |                     |             |
| 2.3        | 134100                                    | Interest Receivable - Loans   | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 |             |
| 2.3        | 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                 |             |

## SUPPLEMENT

## Section VI

## USSGL Crosswalk - Reclassified Balance Sheet

| Line No.   | USSGL Acct.                                  | USSGL Account Title   | Begin/End | Fed/NonFed | Fund Type                                    | Reporting Type Code | Addl. Info. |
|------------|--|---|-----------|------------|--|---------------------|-------------|
| 2.3        | 135000                                       | Loans Receivable  | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E/U                 |             |
| 2.3        | 135090                                       | Loans Receivable - International Monetary Fund  | E         |            | EG   | U                   |             |
| 2.3        | 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        | 135990                                       | Allowance for Loss on Loans Receivable - International Monetary Fund  | E         |            | EG   | U                   |             |
| 2.3        | 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        | 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        | 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        | 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        | 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                 |             |
| 2.3        | 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        | 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        | 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        | 139900                                       | Allowance for Subsidy   | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 |             |
| 2.3        | 155100                                       | Foreclosed Property   | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 |             |
| 2.3        | 155900                                       | Foreclosed Property - Allowance   | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 |             |
| 2.3        | 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        | 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        | 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        | 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        | 164600                                       | Discount 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                 |             |
| 2.3        | 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                 |             |
| <b>2.4</b> | <b>Inventories and related property, net</b> |   |           |            |  |                     |             |
| 2.4        | 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        | 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        | 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        | 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        | 151600                                       | Operating Materials and Supplies in Development   | E         |            | EG/ER/ET                                     | E/U                 |             |
| 2.4        | 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        | 152100                                       | Inventory Purchased for Resale  | E         |            | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 |             |
| 2.4        | 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        | 152300                                       | Inventory Held for Repair   | E         |            | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 |             |
| 2.4        | 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        | 152500                                       | Inventory - Raw Materials   | E         |            | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 |             |
| 2.4        | 152600                                       | Inventory - Work-in-Process   | E         |            | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 |             |
| 2.4        | 152700                                       | Inventory - Finished Goods  | E         |            | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 |             |
| 2.4        | 152900                                       | Inventory - Allowance   | E         |            | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 |             |
| 2.4        | 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        | 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        | 154900                                       | Forfeited Property - Allowance  | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 |             |
| 2.4        | 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        | 156900                                       | Commodities - Allowance   | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 |             |
| 2.4        | 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        | 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        | 159100                                       | Other Related Property  | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 |             |
| 2.4        | 159900                                       | Other Related Property - Allowance  | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 |             |
| <b>2.5</b> | <b>Property, plant, and equipment, net</b>   |   |           |            |  |                     |             |
| 2.5        | 171100                                       | Land and Land Rights  | E         |            | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 |             |
| 2.5        | 171200                                       | Improvements to Land  | E         |            | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 |             |

USSGL Crosswalk - Reclassified Balance Sheet

| Line No.  | USSGL Acct. | USSGL Account Title   | Begin/End | Fed/NonFed | Fund Type                                 | Reporting Type Code | Addl. Info. |
|---|-------------|---|-----------|------------|---|---------------------|-------------|
| 2.5   | 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   | 172000      | Construction-in-Progress  | E         |            | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U                 |             |
| 2.5   | 173000      | Buildings, Improvements, and Renovations  | E         |            | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U                 |             |
| 2.5   | 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   | 174000      | Other Structures and Facilities   | E         |            | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U                 |             |
| 2.5   | 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   | 175000      | Equipment   | E         |            | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U                 |             |
| 2.5   | 175900      | Accumulated Depreciation on Equipment   | E         |            | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U                 |             |
| 2.5   | 181000      | Assets Under Capital Lease  | E         |            | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U                 |             |
| 2.5   | 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   | 182000      | Leasehold Improvements  | E         |            | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U                 |             |
| 2.5   | 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   | 183000      | Internal-Use Software   | E         |            | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U                 |             |
| 2.5   | 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   | 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   | 184000      | Other Natural Resources   | E         |            | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U                 |             |
| 2.5   | 184900      | Allowance for Depletion   | E         |            | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U                 |             |
| 2.5   | 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   | 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                 |             |
| <b>2.6 Debt and equity securities</b>   |             |   |           |            |   |                     |             |
| 2.6   | 134200      | Interest Receivable - Investments   | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U                 |             |
| 2.6   | 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   | 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   | 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   | 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   | 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   | 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   | 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   | 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   | 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   | 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   | 167000      | Foreign Investments   | E         | N          |   | EP                  | E           |
| 2.6   | 167100      | Discount on Foreign Investments   | E         | N          |   | EP                  | E           |
| 2.6   | 167200      | Premium on Foreign Investments  | E         | N          |   | EP                  | E           |
| 2.6   | 167900      | Foreign Exchange Rate Revalue Adjustments - Investments   | E         | N          |   | EP                  | E           |
| 2.6   | 169000      | Other Investments   | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U                 | 3           |
| <b>2.7 Investments in government-sponsored enterprises (for use by Treasury only)</b> |             |   |           |            |   |                     |             |
| 2.7   | 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   | 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   | 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   | 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                 |             |
| <b>2.8 Other assets</b>   |             |   |           |            |   |                     |             |
| 2.8   | 141000      | Advances and Prepayments  | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U                 |             |

USSGL Crosswalk - Reclassified Balance Sheet

| Line No.   | USSGL Acct.   | USSGL Account Title   | Begin/End | Fed/NonFed | Fund Type                                    | Reporting Type Code | Addl. Info. |
|------------|---|---|-----------|------------|--|---------------------|-------------|
| 2.8        | 199000  | Other Assets  | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 | 4           |
| 2.8        | 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                 |             |
| <b>2.9</b> | <b>Total non-federal assets</b>   |   |           |            |  |                     |             |
|            | <b>This line is calculated. Equals sum of line 2.1 through 2.8.</b>       |   |           |            |  |                     |             |
| <b>3</b>   | <b>Federal</b>  |   |           |            |  |                     |             |
| <b>3.1</b> | <b>Fund balance with Treasury (RC 40)/1</b>                               |   |           |            |  |                     |             |
| 3.1        | 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        | 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                 |             |
| <b>3.2</b> | <b>Federal investments (RC 01)/1</b>                                      |   |           |            |  |                     |             |
| 3.2        | 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        | 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        | 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        | 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        | 161800  | Market Adjustment - Investments   | E         | F          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 |             |
| 3.2        | 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        | 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        | 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        | 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        | 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        | 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        | 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        | 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        | 169000  | Other Investments   | E         | F          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 |             |
| <b>3.3</b> | <b>Accounts receivable (RC 22)/1</b>                                      |   |           |            |  |                     |             |
| 3.3        | 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        | 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           |
| 3.3        | 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        | 199000  | Other Assets  | E         | F          | CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT       | E/U                 | 7           |
| <b>3.4</b> | <b>Accounts receivable, capital transfers (RC 12)/1</b>                   |   |           |            |  |                     |             |
| 3.4        | 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        | 192500  | Capital Transfers Receivable  | E         | F          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 |             |
| <b>3.5</b> | <b>Interest receivable - investments (RC 02)/1</b>                        |   |           |            |  |                     |             |
| 3.5        | 134200  | Interest Receivable - Investments   | E         | F          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 | 7           |
| <b>3.6</b> | <b>Interest receivable - loans and not otherwise classified (RC 04)/1</b> |   |           |            |  |                     |             |
| 3.6        | 134000  | Interest Receivable - Not Otherwise Classified  | E         | F          | CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT       | E/U                 | 7           |
| 3.6        | 134100  | Interest Receivable - Loans   | E         | F          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 | 7           |
| <b>3.7</b> | <b>Loans receivable (RC 17)/1</b>   |   |           |            |  |                     |             |
| 3.7        | 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        | 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        | 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        | 137100  | Administrative Fees Receivable - Loans  | E         | F          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 | 7           |

USSGL Crosswalk - Reclassified Balance Sheet

| Line No.   | USSGL Acct. | USSGL Account Title  | Begin/End | Fed/NonFed | Fund Type                                    | Reporting Type Code | Addl. Info. |
|--|-------------|--|-----------|------------|--|---------------------|-------------|
| <b>3.8 Transfers receivable (RC 27)/1</b>  |             |  |           |            |  |                     |             |
| 3.8  | 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  | 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  | 139000      | Appropriated Dedicated Collections Receivable  | E         | F          | ES/ET/US/UT                                  | E/U                 |             |
| <b>3.9 Benefit program contributions receivable (RC 21)/1</b>  |             |  |           |            |  |                     |             |
| 3.9  | 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  | 132100      | Unfunded FECA Benefit Contributions Receivable   | E         | F          | EG   | U                   | 7           |
| <b>3.10 Advances to others and prepayments (RC 23)/1</b>   |             |  |           |            |  |                     |             |
| 3.10   | 141000      | Advances and Prepayments   | E         | F          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 | 7           |
| <b>3.11 Asset for agency's custodial and non-entity liabilities (RC 46)/1</b>  |             |  |           |            |  |                     |             |
| 3.11   | 198000      | Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government  | E         | F          | GA   | U                   |             |
| <b>3.12 Asset for agency's custodial and non-entity liabilities - other than the General Fund of the U.S. Government (RC 10)/1</b> |             |  |           |            |  |                     |             |
| 3.12   | 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                 |             |
| <b>3.13 Other assets (RC 30)/1</b>   |             |  |           |            |  |                     |             |
| 3.13   | 192100      | Receivable From Appropriations   | E         | G          | CF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT       | E/U                 |             |
| 3.13   | 199000      | Other Assets   | E         | G          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 |             |
| 3.13   | 199000      | Other Assets   | E         | F          | GA   | E/U                 |             |
| <b>3.14 Total federal assets</b>   |             |  |           |            |  |                     |             |
| <b>This line is calculated. Equals sum of lines 3.1 through 3.13.</b>  |             |  |           |            |  |                     |             |
| <b>4 Total assets</b>  |             |  |           |            |  |                     |             |
| <b>This line is calculated. Equals sum of lines 2.9 and 3.14.</b>  |             |  |           |            |  |                     |             |
| <b>5 Liabilities:</b>  |             |  |           |            |  |                     |             |
| <b>6 Non-federal</b>   |             |  |           |            |  |                     |             |
| <b>6.1 Accounts payable</b>  |             |  |           |            |  |                     |             |
| 6.1  | 211000      | Accounts Payable   | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E/U                 |             |
| 6.1  | 212000      | Disbursements in Transit   | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 |             |
| 6.1  | 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  | 296000      | Accounts Payable From Canceled Appropriations  | E         | N          | EC/EG/EM/EP/ER/ES/ET/GA/TR                   | E/U                 |             |
| <b>6.2 Federal debt securities held by the public and accrued interest</b>   |             |  |           |            |  |                     |             |
| 6.2  | 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  | 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  | 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  | 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  | 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  | 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  | 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  | 254000      | Participation Certificates   | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 |             |
| <b>6.3 Federal employee and veteran benefits payable</b>   |             |  |           |            |  |                     |             |
| 6.3  | 219100      | Employee Health Care Liability Incurred but Not Reported   | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 |             |
| 6.3  | 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  | 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  | 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  | 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  | 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                 |             |
| 6.3  | 229000      | Other Unfunded Employment Related Liability  | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 |             |

USSGL Crosswalk - Reclassified Balance Sheet

| Line No.    | USSGL Acct.   | USSGL Account Title  | Begin/End | Fed/NonFed | Fund Type                                    | Reporting Type Code | Addl. Info. |
|-------------|---|--|-----------|------------|--|---------------------|-------------|
| 6.3         | 261000  | Actuarial Pension Liability  | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 |             |
| 6.3         | 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         | 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         | 265000  | Actuarial FECA Liability   | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 |             |
| 6.3         | 269000  | Other Actuarial Liabilities  | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 |             |
| <b>6.4</b>  | <b>Environmental and disposal liabilities</b>                                     |  |           |            |  |                     |             |
| 6.4         | 299500  | Estimated Cleanup Cost Liability   | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT       | E/U                 |             |
| <b>6.5</b>  | <b>Benefits due and payable</b>   |  |           |            |  |                     |             |
| 6.5         | 216000  | Entitlement Benefits Due and Payable                                     | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 |             |
| <b>6.6</b>  | <b>Loan guarantee liabilities</b>   |  |           |            |  |                     |             |
| 6.6         | 218000  | Loan Guarantee Liability   | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 |             |
| <b>6.7</b>  | <b>Liabilities to government-sponsored enterprises (for use by Treasury only)</b> |  |           |            |  |                     |             |
| 6.7         | 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         | 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                 |             |
| <b>6.8</b>  | <b>Insurance and guarantee program liabilities</b>                                |  |           |            |  |                     |             |
| 6.8         | 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         | 220500  | Liability for Unearned Insurance Premiums                                | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 |             |
| 6.8         | 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                 |             |
| <b>6.9</b>  | <b>Other liabilities</b>  |  |           |            |  |                     |             |
| 6.9         | 201000  | Liability for Fund Balance With Treasury                                 | E         | N          | GA   | U                   |             |
| 6.9         | 213000  | Contract Holdbacks   | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 |             |
| 6.9         | 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         | 219200  | Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks | E         | N          | EP   | E                   |             |
| 6.9         | 219300  | Allocation of Special Drawing Rights (SDRs)                              | E         | N          | EP   | E                   |             |
| 6.9         | 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         | 221100  | Withholdings Payable   | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 |             |
| 6.9         | 222000  | Unfunded Leave   | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 |             |
| 6.9         | 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         | 232000  | Other Deferred Revenue   | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 |             |
| 6.9         | 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         | 241000  | Liability for Clearing Accounts  | E         | N          | CF   | E/U                 |             |
| 6.9         | 259000  | Other Debt   | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 | 5, 6        |
| 6.9         | 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         | 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         | 292000  | Contingent Liabilities   | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 |             |
| 6.9         | 294000  | Capital Lease Liability  | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 |             |
| 6.9         | 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         | 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                 |             |
| <b>6.10</b> | <b>Total non-federal liabilities</b>  |  |           |            |  |                     |             |
|             | This line is calculated. Equals sum of lines 6.1 through 6.9.                     |  |           |            |  |                     |             |
| <b>7</b>    | <b>Federal</b>  |  |           |            |  |                     |             |
| <b>7.1</b>  | <b>Accounts payable (RC 22)/1</b>   |  |           |            |  |                     |             |
| 7.1         | 211000  | Accounts Payable   | E         | F          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E/U                 |             |
| 7.1         | 212000  | Disbursements in Transit   | E         | F          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 |             |
| 7.1         | 213000  | Contract Holdbacks   | E         | F          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 |             |
| 7.1         | 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         | 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         | 294000  | Capital Lease Liability  | E         | F          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 |             |
| 7.1         | 296000  | Accounts Payable From Canceled Appropriations                            | E         | F          | EC/EG/EM/EP/ER/ES/ET/GA/TR                   | E/U                 |             |
| 7.1         | 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                 |             |
| <b>7.2</b>  | <b>Accounts payable, capital transfers (RC 12)/1</b>                              |  |           |            |  |                     |             |

USSGL Crosswalk - Reclassified Balance Sheet

| Line No.   | USSGL Acct. | USSGL Account Title   | Begin/End | Fed/NonFed | Fund Type                                    | Reporting Type Code | Addl. Info. |
|--|-------------|---|-----------|------------|--|---------------------|-------------|
| 7.2  | 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  | 297000      | Liability for Capital Transfers   | E         | F          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 |             |
| <b>7.3 Federal debt (RC 01)/1</b>  |             |   |           |            |  |                     |             |
| 7.3  | 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  | 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  | 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  | 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  | 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  | 254000      | Participation Certificates  | E         | F          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 | 7           |
| <b>7.4 Interest payable - debt (RC 02)/1</b>   |             |   |           |            |  |                     |             |
| 7.4  | 214200      | Accrued Interest Payable - Debt   | E         | F          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 | 7           |
| <b>7.5 Interest payable - loans and not otherwise classified (RC 04)/1</b>   |             |   |           |            |  |                     |             |
| 7.5  | 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  | 214100      | Accrued Interest Payable - Loans  | E         | F          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 | 7           |
| <b>7.6 Loans payable (RC 17)/1</b>   |             |   |           |            |  |                     |             |
| 7.6  | 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  | 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  | 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  | 259000      | Other Debt  | E         | F          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 |             |
| <b>7.7 Transfers payable (RC 27)/1</b>   |             |   |           |            |  |                     |             |
| 7.7  | 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  | 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  | 299100      | Other Liabilities - Reductions  | E         | F          | EC/EG/EM/EP/ER/ES/ET/TR                      | E/U                 |             |
| 7.7  | 299200      | Appropriated Dedicated Collections Liability  | E         | F          | ES/ET/US/UT                                  | E/U                 |             |
| <b>7.8 Benefit program contributions payable (RC 21)/1</b>   |             |   |           |            |  |                     |             |
| 7.8  | 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  | 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  | 222500      | Unfunded FECA Liability   | E         | F          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 |             |
| 7.8  | 229000      | Other Unfunded Employment Related Liability   | E         | F          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 |             |
| <b>7.9 Advances from others and deferred credits (RC 23)/1</b>   |             |   |           |            |  |                     |             |
| 7.9  | 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  | 232000      | Other Deferred Revenue  | E         | F          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 |             |
| <b>7.10 Liability to the General Fund of the U.S. Government for custodial and other non-entity assets (RC 46)/1</b>                   |             |   |           |            |  |                     |             |
| 7.10   | 298000      | Custodial Liability   | E         | G          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E/U                 |             |
| 7.10   | 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                 |             |
| <b>7.11 Liability to agency Other Than the General Fund of the U.S. Government for custodial and other non-entity assets (RC 10)/1</b> |             |   |           |            |  |                     |             |
| 7.11   | 298000      | Custodial Liability   | E         | F          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E/U                 |             |
| 7.11   | 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                 |             |
| <b>7.12 Other liabilities (without reciprocals) (RC 29)/1</b>  |             |   |           |            |  |                     |             |
| 7.12   | 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   | 222500      | Unfunded FECA Liability   | E         | Z          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 |             |
| 7.12   | 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   | 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   | 241000      | Liability for Clearing Accounts   | E         | Z          | CF   | E/U                 |             |
| 7.12   | 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                 |             |
| <b>7.13 Liability for fund balance with Treasury (RC 40)/1</b>   |             |   |           |            |  |                     |             |

USSGL Crosswalk - Reclassified Balance Sheet

| Line No.    | USSGL Acct.   | USSGL Account Title  | Begin/End | Fed/NonFed | Fund Type                                    | Reporting Type Code | Addl. Info. |
|-------------|---|--|-----------|------------|--|---------------------|-------------|
| 7.13        | 201000  | Liability for Fund Balance With Treasury   | E         | F          | GA   | U                   |             |
| 7.13        | 209010  | Liability for Fund Balance While Awaiting a Warrant  | E         | F          | GA   | U                   |             |
| <b>7.14</b> | <b>Other liabilities (RC 30)/1</b>                                    |  |           |            |  |                     |             |
| 7.14        | 259000  | Other Debt   | E         | G          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E/U                 |             |
| 7.14        | 299000  | Other Liabilities Without Related Budgetary Obligations  | E         | F          | GA   | E/U                 |             |
| 7.14        | 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        | 299100  | Other Liabilities - Reductions   | E         | F          | GA   | E/U                 |             |
| 7.14        | 299100  | Other Liabilities - Reductions   | E         | G          | EC/EG/EM/EP/ER/ES/ET/TR                      | E/U                 |             |
| <b>7.15</b> | <b>Total federal liabilities</b>                                      |  |           |            |  |                     |             |
|             | <b>This line is calculated. Equals sum of lines 7.1 through 7.14.</b> |  |           |            |  |                     |             |
| <b>8</b>    | <b>Total liabilities</b>  |  |           |            |  |                     |             |
|             | <b>This line is calculated. Equals sum of lines 6.10 and 7.15.</b>    |  |           |            |  |                     |             |
| <b>9</b>    | <b>Net position:</b>  |  |           |            |  |                     |             |
| <b>9.1</b>  | <b>Net Position - funds from dedicated collections</b>                |  |           |            |  |                     |             |
| 9.1         | 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         | 310000  | Unexpended Appropriations - Cumulative   | B         |            | EC/EG/EM/EP/ER/ES/ET/TR                      | E                   |             |
| 9.1         | 310100  | Unexpended Appropriations - Appropriations Received  | E         | G          | EC/EG/EM/EP/ER/ES/ET/TR                      | E                   |             |
| 9.1         | 310200  | Unexpended Appropriations - Transfers-In   | E         | F          | EC/EG/EM/EP/ER/ES/ET/TR                      | E                   |             |
| 9.1         | 310300  | Unexpended Appropriations - Transfers-Out  | E         | F          | EG/EM/EP/ER/ES/ET/TR                         | E                   |             |
| 9.1         | 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         | 310600  | Unexpended Appropriations - Adjustments  | E         | G          | EC/EG/EM/EP/ER/ES/ET/TR                      | E                   |             |
| 9.1         | 310700  | Unexpended Appropriations - Used   | E         | G          | EC/EG/EM/EP/ER/ES/ET/TR                      | E                   |             |
| 9.1         | 310800  | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors                                  | E         | G          | EC/EG/EM/EP/ER/ES/ET/TR                      | E                   |             |
| 9.1         | 310900  | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles                       | E         | G          | EC/EG/EM/EP/ER/ES/ET/TR                      | E                   |             |
| 9.1         | 331000  | Cumulative Results of Operations   | B         |            | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E                   |             |
| 9.1         | 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         | 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         | 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         | 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         | 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         | 531100  | Interest Revenue - Investments   | E         | F/N        | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E                   |             |
| 9.1         | 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         | 531300  | Interest Revenue - Subsidy Amortization  | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E                   |             |
| 9.1         | 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         | 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         | 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         | 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         | 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         | 532000  | Penalties and Fines Revenue  | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E                   |             |
| 9.1         | 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         | 532500  | Administrative Fees Revenue  | E         | F/N        | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E                   |             |
| 9.1         | 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         | 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         | 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         | 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         | 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         | 560000  | Donated Revenue - Financial Resources  | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E                   |             |
| 9.1         | 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         | 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         | 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         | 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         | 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                   |             |



## SUPPLEMENT

## Section VI

## USSGL Crosswalk - Reclassified Balance Sheet

| Line No. | USSGL Acct. | USSGL Account Title   | Begin/End | Fed/NonFed | Fund Type                                    | Reporting Type Code | Addl. Info. |
|----------|-------------|---|-----------|------------|--|---------------------|-------------|
| 9.1      | 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      | 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      | 570000      | Expended Appropriations   | E         | G          | CF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT          | E                   |             |
| 9.1      | 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      | 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      | 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      | 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      | 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      | 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      | 573500      | Appropriated Dedicated Collections to be Transferred In   | E         | F          | ES/ET/US/UT                                  | E                   |             |
| 9.1      | 573600      | Appropriated Dedicated Collections to be Transferred Out  | E         | F          | ES/ET/US/UT                                  | E                   |             |
| 9.1      | 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      | 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      | 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      | 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      | 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      | 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      | 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      | 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                   |             |
| 9.1      | 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      | 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      | 578000      | Imputed Financing Sources   | E         | F          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E                   |             |
| 9.1      | 579000      | Other Financing Sources   | E         | Z          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E                   |             |
| 9.1      | 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      | 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      | 579500      | Seigniorage   | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E                   |             |
| 9.1      | 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      | 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      | 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      | 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      | 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      | 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      | 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      | 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      | 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      | 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      | 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      | 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      | 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      | 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      | 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      | 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      | 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      | 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      | 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      | 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      | 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      | 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                   |             |

## USSGL Crosswalk - Reclassified Balance Sheet

| Line No. | USSGL Acct. | USSGL Account Title   | Begin/End | Fed/NonFed | Fund Type                                    | Reporting Type Code | Addl. Info. |
|----------|-------------|---|-----------|------------|--|---------------------|-------------|
| 9.1      | 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      | 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      | 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      | 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      | 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      | 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      | 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      | 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      | 591900      | Revenue and Other Financing Sources - Cancellations   | E         | G          | EC/EG/EM/EP/ER/ES/ET/TR/US/UT                | E                   |             |
| 9.1      | 592100      | Valuation Change in Investments - Exchange Stabilization Fund (ESF)   | E         | N          | ER   | E                   |             |
| 9.1      | 592200      | Valuation Change in Investments for Federal Government Sponsored Enterprise   | E         | N          | UG   | E                   |             |
| 9.1      | 592300      | Valuation Change in Investments - Beneficial Interest in Trust  | E         | N          | UG   | E                   |             |
| 9.1      | 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      | 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      | 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      | 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      | 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      | 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      | 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      | 615000      | Expensed Asset  | E         |            | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E                   |             |
| 9.1      | 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                   |             |
| 9.1      | 619900      | Adjustment to Subsidy Expense   | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E                   |             |
| 9.1      | 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      | 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      | 633000      | Other Interest Expenses   | E         | F/N        | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E                   |             |
| 9.1      | 633800      | Remuneration Interest   | E         | F/N        | EP   | E                   |             |
| 9.1      | 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      | 640000      | Benefit Expense   | E         | F/N/Z      | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E                   |             |
| 9.1      | 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      | 660000      | Applied Overhead  | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E                   |             |
| 9.1      | 661000      | Cost Capitalization Offset  | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E                   |             |
| 9.1      | 671000      | Depreciation, Amortization, and Depletion   | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E                   |             |
| 9.1      | 672000      | Bad Debt Expense  | E         | F/N        | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E                   |             |
| 9.1      | 673000      | Imputed Costs   | E         | F          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E                   |             |
| 9.1      | 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      | 679500      | Contra Expense-Non-Fiduciary Deposit Fund Intragovernmental Administrative Fees                                       | E         | N          | DF   | E                   |             |
| 9.1      | 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      | 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      | 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      | 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      | 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      | 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      | 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      | 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      | 718000      | Unrealized Gains  | E         | F/N        | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E                   |             |
| 9.1      | 718100      | Unrealized Gain - Exchange Stabilization Fund (ESF)   | E         | N          | EP   | E                   |             |
| 9.1      | 719000      | Other Gains   | E         | F/N        | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E                   |             |

## USSGL Crosswalk - Reclassified Balance Sheet

| Line No.   | USSGL Acct.   | USSGL Account Title  | Begin/End | Fed/NonFed | Fund Type                                    | Reporting Type Code | Addl. Info. |
|------------|---|--|-----------|------------|--|---------------------|-------------|
| 9.1        | 719100  | Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges   | E         | N          | EP   | E                   |             |
| 9.1        | 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        | 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        | 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        | 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        | 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        | 728000  | Unrealized Losses  | E         | F/N        | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E                   |             |
| 9.1        | 728100  | Unrealized Losses - Exchange Stabilization Fund (ESF)  | E         | N          | EP   | E                   |             |
| 9.1        | 729000  | Other Losses   | E         | F/N        | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E                   |             |
| 9.1        | 729100  | Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges  | E         | N          | EP   | E                   |             |
| 9.1        | 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        | 730000  | Extraordinary Items  | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E                   |             |
| 9.1        | 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        | 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        | 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        | 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        | 760000  | Changes in Actuarial Liability   | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E                   |             |
| 9.1        | 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        | 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        | 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        | 880400  | Purchases of Assets - Other  | E         | F          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | E                   |             |
| <b>9.2</b> | <b>Net Position - funds other than those from dedicated collections</b> |  |           |            |  |                     |             |
| 9.2        | 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        | 309010  | Appropriations Outstanding - Warrants to be Issued   | E         | F          | GA   | U                   |             |
| 9.2        | 310000  | Unexpended Appropriations - Cumulative   | B         |            | EC/EG/EM/EP/ER/ES/ET                         | U                   |             |
| 9.2        | 310100  | Unexpended Appropriations - Appropriations Received  | E         | G          | EC/EG/EM/EP/ER/ES/ET/TR                      | U                   |             |
| 9.2        | 310200  | Unexpended Appropriations - Transfers-In   | E         | F          | EC/EG/EM/EP/ER/ES/ET/TR                      | U                   |             |
| 9.2        | 310300  | Unexpended Appropriations - Transfers-Out  | E         | F          | EC/EG/EM/EP/ER/ES/ET/TR                      | U                   |             |
| 9.2        | 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        | 310600  | Unexpended Appropriations - Adjustments  | E         | G          | EC/EG/EM/EP/ER/ES/ET/TR                      | U                   |             |
| 9.2        | 310700  | Unexpended Appropriations - Used   | E         | G          | EC/EG/EM/EP/ER/ES/ET/TR                      | U                   |             |
| 9.2        | 310800  | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors                                  | E         | G          | EC/EG/EM/EP/ER/ES/ET/TR                      | U                   |             |
| 9.2        | 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        | 320000  | Appropriations Outstanding - Cumulative  | B         |            | GA   | U                   |             |
| 9.2        | 320100  | Appropriations Outstanding - Warrants Issued   | E         | F          | GA   | U                   |             |
| 9.2        | 320110  | Appropriations Outstanding - Transfers   | E         | F          | GA   | U                   |             |
| 9.2        | 320600  | Appropriations Outstanding - Adjustments   | E         | F          | GA   | U                   |             |
| 9.2        | 320700  | Appropriations Outstanding - Used  | E         | F          | GA   | U                   |             |
| 9.2        | 320800  | Appropriations Outstanding - Prior-Period Adjustments  | E         | F          | GA   | U                   |             |
| 9.2        | 331000  | Cumulative Results of Operations   | B         |            | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | U                   |             |
| 9.2        | 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        | 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        | 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        | 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        | 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        | 531100  | Interest Revenue - Investments   | E         | F/N        | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | U                   |             |
| 9.2        | 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        | 531300  | Interest Revenue - Subsidy Amortization  | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | U                   |             |
| 9.2        | 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        | 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        | 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        | 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        | 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                   |             |

## USSGL Crosswalk - Reclassified Balance Sheet

| Line No. | USSGL Acct. | USSGL Account Title   | Begin/End | Fed/NonFed | Fund Type                                    | Reporting Type Code | Add. Info. |
|----------|-------------|---|-----------|------------|--|---------------------|------------|
| 9.2      | 532000      | Penalties and Fines Revenue   | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | U                   |            |
| 9.2      | 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      | 532500      | Administrative Fees Revenue   | E         | F/N        | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | U                   |            |
| 9.2      | 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      | 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      | 540500      | Unfunded FECA Benefit Revenue   | E         | F/N        | EG   | U                   |            |
| 9.2      | 540600      | Contra Revenue for Unfunded FECA Benefit Revenue  | E         | F/N        | EG   | U                   |            |
| 9.2      | 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      | 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      | 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      | 560000      | Donated Revenue - Financial Resources   | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | U                   |            |
| 9.2      | 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      | 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      | 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      | 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      | 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      | 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      | 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      | 570000      | Expended Appropriations   | E         | G          | CF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT          | U                   |            |
| 9.2      | 570005      | Appropriations - Expended   | E         | F          | GA   | U                   |            |
| 9.2      | 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      | 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      | 570810      | Appropriations - Expended - Prior-Period Adjustments  | E         | F          | GA   | U                   |            |
| 9.2      | 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                   |            |
| 9.2      | 571000      | Transfer in of Agency Unavailable Custodial and Non-Entity Collections  | E         | F          | GA   | U                   |            |
| 9.2      | 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      | 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      | 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      | 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      | 573500      | Appropriated Dedicated Collections to be Transferred In   | E         | F          | ES/ET/US/UT                                  | U                   |            |
| 9.2      | 573600      | Appropriated Dedicated Collections to be Transferred Out  | E         | F          | ES/ET/US/UT                                  | U                   |            |
| 9.2      | 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      | 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      | 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      | 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      | 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      | 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      | 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      | 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      | 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      | 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      | 578000      | Imputed Financing Sources   | E         | F          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | U                   |            |
| 9.2      | 579000      | Other Financing Sources   | E         | Z          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | U                   |            |
| 9.2      | 579001      | Other Non-Budgetary Financing Sources for Debt Accruals/Amortization  | E         | G          | EG   | U                   |            |
| 9.2      | 579010      | Other General Fund Financing Sources  | E         | F/Z        | GA   | U                   |            |
| 9.2      | 579100      | Adjustment to Financing Sources - Credit Reform   | E         | F          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | U                   |            |

## SUPPLEMENT

## Section VI

## USSGL Crosswalk - Reclassified Balance Sheet

| Line No. | USSGL Acct. | USSGL Account Title   | Begin/End | Fed/NonFed | Fund Type                                    | Reporting Type Code | Addl. Info. |
|----------|-------------|---|-----------|------------|--|---------------------|-------------|
| 9.2      | 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      | 579500      | Seigniorage   | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | U                   |             |
| 9.2      | 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      | 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      | 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      | 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      | 580400      | Tax Revenue Collected - Excise  | E         | G/N        | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | U                   |             |
| 9.2      | 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      | 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      | 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      | 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      | 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      | 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      | 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      | 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      | 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      | 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      | 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      | 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      | 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      | 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      | 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      | 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      | 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      | 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      | 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      | 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      | 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      | 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      | 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      | 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      | 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      | 591900      | Revenue and Other Financing Sources - Cancellations   | E         | G          | EC/EG/EM/EP/ER/ES/ET/TR/US/UT                | U                   |             |
| 9.2      | 591910      | Cancellations of Revenue and Other Financing Sources - The General Fund of the U.S. Government                        | E         | F          | GA   | U                   |             |
| 9.2      | 592100      | Valuation Change in Investments - Exchange Stabilization Fund (ESF)   | E         | N          | ER   | U                   |             |
| 9.2      | 592200      | Valuation Change in Investments for Federal Government Sponsored Enterprise   | E         | N          | UG   | U                   |             |
| 9.2      | 592300      | Valuation Change in Investments - Beneficial Interest in Trust  | E         | N          | UG   | U                   |             |
| 9.2      | 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      | 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      | 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      | 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      | 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      | 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      | 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      | 615000      | Expensed Asset  | E         |            | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | U                   |             |
| 9.2      | 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      | 619900      | Adjustment to Subsidy Expense   | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | U                   |             |
| 9.2      | 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      | 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      | 633000      | Other Interest Expenses   | E         | F/N        | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | U                   |             |

USSGL Crosswalk - Reclassified Balance Sheet

| Line No.  | USSGL Acct.  | USSGL Account Title   | Begin/End | Fed/NonFed | Fund Type                                    | Reporting Type Code | Addl. Info. |
|-----------|--|---|-----------|------------|--|---------------------|-------------|
| 9.2       | 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       | 640000   | Benefit Expense   | E         | F/N/Z      | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | U                   |             |
| 9.2       | 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       | 660000   | Applied Overhead  | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | U                   |             |
| 9.2       | 661000   | Cost Capitalization Offset  | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | U                   |             |
| 9.2       | 671000   | Depreciation, Amortization, and Depletion   | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | U                   |             |
| 9.2       | 672000   | Bad Debt Expense  | E         | F/N        | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | U                   |             |
| 9.2       | 673000   | Imputed Costs   | E         | F          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | U                   |             |
| 9.2       | 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       | 679500   | Contra Expense-Non-Fiduciary Deposit Fund Intragovernmental Administrative Fees                               | E         | N          | DF   | U                   |             |
| 9.2       | 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       | 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       | 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       | 711000   | Gains on Disposition of Assets - Other  | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | U                   |             |
| 9.2       | 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       | 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       | 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       | 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       | 718000   | Unrealized Gains  | E         | F/N        | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | U                   |             |
| 9.2       | 719000   | Other Gains   | E         | F/N        | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | U                   |             |
| 9.2       | 719090   | Gains on International Monetary Fund Assets   | E         |            | EG   | U                   |             |
| 9.2       | 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       | 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       | 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       | 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       | 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       | 728000   | Unrealized Losses   | E         | F/N        | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | U                   |             |
| 9.2       | 729000   | Other Losses  | E         | F/N        | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | U                   |             |
| 9.2       | 729090   | Losses on International Monetary Fund Assets  | E         |            | EG   | U                   |             |
| 9.2       | 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       | 730000   | Extraordinary Items   | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | U                   |             |
| 9.2       | 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       | 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       | 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       | 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       | 760000   | Changes in Actuarial Liability  | E         | N          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | U                   |             |
| 9.2       | 771000   | Trust Fund Warrant Journal Vouchers Issued Net of Adjustments   | E         | F          | GA   | U                   |             |
| 9.2       | 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       | 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       | 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       | 880400   | Purchases of Assets - Other   | E         | F          | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT    | U                   |             |
| <b>10</b> | <b>Total net position</b>  |   |           |            |  |                     |             |
|           | <b>This line is calculated. Equals sum of lines 9.1 and 9.2.</b> |   |           |            |  |                     |             |
| <b>11</b> | <b>Total liabilities and net position</b>                        |   |           |            |  |                     |             |
|           | <b>This line is calculated. Equals sum of lines 8 and 10.</b>    |   |           |            |  |                     |             |

USSGL Crosswalk - Reclassified Balance Sheet

| Line No.                                     | USSGL Acct. | USSGL Account Title  | Begin/End | Fed/NonFed | Fund Type | Reporting Type Code | Addl. Info. |
|--|-------------|--|-----------|------------|-----------|---------------------|-------------|
| <b>FOOTNOTES AND ADDITIONAL INFORMATION:</b> |             |  |           |            |           |                     |             |
| 1  |             | For Reciprocal Category (RC) detail information, see TFM Volume 1, Part 2, Chapter 4700, Federal Entity Reporting Requirements for the Financial Report of the United States Government, Appendix 3.             |           |            |           |                     |             |
| 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. |           |            |           |                     |             |