

SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2007 Reporting

| | | | | USSGL Account Attributes/1 | | | |
|--------------------------|-----------------------------------|-------------|--|----------------------------|--------------------------|--------------------------|-------------|
| | | | | Form and Content Notes | | | |
| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | Federal/Non Federal | Entitiy (E)/ NonEnt. (O) | Covered (C)/ NotCov. (U) | 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 |

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| | | | | | Form and Content Notes | | |
| 2 | E | 1631 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | F | E | | 2 |
| 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 | 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 |

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| | | | | | | | |
| 5 | Other | | | | | | |
| 5 | E | 1410 | Advances and Prepayments | F | E/O | | |
| 5 | E | 1921 | Receivable From Appropriations | F | E | | 2,6 |
| 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 | 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 | | |
| 8 | E | 1622 | Premium on Securities Other Than the Bureau of the Public Debt Securities | N | E | | |

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| 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 | | | | | | |

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| | | | | Federal/Non Federal | Entity (E)/ NonEnt. (O) | Covered (C)/ NotCov. (U) | Form and Content Notes |
| 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 |

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| | | | | Federal/Non Federal | Entity (E)/ NonEnt. (O) | Covered (C)/ NotCov. (U) | Addl. Info. |
| | | | | | Form and Content Notes | | |
| 13 | E | 1720 | Construction-in-Progress | N | E | | 2 |
| 13 | E | 1730 | Buildings, Improvements, and Renovations | N | E | | 2 |
| 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 | | | | | |
| | | | | | | | |

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| | | | | Federal/Non Federal | Entity (E)/ NonEnt. (O) | Covered (C)/ NotCov. (U) | Addl. Info. |
| 17 | | | Accounts Payable | | | | |
| 17 | E | 2110 | Accounts Payable | F | | C | |
| 17 | E | 2120 | Disbursements in Transit | F | | C | |
| 17 | E | 2140 | Accrued Interest Payable | 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 | 2179 | Contra Liability for Subsidy Payable to the Financing Account | F | | C | 2 |
| 17 | E | 2960 | Accounts Payable From Canceled Appropriations | F | | U | |
| 18 | | | Debt | | | | |
| 18 | E | 2140 | Accrued Interest Payable | F | | C/U | 9 |
| 18 | E | 2510 | Principal Payable to the Bureau of the Public Debt | 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 | |

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| | | | | | Form and Content Notes | | |
| 19 | E | 2310 | Liability for Advances and Prepayments | F | | C | |
| 19 | E | 2320 | Other Deferred Revenue | F | | C/U | |
| 19 | E | 2400 | Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections | F | | C | |
| 19 | E | 2940 | Capital Lease Liability | F | | C/U | |
| 19 | E | 2950 | Liability for Subsidy Related to Undisbursed Loans | F | | C | 2 |
| 19 | E | 2970 | Resources Payable to Treasury | F | | C | 2 |
| 19 | E | 2980 | Custodial Liability | F | | U | |
| 19 | E | 2990 | Other Liabilities Without Related Budgetary Obligations | F | | C/U | |
| | | | | | | | |
| 20 | | | Total Intragovernmental | | | | |
| 20 | | CALC (16..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 | 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 | 2140 | Accrued Interest Payable | N | | C/U | 9 |
| 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 | |

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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 | 2190 | Other Liabilities With Related Budgetary Obligations | N | | C | 12 |
| 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 | |
| 27 | E | 2320 | Other Deferred Revenue | N | | C/U | |

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| 27 | E | 2400 | Liability for 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 (19..27) | | | | | | |
| 29 | Commitments and Contingencies (Note 16) | | | | | | |
| | Net Position | | | | | | |
| 30 | Unexpended Appropriations - Earmarked Funds (Note 20) | | | | | | |
| 30 | B | 3100 | Unexpended Appropriations - Cumulative | | | | 10 |
| 30 | E | 3101 | Unexpended Appropriations - Appropriations Received | | | | 10 |
| 30 | E | 3102 | Unexpended Appropriations - Transfers-In | F | | | 10 |
| 30 | E | 3103 | Unexpended Appropriations - Transfers-Out | F | | | 10 |
| 30 | E | 3106 | Unexpended Appropriations - Adjustments | | | | 10 |
| 30 | E | 3107 | Unexpended Appropriations - Used | | | | 10 |
| 30 | E | 3108 | Unexpended Appropriations - Prior-Period Adjustments Due to Correction of Errors | | | | 10 |
| 30 | E | 3109 | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | | | | 10 |
| 31 | Unexpended Appropriations - Other Funds | | | | | | |
| 31 | B | 3100 | Unexpended Appropriations - Cumulative | | | | 11 |
| 31 | E | 3101 | Unexpended Appropriations - Appropriations Received | | | | 11 |
| 31 | E | 3102 | Unexpended Appropriations - Transfers-In | | | | 11 |
| 31 | E | 3103 | Unexpended Appropriations - Transfers-Out | | | | 11 |
| 31 | E | 3106 | Unexpended Appropriations - Adjustments | | | | 11 |
| 31 | E | 3107 | Unexpended Appropriations - Used | | | | 11 |

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| 31 | E | 3108 | Unexpended Appropriations - Prior-Period Adjustments Due to Correction of Errors | | | | 11 |
| 31 | E | 3109 | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | | | | 11 |
| 32 | Cumulative Results of Operations - Earmarked Funds (Note 20) | | | | | | |
| 32 | B | 3310 | Cumulative Results of Operations | | | | 10 |
| 32 | E | 5100 | Revenue From Goods Sold | F/N | | | 10 |
| 32 | E | 5109 | Contra Revenue for Goods Sold | F/N | | | 10 |
| 32 | E | 5200 | Revenue From Services Provided | F/N | | | 10 |
| 32 | E | 5209 | Contra Revenue for Services Provided | F/N | | | 10 |
| 32 | E | 5310 | Interest Revenue - Other | F/N | | | 10 |
| 32 | E | 5311 | Interest Revenue - Investments | F/N | | | 10 |
| 32 | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | F/N | | | 10 |
| 32 | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | F/N | | | 10 |
| 32 | E | 5318 | Contra Revenue for Interest Revenue - Investments | F/N | | | 10 |
| 32 | E | 5319 | Contra Revenue for Interest Revenue - Other | F/N | | | 10 |
| 32 | E | 5320 | Penalties, Fines, and Administrative Fees Revenue | F/N | | | 10 |
| 32 | E | 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | F/N | | | 10 |
| 32 | E | 5400 | Benefit Program Revenue | F/N | | | 10 |
| 32 | E | 5409 | Contra Revenue for Benefit Program Revenue | F/N | | | 10 |
| 32 | E | 5500 | Insurance and Guarantee Premium Revenue | N | | | 10 |
| 32 | E | 5509 | Contra Revenue for Insurance and Guarantee Premium Revenue | N | | | 10 |
| 32 | E | 5600 | Donated Revenue - Financial Resources | N | | | 10 |
| 32 | E | 5609 | Contra Revenue for Donations - Financial Resources | N | | | 10 |
| 32 | E | 5610 | Donated Revenue - Nonfinancial Resources | N | | | 10 |
| 32 | E | 5619 | Contra Donated Revenue - Nonfinancial Resources | N | | | 10 |
| 32 | E | 5700 | Expended Appropriations | | | | 10 |
| 32 | E | 5708 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | | | | 10 |
| 32 | E | 5709 | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | | | | 10 |
| 32 | E | 5720 | Financing Sources Transferred In Without Reimbursement | F | | | 10 |
| 32 | E | 5730 | Financing Sources Transferred Out Without Reimbursement | F | | | 10 |

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USSGL Crosswalk - Balance Sheet for Fiscal 2007 Reporting

| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes/1 | | | |
|----------|------------|-------------|---|----------------------------|-------------------------|--------------------------|-------------|
| | | | | Federal/Non Federal | Entity (E)/ NonEnt. (O) | Covered (C)/ NotCov. (U) | Addl. Info. |
| 32 | E | 5740 | Appropriated Earmarked Receipts Transferred In | F | | | 10 |
| 32 | E | 5745 | Appropriated Earmarked Receipts Transferred Out | F | | | 10 |
| 32 | E | 5750 | Expenditure Financing Sources - Transfers-In | F | | | 10 |
| 32 | E | 5755 | Nonexpenditure Financing Sources - Transfers-In | F | | | 10 |
| 32 | E | 5760 | Expenditure Financing Sources - Transfers-Out | F | | | 10 |
| 32 | E | 5765 | Nonexpenditure Financing Sources - Transfers-Out | F | | | 10 |
| 32 | E | 5780 | Imputed Financing Sources | F | | | 10 |
| 32 | E | 5790 | Other Financing Sources | F | | | 10 |
| 32 | E | 5799 | Adjustment of Appropriations Used | | | | 10 |
| 32 | E | 5800 | Tax Revenue Collected | F/N | | | 10 |
| 32 | E | 5801 | Tax Revenue Accrual Adjustment | F/N | | | 10 |
| 32 | E | 5809 | Contra Revenue for Taxes | F/N | | | 10 |
| 32 | E | 5890 | Tax Revenue Refunds | F/N | | | 10 |
| 32 | E | 5900 | Other Revenue | F/N | | | 10 |
| 32 | E | 5909 | Contra Revenue for Other Revenue | F/N | | | 10 |
| 32 | E | 5990 | Collections for Others | F/N | | | 10 |
| 32 | E | 5991 | Accrued Collections for Others | F/N | | | 10 |
| 32 | E | 6100 | Operating Expenses/Program Costs | F/N | | | 10 |
| 32 | E | 6190 | Contra Bad Debt Expense - Incurred for Others | F/N | | | 10 |
| 32 | E | 6199 | Adjustment to Subsidy Expense | N | | | 10 |
| 32 | E | 6310 | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank | F | | | 10 |
| 32 | E | 6320 | Interest Expenses on Securities | F/N | | | 10 |
| 32 | E | 6330 | Other Interest Expenses | F/N | | | 10 |
| 32 | E | 6400 | Benefit Expense | F/N | | | 10 |
| 32 | E | 6500 | Cost of Goods Sold | N | | | 10 |
| 32 | E | 6600 | Applied Overhead | N | | | 10 |
| 32 | E | 6610 | Cost Capitalization Offset | N | | | 10 |
| 32 | E | 6710 | Depreciation, Amortization, and Depletion | N | | | 10 |
| 32 | E | 6720 | Bad Debt Expense | F/N | | | 10 |
| 32 | E | 6730 | Imputed Costs | F | | | 10 |
| 32 | E | 6790 | Other Expenses Not Requiring Budgetary Resources | F/N | | | 10 |
| 32 | E | 6800 | Future Funded Expenses | F/N | | | 10 |
| 32 | E | 6850 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | F | | | 10 |

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USSGL Crosswalk - Balance Sheet for Fiscal 2007 Reporting

| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes/1 | | | |
|-----------|------------|-------------|--|----------------------------|-------------------------|--------------------------|-------------|
| | | | | Federal/Non Federal | Entity (E)/ NonEnt. (O) | Covered (C)/ NotCov. (U) | Addl. Info. |
| | | | | | Form and Content Notes | | |
| 32 | E | 6900 | Nonproduction Costs | F/N | | | 10 |
| 32 | E | 7110 | Gains on Disposition of Assets - Other | N | | | 10 |
| 32 | E | 7111 | Gains on Disposition of Investments | F/N | | | 10 |
| 32 | E | 7112 | Gains on Disposition of Borrowings | F | | | 10 |
| 32 | E | 7180 | Unrealized Gains | F/N | | | 10 |
| 32 | E | 7190 | Other Gains | F/N | | | 10 |
| 32 | E | 7210 | Losses on Disposition of Assets - Other | N | | | 10 |
| 32 | E | 7211 | Losses on Disposition of Investments | F/N | | | 10 |
| 32 | E | 7212 | Losses on Disposition of Borrowings | F | | | 10 |
| 32 | E | 7280 | Unrealized Losses | F/N | | | 10 |
| 32 | E | 7290 | Other Losses | F/N | | | 10 |
| 32 | E | 7300 | Extraordinary Items | N | | | 10 |
| 32 | E | 7400 | Prior-Period Adjustments Due to Corrections of Errors | F/N | | | 10 |
| 32 | E | 7401 | Prior-Period Adjustments Due to Changes in Accounting Principles | F/N | | | 10 |
| 32 | E | 7500 | Distribution of Income - Dividend | F/N | | | 10 |
| 32 | E | 7600 | Changes in Actuarial Liability | N | | | 10 |
| | | | | | | | |
| 33 | | | Cumulative Results of Operations - Other Funds | | | | |
| 33 | B | 3310 | Cumulative Results of Operations | | | | 11 |
| 33 | E | 5100 | Revenue From Goods Sold | F/N | | | 11 |
| 33 | E | 5109 | Contra Revenue for Goods Sold | F/N | | | 11 |
| 33 | E | 5200 | Revenue From Services Provided | F/N | | | 11 |
| 33 | E | 5209 | Contra Revenue for Services Provided | F/N | | | 11 |
| 33 | E | 5310 | Interest Revenue - Other | F/N | | | 11 |
| 33 | E | 5311 | Interest Revenue - Investments | F/N | | | 11 |
| 33 | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | F/N | | | 11 |
| 33 | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | F/N | | | 11 |
| 33 | E | 5318 | Contra Revenue for Interest Revenue - Investments | F/N | | | 11 |
| 33 | E | 5319 | Contra Revenue for Interest Revenue - Other | F/N | | | 11 |
| 33 | E | 5320 | Penalties, Fines, and Administrative Fees Revenue | F/N | | | 11 |
| 33 | E | 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | F/N | | | 11 |
| 33 | E | 5400 | Benefit Program Revenue | F/N | | | 11 |

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| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes/1 | | | |
|----------|------------|-------------|--|----------------------------|-------------------------|--------------------------|-------------|
| | | | | Federal/Non Federal | Entity (E)/ NonEnt. (O) | Covered (C)/ NotCov. (U) | Addl. Info. |
| 33 | E | 5409 | Contra Revenue for Benefit Program Revenue | F/N | | | 11 |
| 33 | E | 5500 | Insurance and Guarantee Premium Revenue | N | | | 11 |
| 33 | E | 5509 | Contra Revenue for Insurance and Guarantee Premium Revenue | N | | | 11 |
| 33 | E | 5600 | Donated Revenue - Financial Resources | N | | | 11 |
| 33 | E | 5609 | Contra Revenue for Donations - Financial Resources | N | | | 11 |
| 33 | E | 5610 | Donated Revenue - Nonfinancial Resources | N | | | 11 |
| 33 | E | 5619 | Contra Donated Revenue - Nonfinancial Resources | N | | | 11 |
| 33 | E | 5700 | Expended Appropriations | | | | 11 |
| 33 | E | 5708 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | | | | 11 |
| 33 | E | 5709 | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | | | | 11 |
| 33 | E | 5720 | Financing Sources Transferred In Without Reimbursement | F | | | 11 |
| 33 | E | 5730 | Financing Sources Transferred Out Without Reimbursement | F | | | 11 |
| 33 | E | 5740 | Appropriated Earmarked Receipts Transferred In | F | | | 11 |
| 33 | E | 5745 | Appropriated Earmarked Receipts Transferred Out | F | | | 11 |
| 33 | E | 5750 | Expenditure Financing Sources - Transfers-In | F | | | 11 |
| 33 | E | 5755 | Nonexpenditure Financing Sources - Transfers-In | F | | | 11 |
| 33 | E | 5760 | Expenditure Financing Sources - Transfers-Out | F | | | 11 |
| 33 | E | 5765 | Nonexpenditure Financing Sources - Transfers-Out | F | | | 11 |
| 33 | E | 5780 | Imputed Financing Sources | F | | | 11 |
| 33 | E | 5790 | Other Financing Sources | F | | | 11 |
| 33 | E | 5799 | Adjustment of Appropriations Used | | | | 11 |
| 33 | E | 5800 | Tax Revenue Collected | F/N | | | 11 |
| 33 | E | 5801 | Tax Revenue Accrual Adjustment | F/N | | | 11 |
| 33 | E | 5809 | Contra Revenue for Taxes | F/N | | | 11 |
| 33 | E | 5890 | Tax Revenue Refunds | F/N | | | 11 |
| 33 | E | 5900 | Other Revenue | F/N | | | 11 |
| 33 | E | 5909 | Contra Revenue for Other Revenue | F/N | | | 11 |
| 33 | E | 5990 | Collections for Others | F/N | | | 11 |
| 33 | E | 5991 | Accrued Collections for Others | F/N | | | 11 |
| 33 | E | 6100 | Operating Expenses/Program Costs | F/N | | | 11 |
| 33 | E | 6190 | Contra Bad Debt Expense - Incurred for Others | F/N | | | 11 |
| 33 | E | 6199 | Adjustment to Subsidy Expense | N | | | 11 |

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USSGL Crosswalk - Balance Sheet for Fiscal 2007 Reporting

| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes/1 | | | |
|----------|------------|-------------|---|----------------------------|-------------------------|--------------------------|------------------------|
| | | | | Federal/Non Federal | Entity (E)/ NonEnt. (O) | Covered (C)/ NotCov. (U) | Form and Content Notes |
| 33 | E | 6310 | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank | F | | | 11 |
| 33 | E | 6320 | Interest Expenses on Securities | F/N | | | 11 |
| 33 | E | 6330 | Other Interest Expenses | F/N | | | 11 |
| 33 | E | 6400 | Benefit Expense | F/N | | | 11 |
| 33 | E | 6500 | Cost of Goods Sold | N | | | 11 |
| 33 | E | 6600 | Applied Overhead | N | | | 11 |
| 33 | E | 6610 | Cost Capitalization Offset | N | | | 11 |
| 33 | E | 6710 | Depreciation, Amortization, and Depletion | N | | | 11 |
| 33 | E | 6720 | Bad Debt Expense | F/N | | | 11 |
| 33 | E | 6730 | Imputed Costs | F | | | 11 |
| 33 | E | 6790 | Other Expenses Not Requiring Budgetary Resources | F/N | | | 11 |
| 33 | E | 6800 | Future Funded Expenses | F/N | | | 11 |
| 33 | E | 6850 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | F | | | 11 |
| 33 | E | 6900 | Nonproduction Costs | F/N | | | 11 |
| 33 | E | 7110 | Gains on Disposition of Assets - Other | N | | | 11 |
| 33 | E | 7111 | Gains on Disposition of Investments | F/N | | | 11 |
| 33 | E | 7112 | Gains on Disposition of Borrowings | F | | | 11 |
| 33 | E | 7180 | Unrealized Gains | F/N | | | 11 |
| 33 | E | 7190 | Other Gains | F/N | | | 11 |
| 33 | E | 7210 | Losses on Disposition of Assets - Other | N | | | 11 |
| 33 | E | 7211 | Losses on Disposition of Investments | F/N | | | 11 |
| 33 | E | 7212 | Losses on Disposition of Borrowings | F | | | 11 |
| 33 | E | 7280 | Unrealized Losses | F/N | | | 11 |
| 33 | E | 7290 | Other Losses | F/N | | | 11 |
| 33 | E | 7300 | Extraordinary Items | N | | | 11 |
| 33 | E | 7400 | Prior-Period Adjustments Due to Corrections of Errors | F/N | | | 11 |
| 33 | E | 7401 | Prior-Period Adjustments Due to Changes in Accounting Principles | F/N | | | 11 |
| 33 | E | 7500 | Distribution of Income - Dividend | F/N | | | 11 |
| 33 | E | 7600 | Changes in Actuarial Liability | N | | | 11 |

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| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes/1 | | | |
|-----------|----------------|-------------|---|----------------------------|--------------------------|--------------------------|-------------|
| | | | | Federal/Non Federal | Entitiy (E)/ NonEnt. (O) | Covered (C)/ NotCov. (U) | Addl. Info. |
| | | | | | | | |
| 34 | | | Total Net Position | | | | |
| 34 | CALC (29..33) | | | | | | |
| | | | | | | | |
| 35 | | | Total Liabilities and Net Position | | | | |
| 35 | CALC (28 + 34) | | | | | | |

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SECTION V

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/ Related to debt
- 10/ Earmarked Treasury Account Symbols (TAS) only
- 11/ Other than earmarked TAS
- 12/ Incurred But Not Reported (IBNR) related to employee health care programs

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