

SUPPLEMENT

Section V

USSGL Crosswalk - Balance Sheet

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Fed/NonFed | Reporting Type Code | Addl. Info. |
|--|-------------|---|-----------|------------|---------------------|-------------|
| Assets (Note 2) | | | | | | |
| Intragovernmental | | | | | | |
| 1 Fund Balance with Treasury (Note 3) | | | | | | |
| 1 | 101000 | Fund Balance With Treasury | E | G | E/U | |
| 1 | 109000 | Fund Balance With Treasury Under a Continuing Resolution | E | G | E/U | |
| 2 Investments (Note 5) | | | | | | |
| 2 | 134200 | Interest Receivable - Investments | E | F | E/U | |
| 2 | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | E | F | E/U | |
| 2 | 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | E | F | E/U | |
| 2 | 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | E | F | E/U | |
| 2 | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | E | F | E/U | |
| 2 | 161800 | Market Adjustment - Investments | E | F | E/U | |
| 2 | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service Securities | E | F | E/U | |
| 2 | 162100 | Discount on Securities Other Than the Bureau of the Fiscal Service Securities | E | F | E/U | |
| 2 | 162200 | Premium on Securities Other Than the Bureau of the Fiscal Service Securities | E | F | E/U | |
| 2 | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities | E | F | E/U | |

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| 2 | 163000 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service | E | F | E/U | |
| 2 | 163100 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service | E | F | E/U | |
| 2 | 163300 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service | E | F | E/U | |
| 2 | 164300 | Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act | E | F | E/U | |
| 2 | 169000 | Other Investments | E | F | E/U | |
| 3 | Accounts Receivable (Note 6) | | | | | |
| 3 | 131000 | Accounts Receivable | E | F | E/U | |
| 3 | 131900 | Allowance for Loss on Accounts Receivable | E | F | E/U | |
| 3 | 132000 | Funded Employment Benefit Contributions Receivable | E | F | E/U | |
| 3 | 132100 | Unfunded FECA Benefit Contributions Receivable | E | F | U | |
| 3 | 132500 | Taxes Receivable | E | G | E/U | |
| 3 | 133000 | Receivable for Transfers of Currently Invested Balances | E | F | E/U | |
| 3 | 133500 | Expenditure Transfers Receivable | E | F | E/U | |
| 3 | 134000 | Interest Receivable - Not Otherwise Classified | E | F | E/U | |
| 3 | 136000 | Penalties and Fines Receivable - Not Otherwise Classified | E | F | E/U | |

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| 3 | 137000 | Administrative Fees Receivable - Not Otherwise Classified | E | F | E/U | |
| 3 | 137300 | Administrative Fees Receivable - Taxes | E | G | E/U | |
| 3 | 192300 | Contingent Receivable for Capital Transfers | E | F | E/U | |
| 3 | 192500 | Capital Transfers Receivable | E | F | E/U | |
| 4 Loans Receivable | | | | | | |
| 4 | 134100 | Interest Receivable - Loans | E | F | E/U | |
| 4 | 135000 | Loans Receivable | E | F | E/U | |
| 4 | 135100 | Capitalized Loan Interest Receivable - Non-Credit Reform | E | F | E/U | |
| 4 | 136100 | Penalties and Fines Receivable - Loans | E | F | E/U | |
| 4 | 137100 | Administrative Fees Receivable - Loans | E | F | E/U | |
| 5 Other (Note 12) | | | | | | |
| 5 | 141000 | Advances and Prepayments | E | F | E/U | |
| 5 | 192100 | Receivable From Appropriations | E | G | E/U | |
| 5 | 199000 | Other Assets | E | F/G | E/U | |
| 6 Total Intragovernmental | | | | | | |
| | | | | | | |
| This line is calculated. Equals the sum of lines 1 through 5. | | | | | | |
| | | | | | | |
| 7 Cash and Other Monetary Assets (Note 4) | | | | | | |
| 7 | 110100 | General Fund 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 | |

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| 7 | 113000 | Funds Held by the Public | 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 | 119300 | International Monetary Fund Assets - Reserve Position | E | N | E/U | |
| 7 | 119400 | Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights | E | N | E/U | |
| 7 | 119500 | Other Monetary Assets | E | N | E/U | |
| 7 | 120000 | Foreign Currency | E | N | E/U | |
| 7 | 120500 | Foreign Currency Denominated Equivalent Assets | E | N | E | |
| 7 | 120900 | Uninvested Foreign Currency | E | N | E | |
| 7 | 134400 | Interest Receivable on Special Drawing Rights | E | N | E | |
| 7 | 138400 | Interest Receivable - Foreign Currency Denominated Assets | E | N | E | |
| 7 | 153100 | Seized Monetary Instruments | E | N | E/U | |
| 7 | 153200 | Seized Cash Deposited | E | N | E/U | |
| 8 Investments (Note 5) | | | | | | |
| 8 | 134200 | Interest Receivable - Investments | E | N/Z | E/U | 2 |
| 8 | 134600 | Allowance for Loss on Interest Receivable - Investments | E | N | E/U | |
| 8 | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | E | N/Z | E/U | 2 |
| 8 | 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | E | N/Z | E/U | 2 |
| 8 | 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | E | N/Z | E/U | 2 |

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| 8 | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | E | N/Z | E/U | 2 |
| 8 | 161800 | Market Adjustment - Investments | E | E/N | E/U | |
| 8 | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service Securities | E | E/N | E/U | |
| 8 | 162100 | Discount on Securities Other Than the Bureau of the Fiscal Service Securities | E | N | E/U | |
| 8 | 162200 | Premium on Securities Other Than the Bureau of the Fiscal Service Securities | E | N | E/U | |
| 8 | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities | E | N | E/U | |
| 8 | 164200 | Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | E/U | |
| 8 | 164300 | Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | E/U | |
| 8 | 164400 | Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | E/U | |
| 8 | 164500 | Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | E/U | |
| 8 | 164600 | Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act | E | N | E/U | |
| 8 | 164700 | Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | E/U | |
| 8 | 165000 | Preferred Stock in Federal Government Sponsored Enterprise | E | N | E/U | |

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| 8 | 165100 | Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise | E | N | E/U | |
| 8 | 165200 | Common Stock Warrants in Federal Government Sponsored Enterprise | E | N | E/U | |
| 8 | 165300 | Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise | E | N | E/U | |
| 8 | 167000 | Foreign Investments | E | N | E | |
| 8 | 167100 | Discount on Foreign Investments | E | N | E | |
| 8 | 167200 | Premium on Foreign Investments | E | N | E | |
| 8 | 167900 | Foreign Exchange Rate Revalue Adjustments - Investments | E | N | E | |
| 8 | 169000 | Other Investments | E | N | E/U | |
| 9 Accounts Receivable, Net (Note 6) | | | | | | |
| 9 | 131000 | Accounts Receivable | E | N | E/U | |
| 9 | 131900 | Allowance for Loss on Accounts Receivable | E | N | E/U | |
| 9 | 132000 | Funded Employment Benefit Contributions Receivable | E | N | E/U | |
| 9 | 132100 | Unfunded FECA Benefit Contributions Receivable | E | N | U | |
| 9 | 134000 | Interest Receivable - Not Otherwise Classified | E | N | E/U | |
| 9 | 134700 | Allowance for Loss on Interest Receivable - Not Otherwise Classified | E | N | E/U | |
| 9 | 136000 | Penalties and Fines Receivable - Not Otherwise Classified | E | N | E/U | |
| 9 | 136700 | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified | E | N | E/U | |

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| 9 | 137000 | Administrative Fees Receivable - Not Otherwise Classified | E | N | E/U | |
| 9 | 137700 | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified | E | N | E/U | |
| 10 Taxes Receivable, Net (Note 7) | | | | | | |
| 10 | 132500 | Taxes Receivable | E | N | E/U | |
| 10 | 132900 | Allowance for Loss on Taxes Receivable | E | N | E/U | |
| 10 | 134300 | Interest Receivable - Taxes | E | N | E/U | |
| 10 | 134800 | Allowance for Loss on Interest Receivable - Taxes | E | N | E/U | |
| 10 | 136300 | Penalties and Fines Receivable - Taxes | E | N | E/U | |
| 10 | 136800 | Allowance for Loss on Penalties and Fines Receivable - Taxes | E | N | E/U | |
| 10 | 137300 | Administrative Fees Receivable - Taxes | E | N | E/U | |
| 10 | 137800 | Allowance for Loss on Administrative Fees Receivable - Taxes | E | N | E/U | |
| 11 Direct Loan and Loan Guarantees, Net (Note 8) | | | | | | |
| 11 | 134100 | Interest Receivable - Loans | E | N | E/U | |
| 11 | 134500 | Allowance for Loss on Interest Receivable - Loans | E | N | E/U | |
| 11 | 135000 | Loans Receivable | E | N | E/U | |
| 11 | 135900 | Allowance for Loss on Loans Receivable | E | N | E/U | |
| 11 | 136100 | Penalties and Fines Receivable - Loans | E | N | E/U | |
| 11 | 136500 | Allowance for Loss on Penalties and Fines Receivable - Loans | E | N | E/U | |
| 11 | 137100 | Administrative Fees Receivable - Loans | E | N | E/U | |
| 11 | 137500 | Allowance for Loss on Administrative Fees Receivable - Loans | E | N | E/U | |

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| 11 | 138000 | Loans Receivable - Troubled Assets Relief Program | E | N | E/U | |
| 11 | 138100 | Interest Receivable - Loans - Troubled Assets Relief Program | E | N | E/U | |
| 11 | 138500 | Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program | E | N | E/U | |
| 11 | 138900 | Allowance for Subsidy - Loans - Troubled Assets Relief Program | E | N | E/U | |
| 11 | 139900 | Allowance for Subsidy | E | N | E/U | |
| 11 | 155100 | Foreclosed Property | E | N | E/U | |
| 11 | 155900 | Foreclosed Property - Allowance | E | N | E/U | |
| 12 Inventory and Related Property, Net (Note 9) | | | | | | |
| 12 | 151100 | Operating Materials and Supplies Held for Use | E | N | E/U | |
| 12 | 151200 | Operating Materials and Supplies Held in Reserve for Future Use | E | N | E/U | |
| 12 | 151300 | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable | E | N | E/U | |
| 12 | 151400 | Operating Materials and Supplies Held for Repair | E | N | E/U | |
| 12 | 151900 | Operating Materials and Supplies - Allowance | E | N | E/U | |
| 12 | 152100 | Inventory Purchased for Resale | E | N | E/U | |
| 12 | 152200 | Inventory Held in Reserve for Future Sale | E | N | E/U | |
| 12 | 152300 | Inventory Held for Repair | E | N | E/U | |
| 12 | 152400 | Inventory - Excess, Obsolete, and Unserviceable | E | N | E/U | |
| 12 | 152500 | Inventory - Raw Materials | E | N | E/U | |
| 12 | 152600 | Inventory - Work-in-Process | E | N | E/U | |
| 12 | 152700 | Inventory - Finished Goods | E | N | E/U | |

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| 12 | 152900 | Inventory - Allowance | E | N | E/U | |
| 12 | 154100 | Forfeited Property Held for Sale | E | N | E/U | |
| 12 | 154200 | Forfeited Property Held for Donation or Use | E | N | E/U | |
| 12 | 154900 | Forfeited Property - Allowance | E | N | E/U | |
| 12 | 156100 | Commodities Held Under Price Support and Stabilization Support Programs | E | N | E/U | |
| 12 | 156900 | Commodities - Allowance | E | N | E/U | |
| 12 | 157100 | Stockpile Materials Held in Reserve | E | N | E/U | |
| 12 | 157200 | Stockpile Materials Held for Sale | E | N | E/U | |
| 12 | 159100 | Other Related Property | E | N | E/U | |
| 12 | 159900 | Other Related Property - Allowance | E | N | E/U | |
| 13 | General Property, Plant, and Equipment, Net (Note 10) | | | | | |
| 13 | 171100 | Land and Land Rights | E | N | E/U | |
| 13 | 171200 | Improvements to Land | E | N | E/U | |
| 13 | 171900 | Accumulated Depreciation on Improvements to Land | E | N | E/U | |
| 13 | 172000 | Construction-in-Progress | E | N | E/U | |
| 13 | 173000 | Buildings, Improvements, and Renovations | E | N | E/U | |
| 13 | 173900 | Accumulated Depreciation on Buildings, Improvements, and Renovations | E | N | E/U | |
| 13 | 174000 | Other Structures and Facilities | E | N | E/U | |
| 13 | 174900 | Accumulated Depreciation on Other Structures and Facilities | E | N | E/U | |
| 13 | 175000 | Equipment | E | N | E/U | |
| 13 | 175900 | Accumulated Depreciation on Equipment | E | N | E/U | |
| 13 | 181000 | Assets Under Capital Lease | E | N | E/U | |
| 13 | 181900 | Accumulated Depreciation on Assets Under Capital Lease | E | N | E/U | |
| 13 | 182000 | Leasehold Improvements | E | N | E/U | |

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| 13 | 182900 | Accumulated Amortization on Leasehold Improvements | E | N | E/U | |
| 13 | 183000 | Internal-Use Software | E | N | E/U | |
| 13 | 183200 | Internal-Use Software in Development | E | N | E/U | |
| 13 | 183900 | Accumulated Amortization on Internal-Use Software | E | N | E/U | |
| 13 | 184000 | Other Natural Resources | E | N | E/U | |
| 13 | 184900 | Allowance for Depletion | E | N | E/U | |
| 13 | 189000 | Other General Property, Plant, and Equipment | E | N | E/U | |
| 13 | 189900 | Accumulated Depreciation on Other General Property, Plant, and Equipment | E | N | E/U | |
| 14 Other (Note 12) | | | | | | |
| 14 | 141000 | Advances and Prepayments | E | N | E/U | |
| 14 | 199000 | Other Assets | E | N | E/U | |
| 14 | 199500 | General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed | E | N | E/U | |
| 15 Total Assets | | | | | | |
| | | | | | | |
| This line is calculated. Equals the sum of lines 6 through 14. | | | | | | |
| | | | | | | |
| 16 Stewardship PP&E (Note 11) | | | | | | |
| | | | | | | |

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| Liabilities (Note 13) | | | | | | |
| Intragovernmental | | | | | | |
| 17 Accounts Payable | | | | | | |
| 17 | 211000 | Accounts Payable | E | F | E/U | |
| 17 | 212000 | Disbursements in Transit | E | F | E/U | |
| 17 | 214000 | Accrued Interest Payable - Not Otherwise Classified | E | F/G | E/U | |
| 17 | 215000 | Payable for Transfers of Currently Invested Balances | E | F | E/U | |
| 17 | 215500 | Expenditure Transfers Payable | E | F | E/U | |
| 17 | 217000 | Subsidy Payable to the Financing Account | E | F | E/U | |
| 17 | 296000 | Accounts Payable From Canceled Appropriations | E | F | E/U | |
| 18 Debt (Note 14) | | | | | | |
| 18 | 214100 | Accrued Interest Payable - Debt | E | F | E/U | |
| 18 | 251000 | Principal Payable to the Bureau of the Fiscal Service | E | F | E/U | |
| 18 | 251100 | Capitalized Loan Interest Payable - Non-Credit Reform | E | F | E/U | |
| 18 | 252000 | Principal Payable to the Federal Financing Bank | E | F | E/U | |
| 18 | 253000 | Securities Issued by Federal Agencies Under General and Special Financing Authority | E | F | E/U | |
| 18 | 253100 | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | E | F | E/U | |

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| 18 | 253200 | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | E | F | E/U | |
| 18 | 253300 | Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | E | F | E/U | |
| 18 | 253400 | Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | E | F | E/U | |
| 18 | 254000 | Participation Certificates | E | F | E/U | |
| 18 | 259000 | Other Debt | E | F/G | E/U | |
| 19 | Other (Notes 15, 16, and 17) | | | | | |
| 19 | 213000 | Contract Holdbacks | E | F | E/U | |
| 19 | 219000 | Other Liabilities With Related Budgetary Obligations | E | F | E/U | |
| 19 | 221300 | Employer Contributions and Payroll Taxes Payable | E | F/Z | E/U | |
| 19 | 221500 | Other Post Employment Benefits Due and Payable | E | F | E/U | |
| 19 | 222500 | Unfunded FECA Liability | E | F/Z | E/U | |
| 19 | 229000 | Other Unfunded Employment Related Liability | E | F/Z | E/U | |
| 19 | 231000 | Liability for Advances and Prepayments | E | F | E/U | |
| 19 | 241000 | Liability for Clearing Accounts | E | Z | E/U | |
| 19 | 292300 | Contingent Liability for Capital Transfers | E | F | E/U | |
| 19 | 294000 | Capital Lease Liability | E | F | E/U | |
| 19 | 297000 | Liability for Capital Transfers | E | F | E/U | |
| 19 | 298000 | Custodial Liability | E | G/Z | E/U | |

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| 19 | 298500 | Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity | E | G | E/U | |
| 19 | 299000 | Other Liabilities Without Related Budgetary Obligations | E | F/G/Z | E/U | |
| 20 Total Intragovernmental | | | | | | |
| This line is calculated. Equals the sum of lines 17 through 19. | | | | | | |
| 21 Accounts Payable | | | | | | |
| 21 | 211000 | Accounts Payable | E | N | E/U | |
| 21 | 212000 | Disbursements in Transit | E | N | E/U | |
| 21 | 214000 | Accrued Interest Payable - Not Otherwise Classified | E | N | E/U | |
| 21 | 296000 | Accounts Payable From Canceled Appropriations | E | N | E/U | |
| 22 Loan Guarantee Liability (Note 8) | | | | | | |
| 22 | 218000 | Loan Guarantee Liability | E | N | E/U | |
| 23 Debt Held by the Public (Note 14) | | | | | | |
| 23 | 214100 | Accrued Interest Payable - Debt | E | N | E/U | |
| 23 | 253000 | Securities Issued by Federal Agencies Under General and Special Financing Authority | E | N | E/U | |
| 23 | 253100 | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | E | N | E/U | |

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| 23 | 253200 | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | E | N | E/U | |
| 23 | 253300 | Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | E | N | E/U | |
| 23 | 253400 | Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | E | N | E/U | |
| 23 | 254000 | Participation Certificates | E | N | E/U | |
| 23 | 259000 | Other Debt | E | N | E/U | |
| 24 Federal Employee and Veteran Benefits (Note 15) | | | | | | |
| 24 | 219100 | Employee Health Care Liability Incurred but Not Reported | E | N | E/U | |
| 24 | 221500 | Other Post Employment Benefits Due and Payable | E | N | E/U | |
| 24 | 221600 | Pension Benefits Due and Payable to Beneficiaries | E | N | E/U | |
| 24 | 221700 | Benefit Premiums Payable to Carriers | E | N | E/U | |
| 24 | 221800 | Life Insurance Benefits Due and Payable to Beneficiaries | E | N | E/U | |
| 24 | 261000 | Actuarial Pension Liability | E | N | E/U | |
| 24 | 262000 | Actuarial Health Insurance Liability | E | N | E/U | |
| 24 | 263000 | Actuarial Life Insurance Liability | E | N | E/U | |
| 24 | 265000 | Actuarial FECA Liability | E | N | E/U | |
| 24 | 269000 | Other Actuarial Liabilities | E | N | E/U | |
| 25 Environmental and Disposal Liabilities (Note 16) | | | | | | |
| 25 | 299500 | Estimated Cleanup Cost Liability | E | N | E/U | |

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| 26 | Benefits Due and Payable | | | | | |
| 26 | 216000 | Entitlement Benefits Due and Payable | E | N | E/U | |
| 27 | Other (Notes 15, 16, 17, 18, and 19) | | | | | |
| 27 | 211200 | Accounts Payable for Federal Government Sponsored Enterprise | E | N | E/U | |
| 27 | 213000 | Contract Holdbacks | E | N | E/U | |
| 27 | 219000 | Other Liabilities With Related Budgetary Obligations | E | N | E/U | |
| 27 | 219200 | Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks | E | N | E | |
| 27 | 219300 | Allocation of Special Drawing Rights (SDRs) | E | N | E | |
| 27 | 221000 | Accrued Funded Payroll and Leave | E | N | E/U | |
| 27 | 221100 | Withholdings Payable | E | N | E/U | |
| 27 | 221300 | Employer Contributions and Payroll Taxes Payable | E | N | E/U | |
| 27 | 222000 | Unfunded Leave | E | N | E/U | |
| 27 | 229000 | Other Unfunded Employment Related Liability | E | N | E/U | |
| 27 | 231000 | Liability for Advances and Prepayments | E | N | E/U | |
| 27 | 232000 | Other Deferred Revenue | E | N | E/U | |
| 27 | 240000 | Liability for Nonfiduciary Deposit Funds and Undeposited Collections | E | N/Z | E/U | 4 |
| 27 | 241000 | Liability for Clearing Accounts | E | N | E/U | |
| 27 | 266000 | Actuarial Liabilities for Federal Insurance and Guarantee Programs | E | N | E/U | |
| 27 | 267000 | Actuarial Liabilities for Treasury-Managed Benefit Programs | E | N | E/U | |
| 27 | 291000 | Prior Liens Outstanding on Acquired Collateral | E | N | E/U | |

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| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Fed/NonFed | Reporting Type Code | Addl. Info. |
|-----------|--|--|-----------|------------|---------------------|-------------|
| 27 | 292000 | Contingent Liabilities | E | N | E/U | |
| 27 | 292200 | Contingent Liabilities - Federal Government Sponsored Enterprise | E | N | E/U | |
| 27 | 294000 | Capital Lease Liability | E | N | E/U | |
| 27 | 298000 | Custodial Liability | E | N | E/U | 3 |
| 27 | 299000 | Other Liabilities Without Related Budgetary Obligations | E | N | E/U | |
| 28 | Total Liabilities | | | | | |
| | | | | | | |
| | This line is calculated. Equals the sum of lines 20 through 27. | | | | | |
| | | | | | | |
| 29 | Commitments and Contingencies (Note 20) | | | | | |
| | | | | | | |
| | Net Position | | | | | |
| | | | | | | |
| 30 | Unexpended Appropriations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21) | | | | | |
| 30 | 310000 | Unexpended Appropriations - Cumulative | B | | E | |
| 30 | 310100 | Unexpended Appropriations - Appropriations Received | E | G | E | |
| 30 | 310200 | Unexpended Appropriations - Transfers-In | E | F | E | |
| 30 | 310300 | Unexpended Appropriations - Transfers-Out | E | F | E | |
| 30 | 310500 | Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | E | Z | E | |
| 30 | 310600 | Unexpended Appropriations - Adjustments | E | G | E | |
| 30 | 310700 | Unexpended Appropriations - Used | E | G | E | |

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|---|-------------|--|-----------|------------|---------------------|-------------|
| 30 | 310800 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | E | Z | E | |
| 30 | 310900 | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | E | Z | E | |
| 31 Unexpended Appropriations - All Other Funds (Combined or Consolidated Totals) | | | | | | |
| 31 | 310000 | Unexpended Appropriations - Cumulative | B | | U | |
| 31 | 310100 | Unexpended Appropriations - Appropriations Received | E | G | U | |
| 31 | 310200 | Unexpended Appropriations - Transfers-In | E | F | U | |
| 31 | 310300 | Unexpended Appropriations - Transfers-Out | E | F | U | |
| 31 | 310500 | Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | E | Z | U | |
| 31 | 310600 | Unexpended Appropriations - Adjustments | E | G | U | |
| 31 | 310700 | Unexpended Appropriations - Used | E | G | U | |
| 31 | 310800 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | E | Z | U | |
| 31 | 310900 | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | E | Z | U | |
| 32 Cumulative Results of Operations - Funds From Dedicated Collections (Combined or Consolidated Totals) | | | | | | |
| 32 | 331000 | Cumulative Results of Operations | B | | E | |
| 32 | 510000 | Revenue From Goods Sold | E | F/N | E | |
| 32 | 510900 | Contra Revenue for Goods Sold | E | F/N | E | |
| 32 | 520000 | Revenue From Services Provided | E | F/N | E | |

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|----------|-------------|--|-----------|------------|---------------------|-------------|
| 32 | 520900 | Contra Revenue for Services Provided | E | F/N | E | |
| 32 | 531000 | Interest Revenue - Other | E | F/N | E | |
| 32 | 531100 | Interest Revenue - Investments | E | F/N/Z | E | |
| 32 | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds | E | F/N | E | |
| 32 | 531300 | Interest Revenue - Subsidy Amortization | E | N | E | |
| 32 | 531400 | Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | E | |
| 32 | 531500 | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | E | |
| 32 | 531700 | Contra Revenue for Interest Revenue - Loans Receivable | E | F/N | E | |
| 32 | 531800 | Contra Revenue for Interest Revenue - Investments | E | F/N | E | |
| 32 | 531900 | Contra Revenue for Interest Revenue - Other | E | F/N | E | |
| 32 | 532000 | Penalties and Fines Revenue | E | F/G/N | E | |
| 32 | 532400 | Contra Revenue for Penalties and Fines | E | F/G/N | E | |
| 32 | 532500 | Administrative Fees Revenue | E | F/N | E | |
| 32 | 532900 | Contra Revenue for Administrative Fees | E | F/N | E | |
| 32 | 540000 | Funded Benefit Program Revenue | E | F/N | E | |
| 32 | 540900 | Contra Revenue for Funded Benefit Program Revenue | E | F/N | E | |
| 32 | 550000 | Insurance and Guarantee Premium Revenue | E | N | E | |
| 32 | 550900 | Contra Revenue for Insurance and Guarantee Premium Revenue | E | N | E | |
| 32 | 560000 | Donated Revenue - Financial Resources | E | N | E | |
| 32 | 560900 | Contra Revenue for Donations - Financial Resources | E | N | E | |
| 32 | 561000 | Donated Revenue - Nonfinancial Resources | E | N | E | |

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|----------|-------------|--|-----------|------------|---------------------|-------------|
| 32 | 561900 | Contra Donated Revenue - Nonfinancial Resources | E | N | E | |
| 32 | 564000 | Forfeiture Revenue - Cash and Cash Equivalents | E | N | E | |
| 32 | 564900 | Contra Forfeiture Revenue - Cash and Cash Equivalents | E | N | E | |
| 32 | 565000 | Forfeiture Revenue - Forfeitures of Property | E | N | E | |
| 32 | 565900 | Contra Forfeiture Revenue - Forfeitures of Property | E | N | E | |
| 32 | 570000 | Expended Appropriations | E | G | E | |
| 32 | 570500 | Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | E | Z | E | |
| 32 | 570800 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | E | Z | E | |
| 32 | 570900 | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | E | Z | E | |
| 32 | 572000 | Financing Sources Transferred In Without Reimbursement | E | F | E | |
| 32 | 573000 | Financing Sources Transferred Out Without Reimbursement | E | F | E | |
| 32 | 574000 | Appropriated Dedicated Collections Transferred In | E | F | E | |
| 32 | 574500 | Appropriated Dedicated Collections Transferred Out | E | F | E | |
| 32 | 575000 | Expenditure Financing Sources - Transfers-In | E | F | E | |
| 32 | 575500 | Nonexpenditure Financing Sources - Transfers-In - Other | E | F | E | |

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| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Fed/NonFed | Reporting Type Code | Addl. Info. |
|----------|-------------|--|-----------|------------|---------------------|-------------|
| 32 | 575600 | Nonexpenditure Financing Sources - Transfers-In - Capital Transfers | E | F | E | |
| 32 | 576000 | Expenditure Financing Sources - Transfers-Out | E | F | E | |
| 32 | 576500 | Nonexpenditure Financing Sources - Transfers-Out - Other | E | F | E | |
| 32 | 576600 | Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers | E | F | E | |
| 32 | 577500 | Nonbudgetary Financing Sources Transferred In | E | F | E | |
| 32 | 577600 | Nonbudgetary Financing Sources Transferred Out | E | F | E | |
| 32 | 578000 | Imputed Financing Sources | E | F | E | |
| 32 | 579000 | Other Financing Sources | E | G/Z | E | |
| 32 | 579100 | Adjustment to Financing Sources - Credit Reform | E | G/Z | E | |
| 32 | 579200 | Financing Sources To Be Transferred Out - Contingent Liability | E | F | E | |
| 32 | 579500 | Seigniorage | E | N | E | |
| 32 | 580000 | Tax Revenue Collected - Not Otherwise Classified | E | G/N | E | |
| 32 | 580100 | Tax Revenue Collected - Individual | E | G/N | E | |
| 32 | 580200 | Tax Revenue Collected - Corporate | E | G/N | E | |
| 32 | 580300 | Tax Revenue Collected - Unemployment | E | G/N | E | |
| 32 | 580400 | Tax Revenue Collected - Excise | E | G/N | E | |
| 32 | 580500 | Tax Revenue Collected - Estate and Gift | E | G/N | E | |
| 32 | 580600 | Tax Revenue Collected - Customs | E | G/N | E | |
| 32 | 582000 | Tax Revenue Accrual Adjustment - Not Otherwise Classified | E | G/N | E | |
| 32 | 582100 | Tax Revenue Accrual Adjustment - Individual | E | G/N | E | |

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| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Fed/NonFed | Reporting Type Code | Addl. Info. |
|----------|-------------|---|-----------|------------|---------------------|-------------|
| 32 | 582200 | Tax Revenue Accrual Adjustment - Corporate | E | G/N | E | |
| 32 | 582300 | Tax Revenue Accrual Adjustment - Unemployment | E | G/N | E | |
| 32 | 582400 | Tax Revenue Accrual Adjustment - Excise | E | G/N | E | |
| 32 | 582500 | Tax Revenue Accrual Adjustment - Estate and Gift | E | G/N | E | |
| 32 | 582600 | Tax Revenue Accrual Adjustment - Customs | E | G/N | E | |
| 32 | 583000 | Contra Revenue for Taxes - Not Otherwise Classified | E | G/N | E | |
| 32 | 583100 | Contra Revenue for Taxes - Individual | E | G/N | E | |
| 32 | 583200 | Contra Revenue for Taxes - Corporate | E | G/N | E | |
| 32 | 583300 | Contra Revenue for Taxes - Unemployment | E | G/N | E | |
| 32 | 583400 | Contra Revenue for Taxes - Excise | E | G/N | E | |
| 32 | 583500 | Contra Revenue for Taxes - Estate and Gift | E | G/N | E | |
| 32 | 583600 | Contra Revenue for Taxes - Customs | E | G/N | E | |
| 32 | 589000 | Tax Revenue Refunds - Not Otherwise Classified | E | G/N | E | |
| 32 | 589100 | Tax Revenue Refunds - Individual | E | G/N | E | |
| 32 | 589200 | Tax Revenue Refunds - Corporate | E | G/N | E | |
| 32 | 589300 | Tax Revenue Refunds - Unemployment | E | G/N | E | |
| 32 | 589400 | Tax Revenue Refunds - Excise | E | G/N | E | |
| 32 | 589500 | Tax Revenue Refunds - Estate and Gift | E | G/N | E | |
| 32 | 589600 | Tax Revenue Refunds - Customs | E | G/N | E | |
| 32 | 590000 | Other Revenue | E | F/N/Z | E | |
| 32 | 590900 | Contra Revenue for Other Revenue | E | F/N/Z | E | |
| 32 | 591900 | Revenue and Other Financing Sources - Cancellations | E | G | E | |
| 32 | 592100 | Valuation Change in Investments - Exchange Stabilization Fund | E | N | E | |

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|----------|-------------|--|-----------|------------|---------------------|-------------|
| 32 | 592200 | Valuation Change in Investments for Federal Government Sponsored Enterprise | E | N | E | |
| 32 | 592300 | Valuation Change in Investments - Beneficial Interest in Trust | E | N | E | |
| 32 | 599000 | Collections for Others - Statement of Custodial Activity | E | G/N/Z | E | 3 |
| 32 | 599100 | Accrued Collections for Others - Statement of Custodial Activity | E | G/N/Z | E | 3 |
| 32 | 599300 | Offset to Non-Entity Collections - Statement of Changes in Net Position | E | G | E | |
| 32 | 599400 | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position | E | G | E | |
| 32 | 599700 | Financing Sources Transferred In From Custodial Statement Collections | E | F | E | |
| 32 | 599800 | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury | E | F | E | |
| 32 | 610000 | Operating Expenses/Program Costs | E | F/N | E | |
| 32 | 619000 | Contra Bad Debt Expense - Incurred for Others | E | F/N | E | |
| 32 | 619900 | Adjustment to Subsidy Expense | E | N | E | |
| 32 | 631000 | Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank | E | F | E | |
| 32 | 632000 | Interest Expenses on Securities | E | F/N | E | |
| 32 | 633000 | Other Interest Expenses | E | F/G/N | E | |
| 32 | 633800 | Remuneration Interest | E | N | E | |
| 32 | 634000 | Interest Expense Accrued on the Liability for Loan Guarantees | E | N | E | |
| 32 | 640000 | Benefit Expense | E | F/N/Z | E | |
| 32 | 650000 | Cost of Goods Sold | E | N | E | |

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|----------|-------------|---|-----------|------------|---------------------|-------------|
| 32 | 660000 | Applied Overhead | E | N | E | |
| 32 | 661000 | Cost Capitalization Offset | E | N | E | |
| 32 | 671000 | Depreciation, Amortization, and Depletion | E | N | E | |
| 32 | 672000 | Bad Debt Expense | E | F/N | E | |
| 32 | 673000 | Imputed Costs | E | F | E | |
| 32 | 679000 | Other Expenses Not Requiring Budgetary Resources | E | F/N | E | |
| 32 | 680000 | Future Funded Expenses | E | F/N/Z | E | |
| 32 | 685000 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | E | F | E | |
| 32 | 690000 | Nonproduction Costs | E | F/N/Z | E | |
| 32 | 711000 | Gains on Disposition of Assets - Other | E | N | E | |
| 32 | 711100 | Gains on Disposition of Investments | E | F/N/Z | E | |
| 32 | 711200 | Gains on Disposition of Borrowings | E | F | E | |
| 32 | 717100 | Gains on Changes in Long-Term Assumptions - From Experience | E | N | E | |
| 32 | 717200 | Losses on Changes in Long-Term Assumptions - From Experience | E | N | E | |
| 32 | 718000 | Unrealized Gains | E | F/N | E | |
| 32 | 718100 | Unrealized Gain - Exchange Stabilization Fund | E | N | E | |
| 32 | 719000 | Other Gains | E | F/N | E | |
| 32 | 719100 | Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges | E | N | E | |
| 32 | 721000 | Losses on Disposition of Assets - Other | E | N | E | |
| 32 | 721100 | Losses on Disposition of Investments | E | F/N/Z | E | |
| 32 | 721200 | Losses on Disposition of Borrowings | E | F/Z | E | |
| 32 | 727100 | Gains on Changes in Long-Term Assumptions | E | N | E | |

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| 32 | 727200 | Losses on Changes in Long-Term Assumptions | E | N | E | |
| 32 | 728000 | Unrealized Losses | E | F/N | E | |
| 32 | 728100 | Unrealized Losses - Exchange Stabilization Fund | E | N | E | |
| 32 | 729000 | Other Losses | E | F/N/Z | E | |
| 32 | 729100 | Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges | E | N | E | |
| 32 | 729200 | Other Losses from Impairment of Assets | E | N | E | |
| 32 | 730000 | Extraordinary Items | E | N | E | |
| 32 | 740000 | Prior-Period Adjustments Due to Corrections of Errors | E | N/Z | E | |
| 32 | 740100 | Prior-Period Adjustments Due to Changes in Accounting Principles | E | N/Z | E | |
| 32 | 740500 | Prior Period Adjustments Due to Corrections of Errors -Years Preceding the Prior Year | E | N/Z | E | |
| 32 | 750000 | Distribution of Income - Dividend | E | N/Z | E | |
| 32 | 760000 | Changes in Actuarial Liability | E | N | E | |
| 33 | Cumulative Results of Operations - All Other Funds (Combined or Consolidated Totals) | | | | | |
| 33 | 331000 | Cumulative Results of Operations | B | | U | |
| 33 | 510000 | Revenue From Goods Sold | E | F/N | U | |
| 33 | 510900 | Contra Revenue for Goods Sold | E | F/N | U | |
| 33 | 520000 | Revenue From Services Provided | E | F/N | U | |
| 33 | 520900 | Contra Revenue for Services Provided | E | F/N | U | |
| 33 | 531000 | Interest Revenue - Other | E | F/N | U | |
| 33 | 531100 | Interest Revenue - Investments | E | F/N/Z | U | |
| 33 | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds | E | F/N | U | |

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|----------|-------------|--|-----------|------------|---------------------|-------------|
| 33 | 531300 | Interest Revenue - Subsidy Amortization | E | N | U | |
| 33 | 531400 | Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | U | |
| 33 | 531500 | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | U | |
| 33 | 531700 | Contra Revenue for Interest Revenue - Loans Receivable | E | F/N | U | |
| 33 | 531800 | Contra Revenue for Interest Revenue - Investments | E | F/N | U | |
| 33 | 531900 | Contra Revenue for Interest Revenue - Other | E | F/N | U | |
| 33 | 532000 | Penalties and Fines Revenue | E | F/G/N | U | |
| 33 | 532400 | Contra Revenue for Penalties and Fines | E | F/G/N | U | |
| 33 | 532500 | Administrative Fees Revenue | E | F/N | U | |
| 33 | 532900 | Contra Revenue for Administrative Fees | E | F/N | U | |
| 33 | 540000 | Funded Benefit Program Revenue | E | F/N | U | |
| 33 | 540500 | Unfunded FECA Benefit Revenue | E | F/N | U | |
| 33 | 540600 | Contra Revenue for Unfunded FECA Benefit Revenue | E | F/N | U | |
| 33 | 540900 | Contra Revenue for Funded Benefit Program Revenue | E | F/N | U | |
| 33 | 550000 | Insurance and Guarantee Premium Revenue | E | N | U | |
| 33 | 550900 | Contra Revenue for Insurance and Guarantee Premium Revenue | E | N | U | |
| 33 | 560000 | Donated Revenue - Financial Resources | E | N | U | |
| 33 | 560900 | Contra Revenue for Donations - Financial Resources | E | N | U | |
| 33 | 561000 | Donated Revenue - Nonfinancial Resources | E | N | U | |
| 33 | 561900 | Contra Donated Revenue - Nonfinancial Resources | E | N | U | |

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|----------|-------------|--|-----------|------------|---------------------|-------------|
| 33 | 564000 | Forfeiture Revenue - Cash and Cash Equivalents | E | N | U | |
| 33 | 564900 | Contra Forfeiture Revenue - Cash and Cash Equivalents | E | N | U | |
| 33 | 565000 | Forfeiture Revenue - Forfeitures of Property | E | N | U | |
| 33 | 565900 | Contra Forfeiture Revenue - Forfeitures of Property | E | N | U | |
| 33 | 570000 | Expended Appropriations | E | G | U | |
| 33 | 570500 | Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | E | Z | U | |
| 33 | 570800 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | E | Z | U | |
| 33 | 570900 | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | E | Z | U | |
| 33 | 572000 | Financing Sources Transferred In Without Reimbursement | E | F | U | |
| 33 | 573000 | Financing Sources Transferred Out Without Reimbursement | E | F | U | |
| 33 | 574000 | Appropriated Dedicated Collections Transferred In | E | F | U | |
| 33 | 574500 | Appropriated Dedicated Collections Transferred Out | E | F | U | |
| 33 | 575000 | Expenditure Financing Sources - Transfers-In | E | F | U | |
| 33 | 575500 | Nonexpenditure Financing Sources - Transfers-In - Other | E | F | U | |
| 33 | 575600 | Nonexpenditure Financing Sources - Transfers-In - Capital Transfers | E | F | U | |

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|----------|-------------|--|-----------|------------|---------------------|-------------|
| 33 | 576000 | Expenditure Financing Sources - Transfers-Out | E | F | U | |
| 33 | 576500 | Nonexpenditure Financing Sources - Transfers-Out - Other | E | F | U | |
| 33 | 576600 | Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers | E | F | U | |
| 33 | 577500 | Nonbudgetary Financing Sources Transferred In | E | F | U | |
| 33 | 577600 | Nonbudgetary Financing Sources Transferred Out | E | F | U | |
| 33 | 578000 | Imputed Financing Sources | E | F | U | |
| 33 | 579000 | Other Financing Sources | E | G/Z | U | |
| 33 | 579100 | Adjustment to Financing Sources - Credit Reform | E | G/Z | U | |
| 33 | 579200 | Financing Sources To Be Transferred Out - Contingent Liability | E | F | U | |
| 33 | 579500 | Seigniorage | E | N | U | |
| 33 | 580000 | Tax Revenue Collected - Not Otherwise Classified | E | G/N | U | |
| 33 | 580100 | Tax Revenue Collected - Individual | E | G/N | U | |
| 33 | 580200 | Tax Revenue Collected - Corporate | E | G/N | U | |
| 33 | 580300 | Tax Revenue Collected - Unemployment | E | G/N | U | |
| 33 | 580400 | Tax Revenue Collected - Excise | E | G/N | U | |
| 33 | 580500 | Tax Revenue Collected - Estate and Gift | E | G/N | U | |
| 33 | 580600 | Tax Revenue Collected - Customs | E | G/N | U | |
| 33 | 582000 | Tax Revenue Accrual Adjustment - Not Otherwise Classified | E | G/N | U | |
| 33 | 582100 | Tax Revenue Accrual Adjustment - Individual | E | G/N | U | |
| 33 | 582200 | Tax Revenue Accrual Adjustment - Corporate | E | G/N | U | |

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|----------|-------------|---|-----------|------------|---------------------|-------------|
| 33 | 582300 | Tax Revenue Accrual Adjustment - Unemployment | E | G/N | U | |
| 33 | 582400 | Tax Revenue Accrual Adjustment - Excise | E | G/N | U | |
| 33 | 582500 | Tax Revenue Accrual Adjustment - Estate and Gift | E | G/N | U | |
| 33 | 582600 | Tax Revenue Accrual Adjustment - Customs | E | G/N | U | |
| 33 | 583000 | Contra Revenue for Taxes - Not Otherwise Classified | E | G/N | U | |
| 33 | 583100 | Contra Revenue for Taxes - Individual | E | G/N | U | |
| 33 | 583200 | Contra Revenue for Taxes - Corporate | E | G/N | U | |
| 33 | 583300 | Contra Revenue for Taxes - Unemployment | E | G/N | U | |
| 33 | 583400 | Contra Revenue for Taxes - Excise | E | G/N | U | |
| 33 | 583500 | Contra Revenue for Taxes - Estate and Gift | E | G/N | U | |
| 33 | 583600 | Contra Revenue for Taxes - Customs | E | G/N | U | |
| 33 | 589000 | Tax Revenue Refunds - Not Otherwise Classified | E | G/N | U | |
| 33 | 589100 | Tax Revenue Refunds - Individual | E | G/N | U | |
| 33 | 589200 | Tax Revenue Refunds - Corporate | E | G/N | U | |
| 33 | 589300 | Tax Revenue Refunds - Unemployment | E | G/N | U | |
| 33 | 589400 | Tax Revenue Refunds - Excise | E | G/N | U | |
| 33 | 589500 | Tax Revenue Refunds - Estate and Gift | E | G/N | U | |
| 33 | 589600 | Tax Revenue Refunds - Customs | E | G/N | U | |
| 33 | 590000 | Other Revenue | E | F/N/Z | U | |
| 33 | 590900 | Contra Revenue for Other Revenue | E | F/N/Z | U | |
| 33 | 591900 | Revenue and Other Financing Sources - Cancellations | E | G | U | |
| 33 | 592100 | Valuation Change in Investments - Exchange Stabilization Fund | E | N | U | |
| 33 | 592200 | Valuation Change in Investments for Federal Government Sponsored Enterprise | E | N | U | |

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Section V

USSGL Crosswalk - Balance Sheet

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Fed/NonFed | Reporting Type Code | Addl. Info. |
|----------|-------------|--|-----------|------------|---------------------|-------------|
| 33 | 592300 | Valuation Change in Investments - Beneficial Interest in Trust | E | N | U | |
| 33 | 599000 | Collections for Others - Statement of Custodial Activity | E | G/N/Z | U | |
| 33 | 599100 | Accrued Collections for Others - Statement of Custodial Activity | E | G/N/Z | U | |
| 33 | 599300 | Offset to Non-Entity Collections - Statement of Changes in Net Position | E | G | U | |
| 33 | 599400 | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position | E | G | U | |
| 33 | 599700 | Financing Sources Transferred In From Custodial Statement Collections | E | F | U | |
| 33 | 599800 | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury | E | F | U | |
| 33 | 610000 | Operating Expenses/Program Costs | E | F/N | U | |
| 33 | 619000 | Contra Bad Debt Expense - Incurred for Others | E | F/N | U | |
| 33 | 619900 | Adjustment to Subsidy Expense | E | N | U | |
| 33 | 631000 | Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank | E | F | U | |
| 33 | 632000 | Interest Expenses on Securities | E | F/N | U | |
| 33 | 633000 | Other Interest Expenses | E | F/G/N | U | |
| 33 | 634000 | Interest Expense Accrued on the Liability for Loan Guarantees | E | N | U | |
| 33 | 640000 | Benefit Expense | E | F/N/Z | U | |
| 33 | 650000 | Cost of Goods Sold | E | N | U | |
| 33 | 660000 | Applied Overhead | E | N | U | |
| 33 | 661000 | Cost Capitalization Offset | E | N | U | |
| 33 | 671000 | Depreciation, Amortization, and Depletion | E | N | U | |

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USSGL Crosswalk - Balance Sheet

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Fed/NonFed | Reporting Type Code | Addl. Info. |
|----------|-------------|---|-----------|------------|---------------------|-------------|
| 33 | 672000 | Bad Debt Expense | E | F/N | U | |
| 33 | 673000 | Imputed Costs | E | F | U | |
| 33 | 679000 | Other Expenses Not Requiring Budgetary Resources | E | F/N | U | |
| 33 | 680000 | Future Funded Expenses | E | F/N/Z | U | |
| 33 | 685000 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | E | F | U | |
| 33 | 690000 | Nonproduction Costs | E | F/N/Z | U | |
| 33 | 711000 | Gains on Disposition of Assets - Other | E | N | U | |
| 33 | 711100 | Gains on Disposition of Investments | E | F/N/Z | U | |
| 33 | 711200 | Gains on Disposition of Borrowings | E | F | U | |
| 33 | 717100 | Gains on Changes in Long-Term Assumptions - From Experience | E | N | U | |
| 33 | 717200 | Losses on Changes in Long-Term Assumptions - From Experience | E | N | U | |
| 33 | 718000 | Unrealized Gains | E | F/N | U | |
| 33 | 719000 | Other Gains | E | F/N | U | |
| 33 | 721000 | Losses on Disposition of Assets - Other | E | N | U | |
| 33 | 721100 | Losses on Disposition of Investments | E | F/N/Z | U | |
| 33 | 721200 | Losses on Disposition of Borrowings | E | F/Z | U | |
| 33 | 727100 | Gains on Changes in Long-Term Assumptions | E | N | U | |
| 33 | 727200 | Losses on Changes in Long-Term Assumptions | E | N | U | |
| 33 | 728000 | Unrealized Losses | E | F/N | U | |
| 33 | 729000 | Other Losses | E | F/N/Z | U | |
| 33 | 729200 | Other Losses from Impairment of Assets | E | N | U | |
| 33 | 730000 | Extraordinary Items | E | N | U | |
| 33 | 740000 | Prior-Period Adjustments Due to Corrections of Errors | E | N/Z | U | |

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Section V

USSGL Crosswalk - Balance Sheet

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Fed/NonFed | Reporting Type Code | Addl. Info. |
|-----------|--|---|-----------|------------|---------------------|-------------|
| 33 | 740100 | Prior-Period Adjustments Due to Changes in Accounting Principles | E | N/Z | U | |
| 33 | 740500 | Prior Period Adjustments Due to Corrections of Errors -Years Preceding the Prior Year | E | N/Z | U | |
| 33 | 750000 | Distribution of Income - Dividend | E | N/Z | U | |
| 33 | 760000 | Changes in Actuarial Liability | E | N | U | |
| 34 | Total Net Position - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21) | | | | | |
| | | | | | | |
| | This line is calculated. Equals the sum of lines 30 and 32. | | | | | |
| | | | | | | |
| 35 | Total Net Position - All Other Funds (Combined or Consolidated Totals) | | | | | |
| | | | | | | |
| | This line is calculated. Equals the sum of lines 31 and 33. | | | | | |
| | | | | | | |
| 36 | Total Net Position | | | | | |
| | | | | | | |
| | This line is calculated. Equals the sum of lines 34 and 35. | | | | | |
| | | | | | | |
| 37 | Total Liabilities and Net Position | | | | | |
| | | | | | | |
| | This line is calculated. Equals the sum of lines 28 and 36. | | | | | |
| | | | | | | |

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Section V

Footnotes and Additional Information

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