USSGL Crosswalk - Balance Sheet for Fiscal 2009 Reporting

				USSGL Account Attributes/1			
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Federal/Non Federal	Entity / NonEnt.	Covered / NotCov.	Addl. Info.
	Assets						
	Intragovernmental						
1	**Fund Balance With Treasury**						
1	E	1010	Fund Balance With Treasury		E/O		
1	E	1090	Fund Balance With Treasury Under a Continuing Resolution		E/O		
2	**Investments**						
2	E	1340	Interest Receivable	F	E		3
2	E	1349	Allowance for Loss on Interest Receivable	F	E		3
2	E	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	E		2
2	E	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	E		2
2	E	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	E		2
2	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	E		2
2	E	1618	Market Adjustment - Investments	F			
2	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	F	E		
2	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	F	E		
2	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	F	E		
2	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	F	E		
2	E	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	E		2
2	E	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	E		2

USSGL Crosswalk - Balance Sheet for Fiscal 2009 Reporting

				USSGL Account Attributes/1			
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2	E	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	E		2
2	E	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F	E		2
2	E	1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F	E		2
2	E	1690	Other Investments	F	E		
3	**Accounts Receivable**						
3	E	1310	Accounts Receivable	F	E/O		
3	E	1319	Allowance for Loss on Accounts Receivable	F	E/O		
3	E	1320	Employment Benefit Contributions Receivable	F	E		
3	E	1330	Receivable for Transfers of Currently Invested Balances	F	E		2
3	E	1335	Expenditure Transfers Receivable	F	E/O		2
3	E	1340	Interest Receivable	F	E/O		
3	E	1349	Allowance for Loss on Interest Receivable	F	E/O		4
3	E	1360	Penalties, Fines, and Administrative Fees Receivable	F	E/O		4
3	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	E/O		4
4	**Loans Receivable**						
4	E	1340	Interest Receivable	F	E		5
4	E	1349	Allowance for Loss on Interest Receivable	F	E		5
4	E	1350	Loans Receivable	F	E		
4	E	1351	Capitalized Loan Interest Receivable - Non-Credit Reform	F	E		
4	E	1359	Allowance for Loss on Loans Receivable	F	E		
4	E	1360	Penalties, Fines, and Administrative Fees Receivable	F	E		5
4	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	E		5
5	**Other**						
5	E	1410	Advances and Prepayments	F	E/O		
5	E	1921	Receivable From Appropriations	F	E		2,6

USSGL Crosswalk - Balance Sheet for Fiscal 2009 Reporting

				USSGL Account Attributes/1			
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5	E	1990	Other Assets	F	E/O		
6	**Total Intragovernmental**						
6	CALC (1..5)						
	Assets With the Public						
7	**Cash and Other Monetary Assets**						
7	E	1110	Undeposited Collections	N	E/O		2
7	E	1120	Imprest Funds	N	E/O		2
7	E	1130	Funds Held by the Public	N	E		2
7	E	1190	Other Cash	N	E/O		2
7	E	1195	Other Monetary Assets	N	E/O		2
7	E	1200	Foreign Currency	N	E/O		2
7	E	1531	Seized Monetary Instruments	N	O		2
7	E	1532	Seized Cash Deposited	N	O		2
8	**Investments**						
8	E	1340	Interest Receivable	N	E		3
8	E	1349	Allowance for Loss on Interest Receivable	N	E		3
8	E	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	E		13
8	E	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	E		13
8	E	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	E		13
8	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	E		13
8	E	1618	Market Adjustment - Investments	N	E		
8	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N	E		
8	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	N	E		

USSGL Crosswalk - Balance Sheet for Fiscal 2009 Reporting

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Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Federal/Non Federal	Entity / NonEnt.	Covered / NotCov.	Addl. Info.
8	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	N	E		
8	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	N	E		
8	E	1690	Other Investments	N	E		
9	**Accounts Receivable, Net**						
9	E	1310	Accounts Receivable	N	E/O		
9	E	1319	Allowance for Loss on Accounts Receivable	N	E/O		
9	E	1320	Employment Benefit Contributions Receivable	N	E		
9	E	1340	Interest Receivable	N	E/O		4
9	E	1349	Allowance for Loss on Interest Receivable	N	E/O		4
9	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	E/O		4
9	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	E/O		4
10	**Taxes Receivable, Net**						
10	E	1325	Taxes Receivable	N	O		2
10	E	1329	Allowance for Loss on Taxes Receivable	N	O		2
11	**Loans Receivable and Related Foreclosed Property, Net**						
11	E	1340	Interest Receivable	N	E		7
11	E	1349	Allowance for Loss on Interest Receivable	N	E		7
11	E	1350	Loans Receivable	N	E		
11	E	1359	Allowance for Loss on Loans Receivable	N	E		
11	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	E		7
11	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	E		7
11	E	1399	Allowance for Subsidy	N	E		2
11	E	1551	Foreclosed Property	N	E		2
11	E	1559	Foreclosed Property - Allowance	N	E		2
12	**Inventory and Related Property, Net**						

USSGL Crosswalk - Balance Sheet for Fiscal 2009 Reporting

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Line No.	**Trial Bal.**	**USSGL Acct.**	**USSGL Account Title**	**Federal/Non Federal**	**Entity / NonEnt.**	**Covered / NotCov.**	**Addl. Info.**
12	E	1511	Operating Materials and Supplies Held for Use		E		
12	E	1512	Operating Materials and Supplies Held in Reserve for Future Use		E		
12	E	1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable		E		
12	E	1514	Operating Materials and Supplies Held for Repair		E		
12	E	1519	Operating Materials and Supplies - Allowance		E		
12	E	1521	Inventory Purchased for Resale		E		
12	E	1522	Inventory Held in Reserve for Future Sale		E		
12	E	1523	Inventory Held for Repair		E		
12	E	1524	Inventory - Excess, Obsolete, and Unserviceable		E		
12	E	1525	Inventory - Raw Materials		E		
12	E	1526	Inventory - Work-in-Process		E		
12	E	1527	Inventory - Finished Goods		E		
12	E	1529	Inventory - Allowance		E		
12	E	1541	Forfeited Property Held for Sale		E		
12	E	1542	Forfeited Property Held for Donation or Use		E		
12	E	1549	Forfeited Property - Allowance		E		
12	E	1561	Commodities Held Under Price Support and Stabilization Support Programs		E		
12	E	1569	Commodities - Allowance		E		
12	E	1571	Stockpile Materials Held in Reserve		E		
12	E	1572	Stockpile Materials Held for Sale		E		
12	E	1591	Other Related Property		E		
12	E	1599	Other Related Property - Allowance		E		
13	**General Property, Plant, and Equipment, Net**						
13	E	1711	Land and Land Rights	N	E		2
13	E	1712	Improvements to Land	N	E		2
13	E	1719	Accumulated Depreciation on Improvements to Land	N	E		2
13	E	1720	Construction-in-Progress	N	E		2
13	E	1730	Buildings, Improvements, and Renovations	N	E		2

USSGL Crosswalk - Balance Sheet for Fiscal 2009 Reporting

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Line No.	**Trial Bal.**	**USSGL Acct.**	**USSGL Account Title**	**Federal/Non Federal**	**Entity / NonEnt.**	**Covered / NotCov.**	**Addl. Info.**
13	E	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	N	E		2
13	E	1740	Other Structures and Facilities	N	E		2
13	E	1749	Accumulated Depreciation on Other Structures and Facilities	N	E		2
13	E	1750	Equipment	N	E		2
13	E	1759	Accumulated Depreciation on Equipment	N	E		2
13	E	1810	Assets Under Capital Lease	N	E		2
13	E	1819	Accumulated Depreciation on Assets Under Capital Lease	N	E		2
13	E	1820	Leasehold Improvements	N	E		2
13	E	1829	Accumulated Amortization on Leasehold Improvements	N	E		2
13	E	1830	Internal-Use Software	N	E		2
13	E	1832	Internal-Use Software in Development	N			2
13	E	1839	Accumulated Amortization on Internal-Use Software	N	E		2
13	E	1840	Other Natural Resources	N	E		2
13	E	1849	Allowance for Depletion	N	E		2
13	E	1890	Other General Property, Plant, and Equipment	N	E		2
13	E	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment	N	E		2
14	**Other**						
14	E	1410	Advances and Prepayments	N	E/O		
14	E	1990	Other Assets	N	E/O		
15	**Total Assets**						
15	CALC (6..14)						
16	**Stewardship PP&E (Note 11)**						
	Liabilities						
	Intragovernmental						
17	**Accounts Payable**						

USSGL Crosswalk - Balance Sheet for Fiscal 2009 Reporting

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Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Federal/Non Federal	Entity / NonEnt.	Covered / NotCov.	Addl. Info.
17	E	2110	Accounts Payable	F		C	
17	E	2120	Disbursements in Transit	F		C	
17	E	2140	Accrued Interest Payable - Not Otherwise Classified	F		C	8
17	E	2150	Payable for Transfers of Currently Invested Balances	F		C	2
17	E	2155	Expenditure Transfers Payable	F		C	2
17	E	2170	Subsidy Payable to the Financing Account	F		C/U	2
17	E	2960	Accounts Payable From Canceled Appropriations	F		U	
18	**Debt**						
18	E	2141	Accrued Interest Payable - Debt	F		C/U	
18	E	2510	Principal Payable to the Bureau of the Public Debt	F		C/U	2
18	E	2511	Capitalized Loan Interest Payable - Non-Credit Reform	F		C/U	2
18	E	2520	Principal Payable to the Federal Financing Bank	F		C/U	2
18	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	F		C	
18	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	F		C	
18	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F		C	
18	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F		C	
18	E	2540	Participation Certificates	F		C/U	
18	E	2590	Other Debt	F		C/U	
19	**Other**						
19	E	2130	Contract Holdbacks	F		C	
19	E	2190	Other Liabilities With Related Budgetary Obligations	F		C/U	
19	E	2213	Employer Contributions and Payroll Taxes Payable	F		C	
19	E	2215	Other Post Employment Benefits Due and Payable	F		C	
19	E	2225	Unfunded FECA Liability	F		C/U	2
19	E	2290	Other Unfunded Employment Related Liability	F		C/U	
19	E	2310	Liability for Advances and Prepayments	F		C	

USSGL Crosswalk - Balance Sheet for Fiscal 2009 Reporting

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19	E	2400	Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections	F		C	
19	E	2940	Capital Lease Liability	F		C/U	
19	E	2970	Liability for Capital Transfers to the General Fund of the Treasury	F		C	2
19	E	2980	Custodial Liability	F		U	
19	E	2985	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	F		U	
19	E	2990	Other Liabilities Without Related Budgetary Obligations	F		C/U	
20	**Total Intragovernmental**						
20	CALC (17..19)						
	Liabilities With the Public						
21	**Accounts Payable**						
21	E	2110	Accounts Payable	N		C	
21	E	2120	Disbursements in Transit	N		C	
21	E	2140	Accrued Interest Payable - Not Otherwise Classified	N		C	8
21	E	2960	Accounts Payable From Canceled Appropriations	N		U	
22	**Loan Guarantee Liability**						
22	E	2180	Loan Guarantee Liability	N		C	2
23	**Debt Held by the Public**						
23	E	2141	Accrued Interest Payable - Debt	N		C/U	
23	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	N		C/U	
23	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	N		C/U	
23	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N		C/U	

USSGL Crosswalk - Balance Sheet for Fiscal 2009 Reporting

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23	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N		C/U	
23	E	2540	Participation Certificates	N		C/U	
23	E	2590	Other Debt	N		C/U	
24	**Federal Employee and Veteran Benefits**						
24	E	2191	Employee Health Care Liability Incurred but Not Reported	N		C	2
24	E	2215	Other Post Employment Benefits Due and Payable	N		C	
24	E	2216	Pension Benefits Due and Payable to Beneficiaries	N		C	2
24	E	2217	Benefit Premiums Payable to Carriers	N		C	2
24	E	2218	Life Insurance Benefits Due and Payable to Beneficiaries	N		C	2
24	E	2610	Actuarial Pension Liability	N		C/U	2
24	E	2620	Actuarial Health Insurance Liability	N		C/U	2
24	E	2630	Actuarial Life Insurance Liability	N		C/U	2
24	E	2650	Actuarial FECA Liability	N		C/U	2
24	E	2690	Other Actuarial Liabilities	N		C/U	2
25	**Environmental and Disposal Liabilities**						
25	E	2995	Estimated Cleanup Cost Liability	N		C/U	
26	**Benefits Due and Payable**						
26	E	2160	Entitlement Benefits Due and Payable	N		C/U	2
27	**Other**						
27	E	2130	Contract Holdbacks	N		C	
27	E	2190	Other Liabilities With Related Budgetary Obligations	N		C	
27	E	2210	Accrued Funded Payroll and Leave	N		C	2
27	E	2211	Withholdings Payable	N		C	2
27	E	2213	Employer Contributions and Payroll Taxes Payable	N		C	
27	E	2220	Unfunded Leave	N		C/U	2
27	E	2290	Other Unfunded Employment Related Liability	N		C/U	
27	E	2310	Liability for Advances and Prepayments	N		C	

USSGL Crosswalk - Balance Sheet for Fiscal 2009 Reporting

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27	E	2320	Other Deferred Revenue	N		C/U	
27	E	2400	Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections	N		C	
27	E	2910	Prior Liens Outstanding on Acquired Collateral	N		U	2
27	E	2920	Contingent Liabilities	N		C/U	2
27	E	2940	Capital Lease Liability	N		C/U	
27	E	2980	Custodial Liability	N		U	
27	E	2990	Other Liabilities Without Related Budgetary Obligations	N		U	
28	**Total Liabilities**						
28	CALC (20..27)						
29	**Commitments and Contingencies (Note 16)**						
	Net Position						
30	**Unexpended Appropriations - Earmarked Funds (Note 20)**						
30	B	3100	Unexpended Appropriations - Cumulative				9
30	E	3101	Unexpended Appropriations - Appropriations Received				9
30	E	3102	Unexpended Appropriations - Transfers-In	F			9
30	E	3103	Unexpended Appropriations - Transfers-Out	F			9
30	E	3106	Unexpended Appropriations - Adjustments				9
30	E	3107	Unexpended Appropriations - Used				9
30	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors				9
30	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles				9
31	**Unexpended Appropriations - Other Funds**						
31	B	3100	Unexpended Appropriations - Cumulative				10
31	E	3101	Unexpended Appropriations - Appropriations Received				10
31	E	3102	Unexpended Appropriations - Transfers-In				10
31	E	3103	Unexpended Appropriations - Transfers-Out				10

USSGL Crosswalk - Balance Sheet for Fiscal 2009 Reporting

				USSGL Account Attributes/1			
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31	E	3106	Unexpended Appropriations - Adjustments				10
31	E	3107	Unexpended Appropriations - Used				10
31	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors				10
31	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles				10
32	**Cumulative Results of Operations - Earmarked Funds (Note 20)**						
32	B	3310	Cumulative Results of Operations				9
32	E	5100	Revenue From Goods Sold	F/N			9
32	E	5109	Contra Revenue for Goods Sold	F/N			9
32	E	5200	Revenue From Services Provided	F/N			9
32	E	5209	Contra Revenue for Services Provided	F/N			9
32	E	5310	Interest Revenue - Other	F/N			9
32	E	5311	Interest Revenue - Investments	F/N			9
32	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N			9
32	E	5313	Interest Revenue - Subsidy Amortization	N			9
32	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N			9
32	E	5318	Contra Revenue for Interest Revenue - Investments	F/N			9
32	E	5319	Contra Revenue for Interest Revenue - Other	F/N			9
32	E	5320	Penalties, Fines, and Administrative Fees Revenue	F/N			9
32	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F/N			9
32	E	5400	Benefit Program Revenue	F/N			9
32	E	5409	Contra Revenue for Benefit Program Revenue	F/N			9
32	E	5500	Insurance and Guarantee Premium Revenue	N			9
32	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N			9
32	E	5600	Donated Revenue - Financial Resources	N			9
32	E	5609	Contra Revenue for Donations - Financial Resources	N			9
32	E	5610	Donated Revenue - Nonfinancial Resources	N			9
32	E	5619	Contra Donated Revenue - Nonfinancial Resources	N			9
32	E	5700	Expended Appropriations				9

USSGL Crosswalk - Balance Sheet for Fiscal 2009 Reporting

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32	E	5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors				9
32	E	5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles				9
32	E	5720	Financing Sources Transferred In Without Reimbursement	F			9
32	E	5730	Financing Sources Transferred Out Without Reimbursement	F			9
32	E	5740	Appropriated Earmarked Receipts Transferred In	F			9
32	E	5745	Appropriated Earmarked Receipts Transferred Out	F			9
32	E	5750	Expenditure Financing Sources - Transfers-In	F			9
32	E	5755	Nonexpenditure Financing Sources - Transfers-In	F			9
32	E	5760	Expenditure Financing Sources - Transfers-Out	F			9
32	E	5765	Nonexpenditure Financing Sources - Transfers-Out	F			9
32	E	5775	Nonbudgetary Financing Sources Transferred In	F			9
32	E	5776	Nonbudgetary Financing Sources Transferred Out	F			9
32	E	5780	Imputed Financing Sources	F			9
32	E	5790	Other Financing Sources	F			9
32	E	5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	F			9
32	E	5800	Tax Revenue Collected - Not Otherwise Classified	F/N			9
32	E	5801	Tax Revenue Collected - Individual	F/N			9
32	E	5802	Tax Revenue Collected - Corporate	F/N			9
32	E	5803	Tax Revenue Collected - Unemployment	F/N			9
32	E	5804	Tax Revenue Collected - Excise	F/N			9
32	E	5805	Tax Revenue Collected - Estate and Gift	F/N			9
32	E	5806	Tax Revenue Collected - Customs	F/N			9
32	E	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	F/N			9
32	E	5821	Tax Revenue Accrual Adjustment - Individual	F/N			9
32	E	5822	Tax Revenue Accrual Adjustment - Corporate	F/N			9
32	E	5823	Tax Revenue Accrual Adjustment - Unemployment	F/N			9
32	E	5824	Tax Revenue Accrual Adjustment - Excise	F/N			9
32	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	F/N			9
32	E	5826	Tax Revenue Accrual Adjustment - Customs	F/N			9
32	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	F/N			9

USSGL Crosswalk - Balance Sheet for Fiscal 2009 Reporting

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32	E	5831	Contra Revenue for Taxes - Individual	F/N			9
32	E	5832	Contra Revenue for Taxes - Corporate	F/N			9
32	E	5833	Contra Revenue for Taxes - Unemployment	F/N			9
32	E	5834	Contra Revenue for Taxes - Excise	F/N			9
32	E	5835	Contra Revenue for Taxes - Estate and Gift	F/N			9
32	E	5836	Contra Revenue for Taxes - Customs	F/N			9
32	E	5890	Tax Revenue Refunds - Not Otherwise Classified	F/N			9
32	E	5891	Tax Revenue Refunds - Individual	F/N			9
32	E	5892	Tax Revenue Refunds - Corporate	F/N			9
32	E	5893	Tax Revenue Refunds - Unemployment	F/N			9
32	E	5894	Tax Revenue Refunds - Excise	F/N			9
32	E	5895	Tax Revenue Refunds - Estate and Gift	F/N			9
32	E	5896	Tax Revenue Refunds - Customs	F/N			9
32	E	5900	Other Revenue	F/N			9
32	E	5909	Contra Revenue for Other Revenue	F/N			9
32	E	5990	Collections for Others - Statement of Custodial Activity	F/N			9
32	E	5991	Accrued Collections for Others - Statement of Custodial Activity	F/N			9
32	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	F			9
32	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	F			9
32	E	5997	Financing Sources Transferred In From Custodial Statement Collections	F			9
32	E	5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	F			9
32	E	6100	Operating Expenses/Program Costs	F/N			9
32	E	6190	Contra Bad Debt Expense - Incurred for Others	F/N			9
32	E	6199	Adjustment to Subsidy Expense	N			9
32	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F			9
32	E	6320	Interest Expenses on Securities	F/N			9
32	E	6330	Other Interest Expenses	F/N			9

USSGL Crosswalk - Balance Sheet for Fiscal 2009 Reporting

				USSGL Account Attributes/1			
Line No.	**Trial Bal.**	**USSGL Acct.**	**USSGL Account Title**	**Federal/Non Federal**	**Entity / NonEnt.**	**Covered / NotCov.**	**Addl. Info.**
32	E	6340	Interest Expense Accrued on the Liability for Loan Guarantees	N			9
32	E	6400	Benefit Expense	F/N			9
32	E	6500	Cost of Goods Sold	N			9
32	E	6600	Applied Overhead	N			9
32	E	6610	Cost Capitalization Offset	N			9
32	E	6710	Depreciation, Amortization, and Depletion	N			9
32	E	6720	Bad Debt Expense	F/N			9
32	E	6730	Imputed Costs	F			9
32	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N			9
32	E	6800	Future Funded Expenses	F/N			9
32	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F			9
32	E	6900	Nonproduction Costs	F/N			9
32	E	7110	Gains on Disposition of Assets - Other	N			9
32	E	7111	Gains on Disposition of Investments	F/N			9
32	E	7112	Gains on Disposition of Borrowings	F			9
32	E	7180	Unrealized Gains	F/N			9
32	E	7190	Other Gains	F/N			9
32	E	7210	Losses on Disposition of Assets - Other	N			9
32	E	7211	Losses on Disposition of Investments	F/N			9
32	E	7212	Losses on Disposition of Borrowings	F			9
32	E	7280	Unrealized Losses	F/N			9
32	E	7290	Other Losses	F/N			9
32	E	7300	Extraordinary Items	N			9
32	E	7400	Prior-Period Adjustments Due to Corrections of Errors	F/N			9
32	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	F/N			9
32	E	7500	Distribution of Income - Dividend	F/N			9
32	E	7600	Changes in Actuarial Liability	N			9
33	**Cumulative Results of Operations - Other Funds**						
33	B	3310	Cumulative Results of Operations				10
33	E	5100	Revenue From Goods Sold	F/N			10

USSGL Crosswalk - Balance Sheet for Fiscal 2009 Reporting

				USSGL Account Attributes/1			
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Federal/Non Federal	Entity / NonEnt.	Covered / NotCov.	Addl. Info.
33	E	5109	Contra Revenue for Goods Sold	F/N			10
33	E	5200	Revenue From Services Provided	F/N			10
33	E	5209	Contra Revenue for Services Provided	F/N			10
33	E	5310	Interest Revenue - Other	F/N			10
33	E	5311	Interest Revenue - Investments	F/N			10
33	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N			10
33	E	5313	Interest Revenue - Subsidy Amortization	N			10
33	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N			10
33	E	5318	Contra Revenue for Interest Revenue - Investments	F/N			10
33	E	5319	Contra Revenue for Interest Revenue - Other	F/N			10
33	E	5320	Penalties, Fines, and Administrative Fees Revenue	F/N			10
33	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F/N			10
33	E	5400	Benefit Program Revenue	F/N			10
33	E	5409	Contra Revenue for Benefit Program Revenue	F/N			10
33	E	5500	Insurance and Guarantee Premium Revenue	N			10
33	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N			10
33	E	5600	Donated Revenue - Financial Resources	N			10
33	E	5609	Contra Revenue for Donations - Financial Resources	N			10
33	E	5610	Donated Revenue - Nonfinancial Resources	N			10
33	E	5619	Contra Donated Revenue - Nonfinancial Resources	N			10
33	E	5700	Expended Appropriations				10
33	E	5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors				10
33	E	5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles				10
33	E	5720	Financing Sources Transferred In Without Reimbursement	F			10
33	E	5730	Financing Sources Transferred Out Without Reimbursement	F			10
33	E	5740	Appropriated Earmarked Receipts Transferred In	F			10
33	E	5745	Appropriated Earmarked Receipts Transferred Out	F			10
33	E	5750	Expenditure Financing Sources - Transfers-In	F			10
33	E	5755	Nonexpenditure Financing Sources - Transfers-In	F			10
33	E	5760	Expenditure Financing Sources - Transfers-Out	F			10

USSGL Crosswalk - Balance Sheet for Fiscal 2009 Reporting

				USSGL Account Attributes/1			
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Federal/Non Federal	Entity / NonEnt.	Covered / NotCov.	Addl. Info.
33	E	5765	Nonexpenditure Financing Sources - Transfers-Out	F			10
33	E	5775	Nonbudgetary Financing Sources Transferred In	F			10
33	E	5776	Nonbudgetary Financing Sources Transferred Out	F			10
33	E	5780	Imputed Financing Sources	F			10
33	E	5790	Other Financing Sources	F			10
33	E	5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	F			10
33	E	5795	Seigniorage	N			10
33	E	5800	Tax Revenue Collected - Not Otherwise Classified	F/N			10
33	E	5801	Tax Revenue Collected - Individual	F/N			10
33	E	5802	Tax Revenue Collected - Corporate	F/N			10
33	E	5803	Tax Revenue Collected - Unemployment	F/N			10
33	E	5804	Tax Revenue Collected - Excise	F/N			10
33	E	5805	Tax Revenue Collected - Estate and Gift	F/N			10
33	E	5806	Tax Revenue Collected - Customs	F/N			10
33	E	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	F/N			10
33	E	5821	Tax Revenue Accrual Adjustment - Individual	F/N			10
33	E	5822	Tax Revenue Accrual Adjustment - Corporate	F/N			10
33	E	5823	Tax Revenue Accrual Adjustment - Unemployment	F/N			10
33	E	5824	Tax Revenue Accrual Adjustment - Excise	F/N			10
33	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	F/N			10
33	E	5826	Tax Revenue Accrual Adjustment - Customs	F/N			10
33	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	F/N			10
33	E	5831	Contra Revenue for Taxes - Individual	F/N			10
33	E	5832	Contra Revenue for Taxes - Corporate	F/N			10
33	E	5833	Contra Revenue for Taxes - Unemployment	F/N			10
33	E	5834	Contra Revenue for Taxes - Excise	F/N			10
33	E	5835	Contra Revenue for Taxes - Estate and Gift	F/N			10
33	E	5836	Contra Revenue for Taxes - Customs	F/N			10
33	E	5890	Tax Revenue Refunds - Not Otherwise Classified	F/N			10
33	E	5891	Tax Revenue Refunds - Individual	F/N			10
33	E	5892	Tax Revenue Refunds - Corporate	F/N			10
33	E	5893	Tax Revenue Refunds - Unemployment	F/N			10

USSGL Crosswalk - Balance Sheet for Fiscal 2009 Reporting

				USSGL Account Attributes/1			
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Federal/Non Federal	Entity / NonEnt.	Covered / NotCov.	Addl. Info.
33	E	5894	Tax Revenue Refunds - Excise	F/N			10
33	E	5895	Tax Revenue Refunds - Estate and Gift	F/N			10
33	E	5896	Tax Revenue Refunds - Customs	F/N			10
33	E	5900	Other Revenue	F/N			10
33	E	5909	Contra Revenue for Other Revenue	F/N			10
33	E	5990	Collections for Others - Statement of Custodial Activity	F/N			10
33	E	5991	Accrued Collections for Others - Statement of Custodial Activity	F/N			10
33	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	F			10
33	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	F			10
33	E	5997	Financing Sources Transferred In From Custodial Statement Collections	F			10
33	E	5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	F			10
33	E	6100	Operating Expenses/Program Costs	F/N			10
33	E	6190	Contra Bad Debt Expense - Incurred for Others	F/N			10
33	E	6199	Adjustment to Subsidy Expense	N			10
33	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F			10
33	E	6320	Interest Expenses on Securities	F/N			10
33	E	6330	Other Interest Expenses	F/N			10
33	E	6340	Interest Expense Accrued on the Liability for Loan Guarantees	N			10
33	E	6400	Benefit Expense	F/N			10
33	E	6500	Cost of Goods Sold	N			10
33	E	6600	Applied Overhead	N			10
33	E	6610	Cost Capitalization Offset	N			10
33	E	6710	Depreciation, Amortization, and Depletion	N			10
33	E	6720	Bad Debt Expense	F/N			10
33	E	6730	Imputed Costs	F			10
33	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N			10
33	E	6800	Future Funded Expenses	F/N			10

USSGL Crosswalk - Balance Sheet for Fiscal 2009 Reporting

				USSGL Account Attributes/1			
Line No.	**Trial Bal.**	**USSGL Acct.**	**USSGL Account Title**	**Federal/Non Federal**	**Entity / NonEnt.**	**Covered / NotCov.**	**Addl. Info.**
33	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F			10
33	E	6900	Nonproduction Costs	F/N			10
33	E	7110	Gains on Disposition of Assets - Other	N			10
33	E	7111	Gains on Disposition of Investments	F/N			10
33	E	7112	Gains on Disposition of Borrowings	F			10
33	E	7180	Unrealized Gains	F/N			10
33	E	7190	Other Gains	F/N			10
33	E	7210	Losses on Disposition of Assets - Other	N			10
33	E	7211	Losses on Disposition of Investments	F/N			10
33	E	7212	Losses on Disposition of Borrowings	F			10
33	E	7280	Unrealized Losses	F/N			10
33	E	7290	Other Losses	F/N			10
33	E	7300	Extraordinary Items	N			10
33	E	7400	Prior-Period Adjustments Due to Corrections of Errors	F/N			10
33	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	F/N			10
33	E	7500	Distribution of Income - Dividend	F/N			10
33	E	7600	Changes in Actuarial Liability	N			10
34	**Total Net Position**						
34	CALC (30..33)						
35	**Total Liabilities and Net Position**						
35	CALC (28 + 34)						

Footnotes and Additional Information:

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

2/ By definition, the USSGL account can only have this USSGL account attribute domain (Fed/NonFed)

3/ Related to investments

4/ Related to accounts receivable

5/ Related to loans receivable

6/ Do not use without permission from Treasury or OMB

7/ Related to loans

8/ Related to accounts payable

9/ Earmarked Treasury Account Symbols (TAS) only

10/ Other than earmarked TAS

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

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