

SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

			USSGL Account Attributes/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
Assets					
Intragovernmental					
1 Fund Balance With Treasury					
1	E	1010	Fund Balance With Treasury		
1	E	1090	Fund Balance With Treasury Under a Continuing Resolution		
2 Investments					
2	E	1342	Interest Receivable - Investments	F	
2	E	1346	Allowance for Loss on Interest Receivable - Investments	F	
2	E	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	
2	E	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	
2	E	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	
2	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	
2	E	1618	Market Adjustment - Investments	F	
2	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	F	
2	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	F	
2	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	F	
2	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	F	
2	E	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	
2	E	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	

SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1	
				Fed / NonFed	Addl. Info.
2	E	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	
2	E	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F	
2	E	1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F	
2	E	1690	Other Investments	F	
3	Accounts Receivable				
3	E	1310	Accounts Receivable	F	
3	E	1319	Allowance for Loss on Accounts Receivable	F	
3	E	1320	Employment Benefit Contributions Receivable	F	
3	E	1325	Taxes Receivable	F	
3	E	1329	Allowance for Loss on Taxes Receivable	F	
3	E	1330	Receivable for Transfers of Currently Invested Balances	F	
3	E	1335	Expenditure Transfers Receivable	F	
3	E	1340	Interest Receivable - Not Otherwise Classified	F	
3	E	1347	Allowance for Loss on Interest Receivable - Not Otherwise Classified	F	
3	E	1360	Penalties and Fines Receivable - Not Otherwise Classified	F	
3	E	1367	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	F	
3	E	1370	Administrative Fees Receivable - Not Otherwise Classified	F	
3	E	1377	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	F	
4	Loans Receivable				
4	E	1341	Interest Receivable - Loans	F	
4	E	1345	Allowance for Loss on Interest Receivable - Loans	F	
4	E	1350	Loans Receivable	F	
4	E	1351	Capitalized Loan Interest Receivable - Non-Credit Reform	F	
4	E	1359	Allowance for Loss on Loans Receivable	F	
4	E	1361	Penalties and Fines Receivable - Loans	F	

SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

			USSGL Account Attributes/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
4	E	1365	Allowance for Loss on Penalties and Fines Receivable - Loans	F	
4	E	1371	Administrative Fees Receivable - Loans	F	
4	E	1375	Allowance for Loss on Administrative Fees Receivable - Loans	F	
5	Other				
5	E	1410	Advances and Prepayments	F	
5	E	1921	Receivable From Appropriations	F	3
5	E	1990	Other Assets	F	
6	Total Intragovernmental				
6	CALC (1..5)				
Assets With the Public					
7	Cash and Other Monetary Assets				
7	E	1110	Undeposited Collections	N	
7	E	1120	Imprest Funds	N	
7	E	1130	Funds Held by the Public	N	
7	E	1190	Other Cash	N	
7	E	1195	Other Monetary Assets	N	
7	E	1200	Foreign Currency	N	
7	E	1531	Seized Monetary Instruments	N	
7	E	1532	Seized Cash Deposited	N	
8	Investments				
8	E	1342	Interest Receivable - Investments	N	
8	E	1346	Allowance for Loss on Interest Receivable - Investments	N	
8	E	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	7
8	E	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	7
8	E	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	7

SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

			USSGL Account Attributes/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
8	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	7
8	E	1618	Market Adjustment - Investments	N	
8	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N	
8	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	N	
8	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	N	
8	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	N	
8	E	1690	Other Investments	N	
9	Accounts Receivable, Net				
9	E	1310	Accounts Receivable	N	
9	E	1319	Allowance for Loss on Accounts Receivable	N	
9	E	1320	Employment Benefit Contributions Receivable	N	
9	E	1340	Interest Receivable - Not Otherwise Classified	N	
9	E	1347	Allowance for Loss on Interest Receivable - Not Otherwise Classified	N	
9	E	1360	Penalties and Fines Receivable - Not Otherwise Classified	N	
9	E	1367	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	N	
9	E	1370	Administrative Fees Receivable - Not Otherwise Classified	F	
9	E	1377	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	F	
10	Taxes Receivable, Net				
10	E	1325	Taxes Receivable	N	
10	E	1329	Allowance for Loss on Taxes Receivable	N	
10	E	1343	Interest Receivable - Taxes	N	
10	E	1348	Allowance for Loss on Interest Receivable - Taxes	N	
10	E	1363	Penalties and Fines Receivable - Taxes	N	

SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1	
				Fed / NonFed	Addl. Info.
10	E	1368	Allowance for Loss on Penalties and Fines Receivable - Taxes	N	
10	E	1373	Administrative Fees Receivable - Taxes	N	
10	E	1378	Allowance for Loss on Administrative Fees Receivable - Taxes	N	
11			Loans Receivable and Related Foreclosed Property, Net		
11	E	1341	Interest Receivable - Loans	N	
11	E	1345	Allowance for Loss on Interest Receivable - Loans	N	
11	E	1350	Loans Receivable	N	
11	E	1359	Allowance for Loss on Loans Receivable	N	
11	E	1361	Penalties and Fines Receivable - Loans	N	
11	E	1365	Allowance for Loss on Penalties and Fines Receivable - Loans	N	
11	E	1371	Administrative Fees Receivable - Loans	N	
11	E	1375	Allowance for Loss on Administrative Fees Receivable - Loans	N	
11	E	1399	Allowance for Subsidy	N	
11	E	1551	Foreclosed Property	N	
11	E	1559	Foreclosed Property - Allowance	N	
12			Inventory and Related Property, Net		
12	E	1511	Operating Materials and Supplies Held for Use		
12	E	1512	Operating Materials and Supplies Held in Reserve for Future Use		
12	E	1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable		
12	E	1514	Operating Materials and Supplies Held for Repair		
12	E	1519	Operating Materials and Supplies - Allowance		
12	E	1521	Inventory Purchased for Resale		
12	E	1522	Inventory Held in Reserve for Future Sale		
12	E	1523	Inventory Held for Repair		
12	E	1524	Inventory - Excess, Obsolete, and Unserviceable		
12	E	1525	Inventory - Raw Materials		
12	E	1526	Inventory - Work-in-Process		
12	E	1527	Inventory - Finished Goods		
12	E	1529	Inventory - Allowance		

SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1	
				Fed / NonFed	Addl. Info.
12	E	1541	Forfeited Property Held for Sale		
12	E	1542	Forfeited Property Held for Donation or Use		
12	E	1549	Forfeited Property - Allowance		
12	E	1561	Commodities Held Under Price Support and Stabilization Support Programs		
12	E	1569	Commodities - Allowance		
12	E	1571	Stockpile Materials Held in Reserve		
12	E	1572	Stockpile Materials Held for Sale		
12	E	1591	Other Related Property		
12	E	1599	Other Related Property - Allowance		
13			General Property, Plant, and Equipment, Net		
13	E	1711	Land and Land Rights	N	
13	E	1712	Improvements to Land	N	
13	E	1719	Accumulated Depreciation on Improvements to Land	N	
13	E	1720	Construction-in-Progress	N	
13	E	1730	Buildings, Improvements, and Renovations	N	
13	E	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	N	
13	E	1740	Other Structures and Facilities	N	
13	E	1749	Accumulated Depreciation on Other Structures and Facilities	N	
13	E	1750	Equipment	N	
13	E	1759	Accumulated Depreciation on Equipment	N	
13	E	1810	Assets Under Capital Lease	N	
13	E	1819	Accumulated Depreciation on Assets Under Capital Lease	N	
13	E	1820	Leasehold Improvements	N	
13	E	1829	Accumulated Amortization on Leasehold Improvements	N	
13	E	1830	Internal-Use Software	N	
13	E	1832	Internal-Use Software in Development	N	
13	E	1839	Accumulated Amortization on Internal-Use Software	N	
13	E	1840	Other Natural Resources	N	
13	E	1849	Allowance for Depletion	N	
13	E	1890	Other General Property, Plant, and Equipment	N	

SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

			USSGL Account Attributes/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
13	E	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment	N	
14	Other				
14	E	1410	Advances and Prepayments	N	
14	E	1990	Other Assets	N	
15	Total Assets				
15	CALC (6..14)				
16	Stewardship PP&E (Note 11)				
	Liabilities				
	Intragovernmental				
17	Accounts Payable				
17	E	2110	Accounts Payable	F	
17	E	2120	Disbursements in Transit	F	
17	E	2140	Accrued Interest Payable - Not Otherwise Classified	F	4
17	E	2150	Payable for Transfers of Currently Invested Balances	F	
17	E	2155	Expenditure Transfers Payable	F	
17	E	2170	Subsidy Payable to the Financing Account	F	
17	E	2960	Accounts Payable From Canceled Appropriations	F	
18	Debt				
18	E	2141	Accrued Interest Payable - Debt	F	
18	E	2510	Principal Payable to the Bureau of the Public Debt	F	
18	E	2511	Capitalized Loan Interest Payable - Non-Credit Reform	F	
18	E	2520	Principal Payable to the Federal Financing Bank	F	
18	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	F	

SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

			USSGL Account Attributes/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
18	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	F	
18	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F	
18	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F	
18	E	2540	Participation Certificates	F	
18	E	2590	Other Debt	F	
19	Other				
19	E	2130	Contract Holdbacks	F	
19	E	2190	Other Liabilities With Related Budgetary Obligations	F	
19	E	2213	Employer Contributions and Payroll Taxes Payable	F	
19	E	2215	Other Post Employment Benefits Due and Payable	F	
19	E	2225	Unfunded FECA Liability	F	
19	E	2290	Other Unfunded Employment Related Liability	F	
19	E	2310	Liability for Advances and Prepayments	F	
19	E	2400	Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections	F	
19	E	2920	Contingent Liabilities	F	
19	E	2940	Capital Lease Liability	F	
19	E	2970	Liability for Capital Transfers to the General Fund of the Treasury	F	
19	E	2980	Custodial Liability	F	
19	E	2985	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	F	
19	E	2990	Other Liabilities Without Related Budgetary Obligations	F	
20	Total Intragovernmental				
20	CALC (17..19)				
	Liabilities With the Public				

SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

			USSGL Account Attributes/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
21	Accounts Payable				
21	E	2110	Accounts Payable	N	
21	E	2120	Disbursements in Transit	N	
21	E	2140	Accrued Interest Payable - Not Otherwise Classified	N	4
21	E	2960	Accounts Payable From Canceled Appropriations	N	
22	Loan Guarantee Liability				
22	E	2180	Loan Guarantee Liability	N	
23	Debt Held by the Public				
23	E	2141	Accrued Interest Payable - Debt	N	
23	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
23	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
23	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
23	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
23	E	2540	Participation Certificates	N	
23	E	2590	Other Debt	N	
24	Federal Employee and Veteran Benefits				
24	E	2191	Employee Health Care Liability Incurred but Not Reported	N	
24	E	2215	Other Post Employment Benefits Due and Payable	N	
24	E	2216	Pension Benefits Due and Payable to Beneficiaries	N	
24	E	2217	Benefit Premiums Payable to Carriers	N	
24	E	2218	Life Insurance Benefits Due and Payable to Beneficiaries	N	
24	E	2610	Actuarial Pension Liability	N	
24	E	2620	Actuarial Health Insurance Liability	N	
24	E	2630	Actuarial Life Insurance Liability	N	

SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

			USSGL Account Attributes/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
24	E	2650	Actuarial FECA Liability	N	
24	E	2690	Other Actuarial Liabilities	N	
25	Environmental and Disposal Liabilities				
25	E	2995	Estimated Cleanup Cost Liability	N	
26	Benefits Due and Payable				
26	E	2160	Entitlement Benefits Due and Payable	N	
27	Other				
27	E	2130	Contract Holdbacks	N	
27	E	2190	Other Liabilities With Related Budgetary Obligations	N	
27	E	2210	Accrued Funded Payroll and Leave	N	
27	E	2211	Withholdings Payable	N	
27	E	2213	Employer Contributions and Payroll Taxes Payable	N	
27	E	2220	Unfunded Leave	N	
27	E	2290	Other Unfunded Employment Related Liability	N	
27	E	2310	Liability for Advances and Prepayments	N	
27	E	2320	Other Deferred Revenue	N	
27	E	2400	Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections	N	
27	E	2690	Other Actuarial Liabilities	N	8
27	E	2910	Prior Liens Outstanding on Acquired Collateral	N	
27	E	2920	Contingent Liabilities	N	
27	E	2940	Capital Lease Liability	N	
27	E	2980	Custodial Liability	N	
27	E	2990	Other Liabilities Without Related Budgetary Obligations	N	
28	Total Liabilities				
28	CALC (20..27)				
29	Commitments and Contingencies (Note 16)				

SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

			USSGL Account Attributes/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
		Net Position			
30	Unexpended Appropriations - Earmarked Funds (Note 20)				
30	B	3100	Unexpended Appropriations - Cumulative		5
30	E	3101	Unexpended Appropriations - Appropriations Received		5
30	E	3102	Unexpended Appropriations - Transfers-In	F	5
30	E	3103	Unexpended Appropriations - Transfers-Out	F	5
30	E	3106	Unexpended Appropriations - Adjustments		5
30	E	3107	Unexpended Appropriations - Used		5
30	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors		5
30	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles		5
31	Unexpended Appropriations - Other Funds				
31	B	3100	Unexpended Appropriations - Cumulative		6
31	E	3101	Unexpended Appropriations - Appropriations Received		6
31	E	3102	Unexpended Appropriations - Transfers-In		6
31	E	3103	Unexpended Appropriations - Transfers-Out		6
31	E	3106	Unexpended Appropriations - Adjustments		6
31	E	3107	Unexpended Appropriations - Used		6
31	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors		6
31	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles		6
32	Cumulative Results of Operations - Earmarked Funds (Note 20)				
32	B	3310	Cumulative Results of Operations		5
32	E	5100	Revenue From Goods Sold	F/N	5
32	E	5109	Contra Revenue for Goods Sold	F/N	5
32	E	5200	Revenue From Services Provided	F/N	5
32	E	5209	Contra Revenue for Services Provided	F/N	5
32	E	5310	Interest Revenue - Other	F/N	5

SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1	
				Fed / NonFed	Addl. Info.
32	E	5311	Interest Revenue - Investments	F/N	5
32	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	5
32	E	5313	Interest Revenue - Subsidy Amortization	N	5
32	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N	5
32	E	5318	Contra Revenue for Interest Revenue - Investments	F/N	5
32	E	5319	Contra Revenue for Interest Revenue - Other	F/N	5
32	E	5320	Penalties and Fines Revenue	F/N	5
32	E	5324	Contra Revenue for Penalties and Fines	F/N	5
32	E	5325	Administrative Fees Revenue	F/N	5
32	E	5329	Contra Revenue for Administrative Fees	F/N	5
32	E	5400	Benefit Program Revenue	F/N	5
32	E	5409	Contra Revenue for Benefit Program Revenue	F/N	5
32	E	5500	Insurance and Guarantee Premium Revenue	N	5
32	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	5
32	E	5600	Donated Revenue - Financial Resources	N	5
32	E	5609	Contra Revenue for Donations - Financial Resources	N	5
32	E	5610	Donated Revenue - Nonfinancial Resources	N	5
32	E	5619	Contra Donated Revenue - Nonfinancial Resources	N	5
32	E	5700	Expended Appropriations		5
32	E	5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors		5
32	E	5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles		5
32	E	5720	Financing Sources Transferred In Without Reimbursement	F	5
32	E	5730	Financing Sources Transferred Out Without Reimbursement	F	5
32	E	5740	Appropriated Earmarked Receipts Transferred In	F	5
32	E	5745	Appropriated Earmarked Receipts Transferred Out	F	5
32	E	5750	Expenditure Financing Sources - Transfers-In	F	5
32	E	5755	Nonexpenditure Financing Sources - Transfers-In - Other	F	5
32	E	5756	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	F	5
32	E	5760	Expenditure Financing Sources - Transfers-Out	F	5

SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1	
				Fed / NonFed	Addl. Info.
32	E	5765	Nonexpenditure Financing Sources - Transfers-Out - Other	F	5
32	E	5766	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	F	5
32	E	5775	Nonbudgetary Financing Sources Transferred In	F	5
32	E	5776	Nonbudgetary Financing Sources Transferred Out	F	5
32	E	5780	Imputed Financing Sources	F	5
32	E	5790	Other Financing Sources	F	5
32	E	5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	F	5
32	E	5792	Financing Sources To Be Transferred Out - Contingent Liability	F	5
32	E	5800	Tax Revenue Collected - Not Otherwise Classified	F/N	5
32	E	5801	Tax Revenue Collected - Individual	F/N	5
32	E	5802	Tax Revenue Collected - Corporate	F/N	5
32	E	5803	Tax Revenue Collected - Unemployment	F/N	5
32	E	5804	Tax Revenue Collected - Excise	F/N	5
32	E	5805	Tax Revenue Collected - Estate and Gift	F/N	5
32	E	5806	Tax Revenue Collected - Customs	F/N	5
32	E	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	F/N	5
32	E	5821	Tax Revenue Accrual Adjustment - Individual	F/N	5
32	E	5822	Tax Revenue Accrual Adjustment - Corporate	F/N	5
32	E	5823	Tax Revenue Accrual Adjustment - Unemployment	F/N	5
32	E	5824	Tax Revenue Accrual Adjustment - Excise	F/N	5
32	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	F/N	5
32	E	5826	Tax Revenue Accrual Adjustment - Customs	F/N	5
32	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	F/N	5
32	E	5831	Contra Revenue for Taxes - Individual	F/N	5
32	E	5832	Contra Revenue for Taxes - Corporate	F/N	5
32	E	5833	Contra Revenue for Taxes - Unemployment	F/N	5
32	E	5834	Contra Revenue for Taxes - Excise	F/N	5
32	E	5835	Contra Revenue for Taxes - Estate and Gift	F/N	5
32	E	5836	Contra Revenue for Taxes - Customs	F/N	5
32	E	5890	Tax Revenue Refunds - Not Otherwise Classified	F/N	5
32	E	5891	Tax Revenue Refunds - Individual	F/N	5

SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1	
				Fed / NonFed	Addl. Info.
32	E	5892	Tax Revenue Refunds - Corporate	F/N	5
32	E	5893	Tax Revenue Refunds - Unemployment	F/N	5
32	E	5894	Tax Revenue Refunds - Excise	F/N	5
32	E	5895	Tax Revenue Refunds - Estate and Gift	F/N	5
32	E	5896	Tax Revenue Refunds - Customs	F/N	5
32	E	5900	Other Revenue	F/N	5
32	E	5909	Contra Revenue for Other Revenue	F/N	5
32	E	5990	Collections for Others - Statement of Custodial Activity	F/N	5
32	E	5991	Accrued Collections for Others - Statement of Custodial Activity	F/N	5
32	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	F	5
32	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	F	5
32	E	5997	Financing Sources Transferred In From Custodial Statement Collections	F	5
32	E	5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	F	5
32	E	6100	Operating Expenses/Program Costs	F/N	5
32	E	6190	Contra Bad Debt Expense - Incurred for Others	F/N	5
32	E	6199	Adjustment to Subsidy Expense	N	5
32	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F	5
32	E	6320	Interest Expenses on Securities	F/N	5
32	E	6330	Other Interest Expenses	F/N	5
32	E	6340	Interest Expense Accrued on the Liability for Loan Guarantees	N	5
32	E	6400	Benefit Expense	F/N	5
32	E	6500	Cost of Goods Sold	N	5
32	E	6600	Applied Overhead	N	5
32	E	6610	Cost Capitalization Offset	N	5
32	E	6710	Depreciation, Amortization, and Depletion	N	5
32	E	6720	Bad Debt Expense	F/N	5
32	E	6730	Imputed Costs	F	5

SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

			USSGL Account Attributes/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
32	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N	5
32	E	6800	Future Funded Expenses	F/N	5
32	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F	5
32	E	6900	Nonproduction Costs	F/N	5
32	E	7110	Gains on Disposition of Assets - Other	N	5
32	E	7111	Gains on Disposition of Investments	F/N	5
32	E	7112	Gains on Disposition of Borrowings	F	5
32	E	7180	Unrealized Gains	F/N	5
32	E	7190	Other Gains	F/N	5
32	E	7210	Losses on Disposition of Assets - Other	N	5
32	E	7211	Losses on Disposition of Investments	F/N	5
32	E	7212	Losses on Disposition of Borrowings	F	5
32	E	7280	Unrealized Losses	F/N	5
32	E	7290	Other Losses	F/N	5
32	E	7300	Extraordinary Items	N	5
32	E	7400	Prior-Period Adjustments Due to Corrections of Errors	F/N	5
32	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	F/N	5
32	E	7500	Distribution of Income - Dividend	F/N	5
32	E	7600	Changes in Actuarial Liability	N	5
33			Cumulative Results of Operations - Other Funds		
33	B	3310	Cumulative Results of Operations		6
33	E	5100	Revenue From Goods Sold	F/N	6
33	E	5109	Contra Revenue for Goods Sold	F/N	6
33	E	5200	Revenue From Services Provided	F/N	6
33	E	5209	Contra Revenue for Services Provided	F/N	6
33	E	5310	Interest Revenue - Other	F/N	6
33	E	5311	Interest Revenue - Investments	F/N	6
33	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	6
33	E	5313	Interest Revenue - Subsidy Amortization	N	6
33	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N	6

SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1	
				Fed / NonFed	Addl. Info.
33	E	5318	Contra Revenue for Interest Revenue - Investments	F/N	6
33	E	5319	Contra Revenue for Interest Revenue - Other	F/N	6
33	E	5320	Penalties and Fines Revenue	F/N	6
33	E	5324	Contra Revenue for Penalties and Fines	F/N	6
33	E	5325	Administrative Fees Revenue	F/N	6
33	E	5329	Contra Revenue for Administrative Fees	F/N	6
33	E	5400	Benefit Program Revenue	F/N	6
33	E	5409	Contra Revenue for Benefit Program Revenue	F/N	6
33	E	5500	Insurance and Guarantee Premium Revenue	N	6
33	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	6
33	E	5600	Donated Revenue - Financial Resources	N	6
33	E	5609	Contra Revenue for Donations - Financial Resources	N	6
33	E	5610	Donated Revenue - Nonfinancial Resources	N	6
33	E	5619	Contra Donated Revenue - Nonfinancial Resources	N	6
33	E	5700	Expended Appropriations		6
33	E	5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors		6
33	E	5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles		6
33	E	5720	Financing Sources Transferred In Without Reimbursement	F	6
33	E	5730	Financing Sources Transferred Out Without Reimbursement	F	6
33	E	5740	Appropriated Earmarked Receipts Transferred In	F	6
33	E	5745	Appropriated Earmarked Receipts Transferred Out	F	6
33	E	5750	Expenditure Financing Sources - Transfers-In	F	6
33	E	5755	Nonexpenditure Financing Sources - Transfers-In - Other	F	6
33	E	5756	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	F	6
33	E	5760	Expenditure Financing Sources - Transfers-Out	F	6
33	E	5765	Nonexpenditure Financing Sources - Transfers-Out - Other	F	6
33	E	5766	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	F	6
33	E	5775	Nonbudgetary Financing Sources Transferred In	F	6

SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1	
				Fed / NonFed	Addl. Info.
33	E	5776	Nonbudgetary Financing Sources Transferred Out	F	6
33	E	5780	Imputed Financing Sources	F	6
33	E	5790	Other Financing Sources	F	6
33	E	5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	F	6
33	E	5792	Financing Sources To Be Transferred Out - Contingent Liability	F	6
33	E	5795	Seigniorage	N	6
33	E	5800	Tax Revenue Collected - Not Otherwise Classified	F/N	6
33	E	5801	Tax Revenue Collected - Individual	F/N	6
33	E	5802	Tax Revenue Collected - Corporate	F/N	6
33	E	5803	Tax Revenue Collected - Unemployment	F/N	6
33	E	5804	Tax Revenue Collected - Excise	F/N	6
33	E	5805	Tax Revenue Collected - Estate and Gift	F/N	6
33	E	5806	Tax Revenue Collected - Customs	F/N	6
33	E	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	F/N	6
33	E	5821	Tax Revenue Accrual Adjustment - Individual	F/N	6
33	E	5822	Tax Revenue Accrual Adjustment - Corporate	F/N	6
33	E	5823	Tax Revenue Accrual Adjustment - Unemployment	F/N	6
33	E	5824	Tax Revenue Accrual Adjustment - Excise	F/N	6
33	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	F/N	6
33	E	5826	Tax Revenue Accrual Adjustment - Customs	F/N	6
33	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	F/N	6
33	E	5831	Contra Revenue for Taxes - Individual	F/N	6
33	E	5832	Contra Revenue for Taxes - Corporate	F/N	6
33	E	5833	Contra Revenue for Taxes - Unemployment	F/N	6
33	E	5834	Contra Revenue for Taxes - Excise	F/N	6
33	E	5835	Contra Revenue for Taxes - Estate and Gift	F/N	6
33	E	5836	Contra Revenue for Taxes - Customs	F/N	6
33	E	5890	Tax Revenue Refunds - Not Otherwise Classified	F/N	6
33	E	5891	Tax Revenue Refunds - Individual	F/N	6
33	E	5892	Tax Revenue Refunds - Corporate	F/N	6
33	E	5893	Tax Revenue Refunds - Unemployment	F/N	6
33	E	5894	Tax Revenue Refunds - Excise	F/N	6

SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1	
				Fed / NonFed	Addl. Info.
33	E	5895	Tax Revenue Refunds - Estate and Gift	F/N	6
33	E	5896	Tax Revenue Refunds - Customs	F/N	6
33	E	5900	Other Revenue	F/N	6
33	E	5909	Contra Revenue for Other Revenue	F/N	6
33	E	5990	Collections for Others - Statement of Custodial Activity	F/N	6
33	E	5991	Accrued Collections for Others - Statement of Custodial Activity	F/N	6
33	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	F	6
33	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	F	6
33	E	5997	Financing Sources Transferred In From Custodial Statement Collections	F	6
33	E	5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	F	6
33	E	6100	Operating Expenses/Program Costs	F/N	6
33	E	6190	Contra Bad Debt Expense - Incurred for Others	F/N	6
33	E	6199	Adjustment to Subsidy Expense	N	6
33	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F	6
33	E	6320	Interest Expenses on Securities	F/N	6
33	E	6330	Other Interest Expenses	F/N	6
33	E	6340	Interest Expense Accrued on the Liability for Loan Guarantees	N	6
33	E	6400	Benefit Expense	F/N	6
33	E	6500	Cost of Goods Sold	N	6
33	E	6600	Applied Overhead	N	6
33	E	6610	Cost Capitalization Offset	N	6
33	E	6710	Depreciation, Amortization, and Depletion	N	6
33	E	6720	Bad Debt Expense	F/N	6
33	E	6730	Imputed Costs	F	6
33	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N	6
33	E	6800	Future Funded Expenses	F/N	6

SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

			USSGL Account Attributes/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
33	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F	6
33	E	6900	Nonproduction Costs	F/N	6
33	E	7110	Gains on Disposition of Assets - Other	N	6
33	E	7111	Gains on Disposition of Investments	F/N	6
33	E	7112	Gains on Disposition of Borrowings	F	6
33	E	7180	Unrealized Gains	F/N	6
33	E	7190	Other Gains	F/N	6
33	E	7210	Losses on Disposition of Assets - Other	N	6
33	E	7211	Losses on Disposition of Investments	F/N	6
33	E	7212	Losses on Disposition of Borrowings	F	6
33	E	7280	Unrealized Losses	F/N	6
33	E	7290	Other Losses	F/N	6
33	E	7300	Extraordinary Items	N	6
33	E	7400	Prior-Period Adjustments Due to Corrections of Errors	F/N	6
33	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	F/N	6
33	E	7500	Distribution of Income - Dividend	F/N	6
33	E	7600	Changes in Actuarial Liability	N	6
34	Total Net Position				
34	CALC (30..33)				
35	Total Liabilities and Net Position				
35	CALC (28 + 34)				

SUPPLEMENT

SECTION V

Footnotes and Additional Information:

- 1/ Use USSGL proprietary account attribute domain values as provided in USSGL Section IV, page 4.
- 2/ This additional information was intentionally left blank.
- 3/ Do not use without permission from Treasury or OMB
- 4/ Related to accounts payable
- 5/ Earmarked Treasury Account Symbols (TAS) only
- 6/ Other than earmarked TAS
- 7/ Related to Government Account Series securities purchased using deposit funds.
- 8/ Other than Federal employee and veterans benefits; for example, insurance program liabilities.