

**U.S. Government Standard General Ledger**

**SECTION VI. USSGL Crosswalks - Reclassified Statements**

This section includes crosswalks for use in fiscal 2011. These crosswalks map USSGL accounts to external reports in accordance with TFM Volume I, Part 2, Chapter 4700, Agency Reporting Requirements for the *Financial Report of the United States Government*, Transmittal Letter 663, dated June 16, 2011 and Bulletin No. 2011-08, dated July 11, 2011.

Each report crosswalk lists the proper USSGL accounts and applicable attributes for each line and/or column on the reports. Attributes identify information subsidiary to the basic 4-digit USSGL accounts. This subsidiary information is necessary to meet external reporting requirements. See Section IV for additional information on attributes.

The following are crosswalks from the USSGL Chart of Accounts to standard external reports required by FMS:

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## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2011 Reporting

				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
<b>1</b>	<b>Assets:</b>				
<b>2</b>	<b>Non-Federal</b>				
<b>2.1</b>	<b>Cash and Other Monetary Assets</b>				
2.1	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	1531	Seized Monetary Instruments	N	
2.1	E	1532	Seized Cash Deposited	N	
<b>2.2</b>	<b>Accounts and Taxes Receivable</b>				
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	
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	

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				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
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	
<b>2.3</b>	<b>Loans Receivable and Mortgage Backed Securities</b>				
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	
<b>2.4</b>	<b>Troubled Assets Relief Program Direct Loans and Equity Investments (for use by Treasury only)</b>				
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	
2.4	E	1643	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	N	

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				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
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	
<b>2.5</b>	<b>Beneficial Interest in Trust (for use by Treasury only)</b>				
2.5	E	1660	Beneficial Interest in Trust	N	
2.5	E	1661	Market Adjustment - Beneficial Interest in Trust	N	
<b>2.6</b>	<b>Inventory and Related Property</b>				
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	
2.6	E	1542	Forfeited Property Held for Donation or Use	N	

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				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
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	
<b>2.7</b>	<b>Property, Plant, and Equipment</b>				
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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				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
2.7	E	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment	N	
<b>2.8</b>	<b>Debt and Equity Securities</b>				
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	1690	Other Investments	N	6
<b>2.9</b>	<b>Investments in Government Sponsored Enterprises</b>				
2.9	E	1650	Preferred Stock in Federal Government Sponsored Enterprise	N	
2.9	E	1651	Market Adjustment - Preferred Stock in Federal Government Sponsored Enterprise	N	
2.9	E	1652	Common Stock Warrants in Federal Government Sponsored Enterprise	N	
2.9	E	1653	Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise	N	
<b>2.10</b>	<b>Derivative Assets</b>				
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

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				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
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
<b>2.11</b>	<b>Other Assets</b>				
2.11	E	1410	Advances and Prepayments	N	
2.11	E	1990	Other Assets	N	
<b>2.12</b>	<b>Total Non-Federal Assets</b>				
2.12	This line is calculated. Equals sum of lines 2.1 through 2.11.				
<b>3</b>	<b>Federal</b>				
<b>3.1</b>	<b>Fund Balance With Treasury (RC 29)</b>				
3.1	E	1010	Fund Balance With Treasury		2
<b>3.2</b>	<b>Federal Investments (RC 01)</b>				
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	
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	



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				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
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	
<b>3.3</b>			<b>Accounts Receivable (RC 22)</b>		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
<b>3.4</b>			<b>Accounts Receivable - Capital Transfers (RC 12)</b>		2
3.4	E	1923	Contingent Receivable for Capital Transfers	F	
3.4	E	1925	Capital Transfers Receivable	F	
<b>3.5</b>			<b>Interest Receivable (RC 02)</b>		2
3.5	E	1340	Interest Receivable - Not Otherwise Classified	F	10
3.5	E	1341	Interest Receivable - Loans	F	10
3.5	E	1342	Interest Receivable - Investments	F	10
<b>3.6</b>			<b>Loans Receivable (RC 17)</b>		2
3.6	E	1350	Loans Receivable	F	10
3.6	E	1351	Capitalized Loan Interest Receivable - Non-Credit Reform	F	10

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				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
3.6	E	1361	Penalties and Fines Receivable - Loans	F	10
3.6	E	1371	Administrative Fees Receivable - Loans	F	10
<b>3.7</b>	<b>Transfers Receivable (RC 27)</b>				2
3.7	E	1330	Receivable for Transfers of Currently Invested Balances	F	10
3.7	E	1335	Expenditure Transfers Receivable	F	10
<b>3.8</b>	<b>Benefit Program Contributions Receivable (RC 21)</b>				2
3.8	E	1320	Employment Benefit Contributions Receivable	F	10
<b>3.9</b>	<b>Advances to Others and Prepayments (RC 23)</b>				2
3.9	E	1410	Advances and Prepayments	F	10
<b>3.10</b>	<b>Other Assets (Without Reciprocals) (RC 29)</b>				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	
<b>3.11</b>	<b>Total Federal Assets</b>				
3.11	This line is calculated. Equals sum of lines 3.1 through 3.10.				
<b>4</b>	<b>Total Assets</b>				
4	This line is calculated. Equals sum of lines 2.12 and 3.11.				
<b>5</b>	<b>Liabilities:</b>				
<b>6</b>	<b>Non-Federal</b>				
<b>6.1</b>	<b>Accounts Payable</b>				
6.1	E	2110	Accounts Payable	N	

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				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
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	
<b>6.2</b>	<b>Federal Debt Securities Held by the Public</b>				
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	
<b>6.3</b>	<b>Federal Employee and Veteran Benefits Payable</b>				
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	
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	

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				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
<b>6.4</b>	<b>Environmental and Disposal Liabilities</b>				
6.4	E	2995	Estimated Cleanup Cost Liability	N	
<b>6.5</b>	<b>Benefits Due and Payable</b>				
6.5	E	2160	Entitlement Benefits Due and Payable	N	
<b>6.6</b>	<b>Loan Guarantee Liabilities</b>				
6.6	E	2180	Loan Guarantee Liability	N	
<b>6.7</b>	<b>Liabilities to Government Sponsored Enterprise (for use by Treasury only)</b>				
6.7	E	2112	Accounts Payable for Federal Government Sponsored Enterprise	N	
6.7	E	2922	Contingent Liabilities - Federal Government Sponsored Enterprise	N	
<b>6.8</b>	<b>Insurance and Guarantee Program Liabilities</b>				
6.8	E	2660	Actuarial Liabilities for Federal Insurance and Guarantee Programs	N	
<b>6.9</b>	<b>Derivative Liabilities</b>				
6.9	E	2590	Other Debt	N	9
<b>6.10</b>	<b>Other Liabilities</b>				
6.10	E	2130	Contract Holdbacks	N	
6.10	E	2190	Other Liabilities With Related Budgetary Obligations	N	
6.10	E	2210	Accrued Funded Payroll and Leave	N	
6.10	E	2211	Withholdings Payable	N	
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	

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				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
6.10	E	2400	Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections	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	
<b>6.11</b>	<b>Total Non-Federal Liabilities</b>				
6.11	This line is calculated. Equals sum of lines 6.1 through 6.10.				
<b>7</b>	<b>Federal</b>				
<b>7.1</b>	<b>Accounts Payable (RC 22)</b>				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	
<b>7.2</b>	<b>Accounts Payable - Capital Transfers (RC 12)</b>				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	
<b>7.3</b>	<b>Federal Debt (RC 01)</b>				2

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Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
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
<b>7.4</b>			<b>Interest Payable (RC 02)</b>		2
7.4	E	2140	Accrued Interest Payable - Not Otherwise Classified	F	10
7.4	E	2141	Accrued Interest Payable - Debt	F	10
<b>7.5</b>			<b>Loans Payable (RC 17)</b>		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	
<b>7.6</b>			<b>Transfers Payable (RC 27)</b>		2
7.6	E	2150	Payable for Transfers of Currently Invested Balances	F	10
7.6	E	2155	Expenditure Transfers Payable	F	10
<b>7.7</b>			<b>Benefit Program Contributions Payable (RC 21)</b>		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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## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2011 Reporting

				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
<b>7.8</b>			<b>Advances From Others and Deferred Credits (RC 23)</b>		2
7.8	E	2310	Liability for Advances and Prepayments	F	10
<b>7.9</b>			<b>Liability to the General Fund for Custodial and Other NonEntity Assets (RC 29)</b>		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
<b>7.10</b>			<b>Other Liabilities (Without Reciprocals) (RC 29)</b>		2
7.10	E	2400	Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections	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
<b>7.11</b>			<b>Total Federal Liabilities</b>		
7.11			This line is calculated. Equals sum of lines 7.1 through 7.10.		
<b>8</b>			<b>Total Liabilities</b>		
8			This line is calculated. Equals sum of lines 6.11 and 7.11.		
<b>9</b>			<b>Net Position:</b>		
<b>9.1</b>			<b>Net Position - Non-Earmarked Funds</b>		
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		

## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2011 Reporting

				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
9.1	E	3106	Unexpended Appropriations - Adjustments		
9.1	E	3107	Unexpended Appropriations - Used		
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	



## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2011 Reporting

				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
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	
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	

## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2011 Reporting

				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
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	
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	

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## SECTION VI

## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2011 Reporting

				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
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	
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	

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## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2011 Reporting

				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
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	
9.1	E	7112	Gains on Disposition of Borrowings	F	
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	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	
<b>9.2</b>			<b>Net Position - Earmarked Funds</b>		
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		

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## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2011 Reporting

				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
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		
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	

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## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2011 Reporting

				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
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	
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	

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## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2011 Reporting

				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
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	
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	

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## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2011 Reporting

				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
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	
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	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	



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## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2011 Reporting

				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
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	
9.2	E	7180	Unrealized Gains	F/N	
9.2	E	7190	Other Gains	F/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	7280	Unrealized Losses	F/N	
9.2	E	7290	Other Losses	F/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	
<b>10</b>			<b>Total Net Position</b>		
10			This line is calculated. Equals sum of lines 9.1 and 9.2.		
<b>11</b>			<b>Total Liabilities and Net Position</b>		
11			This line is calculated. Equals sum of lines 8 and 10.		

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SECTION VI

Footnotes and Additional Information:

1/ Use USSGL account attribute domain values as provided in USSGL Section IV, page 4.

2/ For Reciprocal Category (RC) detail information, see TFM Volume I, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government, Appendix 7.

3/ Intentionally left blank.

4/ Related to Government Account Series securities purchased using deposit funds.

5/ FASAB recognizes amounts returned to Puerto Rico and the Virgin Islands as nonFederal custodial liabilities as referenced in SFFAS No. 7, paragraph 289.

6/ Does not include derivative assets.

7/ Related to investments in derivative assets.

8/ Does not include derivative liabilities.

9/ Related to derivative liabilities.

10/ Exclude General Fund (Trading Partner code 9900) activity in this account.

11/ Report only General Fund (Trading Partner code 9900) activity associated with this account. Beginning fiscal 2013, with the implementation of GTAS (<http://fms.treas.gov/gtas/index.html>), there will be a new Federal/NonFederal attribute domain value "G" for General Fund.

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## SECTION VI

## USSGL Crosswalk - Reclassified Statement of Net Cost for the Closing Package for Fiscal 2011 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes for FACTS I/1		Addl. Info.
				Fed / NonFed	Exch / Nonexch	
<b>1</b>	<b>Gross Cost</b>					
<b>2</b>	<b>Non-Federal Gross Cost</b>					
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	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	7290	Other Losses	N	X	6
2	E	7300	Extraordinary Items	N		
2	E	7500	Distribution of Income - Dividend	N	X	
2	E	7600	Changes in Actuarial Liability	N		
<b>3</b>	<b>Interest on Debt Held by the Public</b>					
3	E	6320	Interest Expenses on Securities	N		
<b>4</b>	<b>Gains/Losses From Changes in Actuarial Assumptions</b>					
4	E	7190	Other Gains	N	X	7
4	E	7290	Other Losses	N	X	7

## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Statement of Net Cost for the Closing Package for Fiscal 2011 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes for FACTS I/1		Addl. Info.
				Fed / NonFed	Exch / Nonexch	
<b>5</b>			<b>Total Non-Federal Gross Cost</b>			
5			This line is calculated. Equals sum of lines 2 through 4			
<b>6</b>			<b>Federal Gross Cost</b>			
<b>6.1</b>			<b>Benefit Program Costs (RC 26)</b>			3
6.1	E	6400	Benefit Expense	F		
6.1	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F		
<b>6.2</b>			<b>Imputed Costs (RC 25)</b>			3
6.2	E	6730	Imputed Costs	F		5
<b>6.3</b>			<b>Buy/Sell Costs (RC 24)</b>			3
6.3	E	6100	Operating Expenses/Program Costs	F		5
6.3	E	6190	Contra Bad Debt Expense - Incurred for Others	F		5
6.3	E	6720	Bad Debt Expense	F		5
6.3	E	6790	Other Expenses Not Requiring Budgetary Resources	F		5
6.3	E	6800	Future Funded Expenses	F		5
6.3	E	6900	Nonproduction Costs	F		5
<b>6.4</b>			<b>Federal Securities Interest Expense (RC 03)</b>			3
6.4	E	6320	Interest Expenses on Securities	F		4, 5
6.4	E	7211	Losses on Disposition of Investments	F	X	5
6.4	E	7280	Unrealized Losses	F	X	5
<b>6.5</b>			<b>Borrowing and Other Interest Expense (RC 05)</b>			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		
<b>6.6</b>			<b>Borrowing Losses (RC 06)</b>			3

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## USSGL Crosswalk - Reclassified Statement of Net Cost for the Closing Package for Fiscal 2011 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes for FACTS I/1		Addl. Info.
				Fed / NonFed	Exch / Nonexch	
6.6	E	7212	Losses on Disposition of Borrowings	F	X	4, 5
6.6	E	7290	Other Losses	F	X	5
<b>6.7</b>	<b>Other Expenses (without reciprocals) (RC 29)</b>					
6.7	E	7500	Distribution of Income - Dividend	F	X	
<b>7</b>	<b>Total Federal Gross Cost</b>					
7	This line is calculated. Equals sum of lines 6.1 through 6.7					
<b>8</b>	<b>Department Total Gross Cost</b>					
8	This line is calculated. Equals the sum of lines 5 and 7					
<b>9</b>	<b>Earned Revenue</b>					
<b>10</b>	<b>Non-Federal Earned Revenue</b>					
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	
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	

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## USSGL Crosswalk - Reclassified Statement of Net Cost for the Closing Package for Fiscal 2011 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes for FACTS I/1		Addl. Info.
				Fed / NonFed	Exch / Nonexch	
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	7190	Other Gains	N	X	6
<b>11</b>			<b>Federal Earned Revenue</b>			
<b>11.1</b>			<b>Benefit Program Revenue (RC 26)</b>			3
11.1	E	5400	Benefit Program Revenue	F	X	
11.1	E	5409	Contra Revenue for Benefit Program Revenue	F	X	
<b>11.2</b>			<b>Buy/Sell Revenue (RC 24)</b>			3
11.2	E	5100	Revenue From Goods Sold	F	X	5
11.2	E	5109	Contra Revenue for Goods Sold	F	X	5
11.2	E	5200	Revenue From Services Provided	F	X	5
11.2	E	5209	Contra Revenue for Services Provided	F	X	5
11.2	E	5325	Administrative Fees Revenue	F	X	5
11.2	E	5329	Contra Revenue for Administrative Fees	F	X	5
11.2	E	5900	Other Revenue	F	X	5
11.2	E	5909	Contra Revenue for Other Revenue	F	X	5
<b>11.3</b>			<b>Federal Securities Interest Revenue (RC 03)</b>			3

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## USSGL Crosswalk - Reclassified Statement of Net Cost for the Closing Package for Fiscal 2011 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes for FACTS I/1		Addl. Info.
				Fed / NonFed	Exch / Nonexch	
11.3	E	5311	Interest Revenue - Investments	F	X	5
11.3	E	5318	Contra Revenue for Interest Revenue - Investments	F	X	5
11.3	E	7111	Gains on Disposition of Investments	F	X	5
11.3	E	7180	Unrealized Gains	F	X	5
<b>11.4</b>	<b>Borrowing and Other Interest Revenue (RC 05)</b>					3
11.4	E	5310	Interest Revenue - Other	F	X	5
11.4	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F	X	4, 5
11.4	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F	X	5
11.4	E	5319	Contra Revenue for Interest Revenue - Other	F	X	5
<b>11.5</b>	<b>Borrowing Gains (RC 06)</b>					3
11.5	E	7112	Gains on Disposition of Borrowings	F	X	4, 5
11.5	E	7190	Other Gains	F	X	5
<b>11.6</b>	<b>Other Revenue (without reciprocals) (RC 29)</b>					3
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	
<b>12</b>	<b>Total Federal Earned Revenue</b>					
12	This line is calculated. Equals sum of 11.1 through 11.6					
<b>13</b>	<b>Department Total Earned Revenue</b>					
13	This line is calculated. Equals the sum of lines 10 and 12					
<b>14</b>	<b>Net Cost of Operations</b>					
14	This line is calculated. Equals the sum of line 8 minus line 13					

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**SECTION VI**

**Footnotes and Additional Information:**

- 1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
- 2/ USSGL account attribute domain "F" excludes intradepartmental amounts.
- 3/ For Reciprocal Category (RC) detail information, see TFM Volume 1, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government.
- 4/ Reported by the Department of the Treasury.
- 5/ Exclude General Fund (Trading Partner code 9900) activity in this account.
- 6/ Not related to changes in long term assumptions used to estimate actuarial liabilities
- 7/ Related to changes in long term assumptions used to estimate actuarial liabilities



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## USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2011 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes for FACTS I/1		Addl. Info.
				Fed / NonFed	Exch / Nonexch	
<b>1</b>			<b>Beginning Net Position Balance</b>			
1	B	3100	Unexpended Appropriations - Cumulative			
1	B	3310	Cumulative Results of Operations			
<b>2</b>			<b>Non-Federal Prior Period Adjustments</b>			
<b>2.1</b>			<b>Changes in Accounting Principles</b>			
2.1	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	N		
<b>2.2</b>			<b>Corrections of Errors</b>			
2.2	E	7400	Prior-Period Adjustments Due to Corrections of Errors	N		
<b>2.3</b>			<b>Corrections of Errors - Years Preceding the Prior Year</b>			
2.3	E	7405	Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	N		
<b>3</b>			<b>Federal Prior Period Adjustments</b>			2
<b>3.1</b>			<b>Changes in Accounting Principles (RC 29)</b>			
3.1	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles			
3.1	E	5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles			
3.1	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	F		
<b>3.2</b>			<b>Corrections of Errors (RC 29)</b>			
3.2	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors			
3.2	E	5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors			
3.2	E	7400	Prior-Period Adjustments Due to Corrections of Errors	F		

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## USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2011 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes for FACTS I/1		Addl. Info.
				Fed / NonFed	Exch / Nonexch	
<b>3.3</b>			<b>Corrections of Errors - Years Preceding the Prior Year (RC 29)</b>			
3.3	E	3105	Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year			
3.3	E	5705	Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year			
3.3	E	7405	Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	F		
<b>4</b>			<b>Adjusted Beginning Net Position Balance</b>			
4			This line is calculated.			
4			For current year, equals sum of lines, 1, 2.1, 2.2, 3.1, and 3.2.			
4			For prior year, equals sum of lines, 1, 2.1, 2.2, 2.3, 3.1, 3.2, and 3.3.			
<b>5</b>			<b>Non-Federal Nonexchange Revenue:</b>			
<b>5.1</b>			<b>Individual Income Tax and Tax Withholdings (for use by Treasury only)</b>			
5.1	E	5801	Tax Revenue Collected - Individual	N	T	
5.1	E	5821	Tax Revenue Accrual Adjustment - Individual	N	T	
5.1	E	5831	Contra Revenue for Taxes - Individual	N	T	
5.1	E	5891	Tax Revenue Refunds - Individual	N	T	
<b>5.2</b>			<b>Corporation Income Taxes (for use by Treasury only)</b>			
5.2	E	5802	Tax Revenue Collected - Corporate	N	T	
5.2	E	5822	Tax Revenue Accrual Adjustment - Corporate	N	T	
5.2	E	5832	Contra Revenue for Taxes - Corporate	N	T	
5.2	E	5892	Tax Revenue Refunds - Corporate	N	T	
<b>5.3</b>			<b>Unemployment Taxes</b>			
5.3	E	5803	Tax Revenue Collected - Unemployment	N	T	
5.3	E	5823	Tax Revenue Accrual Adjustment - Unemployment	N	T	
5.3	E	5833	Contra Revenue for Taxes - Unemployment	N	T	

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## USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2011 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes for FACTS I/1		Addl. Info.
				Fed / NonFed	Exch / Nonexch	
5.3	E	5893	Tax Revenue Refunds - Unemployment	N	T	
<b>5.4</b>	<b>Excise Taxes</b>					
5.4	E	5804	Tax Revenue Collected - Excise	N	T	
5.4	E	5824	Tax Revenue Accrual Adjustment - Excise	N	T	
5.4	E	5834	Contra Revenue for Taxes - Excise	N	T	
5.4	E	5894	Tax Revenue Refunds - Excise	N	T	
<b>5.5</b>	<b>Estate and Gift Taxes</b>					
5.5	E	5805	Tax Revenue Collected - Estate and Gift	N	T	
5.5	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	N	T	
5.5	E	5835	Contra Revenue for Taxes - Estate and Gift	N	T	
5.5	E	5895	Tax Revenue Refunds - Estate and Gift	N	T	
<b>5.6</b>	<b>Customs Duties</b>					
5.6	E	5806	Tax Revenue Collected - Customs	N	T	
5.6	E	5826	Tax Revenue Accrual Adjustment - Customs	N	T	
5.6	E	5836	Contra Revenue for Taxes - Customs	N	T	
5.6	E	5896	Tax Revenue Refunds - Customs	N	T	
<b>5.7</b>	<b>Other Taxes and Receipts</b>					
5.7	E	5310	Interest Revenue - Other	N	T	
5.7	E	5311	Interest Revenue - Investments	N	T	
5.7	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	N	T	
5.7	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	N	T	
5.7	E	5318	Contra Revenue for Interest Revenue - Investments	N	T	
5.7	E	5319	Contra Revenue for Interest Revenue - Other	N	T	
5.7	E	5320	Penalties and Fines Revenue	N	T	
5.7	E	5324	Contra Revenue for Penalties and Fines	N	T	
5.7	E	5400	Benefit Program Revenue	N	T	
5.7	E	5409	Contra Revenue for Benefit Program Revenue	N	T	
5.7	E	5600	Donated Revenue - Financial Resources	N	T	

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## USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2011 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes for FACTS I/1		Addl. Info.
				Fed / NonFed	Exch / Nonexch	
5.7	E	5609	Contra Revenue for Donations - Financial Resources	N	T	
5.7	E	5610	Donated Revenue - Nonfinancial Resources	N	T	
5.7	E	5619	Contra Donated Revenue - Nonfinancial Resources	N	T	
5.7	E	5640	Forfeiture Revenue - Cash and Cash Equivalents	N	T	
5.7	E	5649	Contra Forfeiture Revenue - Cash and Cash Equivalents	N	T	
5.7	E	5650	Forfeiture Revenue - Forfeitures of Property	N	T	
5.7	E	5659	Contra Forfeiture Revenue - Forfeitures of Property	N	T	
5.7	E	5795	Seigniorage	N		5
5.7	E	5800	Tax Revenue Collected - Not Otherwise Classified	N	T	
5.7	E	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	N	T	
5.7	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	N	T	
5.7	E	5890	Tax Revenue Refunds - Not Otherwise Classified	N	T	
5.7	E	5900	Other Revenue	N	T	
5.7	E	5909	Contra Revenue for Other Revenue	N	T	
5.7	E	5923	Valuation Change in Investments - Beneficial Interest in Trust	N	T	
5.7	E	5990	Collections for Others - Statement of Custodial Activity	N	T	
5.7	E	5991	Accrued Collections for Others - Statement of Custodial Activity	N	T	
5.7	E	7110	Gains on Disposition of Assets - Other	N	T	
5.7	E	7111	Gains on Disposition of Investments	N	T	
5.7	E	7180	Unrealized Gains	N	T	
5.7	E	7190	Other Gains	N	T	
5.7	E	7210	Losses on Disposition of Assets - Other	N	T	
5.7	E	7211	Losses on Disposition of Investments	N	T	
5.7	E	7280	Unrealized Losses	N	T	
5.7	E	7290	Other Losses	N	T	
5.7	E	7500	Distribution of Income - Dividend	N	T	
<b>5.8</b>			<b>Miscellaneous Earned Revenue</b>			3
<b>5.9</b>			<b>Total Non-Federal Nonexchange Revenue</b>			
5.9			This line is calculated. Equals sum of lines 5.1 through 5.8.			

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## USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2011 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes for FACTS I/1		Addl. Info.
				Fed / NonFed	Exch / Nonexch	
<b>6</b>			<b>Federal Nonexchange Revenue:</b>			
<b>6.1</b>			<b>Federal Securities Interest Revenue (Nonexchange) (RC 03)</b>			2
6.1	E	5311	Interest Revenue - Investments	F	T	6
6.1	E	5318	Contra Revenue for Interest Revenue - Investments	F	T	6
6.1	E	7111	Gains on Disposition of Investments	F	T	6
6.1	E	7180	Unrealized Gains	F	T	6
6.1	E	7211	Losses on Disposition of Investments	F	T	6
6.1	E	7280	Unrealized Losses	F	T	6
<b>6.2</b>			<b>Borrowings and Other Interest Revenue (Nonexchange) (RC 05)</b>			2
6.2	E	5310	Interest Revenue - Other	F	T	6
6.2	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F	T	6
6.2	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F	T	6
6.2	E	5319	Contra Revenue for Interest Revenue - Other	F	T	6
<b>6.3</b>			<b>Benefit Program Revenue (Nonexchange) (RC 26)</b>			2
6.3	E	5400	Benefit Program Revenue	F	T	6
6.3	E	5409	Contra Revenue for Benefit Program Revenue	F	T	6
<b>6.4</b>			<b>Other Taxes and Receipts (RC 29)</b>			2
6.4	E	5800	Tax Revenue Collected - Not Otherwise Classified	F	T	
6.4	E	5801	Tax Revenue Collected - Individual	F	T	
6.4	E	5802	Tax Revenue Collected - Corporate	F	T	
6.4	E	5803	Tax Revenue Collected - Unemployment	F	T	
6.4	E	5804	Tax Revenue Collected - Excise	F	T	
6.4	E	5805	Tax Revenue Collected - Estate and Gift	F	T	
6.4	E	5806	Tax Revenue Collected - Customs	F	T	
6.4	E	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	F	T	
6.4	E	5821	Tax Revenue Accrual Adjustment - Individual	F	T	
6.4	E	5822	Tax Revenue Accrual Adjustment - Corporate	F	T	
6.4	E	5823	Tax Revenue Accrual Adjustment - Unemployment	F	T	

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## USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2011 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes for FACTS I/1		Addl. Info.
				Fed / NonFed	Exch / Nonexch	
6.4	E	5824	Tax Revenue Accrual Adjustment - Excise	F	T	
6.4	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	F	T	
6.4	E	5826	Tax Revenue Accrual Adjustment - Customs	F	T	
6.4	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	F	T	
6.4	E	5831	Contra Revenue for Taxes - Individual	F	T	
6.4	E	5832	Contra Revenue for Taxes - Corporate	F	T	
6.4	E	5833	Contra Revenue for Taxes - Unemployment	F	T	
6.4	E	5834	Contra Revenue for Taxes - Excise	F	T	
6.4	E	5835	Contra Revenue for Taxes - Estate and Gift	F	T	
6.4	E	5836	Contra Revenue for Taxes - Customs	F	T	
6.4	E	5890	Tax Revenue Refunds - Not Otherwise Classified	F	T	
6.4	E	5891	Tax Revenue Refunds - Individual	F	T	
6.4	E	5892	Tax Revenue Refunds - Corporate	F	T	
6.4	E	5893	Tax Revenue Refunds - Unemployment	F	T	
6.4	E	5894	Tax Revenue Refunds - Excise	F	T	
6.4	E	5895	Tax Revenue Refunds - Estate and Gift	F	T	
6.4	E	5896	Tax Revenue Refunds - Customs	F	T	
6.4	E	7112	Gains on Disposition of Borrowings	F	T	
6.4	E	7190	Other Gains	F	T	
6.4	E	7212	Losses on Disposition of Borrowings	F	T	
6.4	E	7290	Other Losses	F	T	
<b>6.5</b>	<b>Total Federal Nonexchange Revenue</b>					
6.5	This line is calculated. Equals sum of lines 6.1 through 6.4.					
<b>7</b>	<b>Budgetary Financing Sources:</b>					
<b>7.1</b>	<b>Appropriations Received As Adjusted (recissions and other adjustments) (RC 29)</b>					2
7.1	E	3101	Unexpended Appropriations - Appropriations Received			
7.1	E	3106	Unexpended Appropriations - Adjustments			
<b>7.2</b>	<b>Appropriation of Unavailable Special or Trust Fund Receipts Transfers-In (RC 07)</b>					2

## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2011 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes for FACTS I/1		Addl. Info.
				Fed / NonFed	Exch / Nonexch	
7.2	E	5740	Appropriated Earmarked Receipts Transferred In	F		6
<b>7.3</b>	<b>Appropriation of Unavailable Special or Trust Fund Receipts Transfers-Out (RC 07)</b>					2
7.3	E	5745	Appropriated Earmarked Receipts Transferred Out	F		6
<b>7.4</b>	<b>Nonexpenditure Transfers-In of Unexpended Appropriations and Financing Sources (RC 08)</b>					2
7.4	E	3102	Unexpended Appropriations - Transfers-In	F		
7.4	E	5755	Nonexpenditure Financing Sources - Transfers-In - Other	F		
<b>7.5</b>	<b>Nonexpenditure Transfers-Out of Unexpended Appropriations and Financing Sources (RC 08)</b>					2
7.5	E	3103	Unexpended Appropriations - Transfers-Out	F		
7.5	E	5765	Nonexpenditure Financing Sources - Transfers-Out - Other	F		
<b>7.6</b>	<b>Expenditure Transfers-In of Financing Sources (RC 09)</b>					2
7.6	E	5750	Expenditure Financing Sources - Transfers-In	F		
7.6	E	5997	Financing Sources Transferred In From Custodial Statement Collections	F		
<b>7.7</b>	<b>Expenditure Transfers-Out of Financing Sources (RC 09)</b>					2
7.7	E	5760	Expenditure Financing Sources - Transfers-Out	F		
7.7	E	5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	F		
<b>7.8</b>	<b>Nonexpenditure Transfer-In of Financing Sources - Capital Transfers (RC 11)</b>					
7.8	E	5756	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	F		
<b>7.9</b>	<b>Nonexpenditure Transfer-Out of Financing Sources - Capital Transfers (RC 11)</b>					
7.9	E	5766	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	F		
7.9	E	5792	Financing Sources To Be Transferred Out - Contingent Liability	F		
<b>7.10</b>	<b>Collections for Others Transferred to the General Fund (RC 29)</b>					
7.10	E	5990	Collections for Others - Statement of Custodial Activity	F	T	7, 9
7.10	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	F		7, 9

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Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes for FACTS I/1		Addl. Info.
				Fed / NonFed	Exch / Nonexch	
<b>7.11</b>			<b>Accrual for Amounts to be Collected for Others and Transferred to the General Fund (RC 29)</b>			
7.11	E	5991	Accrued Collections for Others - Statement of Custodial Activity	F	T	7, 9
7.11	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	F		7, 9
<b>7.12</b>			<b>Other Budgetary Financing Sources (RC 29)</b>			2
7.12	E	3107	Unexpended Appropriations - Used			
7.12	E	5320	Penalties and Fines Revenue	F	T	
7.12	E	5324	Contra Revenue for Penalties and Fines	F	T	
7.12	E	5700	Expended Appropriations			
7.12	E	5790	Other Financing Sources	F		
7.12	E	5900	Other Revenue	F	T	4
7.12	E	5909	Contra Revenue for Other Revenue	F	T	4
7.12	E	5990	Collections for Others - Statement of Custodial Activity	F	T	7, 10
7.12	E	5991	Accrued Collections for Others - Statement of Custodial Activity	F	T	7, 10
7.12	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	F		7, 10
7.12	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	F		7, 10
7.12	E	7500	Distribution of Income - Dividend	F	T	
<b>7.13</b>			<b>Total Budgetary Financing Sources</b>			
7.13			This line is calculated. Equals sum of lines 7.1 through 7.12.			
<b>8</b>			<b>Other Financing Sources:</b>			
<b>8.1</b>			<b>Transfers-In Without Reimbursement (RC 18)</b>			2
8.1	E	5720	Financing Sources Transferred In Without Reimbursement	F		
8.1	E	5775	Nonbudgetary Financing Sources Transferred In	F		
<b>8.2</b>			<b>Transfers-Out Without Reimbursement (RC 18)</b>			2
8.2	E	5730	Financing Sources Transferred Out Without Reimbursement	F		



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				Fed / NonFed	Exch / Nonexch	
8.2	E	5776	Nonbudgetary Financing Sources Transferred Out	F		
<b>8.3</b>	<b>Imputed Financing Sources (RC 25)</b>					2
8.3	E	5780	Imputed Financing Sources	F		
<b>8.4</b>	<b>Non-Entity Collections Transferred to the General Fund (RC 29)</b>					
8.4	E	5990	Collections for Others - Statement of Custodial Activity	F	T	8, 9
8.4	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	F		8, 9
<b>8.5</b>	<b>Accrual for Non-Entity Amounts To Be Collected and Transferred to the General Fund (RC 29)</b>					
8.5	E	5991	Accrued Collections for Others - Statement of Custodial Activity	F	T	8, 9
8.5	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	F		8, 9
<b>8.6</b>	<b>Other Non-Budgetary Financing Sources (RC 29)</b>					2
8.6	E	5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	F		
8.6	E	5990	Collections for Others - Statement of Custodial Activity	F	T	8, 10
8.6	E	5991	Accrued Collections for Others - Statement of Custodial Activity	F	T	8, 10
8.6	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	F		8, 10
8.6	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	F		8, 10
<b>8.7</b>	<b>Total Other Financing Sources</b>					
8.7	This line is calculated. Equals sum of lines 8.1 through 8.6.					
<b>9</b>	<b>Net Cost of Operations ( )</b>					
<b>10</b>	<b>Ending Net Position Balance</b>					
10	This line is calculated. Equals sum of lines 4, 5.9, 6.5, 7.13, 8.7, and 9.					

**SUPPLEMENT****SECTION VI****Footnotes and Additional Information:**

1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

2/ For Reciprocal Category (RC) detail information, see TFM Volume 1, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government, Appendix 7.

3/ As defined in TFM, Volume I, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government.

4/ This account is associated with RC 24 rather than RC 29.

5/ Seigniorage is defined as "Other Financing Sources" (see SFFAS No. 7, paragraph 305) and has a non-Federal attribute. A new line to accommodate seigniorage with an "N" attribute was not added to the "Other Financing Sources" line since seigniorage does not meet the Financial Report's materiality threshold. As a result, seigniorage was added to the "Other Taxes and Receipts" line instead.

6/ Exclude General Fund (Trading Partner code 9900) activity in this account.

7/ Budgetary portion only.

8/ Non budgetary portion only.

9/Report only General Fund (Trading Partner code 9900) activity associated with this account. Beginning fiscal 2013, with the implementation of GTAS (<http://fms.treas.gov/gtas/index.html>), there will be a new Federal/NonFederal attribute domain value for General Fund "G" for General fund.

10/ Not related to the General Fund.