

USSGL Crosswalk - Reclassified Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Addl. Info.
<b>Assets (Note 2)</b>						
<b>Intra-governmental</b>						
<b>1</b>	<b>Fund Balance with Treasury (Note 3)</b>					
1	101000	Fund Balance With Treasury	E	G	E/U	
1	109000	Fund Balance With Treasury While Awaiting a Warrant	E	G	E/U	
<b>2</b>	<b>Investments (Note 5)</b>					
<b>2.1</b>	<b>Federal investments (Note 5)</b>					
2.1	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	F	E/U	
2.1	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	F	E/U	
2.1	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	F	E/U	
2.1	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	F	E/U	
2.1	161800	Market Adjustment - Investments	E	F	E/U	
2.1	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities	E	F	E/U	
2.1	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities	E	F	E/U	
2.1	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities	E	F	E/U	
2.1	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities	E	F	E/U	
2.1	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service	E	F	E/U	
2.1	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service	E	F	E/U	
2.1	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service	E	F	E/U	
2.1	164300	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	F	E/U	
2.1	169000	Other Investments	E	F	E/U	
<b>2.2</b>	<b>Interest receivable - investments (Note 5)</b>					
2.2	134200	Interest Receivable - Investments	E	F	E/U	7
<b>3</b>	<b>Accounts receivable, net (Note 6)</b>					
<b>3.1</b>	<b>Asset for agency's custodial and non-entity liabilities - other than the General Fund of the U.S. Government</b>					
3.1	198100	Receivable from Custodian or Non-Entity Assets Receivable From a Federal Agency - Other Than the General Fund of the U.S. Government	E	F	E/U	
<b>3.2</b>	<b>Accounts receivable, capital transfers</b>					
3.2	192300	Contingent Receivable for Capital Transfers	E	F	E/U	
3.2	192500	Capital Transfers Receivable	E	F	E/U	
<b>3.3</b>	<b>Benefit program contributions receivable</b>					
3.3	132000	Funded Employment Benefit Contributions Receivable	E	F	E/U	7
3.3	132100	Unfunded FECA Benefit Contributions Receivable	E	F	U	7
<b>3.4</b>	<b>Accounts receivable, net</b>					
3.4	131000	Accounts Receivable	E	F	E/U	7
3.4	131900	Allowance for Loss on Accounts Receivable	E	F	E/U	7
3.4	136000	Penalties and Fines Receivable - Not Otherwise	E	F	E/U	7
3.4	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	E	F	E/U	7
3.4	137000	Administrative Fees Receivable - Not Otherwise	E	F	E/U	7
3.4	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	E	F	E/U	7
3.4	199000	Other Assets	E	F	E/U	7
<b>3.5</b>	<b>Transfers receivable</b>					

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3.5	133000	Receivable for Transfers of Currently Invested Balances	E	F	E/U	7
3.5	133500	Expenditure Transfers Receivable	E	F	E/U	7
3.5	139000	Appropriated Dedicated Collections Receivable	E	F	E/U	
<b>4</b>	<b>Loans receivable</b>					
<b>4.1</b>	<b>Interest receivable - loans and not otherwise classified</b>					
4.1	134000	Interest Receivable - Not Otherwise Classified	E	F	E/U	7
4.1	134100	Interest Receivable - Loans	E	F	E/U	7
<b>4.2</b>	<b>Loans receivable</b>					
4.2	135000	Loans Receivable	E	F	E/U	7
4.2	135100	Capitalized Loan Interest Receivable - Non-Credit Reform	E	F	E/U	7
4.2	136100	Penalties and Fines Receivable - Loans	E	F	E/U	7
4.2	137100	Administrative Fees Receivable - Loans	E	F	E/U	7
<b>5</b>	<b>Other Assets (Note 12)</b>					
<b>5.1</b>	<b>Advances to others and prepayments</b>					
5.1	141000	Advances and Prepayments	E	F	E/U	7
<b>5.2</b>	<b>Other assets</b>					
5.2	192100	Receivable From Appropriations	E	G	E/U	
5.2	199000	Other Assets	E	G	E/U	
5.2	199010	Other Assets - General Fund of the U.S. Government	E	F	U	
<b>5.3</b>	<b>Asset for agency's custodial and non-entity liabilities</b>					
5.3	198000	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government	E	F	U	
<b>6</b>	<b>Total Intra-governmental</b>					
	<b>This line is calculated. Equals sum of line 1 through 5</b>					
	<b>With the public</b>					
<b>7</b>	<b>Cash and other monetary assets (Note 4)</b>					
7	110100	General Fund of the U.S. Government's Operating Cash	E	N	U	
7	110300	Restricted Operating Cash	E	N	U	
7	110900	Checks Outstanding	E	N	U	
7	111000	Undeposited Collections	E	N	E/U	
7	112000	Imprest Funds	E	N	E/U	
7	112500	U.S. Debit Card Funds	E	N	E/U	
7	113000	Funds Held Outside of Treasury - Budgetary	E	N	E/U	
7	113500	Funds Held Outside of Treasury - Non-Budgetary	E	N	E/U	
7	113510	Restricted Cash Held Outside of Treasury - Non-Budgetary	E	N	E/U	
7	114500	Cash Held by U.S. Disbursing Officers Outside the Treasury's General Account	E	N	U	
7	119000	Other Cash	E	N	E/U	
7	119090	Other Cash - International Monetary Fund	E		U	
7	119305	International Monetary Fund - Letter of Credit	E		U	
7	119306	International Monetary Fund - Receivable/Payable Currency Valuation Adjustment	E		U	
7	119307	International Monetary Fund - Dollar Deposits With the IMF	E		U	
7	119309	International Monetary Fund - Currency Holdings	E		U	
7	119333	International Monetary Fund - Reserve Position	E		U	
7	119400	Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)	E	N	E/U	
7	119500	Other Monetary Assets	E	N	E/U	
7	120000	Foreign Currency	E	N	E/U	
7	120500	Foreign Currency Denominated Equivalent Assets	E	N	E	
7	120900	Uninvested Foreign Currency	E	N	E	
7	123500	Foreign Currency Held Outside Of Treasury - Non-Budgetary	E	N	E/U	
7	134400	Interest Receivable on Special Drawing Rights (SDR)	E	N	E	
7	138400	Interest Receivable - Foreign Currency Denominated Assets	E	N	E	
7	153100	Seized Monetary Instruments	E	N	E/U	

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7	153200	Seized Cash Deposited	E	N	E/U	
<b>8</b>	<b>Accounts receivable, net (Note 6)</b>					
8	131000	Accounts Receivable	E	N	E/U	
8	131900	Allowance for Loss on Accounts Receivable	E	N	E/U	
8	132000	Funded Employment Benefit Contributions Receivable	E	N	E/U	
8	132100	Unfunded FECA Benefit Contributions Receivable	E	N	U	
8	132500	Taxes Receivable	E	N	E/U	
8	132900	Allowance for Loss on Taxes Receivable	E	N	E/U	
8	134000	Interest Receivable - Not Otherwise Classified	E	N	E/U	
8	134300	Interest Receivable - Taxes	E	N	E/U	
8	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified	E	N	E/U	
8	134800	Allowance for Loss on Interest Receivable - Taxes	E	N	E/U	
8	136000	Penalties and Fines Receivable - Not Otherwise Classified	E	N	E/U	
8	136300	Penalties and Fines Receivable - Taxes	E	N	E/U	
8	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	E	N	E/U	
8	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes	E	N	E/U	
8	137000	Administrative Fees Receivable - Not Otherwise Classified	E	N	E/U	
8	137300	Administrative Fees Receivable - Taxes	E	N	E/U	
8	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	E	N	E/U	
8	137800	Allowance for Loss on Administrative Fees Receivable - Taxes	E	N	E/U	
<b>9</b>	<b>Direct loan and loan guarantees receivable, net (Note 8)</b>					
9	134100	Interest Receivable - Loans	E	N	E/U	
9	134500	Allowance for Loss on Interest Receivable - Loans	E	N	E/U	
9	135000	Loans Receivable	E	N	E/U	
9	135090	Loans Receivable - International Monetary Fund	E		U	
9	135900	Allowance for Loss on Loans Receivable	E	N	E/U	
9	135990	Allowance for Loss on Loans Receivable - International Monetary Fund	E		U	
9	136100	Penalties and Fines Receivable - Loans	E	N	E/U	
9	136500	Allowance for Loss on Penalties and Fines Receivable - Loans	E	N	E/U	
9	137100	Administrative Fees Receivable - Loans	E	N	E/U	
9	137500	Allowance for Loss on Administrative Fees Receivable - Loans	E	N	E/U	
9	138000	Loans Receivable - Troubled Assets Relief Program	E	N	E/U	
9	138100	Interest Receivable - Loans - Troubled Assets Relief Program	E	N	E/U	
9	138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program	E	N	E/U	
9	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program	E	N	E/U	
9	139900	Allowance for Subsidy	E	N	E/U	
9	155100	Foreclosed Property	E	N	E/U	
9	155900	Foreclosed Property - Allowance	E	N	E/U	
9	164200	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E/U	
9	164300	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E/U	
9	164400	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E/U	
9	164500	Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E/U	
9	164600	Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E/U	
9	164700	Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E/U	
<b>10</b>	<b>Inventory and related property, net (Note 9)</b>					
10	151100	Operating Materials and Supplies Held for Use	E		E/U	

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Addl. Info.
10	151200	Operating Materials and Supplies Held in Reserve for Future Use	E		E/U	
10	151300	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable	E		E/U	
10	151400	Operating Materials and Supplies Held for Repair	E		E/U	
10	151600	Operating Materials and Supplies in Development	E		E/U	
10	151900	Operating Materials and Supplies - Allowance	E		E/U	
10	152100	Inventory Purchased for Resale	E		E/U	
10	152200	Inventory Held in Reserve for Future Sale	E		E/U	
10	152300	Inventory Held for Repair	E		E/U	
10	152400	Inventory - Excess, Obsolete, and Unserviceable	E		E/U	
10	152500	Inventory - Raw Materials	E		E/U	
10	152600	Inventory - Work-in-Process	E		E/U	
10	152700	Inventory - Finished Goods	E		E/U	
10	152900	Inventory - Allowance	E		E/U	
10	154100	Forfeited Property Held for Sale	E	N	E/U	
10	154200	Forfeited Property Held for Donation or Use	E	N	E/U	
10	154900	Forfeited Property - Allowance	E	N	E/U	
10	156100	Commodities Held Under Price Support and Stabilization Support Programs	E	N	E/U	
10	156900	Commodities - Allowance	E	N	E/U	
10	157100	Stockpile Materials Held in Reserve	E	N	E/U	
10	157200	Stockpile Materials Held for Sale	E	N	E/U	
10	159100	Other Related Property	E	N	E/U	
10	159900	Other Related Property - Allowance	E	N	E/U	
<b>11</b>	<b>General property, plant, and equipment, net (Note 10)</b>					
11	171100	Land and Land Rights	E		E/U	
11	171200	Improvements to Land	E		E/U	
11	171900	Accumulated Depreciation on Improvements to Land	E		E/U	
11	172000	Construction-in-Progress	E		E/U	
11	173000	Buildings, Improvements, and Renovations	E		E/U	
11	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations	E		E/U	
11	174000	Other Structures and Facilities	E		E/U	
11	174900	Accumulated Depreciation on Other Structures and Facilities	E		E/U	
11	175000	Equipment	E		E/U	
11	175900	Accumulated Depreciation on Equipment	E		E/U	
11	181000	Assets Under Capital Lease	E		E/U	
11	181900	Accumulated Depreciation on Assets Under Capital	E		E/U	
11	182000	Leasehold Improvements	E		E/U	
11	182900	Accumulated Amortization on Leasehold Improvements	E		E/U	
11	183000	Internal-Use Software	E		E/U	
11	183200	Internal-Use Software in Development	E		E/U	
11	183900	Accumulated Amortization on Internal-Use Software	E		E/U	
11	184000	Other Natural Resources	E		E/U	
11	184900	Allowance for Depletion	E		E/U	
11	189000	Other General Property, Plant, and Equipment	E		E/U	
11	189900	Accumulated Depreciation on Other General Property, Plant, and Equipment	E		E/U	
<b>12</b>	<b>Securities and investments (Note 5)</b>					
12	134200	Interest Receivable - Investments	E	N	E/U	
12	134600	Allowance for Loss on Interest Receivable - Investments	E	N	E/U	
12	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	N	E/U	
12	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	N	E/U	
12	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	N	E/U	
12	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	N	E/U	
12	161800	Market Adjustment - Investments	E	E/N	E/U	
12	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities	E	E/N	E/U	3

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12	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities	E	N	E/U	3
12	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities	E	N	E/U	3
12	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities	E	N	E/U	3
12	167000	Foreign Investments	E	N	E	
12	167100	Discount on Foreign Investments	E	N	E	
12	167200	Premium on Foreign Investments	E	N	E	
12	167900	Foreign Exchange Rate Revalue Adjustments - Investments	E	N	E	
12	169000	Other Investments	E	N	E/U	3
<b>13</b>	<b>Investments in government-sponsored enterprises (for use by Treasury only)</b>					
13	165000	Preferred Stock in Federal Government Sponsored Enterprise	E	N	E/U	
13	165100	Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise	E	N	E/U	
13	165200	Common Stock Warrants in Federal Government Sponsored Enterprise	E	N	E/U	
13	165300	Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise	E	N	E/U	
<b>14</b>	<b>Other assets (Note 12)</b>					
14	141000	Advances and Prepayments	E	N	E/U	
14	199000	Other Assets	E	N	E/U	4
14	199500	General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed	E	N	E/U	
<b>15</b>	<b>Total with the public</b>					
	<b>This line is calculated. Equals sum of lines 7 through 14.</b>					
<b>16</b>	<b>Total assets</b>					
	<b>This line is calculated. Equals sum of lines 6 and 15.</b>					
<b>17</b>	<b>Stewardship PP&amp;E (Note 11)</b>					
	<b>Liabilities: (Note 13)</b>					
	<b>Intra-governmental</b>					
<b>18</b>	<b>Liability for Fund Balance with Treasury</b>					
18	201000	Liability for Fund Balance With Treasury	E	F	U	
18	209010	Liability for Fund Balance While Awaiting a Warrant	E	F	U	
<b>19</b>	<b>Accounts payable</b>					
<b>19.1</b>	<b>Accounts payable, capital transfers</b>					
19.1	292300	Contingent Liability for Capital Transfers	E	F	E/U	
19.1	297000	Liability for Capital Transfers	E	F	E/U	
<b>19.2</b>	<b>Benefit program contributions payable (Note 15)</b>					
19.2	221300	Employer Contributions and Payroll Taxes Payable	E	F	E/U	
19.2	221500	Other Post Employment Benefits Due and Payable	E	F	E/U	
19.2	222500	Unfunded FECA Liability	E	F	E/U	
19.2	229000	Other Unfunded Employment Related Liability	E	F	E/U	
<b>19.3</b>	<b>Accounts payable</b>					
19.3	211000	Accounts Payable	E	F	E/U	
19.3	212000	Disbursements in Transit	E	F	E/U	
19.3	213000	Contract Holdbacks	E	F	E/U	
19.3	217000	Subsidy Payable to the Financing Account	E	F	E/U	
19.3	219000	Other Liabilities With Related Budgetary Obligations	E	F	E/U	
19.3	294000	Capital Lease Liability	E	F	E/U	
19.3	296000	Accounts Payable From Canceled Appropriations	E	F	E/U	
19.3	299000	Other Liabilities Without Related Budgetary Obligations	E	F	E/U	
<b>19.4</b>	<b>Transfers payable</b>					
19.4	215000	Payable for Transfers of Currently Invested Balances	E	F	E/U	7
19.4	215500	Expenditure Transfers Payable	E	F	E/U	7
19.4	299100	Other Liabilities - Reductions	E	F	E/U	
19.4	299200	Appropriated Dedicated Collections Liability	E	F	E/U	

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<b>20</b>	<b>Federal debt and interest payable (Note 14)</b>					
<b>20.1</b>	<b>Federal debt</b>					
20.1	253000	Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	E/U	7
20.1	253100	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	E/U	7
20.1	253200	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	E/U	7
20.1	253300	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	E/U	7
20.1	253400	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	E/U	7
20.1	254000	Participation Certificates	E	F	E/U	7
<b>20.2</b>	<b>Interest payable - debt</b>					
20.2	214200	Accrued Interest Payable - Debt	E	F	E/U	7
<b>21</b>	<b>Debt associated with loans (Note 14)</b>					
<b>21.1</b>	<b>Interest payable - loans and not otherwise classified</b>					
21.1	214000	Accrued Interest Payable - Not Otherwise Classified	E	F	E/U	
21.1	214100	Accrued Interest Payable - Loans	E	F	E/U	7
<b>21.2</b>	<b>Loans payable</b>					
21.2	251000	Principal Payable to the Bureau of the Fiscal Service	E	F	E/U	
21.2	251100	Capitalized Loan Interest Payable - Non-Credit Reform	E	F	E/U	
21.2	252000	Principal Payable to the Federal Financing Bank	E	F	E/U	
21.2	259000	Other Debt	E	F	E/U	
<b>22</b>	<b>Other Liabilities (Notes 15 and 17)</b>					
<b>22.1</b>	<b>Advances from others and deferred credits (Note 17)</b>					
22.1	231000	Liability for Advances and Prepayments	E	F	E/U	7
22.1	232000	Other Deferred Revenue	E	F	E/U	
<b>22.2</b>	<b>Other liabilities (without reciprocals) (Note 15)</b>					
22.2	221300	Employer Contributions and Payroll Taxes Payable	E	Z	E/U	
22.2	222500	Unfunded FECA Liability	E	Z	E/U	
22.2	229000	Other Unfunded Employment Related Liability	E	Z	E/U	
22.2	240000	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections	E	Z	E/U	
22.2	241000	Liability for Clearing Accounts	E	Z	E/U	
22.2	299000	Other Liabilities Without Related Budgetary Obligations	E	Z	E/U	
<b>22.3</b>	<b>Other liabilities (Note 17)</b>					
22.3	259000	Other Debt	E	G	E/U	
22.3	299000	Other Liabilities Without Related Budgetary Obligations	E	G	E/U	
22.3	299010	Other Liabilities Without Related Budgetary Obligations - General Fund of the U.S. Government	E	F	U	
22.3	299100	Other Liabilities - Reductions	E	G	E/U	
22.3	299110	Reductions of Other Liabilities - General Fund of the U.S. Government	E	F	U	
<b>22.4</b>	<b>Liability to the General Fund of the U.S. Government for custodial and other non-entity assets (Note 17)</b>					
22.4	298000	Custodial Liability	E	G	E/U	
22.4	298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	E	G	E/U	
<b>22.5</b>	<b>Liability to agency other than the General Fund of the U.S. Government for custodial and other non-entity assets</b>					
22.5	298000	Custodial Liability	E	F	E/U	
22.5	298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	E	F	E/U	
<b>23</b>	<b>Total Intra-governmental</b>					
	<b>This line is calculated. Equals sum of lines 18 through 22.</b>					
	<b>With the public</b>					
<b>24</b>	<b>Accounts payable</b>					
24	211000	Accounts Payable	E	N	E/U	

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24	212000	Disbursements in Transit	E	N	E/U	
24	214000	Accrued Interest Payable - Not Otherwise Classified	E	N	E/U	
24	296000	Accounts Payable From Canceled Appropriations	E	N	E/U	
<b>25</b>	<b>Federal debt and interest payable (Note 14)</b>					
25	214100	Accrued Interest Payable - Loans	E	N	E/U	
25	214200	Accrued Interest Payable - Debt	E	N	E/U	
25	253000	Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	E/U	
25	253100	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	E/U	
25	253200	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	E/U	
25	253300	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	E/U	
25	253400	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	E/U	
25	254000	Participation Certificates	E	N	E/U	
25	259000	Other Debt	E	N	E/U	
<b>26</b>	<b>Federal employee and veteran benefits payable (Note 15)</b>					
26	219100	Liability for Employer Benefits and Claims Incurred but Not Reported	E	N	E/U	
26	221300	Employer Contributions and Payroll Taxes Payable	E	N	E/U	
26	221500	Other Post Employment Benefits Due and Payable	E	N	E/U	
26	221600	Pension Benefits Due and Payable to Beneficiaries	E	N	E/U	
26	221700	Benefit Premiums Payable to Carriers	E	N	E/U	
26	221800	Life Insurance Benefits Due and Payable to Beneficiaries	E	N	E/U	
26	222000	Unfunded Leave	E	N	E/U	
26	229000	Other Unfunded Employment Related Liability	E	N	E/U	
26	261000	Actuarial Pension Liability	E	N	E/U	
26	262000	Actuarial Health Insurance Liability	E	N	E/U	
26	263000	Actuarial Life Insurance Liability	E	N	E/U	
26	265000	Actuarial FECA Liability	E	N	E/U	
26	269000	Other Actuarial Liabilities	E	N	E/U	
<b>27</b>	<b>Environmental and disposal liabilities (Note 16)</b>					
27	299500	Estimated Cleanup Cost Liability	E	N	E/U	
<b>28</b>	<b>Benefits due and payable</b>					
28	216000	Entitlement Benefits Due and Payable	E	N	E/U	
<b>29</b>	<b>Loan guarantee liability (Note 8)</b>					
29	218000	Loan Guarantee Liability	E	N	E/U	
<b>30</b>	<b>Liabilities to Government-sponsored enterprises (for use by Treasury only)</b>					
30	211200	Accounts Payable for Federal Government Sponsored Enterprise	E	N	E/U	
30	292200	Contingent Liabilities - Federal Government Sponsored Enterprise	E	N	E/U	
<b>31</b>	<b>Insurance and guarantee program liabilities</b>					
31	220000	Liability for Unpaid Insurance Claims	E	N	E/U	
31	220500	Liability for Unearned Insurance Premiums	E	N	E/U	
31	266000	Actuarial Liabilities for Federal Insurance and Guarantee Programs	E	N	E/U	
<b>32</b>	<b>Other liabilities (Notes 17, 18, and 19)</b>					
32	201000	Liability for Fund Balance With Treasury	E	N	U	
32	213000	Contract Holdbacks	E	N	E/U	
32	219000	Other Liabilities With Related Budgetary Obligations	E	N	E/U	
32	219200	Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks	E	N	E	
32	219300	Allocation of Special Drawing Rights (SDRs)	E	N	E	
32	221000	Accrued Funded Payroll and Leave	E	N	E/U	
32	221100	Withholdings Payable	E	N	E/U	
32	231000	Liability for Advances and Prepayments	E	N	E/U	
32	232000	Other Deferred Revenue	E	N	E/U	

## USSGL Crosswalk - Reclassified Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Addl. Info.
32	240000	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections	E	N	E/U	
32	241000	Liability for Clearing Accounts	E	N	E/U	
32	267000	Actuarial Liabilities for Treasury-Managed Benefit Programs	E	N	E/U	
32	291000	Prior Liens Outstanding on Acquired Collateral	E	N	E/U	
32	292000	Contingent Liabilities	E	N	E/U	
32	294000	Capital Lease Liability	E	N	E/U	
32	298000	Custodial Liability	E	N	E/U	2
32	299000	Other Liabilities Without Related Budgetary Obligations	E	N	E/U	
<b>33</b>	<b>Total with the public</b>					
	This line is calculated. Equals sum of lines 24 through 32.					
<b>34</b>	<b>Total liabilities</b>					
	This line is calculated. Equals sum of lines 23 and 33.					
<b>35</b>	<b>Commitments and Contingencies (Note 19)</b>					
	Net position:					
<b>36</b>	<b>Total net position - Funds from Dedicated Collections (Note 20) (Combined or Consolidated)</b>					
<b>36.1</b>	<b>Unexpended appropriations - Funds from Dedicated Collections</b>					
36.1	309000	Unexpended Appropriations While Awaiting a Warrant	E	G	E	
36.1	310000	Unexpended Appropriations - Cumulative	B		E	
36.1	310100	Unexpended Appropriations - Appropriations Received	E	G	E	
36.1	310200	Unexpended Appropriations - Transfers-In	E	F	E	
36.1	310300	Unexpended Appropriations - Transfers-Out	E	F	E	
36.1	310500	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year	E	G	E	
36.1	310600	Unexpended Appropriations - Adjustments	E	G	E	
36.1	310700	Unexpended Appropriations - Used - Accrued	E	G	E	
36.1	310710	Unexpended Appropriations - Used - Disbursed	E	G	E	
36.1	310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	G	E	
36.1	310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	G	E	
<b>36.2</b>	<b>Cumulative results of operations - Funds from Dedicated Collections</b>					
36.2	331000	Cumulative Results of Operations	B		E	
36.2	510000	Revenue From Goods Sold	E	F/N	E	
36.2	510900	Contra Revenue for Goods Sold	E	F/N	E	
36.2	520000	Revenue From Services Provided	E	F/N	E	
36.2	520900	Contra Revenue for Services Provided	E	F/N	E	
36.2	531000	Interest Revenue - Other	E	F/N	E	
36.2	531100	Interest Revenue - Investments	E	F/N	E	
36.2	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	F/N	E	
36.2	531300	Interest Revenue - Subsidy Amortization	E	N	E	
36.2	531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E	
36.2	531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E	
36.2	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F/N	E	
36.2	531800	Contra Revenue for Interest Revenue - Investments	E	F/N	E	
36.2	531900	Contra Revenue for Interest Revenue - Other	E	F/N	E	
36.2	532000	Penalties and Fines Revenue	E	N	E	
36.2	532400	Contra Revenue for Penalties and Fines	E	N	E	
36.2	532500	Administrative Fees Revenue	E	F/N	E	
36.2	532900	Contra Revenue for Administrative Fees	E	F/N	E	
36.2	540000	Funded Benefit Program Revenue	E	F/N	E	
36.2	540900	Contra Revenue for Funded Benefit Program Revenue	E	F/N	E	
36.2	550000	Insurance and Guarantee Premium Revenue	E	N	E	
36.2	550900	Contra Revenue for Insurance and Guarantee Premium Revenue	E	N	E	
36.2	560000	Donated Revenue - Financial Resources	E	N	E	
36.2	560900	Contra Revenue for Donations - Financial Resources	E	N	E	



## USSGL Crosswalk - Reclassified Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Addl. Info.
36.2	561000	Donated Revenue - Non-Financial Resources	E	N	E	
36.2	561900	Contra Donated Revenue - Nonfinancial Resources	E	N	E	
36.2	564000	Forfeiture Revenue - Cash and Cash Equivalents	E	N	E	
36.2	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents	E	N	E	
36.2	565000	Forfeiture Revenue - Forfeitures of Property	E	N	E	
36.2	565900	Contra Forfeiture Revenue - Forfeitures of Property	E	N	E	
36.2	570000	Expended Appropriations - Used - Accrued	E	G	E	
36.2	570010	Expended Appropriations - Disbursed	E	G	E	
36.2	570500	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year	E	G	E	
36.2	570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	G	E	
36.2	570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	G	E	
36.2	571300	Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government	E	F	E	
36.2	572000	Financing Sources Transferred In Without Reimbursement	E	F	E	
36.2	573000	Financing Sources Transferred Out Without Reimbursement	E	F/Z	E	
36.2	573500	Appropriated Dedicated Collections to be Transferred In	E	F	E	
36.2	573600	Appropriated Dedicated Collections to be Transferred Out	E	F	E	
36.2	574000	Appropriated Dedicated Collections Transferred In	E	F	E	
36.2	574500	Appropriated Dedicated Collections Transferred Out	E	F	E	
36.2	575000	Expenditure Financing Sources - Transfers-In	E	F	E	
36.2	575500	Non-Expenditure Financing Sources - Transfers-In - Other	E	F	E	
36.2	575600	Non-Expenditure Financing Sources - Transfers-In - Capital Transfers	E	F	E	
36.2	576000	Expenditure Financing Sources - Transfers-Out	E	F	E	
36.2	576500	Non-Expenditure Financing Sources - Transfers-Out - Other	E	F	E	
36.2	576600	Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers	E	F	E	
36.2	577500	Non-Budgetary Financing Sources Transferred In	E	F	E	
36.2	577600	Non-Budgetary Financing Sources Transferred Out	E	F	E	
36.2	578000	Imputed Financing Sources	E	F	E	
36.2	579000	Other Financing Sources	E	G/Z	E	
36.2	579100	Adjustment to Financing Sources - Credit Reform	E	F	E	
36.2	579200	Financing Sources To Be Transferred Out - Contingent Liability	E	F	E	
36.2	579500	Seigniorage	E	N	E	
36.2	580000	Tax Revenue Collected - Not Otherwise Classified	E	G/N	E	
36.2	580100	Tax Revenue Collected - Individual	E	G/N	E	
36.2	580200	Tax Revenue Collected - Corporate	E	G/N	E	
36.2	580300	Tax Revenue Collected - Unemployment	E	G/N	E	
36.2	580400	Tax Revenue Collected - Excise	E	G/N	E	
36.2	580500	Tax Revenue Collected - Estate and Gift	E	G/N	E	
36.2	580600	Tax Revenue Collected - Customs	E	G/N	E	
36.2	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	E	G/N	E	
36.2	582100	Tax Revenue Accrual Adjustment - Individual	E	G/N	E	
36.2	582200	Tax Revenue Accrual Adjustment - Corporate	E	G/N	E	
36.2	582300	Tax Revenue Accrual Adjustment - Unemployment	E	G/N	E	
36.2	582400	Tax Revenue Accrual Adjustment - Excise	E	G/N	E	
36.2	582500	Tax Revenue Accrual Adjustment - Estate and Gift	E	G/N	E	
36.2	582600	Tax Revenue Accrual Adjustment - Customs	E	G/N	E	
36.2	583000	Contra Revenue for Taxes - Not Otherwise Classified	E	G/N	E	
36.2	583100	Contra Revenue for Taxes - Individual	E	G/N	E	
36.2	583200	Contra Revenue for Taxes - Corporate	E	G/N	E	
36.2	583300	Contra Revenue for Taxes - Unemployment	E	G/N	E	
36.2	583400	Contra Revenue for Taxes - Excise	E	G/N	E	

## USSGL Crosswalk - Reclassified Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Addl. Info.
36.2	583500	Contra Revenue for Taxes - Estate and Gift	E	G/N	E	
36.2	583600	Contra Revenue for Taxes - Customs	E	G/N	E	
36.2	589000	Tax Revenue Refunds - Not Otherwise Classified	E	G/N	E	
36.2	589100	Tax Revenue Refunds - Individual	E	G/N	E	
36.2	589200	Tax Revenue Refunds - Corporate	E	G/N	E	
36.2	589300	Tax Revenue Refunds - Unemployment	E	G/N	E	
36.2	589400	Tax Revenue Refunds - Excise	E	G/N	E	
36.2	589500	Tax Revenue Refunds - Estate and Gift	E	G/N	E	
36.2	589600	Tax Revenue Refunds - Customs	E	G/N	E	
36.2	590000	Other Revenue	E	F/N/Z	E	2
36.2	590900	Contra Revenue for Other Revenue	E	F/N/Z	E	2
36.2	591900	Revenue and Other Financing Sources - Cancellations	E	G	E	
36.2	592100	Valuation Change in Investments - Exchange Stabilization Fund (ESF)	E	N	E	
36.2	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	E	N	E	
36.2	592300	Valuation Change in Investments - Beneficial Interest in Trust	E	N	E	
36.2	599000	Collections for Others - Statement of Custodial Activity	E	F/G/N	E	
36.2	599100	Accrued Collections for Others - Statement of Custodial Activity	E	F/G/N	E	
36.2	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	F/G	E	
36.2	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E	F/G	E	
36.2	599700	Financing Sources Transferred In From Custodial Statement Collections	E	F	E	
36.2	599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government	E	F	E	
36.2	610000	Operating Expenses/Program Costs	E	F/N	E	
36.2	615000	Expensed Asset	E		E	
36.2	619000	Contra Bad Debt Expense - Incurred for Others	E	F/N	E	
36.2	619900	Adjustment to Subsidy Expense	E	N	E	
36.2	631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank	E	F	E	
36.2	632000	Interest Expenses on Securities	E	F/N	E	
36.2	633000	Other Interest Expenses	E	F/N	E	
36.2	633800	Remuneration Interest	E	F/N	E	
36.2	634000	Interest Expense Accrued on the Liability for Loan Guarantees	E	N	E	
36.2	640000	Benefit Expense	E	F/N/Z	E	
36.2	650000	Cost of Goods Sold	E	F/N	E	
36.2	660000	Applied Overhead	E	N	E	
36.2	661000	Cost Capitalization Offset	E	N	E	
36.2	671000	This account is used to record the Depreciation, Amortization, and Depletion	E	N	E	
36.2	672000	Bad Debt Expense	E	F/N	E	
36.2	673000	Imputed Costs	E	F	E	
36.2	679000	Other Expenses Not Requiring Budgetary Resources	E	F/N	E	
36.2	679500	Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental Administrative Fees	E	N	E	
36.2	680000	Future Funded Expenses	E	F/N/Z	E	
36.2	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	E	F	E	
36.2	690000	Non-Production Costs	E	F/N/Z	E	
36.2	711000	Gains on Disposition of Assets - Other	E	N	E	
36.2	711100	Gains on Disposition of Investments	E	F/N	E	
36.2	711200	Gains on Disposition of Borrowings	E	F	E	
36.2	717100	Gains on Changes in Long-Term Assumptions - From Experience	E	N	E	
36.2	717200	Losses on Changes in Long-Term Assumptions - From Experience	E	N	E	
36.2	718000	Unrealized Gains	E	F/N	E	

## USSGL Crosswalk - Reclassified Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Addl. Info.
36.2	718100	Unrealized Gain - Exchange Stabilization Fund (ESF)	E	N	E	
36.2	719000	Other Gains	E	F/N	E	
36.2	719100	Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges	E	N	E	
36.2	721000	Losses on Disposition of Assets - Other	E	N	E	
36.2	721100	Losses on Disposition of Investments	E	F/N	E	
36.2	721200	Losses on Disposition of Borrowings	E	F	E	
36.2	727100	Gains on Changes in Long-Term Assumptions	E	N	E	
36.2	727200	Losses on Changes in Long-Term Assumptions	E	N	E	
36.2	728000	Unrealized Losses	E	F/N	E	
36.2	728100	Unrealized Losses - Exchange Stabilization Fund (ESF)	E	N	E	
36.2	729000	Other Losses	E	F/N	E	
36.2	729100	Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges	E	N	E	
36.2	729200	Other Losses From Impairment of Assets	E	N	E	
36.2	730000	Extraordinary Items	E	N	E	
36.2	740000	Prior-Period Adjustments Due to Corrections of Errors	E	N/Z	E	
36.2	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	E	N/Z	E	
36.2	740500	Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year	E	N/Z	E	
36.2	750000	Distribution of Income - Dividend	E	N/Z	E	
36.2	760000	Changes in Actuarial Liability	E	N	E	
36.2	880100	Offset for Purchases of Assets	E	F	E	
36.2	880200	Purchases of Property, Plant, and Equipment	E	F	E	
36.2	880300	Purchases of Inventory and Related Property	E	F	E	
36.2	880400	Purchases of Assets - Other	E	F	E	
<b>37</b>	<b>Total net position - Funds other than those from Dedicated Collections (Combined or Consolidated)</b>					
<b>37.1</b>	<b>Unexpended appropriations - Funds other than those from Dedicated Collections</b>					
37.1	309000	Unexpended Appropriations While Awaiting a Warrant	E	G	U	
37.1	309010	Appropriations Outstanding - Warrants to be Issued	E	F	U	
37.1	310000	Unexpended Appropriations - Cumulative	B		U	
37.1	310100	Unexpended Appropriations - Appropriations Received	E	G	U	
37.1	310200	Unexpended Appropriations - Transfers-In	E	F	U	
37.1	310300	Unexpended Appropriations - Transfers-Out	E	F	U	
37.1	310500	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year	E	G	U	
37.1	310600	Unexpended Appropriations - Adjustments	E	G	U	
37.1	310700	Unexpended Appropriations - Used - Accrued	E	G	U	
37.1	310710	Unexpended Appropriations - Used - Disbursed	E	G	U	
37.1	310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	G	U	
37.1	310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	G	U	
37.1	320000	Appropriations Outstanding - Cumulative	B		U	
37.1	320100	Appropriations Outstanding - Warrants Issued	E	F	U	
37.1	320110	Appropriations Outstanding - Transfers	E	F	U	
37.1	320600	Appropriations Outstanding - Adjustments	E	F	U	
37.1	320700	Appropriations Outstanding - Used - Accrued	E	F	U	
37.1	320710	Appropriations Outstanding - Used - Disbursed	E	F	U	
37.1	320800	Appropriations Outstanding - Prior-Period Adjustments	E	F	U	
<b>37.2</b>	<b>Cumulative results of operations - Funds other than those from Dedicated Collections</b>					
37.2	331000	Cumulative Results of Operations	B		U	
37.2	510000	Revenue From Goods Sold	E	F/N	U	
37.2	510900	Contra Revenue for Goods Sold	E	F/N	U	
37.2	520000	Revenue From Services Provided	E	F/N	U	
37.2	520900	Contra Revenue for Services Provided	E	F/N	U	
37.2	531000	Interest Revenue - Other	E	F/N	U	
37.2	531100	Interest Revenue - Investments	E	F/N	U	
37.2	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	F/N	U	
37.2	531300	Interest Revenue - Subsidy Amortization	E	N	U	

## USSGL Crosswalk - Reclassified Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Addl. Info.
37.2	531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	U	
37.2	531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	U	
37.2	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F/N	U	
37.2	531800	Contra Revenue for Interest Revenue - Investments	E	F/N	U	
37.2	531900	Contra Revenue for Interest Revenue - Other	E	F/N	U	
37.2	532000	Penalties and Fines Revenue	E	N	U	
37.2	532400	Contra Revenue for Penalties and Fines	E	N	U	
37.2	532500	Administrative Fees Revenue	E	F/N	U	
37.2	532900	Contra Revenue for Administrative Fees	E	F/N	U	
37.2	540000	Funded Benefit Program Revenue	E	F/N	U	
37.2	540500	Unfunded FECA Benefit Revenue	E	F/N	U	
37.2	540600	Contra Revenue for Unfunded FECA Benefit Revenue	E	F/N	U	
37.2	540900	Contra Revenue for Funded Benefit Program Revenue	E	F/N	U	
37.2	550000	Insurance and Guarantee Premium Revenue	E	N	U	
37.2	550900	Contra Revenue for Insurance and Guarantee Premium Revenue	E	N	U	
37.2	560000	Donated Revenue - Financial Resources	E	N	U	
37.2	560900	Contra Revenue for Donations - Financial Resources	E	N	U	
37.2	561000	Donated Revenue - Non-Financial Resources	E	N	U	
37.2	561900	Contra Donated Revenue - Nonfinancial Resources	E	N	U	
37.2	564000	Forfeiture Revenue - Cash and Cash Equivalents	E	N	U	
37.2	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents	E	N	U	
37.2	565000	Forfeiture Revenue - Forfeitures of Property	E	N	U	
37.2	565900	Contra Forfeiture Revenue - Forfeitures of Property	E	N	U	
37.2	570000	Expended Appropriations - Used - Accrued	E	G	U	
37.2	570005	Appropriations - Expended - Accrued	E	F	U	
37.2	570006	Appropriations - Expended - Disbursed	E	F	U	
37.2	570010	Expended Appropriations - Disbursed	E	G	U	
37.2	570500	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year	E	G	U	
37.2	570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	G	U	
37.2	570810	Appropriations - Expended - Prior-Period Adjustments	E	F	U	
37.2	570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	G	U	
37.2	571000	Transfer-in of Agency Unavailable Custodial and Non-Entity Collections	E	F	U	
37.2	571200	Accrual of Agency Amount To Be Collected - Custodial and Non-Entity - General Fund of the U.S. Government	E	F	U	
37.2	571300	Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government	E	F	U	
37.2	572000	Financing Sources Transferred In Without Reimbursement	E	F	U	
37.2	573000	Financing Sources Transferred Out Without Reimbursement	E	F/Z	U	
37.2	573500	Appropriated Dedicated Collections to be Transferred In	E	F	U	
37.2	573600	Appropriated Dedicated Collections to be Transferred Out	E	F	U	
37.2	574000	Appropriated Dedicated Collections Transferred In	E	F	U	
37.2	574500	Appropriated Dedicated Collections Transferred Out	E	F	U	
37.2	575000	Expenditure Financing Sources - Transfers-In	E	F	U	
37.2	575500	Non-Expenditure Financing Sources - Transfers-In - Other	E	F	U	
37.2	575600	Non-Expenditure Financing Sources - Transfers-In - Capital Transfers	E	F	U	
37.2	576000	Expenditure Financing Sources - Transfers-Out	E	F	U	
37.2	576500	Non-Expenditure Financing Sources - Transfers-Out - Other	E	F	U	
37.2	576600	Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers	E	F	U	
37.2	577500	Non-Budgetary Financing Sources Transferred In	E	F	U	

## USSGL Crosswalk - Reclassified Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Addl. Info.
37.2	577600	Non-Budgetary Financing Sources Transferred Out	E	F	U	
37.2	578000	Imputed Financing Sources	E	F	U	
37.2	579000	Other Financing Sources	E	G/Z	U	
37.2	579001	Other Non-Budgetary Financing Sources for Debt Accruals/Amortization	E	G	U	
37.2	579010	Other General Fund Financing Sources	E	F/Z	U	
37.2	579100	Adjustment to Financing Sources - Credit Reform	E	F	U	
37.2	579200	Financing Sources To Be Transferred Out - Contingent Liability	E	F	U	
37.2	579500	Seigniorage	E	N	U	
37.2	580000	Tax Revenue Collected - Not Otherwise Classified	E	G/N	U	
37.2	580100	Tax Revenue Collected - Individual	E	G/N	U	
37.2	580200	Tax Revenue Collected - Corporate	E	G/N	U	
37.2	580300	Tax Revenue Collected - Unemployment	E	G/N	U	
37.2	580400	Tax Revenue Collected - Excise	E	G/N	U	
37.2	580500	Tax Revenue Collected - Estate and Gift	E	G/N	U	
37.2	580600	Tax Revenue Collected - Customs	E	G/N	U	
37.2	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	E	G/N	U	
37.2	582100	Tax Revenue Accrual Adjustment - Individual	E	G/N	U	
37.2	582200	Tax Revenue Accrual Adjustment - Corporate	E	G/N	U	
37.2	582300	Tax Revenue Accrual Adjustment - Unemployment	E	G/N	U	
37.2	582400	Tax Revenue Accrual Adjustment - Excise	E	G/N	U	
37.2	582500	Tax Revenue Accrual Adjustment - Estate and Gift	E	G/N	U	
37.2	582600	Tax Revenue Accrual Adjustment - Customs	E	G/N	U	
37.2	583000	Contra Revenue for Taxes - Not Otherwise Classified	E	G/N	U	
37.2	583100	Contra Revenue for Taxes - Individual	E	G/N	U	
37.2	583200	Contra Revenue for Taxes - Corporate	E	G/N	U	
37.2	583300	Contra Revenue for Taxes - Unemployment	E	G/N	U	
37.2	583400	Contra Revenue for Taxes - Excise	E	G/N	U	
37.2	583500	Contra Revenue for Taxes - Estate and Gift	E	G/N	U	
37.2	583600	Contra Revenue for Taxes - Customs	E	G/N	U	
37.2	589000	Tax Revenue Refunds - Not Otherwise Classified	E	G/N	U	
37.2	589100	Tax Revenue Refunds - Individual	E	G/N	U	
37.2	589200	Tax Revenue Refunds - Corporate	E	G/N	U	
37.2	589300	Tax Revenue Refunds - Unemployment	E	G/N	U	
37.2	589400	Tax Revenue Refunds - Excise	E	G/N	U	
37.2	589500	Tax Revenue Refunds - Estate and Gift	E	G/N	U	
37.2	589600	Tax Revenue Refunds - Customs	E	G/N	U	
37.2	590000	Other Revenue	E	F/N/Z	U	
37.2	590900	Contra Revenue for Other Revenue	E	F/N/Z	U	
37.2	591900	Revenue and Other Financing Sources - Cancellations	E	G	U	
37.2	591910	Cancellations of Revenue and Other Financing Sources - The General Fund of the U.S. Government	E	F	U	
37.2	592100	Valuation Change in Investments - Exchange Stabilization Fund (ESF)	E	N	U	
37.2	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	E	N	U	
37.2	592300	Valuation Change in Investments - Beneficial Interest in Trust	E	N	U	
37.2	599000	Collections for Others - Statement of Custodial Activity	E	F/G/N	U	
37.2	599100	Accrued Collections for Others - Statement of Custodial Activity	E	F/G/N	U	
37.2	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	F/G	U	
37.2	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E	F/G	U	
37.2	599700	Financing Sources Transferred In From Custodial Statement Collections	E	F	U	
37.2	599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government	E	F	U	
37.2	610000	Operating Expenses/Program Costs	E	F/N	U	
37.2	615000	Expensed Asset	E		U	
37.2	619000	Contra Bad Debt Expense - Incurred for Others	E	F/N	U	

## USSGL Crosswalk - Reclassified Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Addl. Info.
37.2	619900	Adjustment to Subsidy Expense	E	N	U	
37.2	631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank	E	F	U	
37.2	632000	Interest Expenses on Securities	E	F/N	U	
37.2	633000	Other Interest Expenses	E	F/N	U	
37.2	634000	Interest Expense Accrued on the Liability for Loan Guarantees	E	N	U	
37.2	640000	Benefit Expense	E	F/N/Z	U	
37.2	650000	Cost of Goods Sold	E	F/N	U	
37.2	660000	Applied Overhead	E	N	U	
37.2	661000	Cost Capitalization Offset	E	N	U	
37.2	671000	This account is used to record the Depreciation, Amortization, and Depletion	E	N	U	
37.2	672000	Bad Debt Expense	E	F/N	U	
37.2	673000	Imputed Costs	E	F	U	
37.2	679000	Other Expenses Not Requiring Budgetary Resources	E	F/N	U	
37.2	679500	Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental Administrative Fees	E	N	U	
37.2	680000	Future Funded Expenses	E	F/N/Z	U	
37.2	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	E	F	U	
37.2	690000	Non-Production Costs	E	F/N/Z	U	
37.2	711000	Gains on Disposition of Assets - Other	E	N	U	
37.2	711100	Gains on Disposition of Investments	E	F/N	U	
37.2	711200	Gains on Disposition of Borrowings	E	F	U	
37.2	717100	Gains on Changes in Long-Term Assumptions - From Experience	E	N	U	
37.2	717200	Losses on Changes in Long-Term Assumptions - From Experience	E	N	U	
37.2	718000	Unrealized Gains	E	F/N	U	
37.2	719000	Other Gains	E	F/N	U	
37.2	719090	Gains on International Monetary Fund Assets	E		U	
37.2	721000	Losses on Disposition of Assets - Other	E	N	U	
37.2	721100	Losses on Disposition of Investments	E	F/N	U	
37.2	721200	Losses on Disposition of Borrowings	E	F	U	
37.2	727100	Gains on Changes in Long-Term Assumptions	E	N	U	
37.2	727200	Losses on Changes in Long-Term Assumptions	E	N	U	
37.2	728000	Unrealized Losses	E	F/N	U	
37.2	729000	Other Losses	E	F/N	U	
37.2	729090	Losses on International Monetary Fund Assets	E		U	
37.2	729200	Other Losses From Impairment of Assets	E	N	U	
37.2	730000	Extraordinary Items	E	N	U	
37.2	740000	Prior-Period Adjustments Due to Corrections of Errors	E	N/Z	U	
37.2	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	E	N/Z	U	
37.2	740500	Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year	E	N/Z	U	
37.2	750000	Distribution of Income - Dividend	E	N/Z	U	
37.2	760000	Changes in Actuarial Liability	E	N	U	
37.2	771000	Trust Fund Warrant Journal Vouchers Issued Net of Adjustments	E	F	U	
37.2	880100	Offset for Purchases of Assets	E	F	U	
37.2	880200	Purchases of Property, Plant, and Equipment	E	F	U	
37.2	880300	Purchases of Inventory and Related Property	E	F	U	
37.2	880400	Purchases of Assets - Other	E	F	U	
<b>38</b>	<b>Total net position</b>					
	This line is calculated. Equals sum of lines 36 and 37.					
<b>39</b>	<b>Total liabilities and net position</b>					
	This line is calculated. Equals sum of lines 34 and 38.					
<b>FOOTNOTES AND ADDITIONAL INFORMATION:</b>						

USSGL Crosswalk - Reclassified Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Addl. Info.
1		For Reciprocal Category (RC) detail information, see TFM Volume I, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government, Appendix 7.				
2		FASAB recognizes amounts returned to Puerto Rico and the U.S. Virgin Islands as non-federal custodial liabilities as referenced in SFFAS No. 7, paragraph 289.				
3		Does not include derivative assets.				
4		Related to investments in derivative assets.				
5		Includes non-derivative liabilities.				
6		Related to derivative liabilities.				
7		Exclude General Fund (Trading Partner code 9900) activity in this account.				
8		Report only General Fund (Trading Partner code 9900) activity associated with this account. With the implementation of GTAS there is a new Federal/Non-federal attribute domain value of G for the General Fund.				