

SUPPLEMENT

SECTION VI

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2012 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1	Fed / NonFed	Addl. Info.
1	Assets:					
2	Non-Federal					
2.1	Cash and Other Monetary Assets					
2.1	E	1110	Undeposited Collections	N		
2.1	E	1120	Imprest Funds	N		
2.1	E	1125	U.S. Debit Card Funds	N		
2.1	E	1130	Funds Held by the Public	N		
2.1	E	1190	Other Cash	N		
2.1	E	1193	International Monetary Fund Assets - Reserve Position	N		
2.1	E	1194	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights	N		
2.1	E	1195	Other Monetary Assets	N		
2.1	E	1200	Foreign Currency	N		
2.1	E	1205	Foreign Currency Denominated Equivalent Assets	N		
2.1	E	1209	Uninvested Foreign Currency	N		
2.1	E	1344	Interest Receivable on Special Drawing Rights	N		
2.1	E	1384	Interest Receivable - Foreign Currency Denominated Assets	N		
2.1	E	1531	Seized Monetary Instruments	N		
2.1	E	1532	Seized Cash Deposited	N		
2.2	Accounts and Taxes Receivable					
2.2	E	1310	Accounts Receivable	N		
2.2	E	1319	Allowance for Loss on Accounts Receivable	N		
2.2	E	1320	Employment Benefit Contributions Receivable	N		
2.2	E	1325	Taxes Receivable	N		
2.2	E	1329	Allowance for Loss on Taxes Receivable	N		
2.2	E	1340	Interest Receivable - Not Otherwise Classified	N		
2.2	E	1343	Interest Receivable - Taxes	N		
2.2	E	1347	Allowance for Loss on Interest Receivable - Not Otherwise Classified	N		

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2.2	E	1348	Allowance for Loss on Interest Receivable - Taxes		N	
2.2	E	1360	Penalties and Fines Receivable - Not Otherwise Classified		N	
2.2	E	1363	Penalties and Fines Receivable - Taxes		N	
2.2	E	1367	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified		N	
2.2	E	1368	Allowance for Loss on Penalties and Fines Receivable - Taxes		N	
2.2	E	1370	Administrative Fees Receivable - Not Otherwise Classified		N	
2.2	E	1373	Administrative Fees Receivable - Taxes		N	
2.2	E	1377	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified		N	
2.2	E	1378	Allowance for Loss on Administrative Fees Receivable - Taxes		N	
2.3			Loans Receivable and Mortgage Backed Securities			
2.3	E	1341	Interest Receivable - Loans		N	
2.3	E	1345	Allowance for Loss on Interest Receivable - Loans		N	
2.3	E	1350	Loans Receivable		N	
2.3	E	1359	Allowance for Loss on Loans Receivable		N	
2.3	E	1361	Penalties and Fines Receivable - Loans		N	
2.3	E	1365	Allowance for Loss on Penalties and Fines Receivable - Loans		N	
2.3	E	1371	Administrative Fees Receivable - Loans		N	
2.3	E	1375	Allowance for Loss on Administrative Fees Receivable - Loans		N	
2.3	E	1399	Allowance for Subsidy		N	
2.3	E	1551	Foreclosed Property		N	
2.3	E	1559	Foreclosed Property - Allowance		N	
2.4			Troubled Assets Relief Program Direct Loans and Equity Investments (for use by Treasury only)			
2.4	E	1380	Loans Receivable - Troubled Assets Relief Program		N	
2.4	E	1381	Interest Receivable - Loans - Troubled Assets Relief Program		N	
2.4	E	1385	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program		N	
2.4	E	1389	Allowance for Subsidy - Loans - Troubled Assets Relief Program		N	
2.4	E	1642	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act		N	

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2.4	E	1643	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act		N	
2.4	E	1644	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act		N	
2.4	E	1645	Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act		N	
2.4	E	1646	Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act		N	
2.4	E	1647	Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act		N	
2.5	Beneficial Interest in Trust (for use by Treasury only)					
2.5	E	1660	Beneficial Interest in Trust		N	
2.5	E	1661	Market Adjustment - Beneficial Interest in Trust		N	
2.6	Inventory and Related Property					
2.6	E	1511	Operating Materials and Supplies Held for Use		N	
2.6	E	1512	Operating Materials and Supplies Held in Reserve for Future Use		N	
2.6	E	1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable		N	
2.6	E	1514	Operating Materials and Supplies Held for Repair		N	
2.6	E	1519	Operating Materials and Supplies - Allowance		N	
2.6	E	1521	Inventory Purchased for Resale		N	
2.6	E	1522	Inventory Held in Reserve for Future Sale		N	
2.6	E	1523	Inventory Held for Repair		N	
2.6	E	1524	Inventory - Excess, Obsolete, and Unserviceable		N	
2.6	E	1525	Inventory - Raw Materials		N	
2.6	E	1526	Inventory - Work-in-Process		N	
2.6	E	1527	Inventory - Finished Goods		N	
2.6	E	1529	Inventory - Allowance		N	
2.6	E	1541	Forfeited Property Held for Sale		N	

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2.6	E	1542	Forfeited Property Held for Donation or Use	N	
2.6	E	1549	Forfeited Property - Allowance	N	
2.6	E	1561	Commodities Held Under Price Support and Stabilization Support Programs	N	
2.6	E	1569	Commodities - Allowance	N	
2.6	E	1571	Stockpile Materials Held in Reserve	N	
2.6	E	1572	Stockpile Materials Held for Sale	N	
2.6	E	1591	Other Related Property	N	
2.6	E	1599	Other Related Property - Allowance	N	
2.7	Property, Plant, and Equipment				
2.7	E	1711	Land and Land Rights	N	
2.7	E	1712	Improvements to Land	N	
2.7	E	1719	Accumulated Depreciation on Improvements to Land	N	
2.7	E	1720	Construction-in-Progress	N	
2.7	E	1730	Buildings, Improvements, and Renovations	N	
2.7	E	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	N	
2.7	E	1740	Other Structures and Facilities	N	
2.7	E	1749	Accumulated Depreciation on Other Structures and Facilities	N	
2.7	E	1750	Equipment	N	
2.7	E	1759	Accumulated Depreciation on Equipment	N	
2.7	E	1810	Assets Under Capital Lease	N	
2.7	E	1819	Accumulated Depreciation on Assets Under Capital Lease	N	
2.7	E	1820	Leasehold Improvements	N	
2.7	E	1829	Accumulated Amortization on Leasehold Improvements	N	
2.7	E	1830	Internal-Use Software	N	
2.7	E	1832	Internal-Use Software in Development	N	
2.7	E	1839	Accumulated Amortization on Internal-Use Software	N	
2.7	E	1840	Other Natural Resources	N	
2.7	E	1849	Allowance for Depletion	N	
2.7	E	1890	Other General Property, Plant, and Equipment	N	

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2.7	E	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment	N	
2.8	Debt and Equity Securities				
2.8	E	1342	Interest Receivable - Investments	N	
2.8	E	1346	Allowance for Loss on Interest Receivable - Investments	N	
2.8	E	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	4
2.8	E	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	4
2.8	E	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	4
2.8	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	4
2.8	E	1618	Market Adjustment - Investments	N	
2.8	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N	6
2.8	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	N	6
2.8	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	N	6
2.8	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	N	6
2.8	E	1660	Beneficial Interest in Trust	N	
2.8	E	1661	Market Adjustment - Beneficial Interest in Trust	N	
2.8	E	1670	Foreign Investments	N	
2.8	E	1671	Discount on Foreign Investments	N	
2.8	E	1672	Premium on Foreign Investments	N	
2.8	E	1679	Foreign Exchange Rate Revalue Adjustments - Investments	N	
2.8	E	1690	Other Investments	N	6
2.9	Investments in Government Sponsored Enterprises				
2.9	E	1650	Preferred Stock in Federal Government Sponsored Enterprise	N	
2.9	E	1651	Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise	N	
2.9	E	1652	Common Stock Warrants in Federal Government Sponsored Enterprise	N	

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2.9	E	1653	Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise		N	
2.10	Derivative Assets					
2.10	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities		N	7
2.10	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities		N	7
2.10	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities		N	7
2.10	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities		N	7
2.10	E	1690	Other Investments		N	7
2.11	Other Assets					
2.11	E	1410	Advances and Prepayments		N	
2.11	E	1990	Other Assets		N	
2.12	Total Non-Federal Assets					
2.12	This line is calculated. Equals sum of lines 2.1 through 2.11.					
3	Federal					
3.1	Fund Balance With Treasury (RC 29)					
3.1	E	1010	Fund Balance With Treasury			2
3.2	Federal Investments (RC 01)					
3.2	E	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt		F	
3.2	E	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt		F	
3.2	E	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt		F	
3.2	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt		F	
3.2	E	1618	Market Adjustment - Investments		F	
3.2	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities		F	

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3.2	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	F	
3.2	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	F	
3.2	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	F	
3.2	E	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	
3.2	E	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	
3.2	E	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	
3.2	E	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F	
3.2	E	1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F	
3.2	E	1643	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	F	
3.2	E	1690	Other Investments	F	
3.3			Accounts Receivable (RC 22)		2
3.3	E	1310	Accounts Receivable	F	10
3.3	E	1319	Allowance for Loss on Accounts Receivable	F	10
3.3	E	1360	Penalties and Fines Receivable - Not Otherwise Classified	F	10
3.3	E	1370	Administrative Fees Receivable - Not Otherwise Classified	F	10
3.3	E	1990	Other Assets	F	10
3.4			Accounts Receivable - Capital Transfers (RC 12)		2
3.4	E	1923	Contingent Receivable for Capital Transfers	F	
3.4	E	1925	Capital Transfers Receivable	F	
3.5			Interest Receivable (RC 02)		2
3.5	E	1340	Interest Receivable - Not Otherwise Classified	F	10
3.5	E	1341	Interest Receivable - Loans	F	10

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Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1 Fed / NonFed	Addl. Info.
3.5	E	1342	Interest Receivable - Investments	F	10
3.6	Loans Receivable (RC 17)				2
3.6	E	1350	Loans Receivable	F	10
3.6	E	1351	Capitalized Loan Interest Receivable - Non-Credit Reform	F	10
3.6	E	1361	Penalties and Fines Receivable - Loans	F	10
3.6	E	1371	Administrative Fees Receivable - Loans	F	10
3.7	Transfers Receivable (RC 27)				2
3.7	E	1330	Receivable for Transfers of Currently Invested Balances	F	10
3.7	E	1335	Expenditure Transfers Receivable	F	10
3.8	Benefit Program Contributions Receivable (RC 21)				2
3.8	E	1320	Employment Benefit Contributions Receivable	F	10
3.9	Advances to Others and Prepayments (RC 23)				2
3.9	E	1410	Advances and Prepayments	F	10
3.10	Other Assets (Without Reciprocals) (RC 29)				2
3.10	E	1325	Taxes Receivable	F	
3.10	E	1373	Administrative Fees Receivable - Taxes	F	
3.10	E	1921	Receivable From Appropriations	F	
3.11	Total Federal Assets				
3.11	This line is calculated. Equals sum of lines 3.1 through 3.10.				
4	Total Assets				
4	This line is calculated. Equals sum of lines 2.12 and 3.11.				
5	Liabilities:				

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6	Non-Federal				
6.1	Accounts Payable				
6.1	E	2110	Accounts Payable	N	
6.1	E	2120	Disbursements in Transit	N	
6.1	E	2140	Accrued Interest Payable - Not Otherwise Classified	N	
6.1	E	2960	Accounts Payable From Canceled Appropriations	N	
6.2	Federal Debt Securities Held by the Public				
6.2	E	2141	Accrued Interest Payable - Debt	N	4
6.2	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
6.2	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
6.2	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
6.2	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
6.2	E	2540	Participation Certificates	N	
6.3	Federal Employee and Veteran Benefits Payable				
6.3	E	2191	Employee Health Care Liability Incurred but Not Reported	N	
6.3	E	2213	Employer Contributions and Payroll Taxes Payable	N	
6.3	E	2215	Other Post Employment Benefits Due and Payable	N	
6.3	E	2216	Pension Benefits Due and Payable to Beneficiaries	N	
6.3	E	2217	Benefit Premiums Payable to Carriers	N	
6.3	E	2218	Life Insurance Benefits Due and Payable to Beneficiaries	N	
6.3	E	2290	Other Unfunded Employment Related Liability	N	
6.3	E	2610	Actuarial Pension Liability	N	
6.3	E	2620	Actuarial Health Insurance Liability	N	

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6.3	E	2630	Actuarial Life Insurance Liability		N	
6.3	E	2650	Actuarial FECA Liability		N	
6.3	E	2690	Other Actuarial Liabilities		N	
6.4	Environmental and Disposal Liabilities					
6.4	E	2995	Estimated Cleanup Cost Liability		N	
6.5	Benefits Due and Payable					
6.5	E	2160	Entitlement Benefits Due and Payable		N	
6.6	Loan Guarantee Liabilities					
6.6	E	2180	Loan Guarantee Liability		N	
6.7	Liabilities to Government Sponsored Enterprise (for use by Treasury only)					
6.7	E	2112	Accounts Payable for Federal Government Sponsored Enterprise		N	
6.7	E	2922	Contingent Liabilities - Federal Government Sponsored Enterprise		N	
6.8	Insurance and Guarantee Program Liabilities					
6.8	E	2660	Actuarial Liabilities for Federal Insurance and Guarantee Programs		N	
6.9	Derivative Liabilities					
6.9	E	2590	Other Debt		N	9
6.10	Other Liabilities					
6.10	E	2130	Contract Holdbacks		N	
6.10	E	2190	Other Liabilities With Related Budgetary Obligations		N	
6.10	E	2192	Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks		N	
6.10	E	2193	Allocation of Special Drawing Rights (SDRs)		N	
6.10	E	2210	Accrued Funded Payroll and Leave		N	
6.10	E	2211	Withholdings Payable		N	

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6.10	E	2220	Unfunded Leave	N	
6.10	E	2310	Liability for Advances and Prepayments	N	
6.10	E	2320	Other Deferred Revenue	N	
6.10	E	2400	Liability for Nonfiduciary Deposit Funds and Undeposited Collections	N	
6.10	E	2410	Liability for Clearing Accounts	N	
6.10	E	2590	Other Debt	N	8
6.10	E	2670	Actuarial Liabilities for Treasury-Managed Benefit Programs	N	
6.10	E	2910	Prior Liens Outstanding on Acquired Collateral	N	
6.10	E	2920	Contingent Liabilities	N	
6.10	E	2940	Capital Lease Liability	N	
6.10	E	2980	Custodial Liability	N	5
6.10	E	2990	Other Liabilities Without Related Budgetary Obligations	N	
6.11	Total Non-Federal Liabilities				
6.11	This line is calculated. Equals sum of lines 6.1 through 6.10.				
7	Federal				
7.1	Accounts Payable (RC 22)				2
7.1	E	2110	Accounts Payable	F	
7.1	E	2120	Disbursements in Transit	F	
7.1	E	2130	Contract Holdbacks	F	
7.1	E	2170	Subsidy Payable to the Financing Account	F	
7.1	E	2190	Other Liabilities With Related Budgetary Obligations	F	
7.1	E	2960	Accounts Payable From Canceled Appropriations	F	
7.1	E	2990	Other Liabilities Without Related Budgetary Obligations	F	
7.2	Accounts Payable - Capital Transfers (RC 12)				2
7.2	E	2923	Contingent Liability for Capital Transfers	F	
7.2	E	2970	Liability for Capital Transfers to the General Fund of the Treasury	F	

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7.3			Federal Debt (RC 01)		2
7.3	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	F	10
7.3	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	F	10
7.3	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F	10
7.3	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F	10
7.3	E	2540	Participation Certificates	F	10
7.4			Interest Payable (RC 02)		2
7.4	E	2140	Accrued Interest Payable - Not Otherwise Classified	F	10
7.4	E	2141	Accrued Interest Payable - Debt	F	10
7.5			Loans Payable (RC 17)		2
7.5	E	2510	Principal Payable to the Bureau of the Public Debt	F	
7.5	E	2511	Capitalized Loan Interest Payable - Non-Credit Reform	F	
7.5	E	2520	Principal Payable to the Federal Financing Bank	F	
7.5	E	2590	Other Debt	F	
7.6			Transfers Payable (RC 27)		2
7.6	E	2150	Payable for Transfers of Currently Invested Balances	F	10
7.6	E	2155	Expenditure Transfers Payable	F	10
7.7			Benefit Program Contributions Payable (RC 21)		2
7.7	E	2213	Employer Contributions and Payroll Taxes Payable	F	
7.7	E	2215	Other Post Employment Benefits Due and Payable	F	
7.7	E	2225	Unfunded FECA Liability	F	
7.7	E	2290	Other Unfunded Employment Related Liability	F	

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7.8			Advances From Others and Deferred Credits (RC 23)		2
7.8	E	2310	Liability for Advances and Prepayments	F	10
7.9			Liability to the General Fund for Custodial and Other NonEntity Assets (RC 29)		2
7.9	E	2980	Custodial Liability	F	11
7.9	E	2985	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	F	11
7.10			Other Liabilities (Without Reciprocals) (RC 29)		2
7.10	E	2410	Liability for Clearing Accounts	F	
7.10	E	2940	Capital Lease Liability	F	
7.10	E	2980	Custodial Liability	F	10
7.10	E	2985	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	F	10
7.11			Total Federal Liabilities		
7.11			This line is calculated. Equals sum of lines 7.1 through 7.10.		
8			Total Liabilities		
8			This line is calculated. Equals sum of lines 6.11 and 7.11.		
9			Net Position:		
9.1			Net Position - Non-Earmarked Funds		
9.1	B	3100	Unexpended Appropriations - Cumulative		
9.1	E	3101	Unexpended Appropriations - Appropriations Received		
9.1	E	3102	Unexpended Appropriations - Transfers-In	F	
9.1	E	3103	Unexpended Appropriations - Transfers-Out	F	
9.1	E	3105	Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year		
9.1	E	3106	Unexpended Appropriations - Adjustments		
9.1	E	3107	Unexpended Appropriations - Used		

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Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1 Fed / NonFed	Addl. Info.
9.1	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors		
9.1	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles		
9.1	B	3310	Cumulative Results of Operations		
9.1	E	5100	Revenue From Goods Sold	F/N	
9.1	E	5109	Contra Revenue for Goods Sold	F/N	
9.1	E	5200	Revenue From Services Provided	F/N	
9.1	E	5209	Contra Revenue for Services Provided	F/N	
9.1	E	5310	Interest Revenue - Other	F/N	
9.1	E	5311	Interest Revenue - Investments	F/N	
9.1	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	
9.1	E	5313	Interest Revenue - Subsidy Amortization	N	
9.1	E	5314	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	N	
9.1	E	5315	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	N	
9.1	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N	
9.1	E	5318	Contra Revenue for Interest Revenue - Investments	F/N	
9.1	E	5319	Contra Revenue for Interest Revenue - Other	F/N	
9.1	E	5320	Penalties and Fines Revenue	F/N	
9.1	E	5324	Contra Revenue for Penalties and Fines	F/N	
9.1	E	5325	Administrative Fees Revenue	F/N	
9.1	E	5329	Contra Revenue for Administrative Fees	F/N	
9.1	E	5400	Benefit Program Revenue	F/N	
9.1	E	5409	Contra Revenue for Benefit Program Revenue	F/N	
9.1	E	5500	Insurance and Guarantee Premium Revenue	N	
9.1	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	
9.1	E	5600	Donated Revenue - Financial Resources	N	
9.1	E	5609	Contra Revenue for Donations - Financial Resources	N	
9.1	E	5610	Donated Revenue - Nonfinancial Resources	N	

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Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1 Fed / NonFed	Addl. Info.
9.1	E	5619	Contra Donated Revenue - Nonfinancial Resources	N	
9.1	E	5640	Forfeiture Revenue - Cash and Cash Equivalents	N	
9.1	E	5649	Contra Forfeiture Revenue - Cash and Cash Equivalents	N	
9.1	E	5650	Forfeiture Revenue - Forfeitures of Property	N	
9.1	E	5659	Contra Forfeiture Revenue - Forfeitures of Property	N	
9.1	E	5700	Expended Appropriations		
9.1	E	5705	Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year		
9.1	E	5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors		
9.1	E	5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles		
9.1	E	5720	Financing Sources Transferred In Without Reimbursement	F	
9.1	E	5730	Financing Sources Transferred Out Without Reimbursement	F	
9.1	E	5740	Appropriated Earmarked Receipts Transferred In	F	
9.1	E	5745	Appropriated Earmarked Receipts Transferred Out	F	
9.1	E	5750	Expenditure Financing Sources - Transfers-In	F	
9.1	E	5755	Nonexpenditure Financing Sources - Transfers-In - Other	F	
9.1	E	5756	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	F	
9.1	E	5760	Expenditure Financing Sources - Transfers-Out	F	
9.1	E	5765	Nonexpenditure Financing Sources - Transfers-Out - Other	F	
9.1	E	5766	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	F	
9.1	E	5775	Nonbudgetary Financing Sources Transferred In	F	
9.1	E	5776	Nonbudgetary Financing Sources Transferred Out	F	
9.1	E	5780	Imputed Financing Sources	F	
9.1	E	5790	Other Financing Sources	F	
9.1	E	5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	F	
9.1	E	5792	Financing Sources To Be Transferred Out - Contingent Liability	F	
9.1	E	5795	Seigniorage	N	
9.1	E	5800	Tax Revenue Collected - Not Otherwise Classified	F/N	
9.1	E	5801	Tax Revenue Collected - Individual	F/N	

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USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2012 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1	Fed / NonFed	Addl. Info.
9.1	E	5802	Tax Revenue Collected - Corporate		F/N	
9.1	E	5803	Tax Revenue Collected - Unemployment		F/N	
9.1	E	5804	Tax Revenue Collected - Excise		F/N	
9.1	E	5805	Tax Revenue Collected - Estate and Gift		F/N	
9.1	E	5806	Tax Revenue Collected - Customs		F/N	
9.1	E	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified		F/N	
9.1	E	5821	Tax Revenue Accrual Adjustment - Individual		F/N	
9.1	E	5822	Tax Revenue Accrual Adjustment - Corporate		F/N	
9.1	E	5823	Tax Revenue Accrual Adjustment - Unemployment		F/N	
9.1	E	5824	Tax Revenue Accrual Adjustment - Excise		F/N	
9.1	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift		F/N	
9.1	E	5826	Tax Revenue Accrual Adjustment - Customs		F/N	
9.1	E	5830	Contra Revenue for Taxes - Not Otherwise Classified		F/N	
9.1	E	5831	Contra Revenue for Taxes - Individual		F/N	
9.1	E	5832	Contra Revenue for Taxes - Corporate		F/N	
9.1	E	5833	Contra Revenue for Taxes - Unemployment		F/N	
9.1	E	5834	Contra Revenue for Taxes - Excise		F/N	
9.1	E	5835	Contra Revenue for Taxes - Estate and Gift		F/N	
9.1	E	5836	Contra Revenue for Taxes - Customs		F/N	
9.1	E	5890	Tax Revenue Refunds - Not Otherwise Classified		F/N	
9.1	E	5891	Tax Revenue Refunds - Individual		F/N	
9.1	E	5892	Tax Revenue Refunds - Corporate		F/N	
9.1	E	5893	Tax Revenue Refunds - Unemployment		F/N	
9.1	E	5894	Tax Revenue Refunds - Excise		F/N	
9.1	E	5895	Tax Revenue Refunds - Estate and Gift		F/N	
9.1	E	5896	Tax Revenue Refunds - Customs		F/N	
9.1	E	5900	Other Revenue		F/N	
9.1	E	5909	Contra Revenue for Other Revenue		F/N	
9.1	E	5921	Valuation Change in Investments - Exchange Stabilization Fund		N	
9.1	E	5922	Valuation Change in Investments for Federal Government Sponsored Enterprise		N	

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Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1 Fed / NonFed	Addl. Info.
9.1	E	5923	Valuation Change in Investments - Beneficial Interest in Trust	N	
9.1	E	5990	Collections for Others - Statement of Custodial Activity	F/N	
9.1	E	5991	Accrued Collections for Others - Statement of Custodial Activity	F/N	
9.1	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	F	
9.1	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	F	
9.1	E	5997	Financing Sources Transferred In From Custodial Statement Collections	F	
9.1	E	5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	F	
9.1	E	6100	Operating Expenses/Program Costs	F/N	
9.1	E	6190	Contra Bad Debt Expense - Incurred for Others	F/N	
9.1	E	6199	Adjustment to Subsidy Expense	N	
9.1	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F	
9.1	E	6320	Interest Expenses on Securities	F/N	
9.1	E	6330	Other Interest Expenses	F/N	
9.1	E	6340	Interest Expense Accrued on the Liability for Loan Guarantees	N	
9.1	E	6400	Benefit Expense	F/N	
9.1	E	6500	Cost of Goods Sold	N	
9.1	E	6600	Applied Overhead	N	
9.1	E	6610	Cost Capitalization Offset	N	
9.1	E	6710	Depreciation, Amortization, and Depletion	N	
9.1	E	6720	Bad Debt Expense	F/N	
9.1	E	6730	Imputed Costs	F	
9.1	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N	
9.1	E	6800	Future Funded Expenses	F/N	
9.1	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F	
9.1	E	6900	Nonproduction Costs	F/N	
9.1	E	7110	Gains on Disposition of Assets - Other	N	
9.1	E	7111	Gains on Disposition of Investments	F/N	

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USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2012 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1 Fed / NonFed	Addl. Info.
9.1	E	7112	Gains on Disposition of Borrowings	F	
9.1	E	7171	Gains on Changes in Long-Term Assumptions - From Experience	N	
9.1	E	7172	Losses on Changes in Long-Term Assumptions - From Experience	N	
9.1	E	7180	Unrealized Gains	F/N	
9.1	E	7190	Other Gains	F/N	
9.1	E	7210	Losses on Disposition of Assets - Other	N	
9.1	E	7211	Losses on Disposition of Investments	F/N	
9.1	E	7212	Losses on Disposition of Borrowings	F	
9.1	E	7271	Gains on Changes in Long-Term Assumptions	N	
9.1	E	7272	Losses on Changes in Long-Term Assumptions	N	
9.1	E	7280	Unrealized Losses	F/N	
9.1	E	7290	Other Losses	F/N	
9.1	E	7300	Extraordinary Items	N	
9.1	E	7400	Prior-Period Adjustments Due to Corrections of Errors	F/N	
9.1	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	F/N	
9.1	E	7405	Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	F/N	
9.1	E	7500	Distribution of Income - Dividend	F/N	
9.1	E	7600	Changes in Actuarial Liability	N	
9.2			Net Position - Earmarked Funds		
9.2	B	3100	Unexpended Appropriations - Cumulative		
9.2	E	3101	Unexpended Appropriations - Appropriations Received		
9.2	E	3102	Unexpended Appropriations - Transfers-In	F	
9.2	E	3103	Unexpended Appropriations - Transfers-Out	F	
9.2	E	3105	Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year		
9.2	E	3106	Unexpended Appropriations - Adjustments		
9.2	E	3107	Unexpended Appropriations - Used		
9.2	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors		

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				USSGL Account Attribute/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
9.2	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles		
9.2	B	3310	Cumulative Results of Operations		
9.2	E	5100	Revenue From Goods Sold	F/N	
9.2	E	5109	Contra Revenue for Goods Sold	F/N	
9.2	E	5200	Revenue From Services Provided	F/N	
9.2	E	5209	Contra Revenue for Services Provided	F/N	
9.2	E	5310	Interest Revenue - Other	F/N	
9.2	E	5311	Interest Revenue - Investments	F/N	
9.2	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	
9.2	E	5313	Interest Revenue - Subsidy Amortization	N	
9.2	E	5314	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	N	
9.2	E	5315	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	N	
9.2	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N	
9.2	E	5318	Contra Revenue for Interest Revenue - Investments	F/N	
9.2	E	5319	Contra Revenue for Interest Revenue - Other	F/N	
9.2	E	5320	Penalties and Fines Revenue	F/N	
9.2	E	5324	Contra Revenue for Penalties and Fines	F/N	
9.2	E	5325	Administrative Fees Revenue	F/N	
9.2	E	5329	Contra Revenue for Administrative Fees	F/N	
9.2	E	5400	Benefit Program Revenue	F/N	
9.2	E	5409	Contra Revenue for Benefit Program Revenue	F/N	
9.2	E	5500	Insurance and Guarantee Premium Revenue	N	
9.2	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	
9.2	E	5600	Donated Revenue - Financial Resources	N	
9.2	E	5609	Contra Revenue for Donations - Financial Resources	N	
9.2	E	5610	Donated Revenue - Nonfinancial Resources	N	
9.2	E	5619	Contra Donated Revenue - Nonfinancial Resources	N	

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Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1 Fed / NonFed	Addl. Info.
9.2	E	5640	Forfeiture Revenue - Cash and Cash Equivalents	N	
9.2	E	5649	Contra Forfeiture Revenue - Cash and Cash Equivalents	N	
9.2	E	5650	Forfeiture Revenue - Forfeitures of Property	N	
9.2	E	5659	Contra Forfeiture Revenue - Forfeitures of Property	N	
9.2	E	5700	Expended Appropriations		
9.2	E	5705	Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year		
9.2	E	5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors		
9.2	E	5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles		
9.2	E	5720	Financing Sources Transferred In Without Reimbursement	F	
9.2	E	5730	Financing Sources Transferred Out Without Reimbursement	F	
9.2	E	5740	Appropriated Earmarked Receipts Transferred In	F	
9.2	E	5745	Appropriated Earmarked Receipts Transferred Out	F	
9.2	E	5750	Expenditure Financing Sources - Transfers-In	F	
9.2	E	5755	Nonexpenditure Financing Sources - Transfers-In - Other	F	
9.2	E	5756	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	F	
9.2	E	5760	Expenditure Financing Sources - Transfers-Out	F	
9.2	E	5765	Nonexpenditure Financing Sources - Transfers-Out - Other	F	
9.2	E	5766	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	F	
9.2	E	5775	Nonbudgetary Financing Sources Transferred In	F	
9.2	E	5776	Nonbudgetary Financing Sources Transferred Out	F	
9.2	E	5780	Imputed Financing Sources	F	
9.2	E	5790	Other Financing Sources	F	
9.2	E	5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	F	
9.2	E	5792	Financing Sources To Be Transferred Out - Contingent Liability	F	
9.2	E	5800	Tax Revenue Collected - Not Otherwise Classified	F/N	
9.2	E	5801	Tax Revenue Collected - Individual	F/N	
9.2	E	5802	Tax Revenue Collected - Corporate	F/N	
9.2	E	5803	Tax Revenue Collected - Unemployment	F/N	

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USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2012 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1 Fed / NonFed	Addl. Info.
9.2	E	5804	Tax Revenue Collected - Excise	F/N	
9.2	E	5805	Tax Revenue Collected - Estate and Gift	F/N	
9.2	E	5806	Tax Revenue Collected - Customs	F/N	
9.2	E	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	F/N	
9.2	E	5821	Tax Revenue Accrual Adjustment - Individual	F/N	
9.2	E	5822	Tax Revenue Accrual Adjustment - Corporate	F/N	
9.2	E	5823	Tax Revenue Accrual Adjustment - Unemployment	F/N	
9.2	E	5824	Tax Revenue Accrual Adjustment - Excise	F/N	
9.2	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	F/N	
9.2	E	5826	Tax Revenue Accrual Adjustment - Customs	F/N	
9.2	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	F/N	
9.2	E	5831	Contra Revenue for Taxes - Individual	F/N	
9.2	E	5832	Contra Revenue for Taxes - Corporate	F/N	
9.2	E	5833	Contra Revenue for Taxes - Unemployment	F/N	
9.2	E	5834	Contra Revenue for Taxes - Excise	F/N	
9.2	E	5835	Contra Revenue for Taxes - Estate and Gift	F/N	
9.2	E	5836	Contra Revenue for Taxes - Customs	F/N	
9.2	E	5890	Tax Revenue Refunds - Not Otherwise Classified	F/N	
9.2	E	5891	Tax Revenue Refunds - Individual	F/N	
9.2	E	5892	Tax Revenue Refunds - Corporate	F/N	
9.2	E	5893	Tax Revenue Refunds - Unemployment	F/N	
9.2	E	5894	Tax Revenue Refunds - Excise	F/N	
9.2	E	5895	Tax Revenue Refunds - Estate and Gift	F/N	
9.2	E	5896	Tax Revenue Refunds - Customs	F/N	
9.2	E	5900	Other Revenue	F/N	5
9.2	E	5909	Contra Revenue for Other Revenue	F/N	5
9.2	E	5921	Valuation Change in Investments - Exchange Stabilization Fund	N	
9.2	E	5922	Valuation Change in Investments for Federal Government Sponsored Enterprise	N	
9.2	E	5923	Valuation Change in Investments - Beneficial Interest in Trust	N	
9.2	E	5990	Collections for Others - Statement of Custodial Activity	F/N	

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USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2012 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1 Fed / NonFed	Addl. Info.
9.2	E	5991	Accrued Collections for Others - Statement of Custodial Activity	F/N	
9.2	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	F	
9.2	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	F	
9.2	E	5997	Financing Sources Transferred In From Custodial Statement Collections	F	
9.2	E	5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	F	
9.2	E	6100	Operating Expenses/Program Costs	F/N	
9.2	E	6190	Contra Bad Debt Expense - Incurred for Others	F/N	
9.2	E	6199	Adjustment to Subsidy Expense	N	
9.2	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F	
9.2	E	6320	Interest Expenses on Securities	F/N	
9.2	E	6330	Other Interest Expenses	F/N	
9.2	E	6338	Remuneration Interest	N	
9.2	E	6340	Interest Expense Accrued on the Liability for Loan Guarantees	N	
9.2	E	6400	Benefit Expense	F/N	
9.2	E	6500	Cost of Goods Sold	N	
9.2	E	6600	Applied Overhead	N	
9.2	E	6610	Cost Capitalization Offset	N	
9.2	E	6710	Depreciation, Amortization, and Depletion	N	
9.2	E	6720	Bad Debt Expense	F/N	
9.2	E	6730	Imputed Costs	F	
9.2	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N	
9.2	E	6800	Future Funded Expenses	F/N	
9.2	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F	
9.2	E	6900	Nonproduction Costs	F/N	
9.2	E	7110	Gains on Disposition of Assets - Other	N	
9.2	E	7111	Gains on Disposition of Investments	F/N	
9.2	E	7112	Gains on Disposition of Borrowings	F	

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USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2012 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1 Fed / NonFed	Addl. Info.
9.2	E	7171	Gains on Changes in Long-Term Assumptions - From Experience	N	
9.2	E	7172	Losses on Changes in Long-Term Assumptions - From Experience	N	
9.2	E	7180	Unrealized Gains	F/N	
9.2	E	7181	Unrealized Gains - Exchange Stabilization Fund	N	
9.2	E	7190	Other Gains	F/N	
9.2	E	7191	Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges	N	
9.2	E	7210	Losses on Disposition of Assets - Other	N	
9.2	E	7211	Losses on Disposition of Investments	F/N	
9.2	E	7212	Losses on Disposition of Borrowings	F	
9.2	E	7271	Gains on Changes in Long-Term Assumptions	N	
9.2	E	7272	Losses on Changes in Long-Term Assumptions	N	
9.2	E	7280	Unrealized Losses	F/N	
9.2	E	7281	Unrealized Losses - Exchange Stabilization Fund	N	
9.2	E	7290	Other Losses	F/N	
9.2	E	7291	Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges	N	
9.2	E	7300	Extraordinary Items	N	
9.2	E	7400	Prior-Period Adjustments Due to Corrections of Errors	F/N	
9.2	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	F/N	
9.2	E	7405	Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	F/N	
9.2	E	7500	Distribution of Income - Dividend	F/N	
9.2	E	7600	Changes in Actuarial Liability	N	
10	Total Net Position				
10	This line is calculated. Equals sum of lines 9.1 and 9.2.				
11	Total Liabilities and Net Position				
11	This line is calculated. Equals sum of lines 8 and 10.				

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Section XXXX

USSGL Crosswalk - Reclassified Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Recip. Cat.	Addl. Info.
1	Assets						
2	Non-Federal						
2.1	Cash and Other Monetary Assets						
2.1	111000	Undeposited Collections	E	N	E/U		
2.1	112000	Imprest Funds	E	N	E/U		
2.1	112500	U.S. Debit Card Funds	E	N	E/U		
2.1	113000	Funds Held by the Public	E	N	E/U		
2.1	119000	Other Cash	E	N	E/U		
2.1	119300	International Monetary Fund Assets - Reserve Position	E	N	E/U		
2.1	119400	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights	E	N	E/U		
2.1	119500	Other Monetary Assets	E	N	E/U		
2.1	120000	Foreign Currency	E	N	E/U		
2.1	120500	Foreign Currency Denominated Equivalent Assets	E	N	E		
2.1	120900	Uninvested Foreign Currency	E	N	E		
2.1	134400	Interest Receivable on Special Drawing Rights	E	N	E		
2.1	138400	Interest Receivable - Foreign Currency Denominated Assets	E	N	E		
2.1	153100	Seized Monetary Instruments	E	N	E/U		
2.1	153200	Seized Cash Deposited	E	N	E/U		
2.2	Accounts and Taxes Receivable						
2.2	131000	Accounts Receivable	E	N	E/U		
2.2	131900	Allowance for Loss on Accounts Receivable	E	N	E/U		
2.2	132000	Employment Benefit Contributions Receivable	E	N	E/U		
2.2	132500	Taxes Receivable	E	N	E/U		
2.2	132900	Allowance for Loss on Taxes Receivable	E	N	E/U		

2.2	134000	Interest Receivable - Not Otherwise Classified	E	N	E/U
2.2	134300	Interest Receivable - Taxes	E	N	E/U
2.2	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified	E	N	E/U
2.2	134800	Allowance for Loss on Interest Receivable - Taxes	E	N	E/U
2.2	136000	Penalties and Fines Receivable - Not Otherwise Classified	E	N	E/U
2.2	136300	Penalties and Fines Receivable - Taxes	E	N	E/U
2.2	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	E	N	E/U
2.2	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes	E	N	E/U
2.2	137000	Administrative Fees Receivable - Not Otherwise Classified	E	N	E/U
2.2	137300	Administrative Fees Receivable - Taxes	E	N	E/U
2.2	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	E	N	E/U
2.2	137800	Allowance for Loss on Administrative Fees Receivable - Taxes	E	N	E/U
2.3	Loans Receivable and Mortgage Backed Securities				
2.3	134100	Interest Receivable - Loans	E	N	E/U
2.3	134500	Allowance for Loss on Interest Receivable - Loans	E	N	E/U
2.3	135000	Loans Receivable	E	N	E/U
2.3	135900	Allowance for Loss on Loans Receivable	E	N	E/U
2.3	136100	Penalties and Fines Receivable - Loans	E	N	E/U
2.3	136500	Allowance for Loss on Penalties and Fines Receivable - Loans	E	N	E/U
2.3	137100	Administrative Fees Receivable - Loans	E	N	E/U
2.3	137500	Allowance for Loss on Administrative Fees Receivable - Loans	E	N	E/U
2.3	139900	Allowance for Subsidy	E	N	E/U
2.3	155100	Foreclosed Property	E	N	E/U
2.3	155900	Foreclosed Property - Allowance	E	N	E/U
2.4	Troubled Assets Relief Program Direct Loans and Equity Investments (for use by Treasury only)				
2.4	138000	Loans Receivable - Troubled Assets Relief Program	E	N	E/U
2.4	138100	Interest Receivable - Loans - Troubled Assets Relief Program	E	N	E/U

2.4	138500	Allowance for Loss on Interest Receivable - Loans - Trouble Assets Relief Program	E	N	E/U
2.4	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program	E	N	E/U
2.4	164200	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E/U
2.4	164300	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E/U
2.4	164400	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E/U
2.4	164500	Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E/U
2.4	164600	Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act	E	N	E/U
2.4	164700	Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E/U
2.6		Inventory and Related Property			
2.6	151100	Operating Materials and Supplies Held for Use	E	N	E/U
2.6	151200	Operating Materials and Supplies Held in Reserve for Future Use	E	N	E/U
2.6	151300	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable	E	N	E/U
2.6	151400	Operating Materials and Supplies Held for Repair	E	N	E/U
2.6	151900	Operating Materials and Supplies - Allowance	E	N	E/U
2.6	152100	Inventory Purchased for Resale	E	N	E/U
2.6	152200	Inventory Held in Reserve for Future Sale	E	N	E/U
2.6	152300	Inventory Held for Repair	E	N	E/U
2.6	152400	Inventory - Excess, Obsolete, and Unserviceable	E	N	E/U
2.6	152500	Inventory - Raw Materials	E	N	E/U
2.6	152600	Inventory - Work-in-Process	E	N	E/U
2.6	152700	Inventory - Finished Goods	E	N	E/U
2.6	152900	Inventory - Allowance	E	N	E/U
2.6	154100	Forfeited Property Held for Sale	E	N	E/U
2.6	154200	Forfeited Property Held for Donation or Use	E	N	E/U
2.6	154900	Forfeited Property - Allowance	E	N	E/U
2.6	156100	Commodities Held Under Price Support and Stabilization Support Programs	E	N	E/U

2.6	156900	Commodities - Allowance	E	N	E/U
2.6	157100	Stockpile Materials Held in Reserve	E	N	E/U
2.6	157200	Stockpile Materials Held for Sale	E	N	E/U
2.6	159100	Other Related Property	E	N	E/U
2.6	159900	Other Related Property - Allowance	E	N	E/U
2.7 Property, Plant, and Equipment					
2.7	171100	Land and Land Rights	E	N	E/U
2.7	171200	Improvements to Land	E	N	E/U
2.7	171900	Accumulated Depreciation on Improvements to Land	E	N	E/U
2.7	172000	Construction-in-Progress	E	N	E/U
2.7	173000	Buildings, Improvements, and Renovations	E	N	E/U
2.7	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations	E	N	E/U
2.7	174000	Other Structures and Facilities	E	N	E/U
2.7	174900	Accumulated Depreciation on Other Structures and Facilities	E	N	E/U
2.7	175000	Equipment	E	N	E/U
2.7	175900	Accumulated Depreciation on Equipment	E	N	E/U
2.7	181000	Assets Under Capital Lease	E	N	E/U
2.7	181900	Accumulated Depreciation on Assets Under Capital Lease	E	N	E/U
2.7	182000	Leasehold Improvements	E	N	E/U
2.7	182900	Accumulated Amortization on Leasehold Improvements	E	N	E/U
2.7	183000	Internal-Use Software	E	N	E/U
2.7	183200	Internal-Use Software in Development	E	N	E/U
2.7	183900	Accumulated Amortization on Internal-Use Software	E	N	E/U
2.7	184000	Other Natural Resources	E	N	E/U
2.7	184900	Allowance for Depletion	E	N	E/U
2.7	189000	Other General Property, Plant, and Equipment	E	N	E/U
2.7	189900	Accumulated Depreciation on Other General Property, Plant, and Equipment	E	N	E/U
2.8 Debt and Equity Securities					
2.8	134200	Interest Receivable - Investments	E	N	E/U

2.8	134600	Allowance for Loss on Interest Receivable - Investments	E	N	E/U	
2.8	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	E	N	E/U	2
2.8	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E	N	E/U	2
2.8	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E	N	E/U	2
2.8	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E	N	E/U	2
2.8	161800	Market Adjustment - Investments	E	N	E/U	
2.8	162000	Investments in Securities Other Than the Bureau of the Public Debt Securities	E	E/N	E/U	4
2.8	162100	Discount on Securities Other Than the Bureau of the Public Debt Securities	E	N	E/U	4
2.8	162200	Premium on Securities Other Than the Bureau of the Public Debt Securities	E	N	E/U	4
2.8	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	E	N	E/U	4
2.8	167000	Foreign Investments	E	N	E	
2.8	167100	Discount on Foreign Investments	E	N	E	
2.8	167200	Premium on Foreign Investments	E	N	E	
2.8	167900	Foreign Exchange Rate Revalue Adjustments - Investments	E	N	E	
2.8	169000	Other Investments	E	N	E/U	4
2.9	Investments in Government Sponsored Enterprises					
2.9	165000	Preferred Stock in Federal Government Sponsored Enterprise	E	N	E/U	
2.9	165100	Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise	E	N	E/U	
2.9	165200	Common Stock Warrants in Federal Government Sponsored Enterprise	E	N	E/U	
2.9	165300	Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise	E	N	E/U	
2.10	Derivative Assets					
2.10	162000	Investments in Securities Other Than the Bureau of the Public Debt Securities	E	N	E/U	5

2.10	162100	Discount on Securities Other Than the Bureau of the Public Debt Securities	E	N	E/U	5
2.10	162200	Premium on Securities Other Than the Bureau of the Public Debt Securities	E	N	E/U	5
2.10	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	E	N	E/U	5
2.10	169000	Other Investments	E	N	E/U	5
2.11	Other Assets					
2.11	141000	Advances and Prepayments	E	N	E/U	
2.11	199000	Other Assets	E	N	E/U	
2.11	199500	General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed	E	N	E/U	
2.12	Total Non-Federal Assets					
This line is calculated. Equals sum of line 2.1 through 2.11.						
3	Federal					
3.1	Fund Balance With Treasury (RC 29)					
3.1	101000	Fund Balance With Treasury	E	G	E/U	29
3.2	Federal Investments (RC 01)					
3.2	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	E	F	E/U	
3.2	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E	F	E/U	
3.2	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E	F	E/U	
3.2	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E	F	E/U	
3.2	161800	Market Adjustment - Investments	E	F	E/U	
3.2	162000	Investments in Securities Other Than the Bureau of the Public Debt Securities	E	F	E/U	
3.2	162100	Discount on Securities Other Than the Bureau of the Public Debt Securities	E	F	E/U	

3.2	162200	Premium on Securities Other Than the Bureau of the Public Debt Securities	E	F	E/U		
3.2	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	E	F	E/U		
3.2	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E	F	E/U		
3.2	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E	F	E/U		
3.2	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E	F	E/U		
3.2	164300	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	F	E/U		
3.2	169000	Other Investments	E	F	E/U		
3.3	Accounts Receivable (RC 22)					22	
3.3	131000	Accounts Receivable	E	F	E/U		8
3.3	131900	Allowance for Loss on Accounts Receivable	E	F	E/U		8
3.3	136000	Penalties and Fines Receivable - Not Otherwise Classified	E	F	E/U		9
3.3	137000	Administrative Fees Receivable - Not Otherwise Classified	E	F	E/U		9
3.3	199000	Other Assets	E	F	E/U		9
3.4	Accounts Receivable - Capital Transfers (RC 12)						
3.4	192300	Contingent Receivable for Capital Transfers	E	F	E/U		
3.4	192500	Capital Transfers Receivable	E	F	E/U		
3.5	Interest Receivable (RC 02)					02	
3.5	134000	Interest Receivable - Not Otherwise Classified	E	F	E/U		9
3.5	134100	Interest Receivable - Loans	E	F	E/U		9
3.5	134200	Interest Receivable - Investments	E	F	E/U		9
3.6	Loans Receivable (RC 17)					17	
3.6	135000	Loans Receivable	E	F	E/U		9
3.6	135100	Capitalized Loan Interest Receivable - Non-Credit Reform	E	F	E/U		9
3.6	136100	Penalties and Fines Receivable - Loans	E	F	E/U		9

3.6	137100	Administrative Fees Receivable - Loans	E	F	E/U		9
3.7	Transfers Receivable (RC 27)					27	
3.7	133000	Receivable for Transfers of Currently Invested Balances	E	F	E/U		9
3.7	133500	Expenditure Transfers Receivable	E	F	E/U		9
3.8	Benefit Program Contributions Receivable (RC 21)					21	
3.8	132000	Employment Benefit Contributions Receivable	E	F	E/U		8
3.8	132100	Unfunded FECA Benefit Contributions Receivable	E	F	U		8
3.9	Advances to Others and Prepayments (RC 23)					23	
3.9	141000	Advances and Prepayments	E	F	E/U		9
3.10	Other Assets (Without Reciprocals) (RC 29)					29	
3.10	132500	Taxes Receivable	E	F	E/U		
3.10	137300	Administrative Fees Receivable - Taxes	E	F	E/U		
3.10	192100	Receivable From Appropriations	E	F	E/U		
3.11	Total Federal Assets						
	This line is calculated. Equals sum of lines 3.1 through 3.10.						
4	Total Assets						
	This line is calculated. Equals sum of lines 2.12 and 3.11.						
5	Liabilities:						
6	Non-Federal						
6.1	Accounts Payable						
6.1	211000	Accounts Payable	E	N	E/U		
6.1	212000	Disbursements in Transit	E	N	E/U		
6.1	214000	Accrued Interest Payable - Not Otherwise Classified	E	N	E/U		
6.1	296000	Accounts Payable From Canceled Appropriations	E	N	E/U		
6.2	Federal Debt Securities Held by the Public						

6.2	214100	Accrued Interest Payable - Debt	E	N	E/U	2
6.2	253000	Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	E/U	
6.2	253100	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	E/U	
6.2	253200	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	E/U	
6.2	253300	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	E/U	
6.2	253400	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	E/U	
6.2	254000	Participation Certificates	E	N	E/U	
6.3 Federal Employee and Veteran Benefits Payable						
6.3	219100	Employee Health Care Liability Incurred but Not Reported	E	N	E/U	
6.3	221300	Employer Contributions and Payroll Taxes Payable	E	N	E/U	
6.3	221500	Other Post Employment Benefits Due and Payable	E	N	E/U	
6.3	221600	Pension Benefits Due and Payable to Beneficiaries	E	N	E/U	
6.3	221700	Benefit Premiums Payable to Carriers	E	N	E/U	
6.3	221800	Life Insurance Benefits Due and Payable to Beneficiaries	E	N	E/U	
6.3	229000	Other Unfunded Employment Related Liability	E	N	E/U	
6.3	261000	Actuarial Pension Liability	E	N	E/U	
6.3	262000	Actuarial Health Insurance Liability	E	N	E/U	
6.3	263000	Actuarial Life Insurance Liability	E	N	E/U	
6.3	265000	Actuarial FECA Liability	E	N	E/U	
6.3	269000	Other Actuarial Liabilities	E	N	E/U	
6.4 Environmental and Disposal Liabilities						
6.4	299500	Estimated Cleanup Cost Liability	E	N	E/U	
6.5 Benefits Due and Payable						
6.5	216000	Entitlement Benefits Due and Payable	E	N	E/U	
6.6 Loan Guarantee Liabilities						
6.6	218000	Loan Guarantee Liability	E	N	E/U	

6.7	Liabilities to Government Sponsored Enterprise (for use by Treasury only)				
		Accounts Payable for Federal Government Sponsored Enterprise	E	N	E/U
6.7	211200				
		Contingent Liabilities - Federal Government Sponsored Enterprise	E	N	E/U
6.7	292200				
6.8	Insurance and Guarantee Program Liabilities				
		Actuarial Liabilities for Federal Insurance and Guarantee Programs	E	N	E/U
6.8	266000				
6.9	Derivative Liabilities				
6.9	259000	Other Debt	E	N	E/U
					7
6.10	Other Liabilities				
6.10	213000	Contract Holdbacks	E	N	E/U
6.10	219000	Other Liabilities With Related Budgetary Obligations	E	N	E/U
6.10	219200	Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks	E	N	E
6.10	219300	Allocation of Special Drawing Rights (SDRs)	E	N	E
6.10	221000	Accrued Funded Payroll and Leave	E	N	E/U
6.10	221100	Withholdings Payable	E	N	E/U
6.10	222000	Unfunded Leave	E	N	E/U
6.10	231000	Liability for Advances and Prepayments	E	N	E/U
6.10	232000	Other Deferred Revenue	E	N	E/U
6.10	240000	Liability for Nonfiduciary Deposit Funds and Undeposited Collections	E	N	E/U
6.10	241000	Liability for Clearing Accounts	E	N	E/U
6.10	259000	Other Debt	E	N	E/U
					6
6.10	267000	Actuarial Liabilities for Treasury-Managed Benefit Programs	E	N	E/U
6.10	291000	Prior Liens Outstanding on Acquired Collateral	E	N	E/U
6.10	292000	Contingent Liabilities	E	N	E/U
6.10	294000	Capital Lease Liability	E	N	E/U
6.10	298000	Custodial Liability	E	N	E/U
					3
6.10	299000	Other Liabilities Without Related Budgetary Obligations	E	N	E/U

6.11 Total Non-Federal Liabilities

This line is calculated. Equals sum of lines 6.1 through 6.10.

7 Federal

7.1	Accounts Payable (RC 22)					22	
7.1	211000	Accounts Payable	E	F	E/U		
7.1	212000	Disbursements in Transit	E	F	E/U		
7.1	213000	Contract Holdbacks	E	F	E/U		
7.1	217000	Subsidy Payable to the Financing Account	E	F	E/U		
7.1	219000	Other Liabilities With Related Budgetary Obligations	E	F	E/U		
7.1	296000	Accounts Payable From Canceled Appropriations	E	F	E/U		
7.1	299000	Other Liabilities Without Related Budgetary Obligations	E	F	E/U		
7.2	Accounts Payable - Capital Transfers (RC 12)						
7.2	292300	Contingent Liability for Capital Transfers	E	F	E/U		
7.2	297000	Liability for Capital Transfers	E	F	E/U		
7.3	Federal Debt (RC 01)					01	
7.3	253000	Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	E/U		9
7.3	253100	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	E/U		9
7.3	253200	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	E/U		9
7.3	253300	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	E/U		9
7.3	253400	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	E/U		9
7.3	254000	Participation Certificates	E	F	E/U		9
7.4	Interest Payable (RC 02)					02	
7.4	214000	Accrued Interest Payable - Not Otherwise Classified	E	F	E/U		9
7.4	214100	Accrued Interest Payable - Debt	E	F	E/U		9

7.5	Loans Payable (RC 17)					17	
7.5	251000	Principal Payable to the Bureau of the Public Debt	E	F	E/U		
7.5	251100	Capitalized Loan Interest Payable - Non-Credit Reform	E	F	E/U		
7.5	252000	Principal Payable to the Federal Financing Bank	E	F	E/U		
7.5	259000	Other Debt	E	F	E/U		
7.6	Transfers Payable (RC 27)					27	
7.6	215000	Payable for Transfers of Currently Invested Balances	E	F	E/U		9
7.6	215500	Expenditure Transfers Payable	E	F	E/U		9
7.7	Benefit Program Contributions Payable (RC 21)					21	
7.7	221300	Employer Contributions and Payroll Taxes Payable	E	F	E/U		
7.7	221500	Other Post Employment Benefits Due and Payable	E	F	E/U		
7.7	222500	Unfunded FECA Liability	E	F	E/U		
7.7	229000	Other Unfunded Employment Related Liability	E	F	E/U		
7.8	Advances from Others and Deferred Credits (RC 23)					23	
7.8	231000	Liability for Advances and Prepayments	E	F	E/U		9
7.9	Liability to the General Fund for Custodial and Other Non-Entity Assets (RC 29)					29	
7.9	298000	Custodial Liability	E	G	E/U		9
7.9	298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	E	G	E/U		9
7.10	Other Liabilities (Without Reciprocals) (RC 29)					29	
7.10	241000	Liability for Clearing Accounts	E	G	E/U		
7.10	294000	Capital Lease Liability	E	G	E/U		
7.10	298000	Custodial Liability	E	G	E/U		9
7.10	298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	E	G	E/U		9
7.11	Total Federal Liabilities						
		This line is calculated. Equals sum of lines 7.1 through 7.10.					
8	Total Liabilities						

This line is calculated. Equals sum of lines 6.11 and 7.11.

9 Net Position:

9.1 Net Position - Non-Earmarked Funds

9.1	310000	Unexpended Appropriations - Cumulative	B		U
9.1	310100	Unexpended Appropriations - Appropriations Received	E	G	U
9.1	310200	Unexpended Appropriations - Transfers-In	E	F	U
9.1	310300	Unexpended Appropriations - Transfers-Out	E	F	U
9.1	310500	Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	E	G	U
9.1	310600	Unexpended Appropriations - Adjustments	E	G	U
9.1	310700	Unexpended Appropriations - Used	E	G	U
9.1	310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	G	U
9.1	310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	G	U
9.1	331000	Cumulative Results of Operations	B		U
9.1	510000	Revenue From Goods Sold	E	F/N	U
9.1	510900	Contra Revenue for Goods Sold	E	F/N	U
9.1	520000	Revenue From Services Provided	E	F/N	U
9.1	520900	Contra Revenue for Services Provided	E	F/N	U
9.1	531000	Interest Revenue - Other	E	F/N	U
9.1	531100	Interest Revenue - Investments	E	F/N	U
9.1	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	F/N	U
9.1	531300	Interest Revenue - Subsidy Amortization	E	N	U
9.1	531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	U
9.1	531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	U
9.1	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F/N	U
9.1	531800	Contra Revenue for Interest Revenue - Investments	E	F/N	U
9.1	531900	Contra Revenue for Interest Revenue - Other	E	F/N	U

9.1	532000	Penalties and Fines Revenue	E	F/N	U
9.1	532400	Contra Revenue for Penalties and Fines	E	F/N	U
9.1	532500	Administrative Fees Revenue	E	F	U
9.1	532900	Contra Revenue for Administrative Fees	E	F/N	U
9.1	540000	Funded Benefit Program Revenue	E	F/N	U
9.1	540500	Unfunded FECA Benefit Revenue	E	F	U
9.1	540600	Contra Revenue for Unfunded FECA Benefit Revenue	E	F	U
9.1	540900	Contra Revenue for Funded Benefit Program Revenue	E	F/N	U
9.1	550000	Insurance and Guarantee Premium Revenue	E	N	U
9.1	550900	Contra Revenue for Insurance and Guarantee Premium Revenue	E	N	U
9.1	560000	Donated Revenue - Financial Resources	E	N	U
9.1	560900	Contra Revenue for Donations - Financial Resources	E	N	U
9.1	561000	Donated Revenue - Nonfinancial Resources	E	N	U
9.1	561900	Contra Donated Revenue - Nonfinancial Resources	E	N	U
9.1	564000	Forfeiture Revenue - Cash and Cash Equivalents	E	N	U
9.1	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents	E	N	U
9.1	565000	Forfeiture Revenue - Forfeitures of Property	E	N	U
9.1	565900	Contra Forfeiture Revenue - Forfeitures of Property	E	N	U
9.1	570000	Expended Appropriations	E	G	U
9.1	570500	Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	E	G	U
9.1	570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	G	U
9.1	570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	G	U
9.1	572000	Financing Sources Transferred In Without Reimbursement	E	F	U
9.1	573000	Financing Sources Transferred Out Without Reimbursement	E	F	U
9.1	574000	Appropriated Earmarked Receipts Transferred In	E	F	U
9.1	574500	Appropriated Earmarked Receipts Transferred Out	E	F	U
9.1	575000	Expenditure Financing Sources - Transfers-In	E	F	U
9.1	575500	Nonexpenditure Financing Sources - Transfers-In - Other	E	F	U

9.1	575600	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	E	F	U
9.1	576000	Expenditure Financing Sources - Transfers-Out	E	F	U
9.1	576500	Nonexpenditure Financing Sources - Transfers-Out - Other	E	F	U
9.1	576600	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	E	F	U
9.1	577500	Nonbudgetary Financing Sources Transferred In	E	F	U
9.1	577600	Nonbudgetary Financing Sources Transferred Out	E	F	U
9.1	578000	Imputed Financing Sources	E	F	U
9.1	579000	Other Financing Sources	E	F	U
9.1	579100	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	E	F	U
9.1	579200	Financing Sources To Be Transferred Out - Contingent Liability	E	F	U
9.1	579500	Seigniorage	E	N	U
9.1	580000	Tax Revenue Collected - Not Otherwise Classified	E	F/N	U
9.1	580100	Tax Revenue Collected - Individual	E	F/N	U
9.1	580200	Tax Revenue Collected - Corporate	E	F/N	U
9.1	580300	Tax Revenue Collected - Unemployment	E	F/N	U
9.1	580400	Tax Revenue Collected - Excise	E	F/N	U
9.1	580500	Tax Revenue Collected - Estate and Gift	E	F/N	U
9.1	580600	Tax Revenue Collected - Customs	E	F/N	U
9.1	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	E	F/N	U
9.1	582100	Tax Revenue Accrual Adjustment - Individual	E	F/N	U
9.1	582200	Tax Revenue Accrual Adjustment - Corporate	E	F/N	U
9.1	582300	Tax Revenue Accrual Adjustment - Unemployment	E	F/N	U
9.1	582400	Tax Revenue Accrual Adjustment - Excise	E	F/N	U
9.1	582500	Tax Revenue Accrual Adjustment - Estate and Gift	E	F/N	U
9.1	582600	Tax Revenue Accrual Adjustment - Customs	E	F/N	U
9.1	583000	Contra Revenue for Taxes - Not Otherwise Classified	E	F/N	U
9.1	583100	Contra Revenue for Taxes - Individual	E	F/N	U
9.1	583200	Contra Revenue for Taxes - Corporate	E	F/N	U
9.1	583300	Contra Revenue for Taxes - Unemployment	E	F/N	U
9.1	583400	Contra Revenue for Taxes - Excise	E	F/N	U
9.1	583500	Contra Revenue for Taxes - Estate and Gift	E	F/N	U
9.1	583600	Contra Revenue for Taxes - Customs	E	F/N	U

9.1	589000	Tax Revenue Refunds - Not Otherwise Classified	E	F/N	U
9.1	589100	Tax Revenue Refunds - Individual	E	F/N	U
9.1	589200	Tax Revenue Refunds - Corporate	E	F/N	U
9.1	589300	Tax Revenue Refunds - Unemployment	E	F/N	U
9.1	589400	Tax Revenue Refunds - Excise	E	F/N	U
9.1	589500	Tax Revenue Refunds - Estate and Gift	E	F/N	U
9.1	589600	Tax Revenue Refunds - Customs	E	F/N	U
9.1	590000	Other Revenue	E	F/N	U
9.1	590900	Contra Revenue for Other Revenue	E	F/N	U
9.1	591900	Revenue and Other Financing Sources - Cancellations	E	G	U
9.1	592100	Valuation Change in Investments - Exchange Stabilization Fund	E	N	U
9.1	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	E	N	U
9.1	592300	Valuation Change in Investments - Beneficial Interest in Trust	E	N	U
9.1	599000	Collections for Others - Statement of Custodial Activity	E	F/N	U
9.1	599100	Accrued Collections for Others - Statement of Custodial Activity	E	F/N	U
9.1	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	F	U
9.1	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E	F	U
9.1	599700	Financing Sources Transferred In From Custodial Statement Collections	E	F	U
9.1	599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	E	F	U
9.1	610000	Operating Expenses/Program Costs	E	F/N	U
9.1	619000	Contra Bad Debt Expense - Incurred for Others	E	F/N	U
9.1	619900	Adjustment to Subsidy Expense	E	N	U
9.1	631000	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	E	F	U
9.1	632000	Interest Expenses on Securities	E	F/N	U
9.1	633000	Other Interest Expenses	E	F/N	U
9.1	634000	Interest Expense Accrued on the Liability for Loan Guarantees	E	N	U
9.1	640000	Benefit Expense	E	F/N	U

9.1	650000	Cost of Goods Sold	E	N	U
9.1	660000	Applied Overhead	E	N	U
9.1	661000	Cost Capitalization Offset	E	N	U
9.1	671000	Depreciation, Amortization, and Depletion	E	N	U
9.1	672000	Bad Debt Expense	E	F/N	U
9.1	673000	Imputed Costs	E	F	U
9.1	679000	Other Expenses Not Requiring Budgetary Resources	E	F/N	U
9.1	680000	Future Funded Expenses	E	F/N	U
		Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)			
9.1	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	E	F	U
9.1	690000	Nonproduction Costs	E	F/N	U
9.1	711000	Gains on Disposition of Assets - Other	E	N	U
9.1	711100	Gains on Disposition of Investments	E	F/N	U
9.1	711200	Gains on Disposition of Borrowings	E	F	U
9.1	717100	Gains on Changes in Long-Term Assumptions - From Experience	E	N	U
9.1	717200	Losses on Changes in Long-Term Assumptions - From Experience	E	N	U
9.1	718000	Unrealized Gains	E	F/N	U
9.1	719000	Other Gains	E	N	U
9.1	721000	Losses on Disposition of Assets - Other	E	N	U
9.1	721100	Losses on Disposition of Investments	E	F/N	U
9.1	721200	Losses on Disposition of Borrowings	E	F	U
9.1	727100	Gains on Changes in Long-Term Assumptions	E	N	U
9.1	727200	Losses on Changes in Long-Term Assumptions	E	N	U
9.1	728000	Unrealized Losses	E	F/N	U
9.1	729000	Other Losses	E	N	U
9.1	730000	Extraordinary Items	E	N	U
9.1	740000	Prior-Period Adjustments Due to Corrections of Errors	E	F/N	U
9.1	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	E	F/N	U
9.1	740500	Prior Period Adjustments Due to Corrections of Errors -Years Preceding the Prior Year	E	F/N	U
9.1	750000	Distribution of Income - Dividend	E	F/N	U
9.1	760000	Changes in Actuarial Liability	E	N	U

9.2 Net Position - Earmarked Funds

9.2	310000	Unexpended Appropriations - Cumulative	B		E
9.2	310100	Unexpended Appropriations - Appropriations Received	E	G	E
9.2	310200	Unexpended Appropriations - Transfers-In	E	F	E
9.2	310300	Unexpended Appropriations - Transfers-Out	E	F	E
9.2	310500	Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	E	G	E
9.2	310600	Unexpended Appropriations - Adjustments	E	G	E
9.2	310700	Unexpended Appropriations - Used	E	G	E
9.2	310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	G	E
9.2	310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	G	E
9.2	331000	Cumulative Results of Operations	B		E
9.2	510000	Revenue From Goods Sold	E	F/N	E
9.2	510900	Contra Revenue for Goods Sold	E	F/N	E
9.2	520000	Revenue From Services Provided	E	F/N	E
9.2	520900	Contra Revenue for Services Provided	E	F/N	E
9.2	531000	Interest Revenue - Other	E	F/N	E
9.2	531100	Interest Revenue - Investments	E	F/N	E
9.2	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	F/N	E
9.2	531300	Interest Revenue - Subsidy Amortization	E	N	E
9.2	531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E
9.2	531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E
9.2	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F/N	E
9.2	531800	Contra Revenue for Interest Revenue - Investments	E	F/N	E
9.2	531900	Contra Revenue for Interest Revenue - Other	E	F/N	E
9.2	532000	Penalties and Fines Revenue	E	F/N	E
9.2	532400	Contra Revenue for Penalties and Fines	E	F/N	E
9.2	532500	Administrative Fees Revenue	E	F	E
9.2	532900	Contra Revenue for Administrative Fees	E	F/N	E
9.2	540000	Funded Benefit Program Revenue	E	F/N	E

9.2	540900	Contra Revenue for Funded Benefit Program Revenue	E	F/N	E
9.2	550000	Insurance and Guarantee Premium Revenue	E	N	E
9.2	550900	Contra Revenue for Insurance and Guarantee Premium Revenue	E	N	E
9.2	560000	Donated Revenue - Financial Resources	E	N	E
9.2	560900	Contra Revenue for Donations - Financial Resources	E	N	E
9.2	561000	Donated Revenue - Nonfinancial Resources	E	N	E
9.2	561900	Contra Donated Revenue - Nonfinancial Resources	E	N	E
9.2	564000	Forfeiture Revenue - Cash and Cash Equivalents	E	N	E
9.2	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents	E	N	E
9.2	565000	Forfeiture Revenue - Forfeitures of Property	E	N	E
9.2	565900	Contra Forfeiture Revenue - Forfeitures of Property	E	N	E
9.2	570000	Expended Appropriations	E	G	E
9.2	570500	Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	E	G	E
9.2	570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	G	E
9.2	570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	G	E
9.2	572000	Financing Sources Transferred In Without Reimbursement	E	F	E
9.2	573000	Financing Sources Transferred Out Without Reimbursement	E	F	E
9.2	574000	Appropriated Earmarked Receipts Transferred In	E	F	E
9.2	574500	Appropriated Earmarked Receipts Transferred Out	E	F	E
9.2	575000	Expenditure Financing Sources - Transfers-In	E	F	E
9.2	575500	Nonexpenditure Financing Sources - Transfers-In - Other	E	F	E
9.2	575600	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	E	F	E
9.2	576000	Expenditure Financing Sources - Transfers-Out	E	F	E
9.2	576500	Nonexpenditure Financing Sources - Transfers-Out - Other	E	F	E
9.2	576600	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	E	F	E
9.2	577500	Nonbudgetary Financing Sources Transferred In	E	F	E

9.2	577600	Nonbudgetary Financing Sources Transferred Out	E	F	E
9.2	578000	Imputed Financing Sources	E	F	E
9.2	579000	Other Financing Sources	E	F	E
9.2	579100	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	E	F	E
9.2	579200	Financing Sources To Be Transferred Out - Contingent Liability	E	F	E
9.2	580000	Tax Revenue Collected - Not Otherwise Classified	E	F/N	E
9.2	580100	Tax Revenue Collected - Individual	E	F/N	E
9.2	580200	Tax Revenue Collected - Corporate	E	F/N	E
9.2	580300	Tax Revenue Collected - Unemployment	E	F/N	E
9.2	580400	Tax Revenue Collected - Excise	E	F/N	E
9.2	580500	Tax Revenue Collected - Estate and Gift	E	F/N	E
9.2	580600	Tax Revenue Collected - Customs	E	F/N	E
9.2	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	E	F/N	E
9.2	582100	Tax Revenue Accrual Adjustment - Individual	E	F/N	E
9.2	582200	Tax Revenue Accrual Adjustment - Corporate	E	F/N	E
9.2	582300	Tax Revenue Accrual Adjustment - Unemployment	E	F/N	E
9.2	582400	Tax Revenue Accrual Adjustment - Excise	E	F/N	E
9.2	582500	Tax Revenue Accrual Adjustment - Estate and Gift	E	F/N	E
9.2	582600	Tax Revenue Accrual Adjustment - Customs	E	F/N	E
9.2	583000	Contra Revenue for Taxes - Not Otherwise Classified	E	F/N	E
9.2	583100	Contra Revenue for Taxes - Individual	E	F/N	E
9.2	583200	Contra Revenue for Taxes - Corporate	E	F/N	E
9.2	583300	Contra Revenue for Taxes - Unemployment	E	F/N	E
9.2	583400	Contra Revenue for Taxes - Excise	E	F/N	E
9.2	583500	Contra Revenue for Taxes - Estate and Gift	E	F/N	E
9.2	583600	Contra Revenue for Taxes - Customs	E	F/N	E
9.2	589000	Tax Revenue Refunds - Not Otherwise Classified	E	F/N	E
9.2	589100	Tax Revenue Refunds - Individual	E	F/N	E
9.2	589200	Tax Revenue Refunds - Corporate	E	F/N	E
9.2	589300	Tax Revenue Refunds - Unemployment	E	F/N	E
9.2	589400	Tax Revenue Refunds - Excise	E	F/N	E
9.2	589500	Tax Revenue Refunds - Estate and Gift	E	F/N	E
9.2	589600	Tax Revenue Refunds - Customs	E	F/N	E
9.2	590000	Other Revenue	E	F/N	E

9.2	590900	Contra Revenue for Other Revenue	E	F/N	E	3
9.2	591900	Revenue and Other Financing Sources - Cancellations	E	G	E	
9.2	592100	Valuation Change in Investments - Exchange Stabilization Fund	E	N	E	
9.2	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	E	N	E	
9.2	592300	Valuation Change in Investments - Beneficial Interest in Trust	E	N	E	
9.2	599000	Collections for Others - Statement of Custodial Activity	E	F/N	E	
9.2	599100	Accrued Collections for Others - Statement of Custodial Activity	E	F/N	E	
9.2	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	F	E	
9.2	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E	F	E	
9.2	599700	Financing Sources Transferred In From Custodial Statement Collections	E	F	E	
9.2	599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	E	F	E	
9.2	610000	Operating Expenses/Program Costs	E	F/N	E	
9.2	619000	Contra Bad Debt Expense - Incurred for Others	E	F/N	E	
9.2	619900	Adjustment to Subsidy Expense	E	N	E	
9.2	631000	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	E	F	E	
9.2	632000	Interest Expenses on Securities	E	F/N	E	
9.2	633000	Other Interest Expenses	E	F/N	E	
9.2	633800	Remuneration Interest	E	N	E	
9.2	634000	Interest Expense Accrued on the Liability for Loan Guarantees	E	N	E	
9.2	640000	Benefit Expense	E	F/N	E	
9.2	650000	Cost of Goods Sold	E	N	E	
9.2	660000	Applied Overhead	E	N	E	
9.2	661000	Cost Capitalization Offset	E	N	E	
9.2	671000	Depreciation, Amortization, and Depletion	E	N	E	
9.2	672000	Bad Debt Expense	E	F/N	E	
9.2	673000	Imputed Costs	E	F	E	
9.2	679000	Other Expenses Not Requiring Budgetary Resources	E	F/N	E	

9.2	680000	Future Funded Expenses	E	F/N	E
9.2	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	E	F	E
9.2	690000	Nonproduction Costs	E	F/N	E
9.2	711000	Gains on Disposition of Assets - Other	E	N	E
9.2	711100	Gains on Disposition of Investments	E	F/N	E
9.2	711200	Gains on Disposition of Borrowings	E	F	E
9.2	717100	Gains on Changes in Long-Term Assumptions - From Experience	E	N	U
9.2	717200	Losses on Changes in Long-Term Assumptions - From Experience	E	N	U
9.2	718000	Unrealized Gains	E	F/N	E
9.2	718100	Unrealized Gain - Exchange Stabilization Fund	E	N	E
9.2	719000	Other Gains	E	N	E
9.2	719100	Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges	E	N	E
9.2	721000	Losses on Disposition of Assets - Other	E	N	E
9.2	721100	Losses on Disposition of Investments	E	F/N	E
9.2	721200	Losses on Disposition of Borrowings	E	F	E
9.2	728000	Unrealized Losses	E	F/N	E
9.2	728100	Unrealized Losses - Exchange Stabilization Fund	E	N	E
9.2	729000	Other Losses	E	N	E
9.2	729100	Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges	E	N	E
9.2	730000	Extraordinary Items	E	N	E
9.2	740000	Prior-Period Adjustments Due to Corrections of Errors	E	F/N	E
9.2	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	E	F/N	E
9.2	740500	Prior Period Adjustments Due to Corrections of Errors -Years Preceding the Prior Year	E	F/N	E
9.2	750000	Distribution of Income - Dividend	E	F/N	E
9.2	760000	Changes in Actuarial Liability	E	N	E

10 Total Net Position

This line is calculated. Equals sum of lines 9.1 and 9.2.

11 **Total Liabilities and Net Position**

This line is calculated. Equals sum of lines 8 and 10.



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SUPPLEMENT

SECTION VI

USSGL Crosswalk- Reclassified Statement of Net Cost for Closing Package for Fiscal 2012 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute /1		Addl. Info.
				Fed / NonFed	Exch / Nonexch	
1	Gross Cost					
2	Non-Federal Gross Cost					
2	E	6100	Operating Expenses/Program Costs	N		
2	E	6190	Contra Bad Debt Expense - Incurred for Others	N		
2	E	6199	Adjustment to Subsidy Expense	N		
2	E	6330	Other Interest Expenses	N		
2	E	6338	Remuneration Interest	N	X	
2	E	6340	Interest Expense Accrued on the Liability for Loan Guarantees	N		
2	E	6400	Benefit Expense	N		
2	E	6500	Cost of Goods Sold	N		
2	E	6600	Applied Overhead	N		
2	E	6610	Cost Capitalization Offset	N		
2	E	6710	Depreciation, Amortization, and Depletion	N		
2	E	6720	Bad Debt Expense	N		
2	E	6790	Other Expenses Not Requiring Budgetary Resources	N		
2	E	6800	Future Funded Expenses	N		
2	E	6900	Nonproduction Costs	N		
2	E	7210	Losses on Disposition of Assets - Other	N	X	
2	E	7211	Losses on Disposition of Investments	N	X	
2	E	7280	Unrealized Losses	N	X	
2	E	7281	Unrealized Losses - Exchange Stabilization Fund	N	X	
2	E	7290	Other Losses	N	X	
2	E	7291	Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges	N	X	
2	E	7300	Extraordinary Items	N		
2	E	7500	Distribution of Income - Dividend	N	X	
2	E	7600	Changes in Actuarial Liability	N		
3	Interest on Debt Held by the Public					

SUPPLEMENT

SECTION VI

USSGL Crosswalk- Reclassified Statement of Net Cost for Closing Package for Fiscal 2012 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute /1		Addl. Info.
				Fed / NonFed	Exch / Nonexch	
3	E	6320	Interest Expenses on Securities	N		
4	Gains/Losses From Changes in Actuarial Assumptions					
4	E	7171	Gains on Changes in Long-Term Assumptions - From Experience			
4	E	7172	Losses on Changes in Long-Term Assumptions - From Experience			
4	E	7271	Gains on Changes in Long-Term Assumptions			
4	E	7272	Losses on Changes in Long-Term Assumptions			
5	Total Non-Federal Gross Cost					
5	This line is calculated. Equals sum of lines 2 through 4					
6	Federal Gross Cost					
6.1	Benefit Program Costs (RC 26)					3
6.1	E	6400	Benefit Expense	F		5
6.1	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F		
6.2	Imputed Costs (RC 25)					3
6.2	E	6730	Imputed Costs	F		
6.3	Buy/Sell Costs (RC 24)					3
6.3	E	6100	Operating Expenses/Program Costs	F		
6.3	E	6190	Contra Bad Debt Expense - Incurred for Others	F		5
6.3	E	6720	Bad Debt Expense	F		
6.3	E	6790	Other Expenses Not Requiring Budgetary Resources	F		
6.3	E	6800	Future Funded Expenses	F		
6.3	E	6900	Nonproduction Costs	F		
6.4	Federal Securities Interest Expense (RC 03)					3
6.4	E	6320	Interest Expenses on Securities	F		4
6.4	E	7211	Losses on Disposition of Investments	F	X	

SUPPLEMENT

SECTION VI

USSGL Crosswalk- Reclassified Statement of Net Cost for Closing Package for Fiscal 2012 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute /1		Addl. Info.
				Fed / NonFed	Exch / Nonexch	
6.4	E	7280	Unrealized Losses	F	X	
6.5	Borrowing and Other Interest Expense (RC 05)					3
6.5	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F		
6.5	E	6330	Other Interest Expenses	F		
6.6	Borrowing Losses (RC 06)					3
6.6	E	7212	Losses on Disposition of Borrowings	F	X	4
6.6	E	7290	Other Losses	F	X	
6.7	Other Expenses (without reciprocals) (RC 29)					
6.7	E	6190	Contra Bad Debt Expense - Incurred for Others			6
6.7	E	6400	Benefit Expense			6
6.7	E	7500	Distribution of Income - Dividend	F	X	
7	Total Federal Gross Cost					
7	This line is calculated. Equals sum of lines 6.1 through 6.7					
8	Department Total Gross Cost					
8	This line is calculated. Equals the sum of lines 5 and 7					
9	Earned Revenue					
10	Non-Federal Earned Revenue					
10	E	5100	Revenue From Goods Sold	N	X	
10	E	5109	Contra Revenue for Goods Sold	N	X	
10	E	5200	Revenue From Services Provided	N	X	
10	E	5209	Contra Revenue for Services Provided	N	X	
10	E	5310	Interest Revenue - Other	N	X	
10	E	5311	Interest Revenue - Investments	N	X	

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SECTION VI

USSGL Crosswalk- Reclassified Statement of Net Cost for Closing Package for Fiscal 2012 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute /1		Addl. Info.
				Fed / NonFed	Exch / Nonexch	
10	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	N	X	
10	E	5313	Interest Revenue - Subsidy Amortization	N	X	
10	E	5314	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	N	X	
10	E	5315	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	N	X	
10	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	N	X	
10	E	5318	Contra Revenue for Interest Revenue - Investments	N	X	
10	E	5319	Contra Revenue for Interest Revenue - Other	N	X	
10	E	5325	Administrative Fees Revenue	N	X	
10	E	5329	Contra Revenue for Administrative Fees	N	X	
10	E	5400	Benefit Program Revenue	N	X	
10	E	5409	Contra Revenue for Benefit Program Revenue	N	X	
10	E	5500	Insurance and Guarantee Premium Revenue	N	X	
10	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	X	
10	E	5900	Other Revenue	N	X	
10	E	5909	Contra Revenue for Other Revenue	N	X	
10	E	5921	Valuation Change in Investments - Exchange Stabilization Fund	N	X	
10	E	5922	Valuation Change in Investments for Federal Government Sponsored Enterprise	N	X	
10	E	5990	Collections for Others - Statement of Custodial Activity	N	X	
10	E	5991	Accrued Collections for Others - Statement of Custodial Activity	N	X	
10	E	7110	Gains on Disposition of Assets - Other	N	X	
10	E	7111	Gains on Disposition of Investments	N	X	
10	E	7180	Unrealized Gains	N	X	
10	E	7181	Unrealized Gains - Exchange Stabilization Fund	N	X	
10	E	7190	Other Gains	N	X	
10	E	7191	Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges	N	X	
11			Federal Earned Revenue			

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USSGL Crosswalk- Reclassified Statement of Net Cost for Closing Package for Fiscal 2012 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute /1		Addl. Info.
				Fed / NonFed	Exch / Nonexch	
11.1			Benefit Program Revenue (RC 26)			3
11.1	E	5400	Benefit Program Revenue	F	X	
11.1	E	5409	Contra Revenue for Benefit Program Revenue	F	X	
11.2			Buy/Sell Revenue (RC 24)			3
11.2	E	5100	Revenue From Goods Sold	F	X	
11.2	E	5109	Contra Revenue for Goods Sold	F	X	
11.2	E	5200	Revenue From Services Provided	F	X	
11.2	E	5209	Contra Revenue for Services Provided	F	X	
11.2	E	5325	Administrative Fees Revenue	F	X	
11.2	E	5329	Contra Revenue for Administrative Fees	F	X	
11.2	E	5900	Other Revenue	F	X	
11.2	E	5909	Contra Revenue for Other Revenue	F	X	
11.3			Federal Securities Interest Revenue (RC 03)			3
11.3	E	5311	Interest Revenue - Investments	F	X	
11.3	E	5318	Contra Revenue for Interest Revenue - Investments	F	X	
11.3	E	7111	Gains on Disposition of Investments	F	X	
11.3	E	7180	Unrealized Gains	F	X	
11.4			Borrowing and Other Interest Revenue (RC 05)			3
11.4	E	5310	Interest Revenue - Other	F	X	
11.4	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F	X	4
11.4	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F	X	
11.4	E	5319	Contra Revenue for Interest Revenue - Other	F	X	
11.5			Borrowing Gains (RC 06)			3
11.5	E	7112	Gains on Disposition of Borrowings	F	X	4
11.5	E	7190	Other Gains	F	X	
11.6			Other Revenue (without reciprocals) (RC 29)			3

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USSGL Crosswalk- Reclassified Statement of Net Cost for Closing Package for Fiscal 2012 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute /1		Addl. Info.
				Fed / NonFed	Exch / Nonexch	
11.6	E	5990	Collections for Others - Statement of Custodial Activity	F	X	
11.6	E	5991	Accrued Collections for Others - Statement of Custodial Activity	F	X	
12	Total Federal Earned Revenue					
12	This line is calculated. Equals sum of 11.1 through 11.6					
13	Department Total Earned Revenue					
13	This line is calculated. Equals the sum of lines 10 and 12					
14	Net Cost of Operations					
14	This line is calculated. Equals the sum of line 8 minus line 13					

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USSGL Crosswalk- Reclassified Statement of Net Cost for Closing Package for Fiscal 2014 Reporting

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Recip. Cat.	Addl. Info.
1	Gross costs						
2	Non-Federal Gross Cost						
2	610000	Operating Expenses/Program Costs	E	N			
2	619000	Contra Bad Debt Expense - Incurred for Others	E	N			
2	619900	Adjustment to Subsidy Expense	E	N			
2	633000	Other Interest Expenses	E	N			
2	633800	Remuneration Interest					
2	634000	Interest Expense Accrued on the Liability for Loan Guarantees	E	N			
2	640000	Benefit Expense	E	N			
2	650000	Cost of Goods Sold	E	N			
2	660000	Applied Overhead	E	N			
2	661000	Cost Capitalization Offset	E	N			
2	671000	Depreciation, Amortization, and Depletion	E	N			
2	672000	Bad Debt Expense	E	N			
2	679000	Other Expenses Not Requiring Budgetary Resources	E	N			
2	680000	Future Funded Expenses	E	N			
2	690000	Nonproduction Costs	E	N			
2	721000	Losses on Disposition of Assets - Other	E	N	X		
2	721100	Losses on Disposition of Investments	E	N	X		
2	728000	Unrealized Losses	E	N	X		
2	728100	Unrealized Losses - Exchange Stabilization Fund					
2	729000	Other Losses	E	N	X		
2	729100	Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges					
2	730000	Extraordinary Items	E	N	X		
2	750000	Distribution of Income - Dividend	E	N	X		
2	760000	Changes in Actuarial Liability	E	N			
3	Interest on Debt Held by the Public						
3	632000	Interest Expenses on Securities	E	N			

USSGL Crosswalk- Reclassified Statement of Net Cost for Closing Package for Fiscal 2014 Reporting

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Recip. Cat.	Addl. Info.
4	Gains/Losses from Changes in Actuarial Assumptions						
4	717100	Gains on Changes in Long-Term Assumptions - From Experience	E	N	X		
4	717200	Losses on Changes in Long-Term Assumptions - From Experience	E	N	X		
4	727100	Gains on Changes in Long-Term Assumptions	E	N	X		
4	727200	Losses on Changes in Long-Term Assumptions	E	N	X		
5	Total Non-Federal Gross Cost						
	This line is calculated. Equals sum of lines 2 through 4						
6	Federal Gross Cost						
6.1	Benefit Program Costs (RC 26) /2					26	
6.1	640000	Benefit Expense	E	F			4
6.1	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	E	F			
6.2	Imputed Costs (RC 25) /2					25	
6.2	673000	Imputed Costs	E	F			
6.3	Buy/Sell Cost (RC24) /2					24	
6.3	610000	Operating Expenses/Program Costs	E	F			
6.3	619000	Contra Bad Debt Expense - Incurred for Others	E	F			4
6.3	672000	Bad Debt Expense	E	F			
6.3	679000	Other Expenses Not Requiring Budgetary Resources	E	F			
6.3	680000	Future Funded Expenses	E	F			
6.3	690000	Nonproduction Costs	E	F			
6.4	Federal Securities Interest Expense (RC 03) /2					03	
6.4	632000	Interest Expenses on Securities	E	F			3

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USSGL Crosswalk- Reclassified Statement of Net Cost for Closing Package for Fiscal 2014 Reporting

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Recip. Cat.	Addl. Info.
6.4	721100	Losses on Disposition of Investments	E	F	X		
6.4	728000	Unrealized Losses	E	F	X		
6.5 Borrowing and Other Interest Expense (RC05) /2							05
6.5	631000	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	E	F			
6.5	633000	Other Interest Expenses	E	F			
6.6 Borrowing Losses (RC 06) /2							06
6.6	721200	Losses on Disposition of Borrowings	E	F	X		3
6.6	729000	Other Losses	E	F	X		
6.7 Other Expenses (without reciprocals) (RC 29)							29
6.7	619000	Contra Bad Debt Expense - Incurred for Others	E	G			
6.7	640000	Benefit Expense	E	G			
6.7	750000	Distribution of Income - Dividend	E	G	X		
7 Total Federal Gross Cost							
This line is calculated. Equals sum of lines 6.1 through 6.7							
8 Department Total Gross Cost							
This line is calculated. Equals the sum of lines 5 and 7							
9 Earned Revenue							
10 Non-Federal Earned Revenue							
10	510000	Revenue From Goods Sold	E	N	X		
10	510900	Contra Revenue for Goods Sold	E	N	X		
10	520000	Revenue From Services Provided	E	N	X		
10	520900	Contra Revenue for Services Provided	E	N	X		
10	531000	Interest Revenue - Other	E	N	X		

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USSGL Crosswalk- Reclassified Statement of Net Cost for Closing Package for Fiscal 2014 Reporting

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Recip. Cat.	Addl. Info.
10	531100	Interest Revenue - Investments	E	N	X		
10	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	N	X		
10	531300	Interest Revenue - Subsidy Amortization	E	N	X		
10	531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	X		
10	531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	X		
10	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	N	X		
10	531800	Contra Revenue for Interest Revenue - Investments	E	N	X		
10	531900	Contra Revenue for Interest Revenue - Other	E	N	X		
10	532500	Administrative Fees Revenue	E	N	X		
10	532900	Contra Revenue for Administrative Fees	E	N	X		
10	540000	Funded Benefit Program Revenue	E	N	X		
10	540900	Contra Revenue for Funded Benefit Program Revenue	E	N	X		
10	550000	Insurance and Guarantee Premium Revenue	E	N	X		
10	550900	Contra Revenue for Insurance and Guarantee Premium Revenue	E	N	X		
10	590000	Other Revenue	E	N	X		
10	590900	Contra Revenue for Other Revenue	E	N	X		
10	592100	Valuation Change in Investments - Exchange Stabilization Fund	E	N	X		
10	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	E	N	X		
10	599000	Collections for Others - Statement of Custodial Activity	E	N	X		
10	599100	Accrued Collections for Others - Statement of Custodial Activity	E	N	X		
10	711000	Gains on Disposition of Assets - Other	E	N	X		
10	711100	Gains on Disposition of Investments	E	N	X		
10	718000	Unrealized Gains	E	N	X		
10	718100	Unrealized Gain - Exchange Stabilization Fund					

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USSGL Crosswalk- Reclassified Statement of Net Cost for Closing Package for Fiscal 2014 Reporting

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Recip. Cat.	Addl. Info.
10	719000	Other Gains	E	N	X		
10	719100	Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges					
11 Federal Earned Revenue							
11.1 Benefit Program Revenue (RC 26) /2 26							
11.1	540000	Funded Benefit Program Revenue	E	F	X		
11.1	540500	Unfunded FECA Benefit Revenue	E	F	X		
11.1	540600	Contra Revenue for Unfunded FECA Benefit Revenue	E	F	X		
11.1	540900	Contra Revenue for Funded Benefit Program Revenue	E	F	X		
11.2 Buy/Sell Revenue (RC 24) /2 24							
11.2	510000	Revenue From Goods Sold	E	F	X		
11.2	510900	Contra Revenue for Goods Sold	E	F	X		
11.2	520000	Revenue From Services Provided	E	F	X		
11.2	520900	Contra Revenue for Services Provided	E	F	X		
11.2	532500	Administrative Fees Revenue	E	F	X		
11.2	532900	Contra Revenue for Administrative Fees	E	F	X		
11.2	590000	Other Revenue	E	F	X		
11.2	590900	Contra Revenue for Other Revenue	E	F	X		
11.3 Federal Securities Interest Revenue (RC 03) /2 03							
11.3	531100	Interest Revenue - Investments	E	F	X		
11.3	531800	Contra Revenue for Interest Revenue - Investments	E	F	X		
11.3	711100	Gains on Disposition of Investments	E	F	X		
11.3	718000	Unrealized Gains	E	F	X		
11.4 Borrowing and Other Interest Revenue (RC 05) /2 05							
11.4	531000	Interest Revenue - Other	E	F	X		

USSGL Crosswalk- Reclassified Statement of Net Cost for Closing Package for Fiscal 2014 Reporting

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Recip. Cat.	Addl. Info.
11.4	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	F	X		3
11.4	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F	X		
11.4	531900	Contra Revenue for Interest Revenue - Other	E	F	X		
11.5 Borrowing Gains (RC 06) /2						06	
11.5	711200	Gains on Disposition of Borrowings	E	F	X		3
11.5	719000	Other Gains	E	F	X		
11.6 Other Revenue (without reciprocal) (RC 29) /2						29	
11.6	599000	Collections for Others - Statement of Custodial Activity	E	G	X		
11.6	599100	Accrued Collections for Others - Statement of Custodial Activity	E	G	X		
12	Total Federal Earned Revenue						
	This line is calculated. Equals sum of 11.1 through 11.6						
13	Department Total Earned Revenue						
	This line is calculated. Equals the sum of lines 10 and 12						
14	Net Cost of Operations						
	This line is calculated. Equals the sum of line 8 minus line 13						

SUPPLEMENT

Section VI

USSGL Crosswalk - Reclassified Statement of Changes in Net Position

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Budgetary Impact Indicator	Recip. Cat.	Addl. Info.
1	Beginning Net Position Balance							
1	310000	Unexpended Appropriations - Cumulative	B					
1	331000	Cumulative Results of Operations	B					
2	Non-Federal Prior Period Adjustments							
2.1	Changes in Accounting Principles							
2.1	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	E	N				
2.2	Corrections of Errors							
2.2	740000	Prior-Period Adjustments Due to Corrections of Errors	E	N				
2.3	Corrections of Errors - Years Preceding the Prior Year							
2.3	740500	Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior Year	E	N				
3	Federal Prior Period Adjustments							29
3.1	Changes in Accounting Principles (RC 29) /1							29
3.1	310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	G				
3.1	570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	G				
3.1	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	E	G				
3.2	Corrections of Errors (RC 29)							29
3.2	310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	G				
3.2	570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	G				

3.2	740000	Prior-Period Adjustments Due to Corrections of Errors	E	G				
3.3 Corrections of Errors - Years Preceding the Prior Year (RC 29)								
							29	
3.3	310500	Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	E	G				
3.3	570500	Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	E	G				
3.3	740500	Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	E	G				
4 Adjusted Beginning Net Position Balance								
This line is calculated.								
For current year, equals sum of lines, 1, 2.1, 2.2, 3.1, and 3.2.								
For prior year, equals sum of lines, 1, 2.1, 2.2, 2.3, 3.1, 3.2, and 3.3.								
5 Non-Federal Nonexchange Revenue:								
5.1 Individual Income Tax and Tax Withholdings (for use by Treasury only)								
5.1	580100	Tax Revenue Collected - Individual	E	N	T			
5.1	582100	Tax Revenue Accrual Adjustment - Individual	E	N	T			
5.1	583100	Contra Revenue for Taxes - Individual	E	N	T			
5.1	589100	Tax Revenue Refunds - Individual	E	N	T			
5.2 Corporation Income Taxes (for use by Treasury only)								
5.2	580200	Tax Revenue Collected - Corporate	E	N	T			
5.2	582200	Tax Revenue Accrual Adjustment - Corporate	E	N	T			
5.2	583200	Contra Revenue for Taxes - Corporate	E	N	T			
5.2	589200	Tax Revenue Refunds - Corporate	E	N	T			
5.3 Unemployment Taxes								
5.3	580300	Tax Revenue Collected - Unemployment	E	N	T			
5.3	582300	Tax Revenue Accrual Adjustment - Unemployment	E	N	T			
5.3	583300	Contra Revenue for Taxes - Unemployment	E	N	T			
5.3	589300	Tax Revenue Refunds - Unemployment	E	N	T			

5.4 Excise Taxes							
5.4	580400	Tax Revenue Collected - Excise	E	N	T		
5.4	582400	Tax Revenue Accrual Adjustment - Excise	E	N	T		
5.4	583400	Contra Revenue for Taxes - Excise	E	N	T		
5.4	589400	Tax Revenue Refunds - Excise	E	N	T		
5.5 Estate and Gift Taxes							
5.5	580500	Tax Revenue Collected - Estate and Gift	E	N	T		
5.5	582500	Tax Revenue Accrual Adjustment - Estate and Gift	E	N	T		
5.5	583500	Contra Revenue for Taxes - Estate and Gift	E	N	T		
5.5	589500	Tax Revenue Refunds - Estate and Gift	E	N	T		
5.6 Customs Duties							
5.6	580600	Tax Revenue Collected - Customs	E	N	T		
5.6	582600	Tax Revenue Accrual Adjustment - Customs	E	N	T		
5.6	583600	Contra Revenue for Taxes - Customs	E	N	T		
5.6	589600	Tax Revenue Refunds - Customs	E	N	T		
5.7 Other Taxes and Receipts							
5.7	531000	Interest Revenue - Other	E	N	T		
5.7	531100	Interest Revenue - Investments	E	N	T		
5.7	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	N	T		
5.7	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	N	T		
5.7	531800	Contra Revenue for Interest Revenue - Investments	E	N	T		
5.7	531900	Contra Revenue for Interest Revenue - Other	E	N	T		
5.7	532000	Penalties and Fines Revenue	E	N	T		
5.7	532400	Contra Revenue for Penalties and Fines	E	N	T		
5.7	540000	Funded Benefit Program Revenue	E	N	T		
5.7	540900	Contra Revenue for Funded Benefit Program Revenue	E	N	T		
5.7	560000	Donated Revenue - Financial Resources	E	N	T		
5.7	560900	Contra Revenue for Donations - Financial Resources	E	N	T		
5.7	561000	Donated Revenue - Nonfinancial Resources	E	N	T		
5.7	561900	Contra Donated Revenue - Nonfinancial Resources	E	N	T		
5.7	564000	Forfeiture Revenue - Cash and Cash Equivalents	E	N	T		D
5.7	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents	E	N	T		D
5.7	565000	Forfeiture Revenue - Forfeitures of Property	E	N	T		E
5.7	565900	Contra Forfeiture Revenue - Forfeitures of Property	E	N	T		E
5.7	579500	Seigniorage	E	N			E

5.7	580000	Tax Revenue Collected - Not Otherwise Classified	E	N	T			
5.7	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	E	N	T			
5.7	583000	Contra Revenue for Taxes - Not Otherwise Classified	E	N	T			
5.7	589000	Tax Revenue Refunds - Not Otherwise Classified	E	N	T			
5.7	590000	Other Revenue	E	N	T		D/E	
5.7	590900	Contra Revenue for Other Revenue	E	N	T		D/E	
5.7	592300	Valuation Change in Investments - Beneficial Interest in Trust	E	N	T			
5.7	599000	Collections for Others - Statement of Custodial Activity	E	N	T		D/E	
5.7	599100	Accrued Collections for Others - Statement of Custodial Activity	E	N	T		D/E	
5.7	711000	Gains on Disposition of Assets - Other	E	N	T		D/E	
5.7	711100	Gains on Disposition of Investments	E	N	T		D/E	
5.7	718000	Unrealized Gains	E	N	T		D/E	
5.7	719000	Other Gains	E	N	T		D/E	
5.7	721000	Losses on Disposition of Assets - Other	E	N	T		D/E	
5.7	721100	Losses on Disposition of Investments	E	N	T		D/E	
5.7	728000	Unrealized Losses	E	N	T		D/E	
5.7	729000	Other Losses	E	N	T		D/E	
5.7	750000	Distribution of Income - Dividend	E	N	T		D/E	
5.8 Miscellaneous Earned Revenue/2								
5.8								
5.9 Total Non-Federal Nonexchange Revenue								
This line is calculated. Equals sum of lines 5.1 through 5.8.								
6 Federal Nonexchange Revenue:								
6.1 Federal Securities Interest Revenue (Nonexchange) (RC 03) /1 03								
6.1	531100	Interest Revenue - Investments	E	F	T			5
6.1	531800	Contra Revenue for Interest Revenue - Investments	E	F	T			5
6.1	711100	Gains on Disposition of Investments	E	F	T		D/E	5
6.1	718000	Unrealized Gains	E	F	T		D/E	5
6.1	721100	Losses on Disposition of Investments	E	F	T		D/E	5
6.1	728000	Unrealized Losses	E	F	T		D/E	5
6.2 Borrowings and Other Interest Revenue (Nonexchange) (RC 05) /1 05								

6.2	531000	Interest Revenue - Other	E	F	T			5
6.2	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	F	T			5
6.2	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F	T			5
6.2	531900	Contra Revenue for Interest Revenue - Other	E	F	T			5
6.3 Benefit Program Revenue (Nonexchange) (RC 26) /1								26
6.3	540000	Funded Benefit Program Revenue	E	F	T			5
6.3	540900	Contra Revenue for Funded Benefit Program Revenue	E	F	T			5
6.4 Other Taxes and Receipts (RC 29) /1								29
6.4	580000	Tax Revenue Collected - Not Otherwise Classified	E	G	T			
6.4	580100	Tax Revenue Collected - Individual	E	G	T			
6.4	580200	Tax Revenue Collected - Corporate	E	G	T			
6.4	580300	Tax Revenue Collected - Unemployment	E	G	T			
6.4	580400	Tax Revenue Collected - Excise	E	G	T			
6.4	580500	Tax Revenue Collected - Estate and Gift	E	G	T			
6.4	580600	Tax Revenue Collected - Customs	E	G	T			
6.4	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	E	G	T			
6.4	582100	Tax Revenue Accrual Adjustment - Individual	E	G	T			
6.4	582200	Tax Revenue Accrual Adjustment - Corporate	E	G	T			
6.4	582300	Tax Revenue Accrual Adjustment - Unemployment	E	G	T			
6.4	582400	Tax Revenue Accrual Adjustment - Excise	E	G	T			
6.4	582500	Tax Revenue Accrual Adjustment - Estate and Gift	E	G	T			
6.4	582600	Tax Revenue Accrual Adjustment - Customs	E	G	T			
6.4	583000	Contra Revenue for Taxes - Not Otherwise Classified	E	G	T			
6.4	583100	Contra Revenue for Taxes - Individual	E	G	T			
6.4	583200	Contra Revenue for Taxes - Corporate	E	G	T			
6.4	583300	Contra Revenue for Taxes - Unemployment	E	G	T			
6.4	583400	Contra Revenue for Taxes - Excise	E	G	T			
6.4	583500	Contra Revenue for Taxes - Estate and Gift	E	G	T			
6.4	583600	Contra Revenue for Taxes - Customs	E	G	T			
6.4	589000	Tax Revenue Refunds - Not Otherwise Classified	E	G	T			
6.4	589100	Tax Revenue Refunds - Individual	E	G	T			
6.4	589200	Tax Revenue Refunds - Corporate	E	G	T			
6.4	589300	Tax Revenue Refunds - Unemployment	E	G	T			
6.4	589400	Tax Revenue Refunds - Excise	E	G	T			
6.4	589500	Tax Revenue Refunds - Estate and Gift	E	G	T			
6.4	589600	Tax Revenue Refunds - Customs	E	G	T			

6.4	711200	Gains on Disposition of Borrowings	E	G	T	D/E			
6.4	719000	Other Gains	E	G	T	D/E			
6.4	721200	Losses on Disposition of Borrowings	E	G	T	D/E			
6.4	729000	Other Losses	E	G	T	D/E			
6.5 Total Federal Nonexchange Revenue									
This line is calculated. Equals sum of lines 6.1 through 6.4.									
7 Budgetary Financing Sources:									
Appropriations Received As Adjusted (Recessions and Other Adjustments)									
7.1	(RC 29) /1							29	
7.1	310100	Unexpended Appropriations - Appropriations Received	E	G					
7.1	310600	Unexpended Appropriations - Adjustments	E	G					
Appropriation of Unavailable Special or Trust Fund Receipts Transfers-In									
7.2	(RC 07) /1							07	
7.2	574000	Appropriated Earmarked Receipts Transferred In	E	F				5	
Appropriation of Unavailable Special or Trust Fund Receipts Transfers-Out									
7.3	(RC 07) /1							07	
7.3	574500	Appropriated Earmarked Receipts Transferred Out	E	F				5	
Nonexpenditure Transfers-In of Unexpended Appropriations and Financing Sources (RC 08) /1									
7.4	(RC 08) /1							08	
7.4	310200	Unexpended Appropriations - Transfers-In	E	F					
7.4	575500	Nonexpenditure Financing Sources - Transfers-In - Other	E	F					
Nonexpenditure Transfers-Out of Unexpended Appropriations and Financing Sources (RC 08) /1									
7.5	(RC 08) /1							08	
7.5	310300	Unexpended Appropriations - Transfers-Out	E	F					
7.5	576500	Nonexpenditure Financing Sources - Transfers-Out - Other	E	F					
Expenditure Transfers-In of Financing Sources (RC 09) /1									
7.6	(RC 09) /1							09	
7.6	575000	Expenditure Financing Sources - Transfers-In	E	F					
7.6	599700	Financing Sources Transferred In From Custodial Statement Collections	E	F					
Expenditure Transfers-Out of Financing Sources (RC 09) /1									
7.7	(RC 09) /1							09	
7.7	576000	Expenditure Financing Sources - Transfers-Out	E	F					

7.7	599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	E	F				
7.8	Nonexpenditure Transfer-In of Financing Sources - Capital Transfers (RC 11)							11
7.8	575600	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	E	F				
7.9	Nonexpenditure Transfer-Out of Financing Sources - Capital Transfers (RC 11)							11
7.9	576600	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	E	F				
7.9	579200	Financing Sources To Be Transferred Out - Contingent Liability	E	F				
7.10	Collections for Others Transferred to the General Fund (RC 29)							29
7.10	599000	Collections for Others - Statement of Custodial Activity	E	G	T		D	8
7.10	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	G			D	8
7.11	Accrual for Amounts to be Collected for Others and Transferred to the General Fund (RC 29)							29
7.11	599100	Accrued Collections for Others - Statement of Custodial Activity	E	G	T		D	8
7.11	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E	G			D	8
7.12	Other Budgetary Financing Sources (RC 29) /1							29
7.12	310700	Unexpended Appropriations - Used	E	G				
7.12	532000	Penalties and Fines Revenue	E	G	T			
7.12	532400	Contra Revenue for Penalties and Fines	E	G	T			
7.12	570000	Expended Appropriations	E	G				
7.12	579000	Other Financing Sources	E	G			D	
7.12	590000	Other Revenue	E	F	T		D	3
7.12	590900	Contra Revenue for Other Revenue	E	F	T		D	3
7.12	591900	Revenue and Other Financing Sources - Cancellations	E	G				
7.12	599000	Collections for Others - Statement of Custodial Activity	E	F	T		D	9
7.12	599100	Accrued Collections for Others - Statement of Custodial Activity	E	F	T		D	9
7.12	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	F			D	9

7.12	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E	F		D		9
7.12	750000	Distribution of Income - Dividend	E	G	T	D		
7.13 Total Budgetary Financing Sources								
This line is calculated. Equals sum of lines 7.1 through 7.12.								
8 Other Financing Sources:								
8.1 Transfers-In Without Reimbursement (RC 18) /1 18								
8.1	572000	Financing Sources Transferred In Without Reimbursement	E	F				
8.1	577500	Nonbudgetary Financing Sources Transferred In	E	F				
8.2 Transfers-Out Without Reimbursement (RC 18) /1 18								
8.2	573000	Financing Sources Transferred Out Without Reimbursement	E	F				
8.2	577600	Nonbudgetary Financing Sources Transferred Out	E	F				
8.3 Imputed Financing Sources (RC 25) /1 25								
8.3	578000	Imputed Financing Sources	E	F				
8.4 Non-Entity Collections Transferred to the General Fund (RC 29) 29								
8.4	599000	Collections for Others - Statement of Custodial Activity	E	G	T	E		8
8.4	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	G		E		8
8.5 Accrual for Non-Entity Amounts To Be Collected and Transferred to the General Fund (RC 29) 29								
8.5	599100	Accrued Collections for Others - Statement of Custodial Activity	E	G	T	E		8
8.5	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E	G		E		8
8.6 Other Non-Budgetary Financing Sources (RC 29) /1 29								
8.6	579100	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	E	G		E		
8.6	599000	Collections for Others - Statement of Custodial Activity	E	F	T	E		9
8.6	599100	Accrued Collections for Others - Statement of Custodial Activity	E	F	T	E		9

8.6	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	F		E		9
8.6	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E	F		E		9
8.7 Total Other Financing Sources								
This line is calculated. Equals sum of lines 8.1 through 8.6								
9 Net Cost of Operations (+/-)								
9								
10 Ending Net Position Balance								
This line is calculated. Equals sum of lines 4, 5.9, 6.5, 7.13, 8.7, and 9.								