

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

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

This section includes crosswalks for use in fiscal 2008. 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 644, dated May 30, 2008.

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 2008 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1 Federal/ NonFederal/2	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	1130	Funds Held by the Public	N	
2.1	E	1190	Other Cash	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	N	4
2.2	E	1349	Allowance for Loss on Interest Receivable	N	4
2.2	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	4
2.2	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	4
<b>2.3</b>	<b>Loans Receivable</b>				
2.3	E	1340	Interest Receivable	N	5
2.3	E	1349	Allowance for Loss on Interest Receivable	N	5
2.3	E	1350	Loans Receivable	N	
2.3	E	1359	Allowance for Loss on Loans Receivable	N	
2.3	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	5
2.3	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	5
2.3	E	1399	Allowance for Subsidy	N	

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Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1 Federal/ NonFederal/2	Addl. Info.
2.3	E	1551	Foreclosed Property	N	
2.3	E	1559	Foreclosed Property - Allowance	N	
<b>2.4</b>	<b>Inventory and Related Property</b>				
2.4	E	1511	Operating Materials and Supplies Held for Use	N	
2.4	E	1512	Operating Materials and Supplies Held in Reserve for Future Use	N	
2.4	E	1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable	N	
2.4	E	1514	Operating Materials and Supplies Held for Repair	N	
2.4	E	1519	Operating Materials and Supplies - Allowance	N	
2.4	E	1521	Inventory Purchased for Resale	N	
2.4	E	1522	Inventory Held in Reserve for Future Sale	N	
2.4	E	1523	Inventory Held for Repair	N	
2.4	E	1524	Inventory - Excess, Obsolete, and Unserviceable	N	
2.4	E	1525	Inventory - Raw Materials	N	
2.4	E	1526	Inventory - Work-in-Process	N	
2.4	E	1527	Inventory - Finished Goods	N	
2.4	E	1529	Inventory - Allowance	N	
2.4	E	1541	Forfeited Property Held for Sale	N	
2.4	E	1542	Forfeited Property Held for Donation or Use	N	
2.4	E	1549	Forfeited Property - Allowance	N	
2.4	E	1561	Commodities Held Under Price Support and Stabilization Support Programs	N	
2.4	E	1569	Commodities - Allowance	N	
2.4	E	1571	Stockpile Materials Held in Reserve	N	
2.4	E	1572	Stockpile Materials Held for Sale	N	
2.4	E	1591	Other Related Property	N	
2.4	E	1599	Other Related Property - Allowance	N	
<b>2.5</b>	<b>Property, Plant, and Equipment</b>				
2.5	E	1711	Land and Land Rights	N	
2.5	E	1712	Improvements to Land	N	
2.5	E	1719	Accumulated Depreciation on Improvements to Land	N	
2.5	E	1720	Construction-in-Progress	N	

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Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1 Federal/ NonFederal/2	Addl. Info.
2.5	E	1730	Buildings, Improvements, and Renovations	N	
2.5	E	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	N	
2.5	E	1740	Other Structures and Facilities	N	
2.5	E	1749	Accumulated Depreciation on Other Structures and Facilities	N	
2.5	E	1750	Equipment	N	
2.5	E	1759	Accumulated Depreciation on Equipment	N	
2.5	E	1810	Assets Under Capital Lease	N	
2.5	E	1819	Accumulated Depreciation on Assets Under Capital Lease	N	
2.5	E	1820	Leasehold Improvements	N	
2.5	E	1829	Accumulated Amortization on Leasehold Improvements	N	
2.5	E	1830	Internal-Use Software	N	
2.5	E	1832	Internal-Use Software in Development	N	
2.5	E	1839	Accumulated Amortization on Internal-Use Software	N	
2.5	E	1840	Other Natural Resources	N	
2.5	E	1849	Allowance for Depletion	N	
2.5	E	1890	Other General Property, Plant, and Equipment	N	
2.5	E	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment	N	
<b>2.6</b>			<b>Securities and Investments</b>		
2.6	E	1340	Interest Receivable	N	6
2.6	E	1349	Allowance for Loss on Interest Receivable	N	6
2.6	E	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	11
2.6	E	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	11
2.6	E	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	11
2.6	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	11
2.6	E	1618	Market Adjustment - Investments	N	
2.6	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N	
2.6	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	N	
2.6	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	N	
2.6	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	N	

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Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1 Federal/ NonFederal/2	Addl. Info.
2.6	E	1690	Other Investments	N	
<b>2.7</b>	<b>Other Assets</b>				
2.7	E	1410	Advances and Prepayments	N	
2.7	E	1990	Other Assets	N	
<b>2.8</b>	<b>Total Non-Federal Assets</b>				
2.8	CALC (2.1 .. 2.7)				
<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		3
<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	
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	

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Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1 Federal/ NonFederal/2	Addl. Info.
3.2	E	1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F	
3.2	E	1690	Other Investments	F	
<b>3.3</b>	<b>Accounts Receivable (RC 22)</b>				3
3.3	E	1310	Accounts Receivable	F	
3.3	E	1319	Allowance for Loss on Accounts Receivable	F	
3.3	E	1990	Other Assets	F	
<b>3.4</b>	<b>Interest Receivable (RC 02)</b>				3
3.4	E	1340	Interest Receivable	F	
3.4	E	1349	Allowance for Loss on Interest Receivable	F	
<b>3.5</b>	<b>Loans Receivable (RC 17)</b>				3
3.5	E	1350	Loans Receivable	F	
3.5	E	1351	Capitalized Loan Interest Receivable - Non-Credit Reform	F	
3.5	E	1359	Allowance for Loss on Loans Receivable	F	
<b>3.6</b>	<b>Transfers Receivable (RC 27)</b>				3
3.6	E	1330	Receivable for Transfers of Currently Invested Balances	F	
3.6	E	1335	Expenditure Transfers Receivable	F	
<b>3.7</b>	<b>Benefit Program Contributions Receivable (RC 21)</b>				3
3.7	E	1320	Employment Benefit Contributions Receivable	F	
<b>3.8</b>	<b>Advances to Others and Prepayments (RC 23)</b>				3
3.8	E	1410	Advances and Prepayments	F	
<b>3.9</b>	<b>Other Assets (Without Reciprocals) (RC 29)</b>				3
3.9	E	1360	Penalties, Fines, and Administrative Fees Receivable	F	
3.9	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	
3.9	E	1921	Receivable From Appropriations	F	7

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Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1 Federal/ NonFederal/2	Addl. Info.
<b>3.10</b>	<b>Total Federal Assets</b>				
3.10	CALC (3.1 .. 3.9)				
<b>4</b>	<b>Total Assets</b>				
4	CALC (2.8 + 3.10)				
<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	
6.1	E	2120	Disbursements in Transit	N	
6.1	E	2140	Accrued Interest Payable	N	8
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	2140	Accrued Interest Payable	N	9
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	2190	Other Liabilities With Related Budgetary Obligations	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	



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Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1 Federal/ NonFederal/2	Addl. Info.
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	
<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>Insurance Programs</b>				
6.7	E	2690	Other Actuarial Liabilities	N	10
<b>6.8</b>	<b>Other Liabilities</b>				
6.8	E	2130	Contract Holdbacks	N	
6.8	E	2190	Other Liabilities With Related Budgetary Obligations	N	
6.8	E	2210	Accrued Funded Payroll and Leave	N	
6.8	E	2211	Withholdings Payable	N	
6.8	E	2220	Unfunded Leave	N	
6.8	E	2310	Liability for Advances and Prepayments	N	
6.8	E	2320	Other Deferred Revenue	N	
6.8	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	N	
6.8	E	2590	Other Debt	N	
6.8	E	2910	Prior Liens Outstanding on Acquired Collateral	N	

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Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1 Federal/ NonFederal/2	Addl. Info.
6.8	E	2920	Contingent Liabilities	N	
6.8	E	2940	Capital Lease Liability	N	
6.8	E	2980	Custodial Liability	N	
6.8	E	2990	Other Liabilities Without Related Budgetary Obligations	N	
<b>6.9</b>	<b>Total Non-Federal Liabilities</b>				
6.9	CALC (6.1 .. 6.8)				
<b>7</b>	<b>Federal</b>				
<b>7.1</b>	<b>Accounts Payable (RC 22)</b>				
7.1	E	2110	Accounts Payable	F	3
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	2179	Contra Liability for Subsidy Payable to the Financing Account	F	
7.1	E	2190	Other Liabilities With Related Budgetary Obligations	F	
7.1	E	2950	Liability for Subsidy Related to Undisbursed Loans	F	
7.1	E	2990	Other Liabilities Without Related Budgetary Obligations	F	
<b>7.2</b>	<b>Federal Debt (RC 01)</b>				
7.2	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	F	3
7.2	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	F	
7.2	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F	
7.2	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F	
7.2	E	2540	Participation Certificates	F	
<b>7.3</b>	<b>Interest Payable (RC 02)</b>				
7.3	E	2140	Accrued Interest Payable	F	3

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Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1 Federal/ NonFederal/2	Addl. Info.
<b>7.4</b>	<b>Loans Payable (RC 17)</b>				3
7.4	E	2510	Principal Payable to the Bureau of the Public Debt	F	
7.4	E	2511	Capitalized Loan Interest Payable - Non-Credit Reform	F	
7.4	E	2520	Principal Payable to the Federal Financing Bank	F	
7.4	E	2590	Other Debt	F	
<b>7.5</b>	<b>Transfers Payable (RC 27)</b>				3
7.5	E	2150	Payable for Transfers of Currently Invested Balances	F	
7.5	E	2155	Expenditure Transfers Payable	F	
<b>7.6</b>	<b>Benefit Program Contributions Payable (RC 21)</b>				3
7.6	E	2213	Employer Contributions and Payroll Taxes Payable	F	
7.6	E	2215	Other Post Employment Benefits Due and Payable	F	
7.6	E	2225	Unfunded FECA Liability	F	
7.6	E	2290	Other Unfunded Employment Related Liability	F	
<b>7.7</b>	<b>Advances From Others and Deferred Credits (RC 23)</b>				3
7.7	E	2310	Liability for Advances and Prepayments	F	
<b>7.8</b>	<b>Other Liabilities (Without Reciprocal) (RC 29)</b>				3
7.8	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	F	
7.8	E	2940	Capital Lease Liability	F	
7.8	E	2960	Accounts Payable From Canceled Appropriations	F	
7.8	E	2970	Liability for Capital Transfers to the General Fund of the Treasury	F	
7.8	E	2980	Custodial Liability	F	
7.8	E	2985	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	F	
<b>7.9</b>	<b>Total Federal Liabilities</b>				
7.9	CALC (7.1 .. 7.8)				
<b>8</b>	<b>Total Liabilities</b>				

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Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1 Federal/ NonFederal/2	Addl. Info.
8	CALC (6.9 + 7.9)				
<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	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	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, Fines, and Administrative Fees Revenue	F/N	
9.1	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F/N	
9.1	E	5400	Benefit Program Revenue	F/N	
9.1	E	5409	Contra Revenue for Benefit Program Revenue	F/N	
9.1	E	5500	Insurance and Guarantee Premium Revenue	N	
9.1	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	
9.1	E	5600	Donated Revenue - Financial Resources	N	
9.1	E	5609	Contra Revenue for Donations - Financial Resources	N	

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Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1 Federal/ NonFederal/2	Addl. Info.
9.1	E	5610	Donated Revenue - Nonfinancial Resources	N	
9.1	E	5619	Contra Donated Revenue - Nonfinancial Resources	N	
9.1	E	5700	Expended Appropriations		
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	F	
9.1	E	5760	Expenditure Financing Sources - Transfers-Out	F	
9.1	E	5765	Nonexpenditure Financing Sources - Transfers-Out	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	F	
9.1	E	5795	Seigniorage	N	
9.1	E	5799	Adjustment of Appropriations Used		
9.1	E	5800	Tax Revenue Collected	F/N	
9.1	E	5801	Tax Revenue Accrual Adjustment	F/N	
9.1	E	5809	Contra Revenue for Taxes	F/N	
9.1	E	5890	Tax Revenue Refunds	F/N	
9.1	E	5900	Other Revenue	F/N	
9.1	E	5909	Contra Revenue for Other Revenue	F/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	

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## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2008 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1 Federal/ NonFederal/2	Addl. Info.
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	6400	Benefit Expense	F/N	
9.1	E	6500	Cost of Goods Sold	N	
9.1	E	6600	Applied Overhead	N	
9.1	E	6610	Cost Capitalization Offset	N	
9.1	E	6710	Depreciation, Amortization, and Depletion	N	
9.1	E	6720	Bad Debt Expense	F/N	
9.1	E	6730	Imputed Costs	F	
9.1	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N	
9.1	E	6800	Future Funded Expenses	F/N	
9.1	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F	
9.1	E	6900	Nonproduction Costs	F/N	
9.1	E	7110	Gains on Disposition of Assets - Other	N	
9.1	E	7111	Gains on Disposition of Investments	F/N	
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	

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## SECTION VI

## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2008 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1 Federal/ NonFederal/2	Addl. Info.
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	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	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	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, Fines, and Administrative Fees Revenue	F/N	
9.2	E	5329	Contra Revenue for Penalties, Fines, and 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 2008 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1 Federal/ NonFederal/2	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	5700	Expended Appropriations		
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	F	
9.2	E	5760	Expenditure Financing Sources - Transfers-Out	F	
9.2	E	5765	Nonexpenditure Financing Sources - Transfers-Out	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	F	
9.2	E	5799	Adjustment of Appropriations Used		
9.2	E	5800	Tax Revenue Collected	F/N	
9.2	E	5801	Tax Revenue Accrual Adjustment	F/N	
9.2	E	5809	Contra Revenue for Taxes	F/N	
9.2	E	5890	Tax Revenue Refunds	F/N	
9.2	E	5900	Other Revenue	F/N	
9.2	E	5909	Contra Revenue for Other Revenue	F/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	



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## USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2008 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1 Federal/ NonFederal/2	Addl. Info.
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	6400	Benefit Expense	F/N	
9.2	E	6500	Cost of Goods Sold	N	
9.2	E	6600	Applied Overhead	N	
9.2	E	6610	Cost Capitalization Offset	N	
9.2	E	6710	Depreciation, Amortization, and Depletion	N	
9.2	E	6720	Bad Debt Expense	F/N	
9.2	E	6730	Imputed Costs	F	
9.2	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N	
9.2	E	6800	Future Funded Expenses	F/N	
9.2	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F	
9.2	E	6900	Nonproduction Costs	F/N	
9.2	E	7110	Gains on Disposition of Assets - Other	N	
9.2	E	7111	Gains on Disposition of Investments	F/N	
9.2	E	7112	Gains on Disposition of Borrowings	F	
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	

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USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2008 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1 Federal/ NonFederal/2	Addl. Info.
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	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	CALC (9.1 + 9.2)				
<b>11</b>	<b>Total Liabilities and Net Position</b>				
11	CALC (8 + 10)				

**Footnotes and Additional Information:**

- 1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
- 2/ The USSGL account attribute domain "F" excludes intradepartmental amounts.
- 3/ For Reciprocal Category (RC) detail information, see TFM Volume I, Part 2, Chapter 4700, Agency Requirements for the Financial Report of the United States Government, Appendix 7.
- 4/ Related to accounts and taxes receivable.
- 5/ Related to loans receivable.
- 6/ Related to investments.
- 7/ Do not use without permission from Treasury or OMB.
- 8/ Related to accounts payable.
- 9/ Related to interest on the debt.
- 10/ Other than VA benefits.
- 11/ Related to Government Account Series securities purchased using deposit funds.

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## USSGL Crosswalk - Reclassified Statement of Net Cost for the Closing Package for Fiscal 2008 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute /1		Addl. Info.
				Fed. / NonFed. /2	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	6320	Interest Expenses on Securities	N		
2	E	6330	Other Interest Expenses	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	
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>					4
<b>4</b>	<b>Total Non-Federal Gross Cost</b>					
4	CALC (2 + 3)					
<b>5</b>	<b>Federal Gross Cost</b>					
<b>5.1</b>	<b>Benefit Program Costs (RC 26)</b>					3

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## USSGL Crosswalk - Reclassified Statement of Net Cost for the Closing Package for Fiscal 2008 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute /1		Addl. Info.
				Fed. / NonFed. /2	Exch. / Nonexch.	
5.1	E	6400	Benefit Expense	F		
5.1	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F		
<b>5.2</b>	<b>Imputed Costs (RC 25)</b>					3
5.2	E	6730	Imputed Costs	F		
<b>5.3</b>	<b>Buy/Sell Cost (RC 24)</b>					3
5.3	E	6100	Operating Expenses/Program Costs	F		
5.3	E	6190	Contra Bad Debt Expense - Incurred for Others	F		
5.3	E	6720	Bad Debt Expense	F		
5.3	E	6790	Other Expenses Not Requiring Budgetary Resources	F		
5.3	E	6800	Future Funded Expenses	F		
5.3	E	6900	Nonproduction Costs	F		
<b>5.4</b>	<b>Federal Securities Interest Expense (RC 03)</b>					3
5.4	E	6320	Interest Expenses on Securities	F		4
5.4	E	7211	Losses on Disposition of Investments	F	X	
5.4	E	7280	Unrealized Losses	F	X	
<b>5.5</b>	<b>Borrowing and Other Interest Expense (RC 05)</b>					3
5.5	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F		
5.5	E	6330	Other Interest Expenses	F		
<b>5.6</b>	<b>Borrowing Losses (RC 06)</b>					3
5.6	E	7212	Losses on Disposition of Borrowings	F	X	4
5.6	E	7290	Other Losses	F	X	
<b>5.7</b>	<b>Other Expenses (without reciprocals)</b>					5
<b>6</b>	<b>Total Federal Gross Cost</b>					
	CALC (5.1 .. 5.7)					

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## USSGL Crosswalk - Reclassified Statement of Net Cost for the Closing Package for Fiscal 2008 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute /1		Addl. Info.
				Fed. / NonFed. /2	Exch. / Nonexch.	
7			<b>Department Total Gross Cost (The line item, departmental total gross cost, is the full cost (Federal and non-Federal) of all programs and/or entities of a department/agency.)</b>			
			CALC (4+6)			
8			<b>Earned Revenue</b>			
9			<b>Non-Federal Earned Revenue</b>			
9	E	5100	Revenue From Goods Sold	N	X	
9	E	5109	Contra Revenue for Goods Sold	N	X	
9	E	5200	Revenue From Services Provided	N	X	
9	E	5209	Contra Revenue for Services Provided	N	X	
9	E	5310	Interest Revenue - Other	N	X	
9	E	5311	Interest Revenue - Investments	N	X	
9	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	N	X	
9	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	N	X	
9	E	5318	Contra Revenue for Interest Revenue - Investments	N	X	
9	E	5319	Contra Revenue for Interest Revenue - Other	N	X	
9	E	5320	Penalties, Fines, and Administrative Fees Revenue	N	X	
9	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	N	X	
9	E	5400	Benefit Program Revenue	N	X	
9	E	5409	Contra Revenue for Benefit Program Revenue	N	X	
9	E	5500	Insurance and Guarantee Premium Revenue	N	X	
9	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	X	
9	E	5900	Other Revenue	N	X	
9	E	5909	Contra Revenue for Other Revenue	N	X	
9	E	5990	Collections for Others - Statement of Custodial Activity	N	X	
9	E	5991	Accrued Collections for Others - Statement of Custodial Activity	N	X	
9	E	7110	Gains on Disposition of Assets - Other	N	X	
9	E	7111	Gains on Disposition of Investments	N	X	
9	E	7180	Unrealized Gains	N	X	
9	E	7190	Other Gains	N	X	

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## USSGL Crosswalk - Reclassified Statement of Net Cost for the Closing Package for Fiscal 2008 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute /1		Addl. Info.
				Fed. / NonFed. /2	Exch. / Nonexch.	
<b>10.1</b>			<b>Benefit Program Revenue (RC 26)</b>			3
10.1	E	5400	Benefit Program Revenue	F	X	
10.1	E	5409	Contra Revenue for Benefit Program Revenue	F	X	
<b>10.2</b>			<b>Buy/Sell Revenue (RC 24)</b>			3
10.2	E	5100	Revenue From Goods Sold	F	X	
10.2	E	5109	Contra Revenue for Goods Sold	F	X	
10.2	E	5200	Revenue From Services Provided	F	X	
10.2	E	5209	Contra Revenue for Services Provided	F	X	
10.2	E	5900	Other Revenue	F	X	
10.2	E	5909	Contra Revenue for Other Revenue	F	X	
<b>10.3</b>			<b>Federal Securities Interest Revenue (RC 03)</b>			3
10.3	E	5311	Interest Revenue - Investments	F	X	
10.3	E	5318	Contra Revenue for Interest Revenue - Investments	F	X	
10.3	E	7111	Gains on Disposition of Investments	F	X	
10.3	E	7180	Unrealized Gains	F	X	
<b>10.4</b>			<b>Borrowing and Other Interest Revenue (RC 05)</b>			3
10.4	E	5310	Interest Revenue - Other	F	X	
10.4	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F	X	4
10.4	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F	X	
10.4	E	5319	Contra Revenue for Interest Revenue - Other	F	X	
<b>10.5</b>			<b>Borrowing Gains (RC 06)</b>			3
10.5	E	7112	Gains on Disposition of Borrowings	F	X	4
10.5	E	7190	Other Gains	F	X	
<b>10.6</b>			<b>Other Revenues Without Reciprocal (RC 29)</b>			3
10.6	E	5320	Penalties, Fines, and Administrative Fees Revenue	F	X	
10.6	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F	X	
10.6	E	5990	Collections for Others - Statement of Custodial Activity	F		
10.6	E	5991	Accrued Collections for Others - Statement of Custodial Activity	F		



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USSGL Crosswalk - Reclassified Statement of Net Cost for the Closing Package for Fiscal 2008 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute /1		Addl. Info.
				Fed. / NonFed. /2	Exch. / Nonexch.	
10			<b>Federal Earned Revenue</b>			
11			<b>Total Federal Earned Revenue</b> CALC (10.1 .. 10.6)			
12			<b>Department Total Earned Revenue</b> CALC (9+11)			
13			<b>Net Cost of Operations</b> CALC (7-12)			

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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/ Department of the Treasury Only.

5/ Department of the Treasury, Financial Management Service Only.

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## SECTION VI

## USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2008 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attribute/1		Addl. Info.
				Fed./ NonFed./2	Exch./ Nonexch.	
<b>1</b>			<b>Beginning Net Position Balance</b>			
1	B	3100	Unexpended Appropriations - Cumulative			
1	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors			
1	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles			14
1	B	3310	Cumulative Results of Operations			
1	E	5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors			
1	E	5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles			14
1	E	7400	Prior-Period Adjustments Due to Corrections of Errors			
1	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles			14
<b>2</b>			<b>Non-Federal Prior Period Adjustments (Not Restated)</b>			
2	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	N		15
<b>3</b>			<b>Federal Prior Period Adjustments (Not Restated) (RC 29)</b>			3
3	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles			15
3	E	5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles			15
3	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	F		15
<b>4</b>			<b>Adjusted Beginning Net Position Balance</b>			
4		CALC (1..3)				
<b>5</b>			<b>Non-Federal Nonexchange Revenue:</b>			
<b>5.1</b>			<b>Individual Income Tax and Tax Withholdings</b>			
5.1	E	5800	Tax Revenue Collected	N	T	9, 13
5.1	E	5801	Tax Revenue Accrual Adjustment	N	T	9, 13
5.1	E	5809	Contra Revenue for Taxes	N	T	9, 13
5.1	E	5890	Tax Revenue Refunds	N	T	9, 13
<b>5.2</b>			<b>Corporation Income Taxes</b>			

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## SECTION VI

## USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2008 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attribute/1		Addl. Info.
				Fed./ NonFed./2	Exch./ Nonexch.	
5.2	E	5800	Tax Revenue Collected	N	T	5, 13
5.2	E	5801	Tax Revenue Accrual Adjustment	N	T	5, 13
5.2	E	5809	Contra Revenue for Taxes	N	T	5, 13
5.2	E	5890	Tax Revenue Refunds	N	T	5, 13
<b>5.3</b>			<b>Unemployment Taxes</b>			
5.3	E	5800	Tax Revenue Collected	N	T	11, 13
5.3	E	5801	Tax Revenue Accrual Adjustment	N	T	11, 13
5.3	E	5809	Contra Revenue for Taxes	N	T	11, 13
5.3	E	5890	Tax Revenue Refunds	N	T	11, 13
<b>5.4</b>			<b>Excise Taxes</b>			
5.4	E	5800	Tax Revenue Collected	N	T	8, 13
5.4	E	5801	Tax Revenue Accrual Adjustment	N	T	8, 13
5.4	E	5809	Contra Revenue for Taxes	N	T	8, 13
5.4	E	5890	Tax Revenue Refunds	N	T	8, 13
<b>5.5</b>			<b>Estate and Gift Taxes</b>			
5.5	E	5800	Tax Revenue Collected	N	T	7, 13
5.5	E	5801	Tax Revenue Accrual Adjustment	N	T	7, 13
5.5	E	5809	Contra Revenue for Taxes	N	T	7, 13
5.5	E	5890	Tax Revenue Refunds	N	T	7, 13
<b>5.6</b>			<b>Customs Duties</b>			
5.6	E	5800	Tax Revenue Collected	N	T	6, 13
5.6	E	5801	Tax Revenue Accrual Adjustment	N	T	6, 13
5.6	E	5809	Contra Revenue for Taxes	N	T	6, 13
5.6	E	5890	Tax Revenue Refunds	N	T	6, 13
<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, Fines, and Administrative Fees Revenue	N	T	

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## USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2008 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attribute/1		Addl. Info.
				Fed./ NonFed./2	Exch./ Nonexch.	
5.7	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	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	13
5.7	E	5609	Contra Revenue for Donations - Financial Resources	N	T	13
5.7	E	5610	Donated Revenue - Nonfinancial Resources	N	T	13
5.7	E	5619	Contra Donated Revenue - Nonfinancial Resources	N	T	13
5.7	E	5795	Seigniorage	N		16
5.7	E	5800	Tax Revenue Collected	N	T	10, 13
5.7	E	5801	Tax Revenue Accrual Adjustment	N	T	10, 13
5.7	E	5809	Contra Revenue for Taxes	N	T	10, 13
5.7	E	5890	Tax Revenue Refunds	N	T	10, 13
5.7	E	5900	Other Revenue	N	T	
5.7	E	5909	Contra Revenue for Other Revenue	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>			4
<b>5.9</b>			<b>Total Non-Federal Nonexchange Revenue</b>			
5.9		CALC (5.1..5.8)				
<b>6</b>			<b>Federal Nonexchange Revenue:</b>			
<b>6.1</b>			<b>Federal Securities Interest Revenue (Nonexchange) (RC 03)</b>			3
6.1	E	5311	Interest Revenue - Investments	F	T	
6.1	E	5318	Contra Revenue for Interest Revenue - Investments	F	T	
6.1	E	7111	Gains on Disposition of Investments	F	T	

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Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attribute/1		Addl. Info.
				Fed./ NonFed./2	Exch./ Nonexch.	
6.1	E	7180	Unrealized Gains	F	T	
6.1	E	7211	Losses on Disposition of Investments	F	T	
6.1	E	7280	Unrealized Losses	F	T	
<b>6.2</b>			<b>Borrowings and Other Interest Revenue (Nonexchange) (RC 05 &amp; RC 06)</b>			<b>3</b>
6.2	E	5310	Interest Revenue - Other	F	T	
6.2	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F	T	
6.2	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F	T	
6.2	E	5319	Contra Revenue for Interest Revenue - Other	F	T	
6.2	E	7112	Gains on Disposition of Borrowings	F	T	
6.2	E	7190	Other Gains	F	T	
6.2	E	7212	Losses on Disposition of Borrowings	F	T	
6.2	E	7290	Other Losses	F	T	
<b>6.3</b>			<b>Benefit Program Revenue (Nonexchange) (RC 26)</b>			<b>3</b>
6.3	E	5400	Benefit Program Revenue	F	T	
6.3	E	5409	Contra Revenue for Benefit Program Revenue	F	T	
<b>6.4</b>			<b>Other Taxes and Receipts (RC 29)</b>			<b>3</b>
6.4	E	5800	Tax Revenue Collected	F	T	13
6.4	E	5801	Tax Revenue Accrual Adjustment	F	T	13
6.4	E	5809	Contra Revenue for Taxes	F	T	13
6.4	E	5890	Tax Revenue Refunds	F	T	13
<b>6.5</b>			<b>Total Federal Nonexchange Revenue</b>			
6.5		CALC (6.1 .. 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>			<b>3</b>
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>			<b>3</b>
7.2	E	5740	Appropriated Earmarked Receipts Transferred In	F		
<b>7.3</b>			<b>Appropriation of Unavailable Special or Trust Fund Receipts Transfers-out (RC 07)</b>			<b>3</b>

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Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attribute/1		Addl. Info.
				Fed./ NonFed./2	Exch./ Nonexch.	
7.3	E	5745	Appropriated Earmarked Receipts Transferred Out	F		
<b>7.4</b>	<b>Nonexpenditure Transfers-in of Unexpended Appropriations and Financing Sources (RC 08)</b>					3
7.4	E	3102	Unexpended Appropriations - Transfers-In	F		
7.4	E	5755	Nonexpenditure Financing Sources - Transfers-In	F		
<b>7.5</b>	<b>Nonexpenditure Transfers-out of Unexpended Appropriations and Financing Sources (RC 08)</b>					3
7.5	E	3103	Unexpended Appropriations - Transfers-Out	F		
7.5	E	5765	Nonexpenditure Financing Sources - Transfers-Out	F		
<b>7.6</b>	<b>Expenditure Transfers-in of Financing Sources (RC 09)</b>					3
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>					3
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>Other Budgetary Financing Sources (RC 29)</b>					3
7.8	E	3107	Unexpended Appropriations - Used			
7.8	E	5320	Penalties, Fines, and Administrative Fees Revenue	F	T	
7.8	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F	T	
7.8	E	5700	Expended Appropriations			
7.8	E	5790	Other Financing Sources	F		
7.8	E	5799	Adjustment of Appropriations Used			
7.8	E	5900	Other Revenue	F	T	12
7.8	E	5909	Contra Revenue for Other Revenue	F	T	12
7.8	E	5990	Collections for Others - Statement of Custodial Activity	F	T	
7.8	E	5991	Accrued Collections for Others - Statement of Custodial Activity	F	T	
7.8	E	7500	Distribution of Income - Dividend	F	T	
<b>7.9</b>	<b>Total Budgetary Financing Sources</b>					
7.9	CALC (7.1..7.8)					
<b>8</b>	<b>Other Financing Sources:</b>					

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## USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2008 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attribute/1		Addl. Info.
				Fed./ NonFed./2	Exch./ Nonexch.	
<b>8.1</b>			<b>Transfers-In Without Reimbursement (RC 18)</b>			3
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>			3
8.2	E	5730	Financing Sources Transferred Out Without Reimbursement	F		
8.2	E	5776	Nonbudgetary Financing Sources Transferred Out	F		
<b>8.3</b>			<b>Imputed Financing Sources (RC 25)</b>			3
8.3	E	5780	Imputed Financing Sources	F		
<b>8.4</b>			<b>Other Non-Budgetary Financing Sources (RC 29)</b>			3
8.4	E	5791	Adjustment to Financing Sources - Downward Reestimate	F		
8.4	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	F		
8.4	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	F		
<b>8.5</b>			<b>Total Other Financing Sources</b>			
8.5		CALC (8.1 .. 8.4)				
<b>9</b>			<b>Net Cost of Operations (+/-)</b>			
<b>10</b>			<b>Ending Net Position Balance</b>			
10		Calc (4 + 5.9 + 6.5 + 7.9 + 8.5) + - 9)				



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**Footnotes and Additional Information:**

- 1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
- 2/ The 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, Appendix 7.
- 4/ As defined in TFM, Volume I, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government.
- 5/ Related to corporation income tax - Department of The Treasury.
- 6/ Related to custom duties - Department of Homeland Security.
- 7/ Related to estate and gift taxes - Department of the Treasury only.
- 8/ Related to excise taxes.
- 9/ Related to individual income tax and tax withholdings - Department of the Treasury only.
- 10/ Related to other taxes.
- 11/ Related to unemployment taxes.
- 12/ This account is associated with RC 24 rather than RC 29.
- 13/ By definition, the only valid attribute domain value for this USSGL account is T - Nonexchange.
- 14/ Related to amounts restated.
- 15/ Related to amounts not restated.
- 16/ 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.