

USSGL Crosswalk - Reclassified Statement Of Operations and Changes in Net Position

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Fed/NonFed | Exch/Nonexch | Budgetary Impact Indicator | Reporting Type Code | Addl. Info. |
|------------|--|--|-----------|------------|--------------|----------------------------|---------------------|-------------|
| 1 | Net position, beginning of period | | | | | | | |
| 1 | 310000 | Unexpended Appropriations - Cumulative | B | | | | E/U | |
| 1 | 320000 | Appropriations Outstanding - Cumulative | B | | | | U | |
| 1 | 331000 | Cumulative Results of Operations | B | | | | E/U | |
| 2 | Non-federal prior-period adjustments: | | | | | | | |
| 2.1 | Changes in accounting principles | | | | | | | |
| 2.1 | 740100 | Prior-Period Adjustments Due to Changes in Accounting Principles | E | N | | | E/U | |
| 2.2 | Corrections of errors - non-federal | | | | | | | |
| 2.2 | 740000 | Prior-Period Adjustments Due to Corrections of Errors | E | N | | | E/U | |
| 2.3 | Corrections of errors - years preceding the prior year - non-federal | | | | | | | |
| 2.3 | 740500 | Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year | E | N | | | E/U | 9 |
| 3 | Federal prior-period adjustments | | | | | | | |
| 3.1 | Changes in accounting principles - federal (RC 29) - Footnote 1 | | | | | | | |
| 3.1 | 740100 | Prior-Period Adjustments Due to Changes in Accounting Principles | E | Z | | | E/U | |
| 3.2 | Corrections of errors - federal (RC 29) | | | | | | | |
| 3.2 | 740000 | Prior-Period Adjustments Due to Corrections of Errors | E | Z | | | E/U | |
| 3.3 | Corrections of errors - years preceding the prior year - federal (RC 29) | | | | | | | |
| 3.3 | 740500 | Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year | E | Z | | | E/U | 9 |
| 3.4 | Prior period adjustment to unexpended appropriations - federal (RC 31) | | | | | | | |
| 3.4 | 310500 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year | E | G | | | E/U | 9 |
| 3.4 | 310800 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | E | G | | | E/U | |
| 3.4 | 310900 | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | E | G | | | E/U | |
| 3.5 | Prior period adjustment to expended appropriations - federal (RC 32) | | | | | | | |
| 3.5 | 570500 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year | E | G | | | E/U | 9 |
| 3.5 | 570800 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | E | G | | | E/U | |
| 3.5 | 570900 | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | E | G | | | E/U | |
| 3.6 | Prior period adjustment to appropriations outstanding - federal (RC 31) | | | | | | | |
| 3.6 | 320800 | Appropriations Outstanding - Prior-Period Adjustments | E | F | | | E/U | |
| 3.7 | Prior period adjustment to appropriations expended - federal (RC 32) - Footnote 1 | | | | | | | |
| 3.7 | 570810 | Appropriations - Expended - Prior-Period Adjustments | E | F | | | E/U | |
| 4 | Net position, beginning of period - adjusted | | | | | | | |
| | This line is calculated. | | | | | | | |
| | For current year, equals sum of lines, 1, 2.1, 2.2, 3.1, 3.2, 3.4, 3.5, 3.6, and 3.7. | | | | | | | |
| | For prior year, equals sum of lines, 1, 2.1, 2.2, 2.3, and 3.1 - 3.7. | | | | | | | |
| 5 | Non-federal non-exchange revenue: | | | | | | | |
| 5.1 | Individual income tax and tax withholdings (for use by Treasury only) | | | | | | | |
| 5.1 | 580100 | Tax Revenue Collected - Individual | E | N | T | | E/U | |
| 5.1 | 582100 | Tax Revenue Accrual Adjustment - Individual | E | N | T | | E/U | |
| 5.1 | 583100 | Contra Revenue for Taxes - Individual | E | N | T | | E/U | |
| 5.1 | 589100 | Tax Revenue Refunds - Individual | E | N | T | | E/U | |
| 5.2 | Corporation income taxes (for use by Treasury only) | | | | | | | |
| 5.2 | 580200 | Tax Revenue Collected - Corporate | E | N | T | | E/U | |
| 5.2 | 582200 | Tax Revenue Accrual Adjustment - Corporate | E | N | T | | E/U | |
| 5.2 | 583200 | Contra Revenue for Taxes - Corporate | E | N | T | | E/U | |
| 5.2 | 589200 | Tax Revenue Refunds - Corporate | E | N | T | | E/U | |
| 5.3 | Excise taxes | | | | | | | |

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| 5.3 | 580400 | Tax Revenue Collected - Excise | E | N | T | | E/U | |
| 5.3 | 582400 | Tax Revenue Accrual Adjustment - Excise | E | N | T | | E/U | |
| 5.3 | 583400 | Contra Revenue for Taxes - Excise | E | N | T | | E/U | |
| 5.3 | 589400 | Tax Revenue Refunds - Excise | E | N | T | | E/U | |
| 5.4 | Unemployment taxes | | | | | | | |
| 5.4 | 580300 | Tax Revenue Collected - Unemployment | E | N | T | | E/U | |
| 5.4 | 582300 | Tax Revenue Accrual Adjustment - Unemployment | E | N | T | | E/U | |
| 5.4 | 583300 | Contra Revenue for Taxes - Unemployment | E | N | T | | E/U | |
| 5.4 | 589300 | Tax Revenue Refunds - Unemployment | E | N | T | | E/U | |
| 5.5 | Customs duties | | | | | | | |
| 5.5 | 580600 | Tax Revenue Collected - Customs | E | N | T | | E/U | |
| 5.5 | 582600 | Tax Revenue Accrual Adjustment - Customs | E | N | T | | E/U | |
| 5.5 | 583600 | Contra Revenue for Taxes - Customs | E | N | T | | E/U | |
| 5.5 | 589600 | Tax Revenue Refunds - Customs | E | N | T | | E/U | |
| 5.6 | Estate and gift taxes | | | | | | | |
| 5.6 | 580500 | Tax Revenue Collected - Estate and Gift | E | N | T | | E/U | |
| 5.6 | 582500 | Tax Revenue Accrual Adjustment - Estate and Gift | E | N | T | | E/U | |
| 5.6 | 583500 | Contra Revenue for Taxes - Estate and Gift | E | N | T | | E/U | |
| 5.6 | 589500 | Tax Revenue Refunds - Estate and Gift | E | N | T | | E/U | |
| 5.7 | Other taxes and receipts | | | | | | | |
| 5.7 | 531000 | Interest Revenue - Other | E | N | E/T | | E/U | |
| 5.7 | 531100 | Interest Revenue - Investments | E | N | T | | E/U | |
| 5.7 | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds | E | N | T | | E/U | |
| 5.7 | 531700 | Contra Revenue for Interest Revenue - Loans Receivable | E | N | T | | E/U | |
| 5.7 | 531800 | Contra Revenue for Interest Revenue - Investments | E | N | T | | E/U | |
| 5.7 | 531900 | Contra Revenue for Interest Revenue - Other | E | N | T | | E/U | |
| 5.7 | 532000 | Penalties and Fines Revenue | E | N | T | | E/U | |
| 5.7 | 532400 | Contra Revenue for Penalties and Fines | E | N | T | | E/U | |
| 5.7 | 540000 | Funded Benefit Program Revenue | E | N | T | | E/U | |
| 5.7 | 540900 | Contra Revenue for Funded Benefit Program Revenue | E | N | T | | E/U | |
| 5.7 | 560000 | Donated Revenue - Financial Resources | E | N | T | | E/U | |
| 5.7 | 560900 | Contra Revenue for Donations - Financial Resources | E | N | T | | E/U | |
| 5.7 | 561000 | Donated Revenue - Non-Financial Resources | E | N | T | | E/U | |
| 5.7 | 561900 | Contra Donated Revenue - Nonfinancial Resources | E | N | T | | E/U | |
| 5.7 | 564000 | Forfeiture Revenue - Cash and Cash Equivalents | E | N | T | D | E/U | |
| 5.7 | 564900 | Contra Forfeiture Revenue - Cash and Cash Equivalents | E | N | T | D | E/U | |
| 5.7 | 565000 | Forfeiture Revenue - Forfeitures of Property | E | N | T | E | E/U | |
| 5.7 | 565900 | Contra Forfeiture Revenue - Forfeitures of Property | E | N | T | E | E/U | |
| 5.7 | 579500 | Seigniorage | E | N | | E | E/U | 3 |
| 5.7 | 580000 | Tax Revenue Collected - Not Otherwise Classified | E | N | T | | E/U | |
| 5.7 | 582000 | Tax Revenue Accrual Adjustment - Not Otherwise Classified | E | N | T | | E/U | |
| 5.7 | 583000 | Contra Revenue for Taxes - Not Otherwise Classified | E | N | T | | E/U | |
| 5.7 | 589000 | Tax Revenue Refunds - Not Otherwise Classified | E | N | T | | E/U | |
| 5.7 | 590000 | Other Revenue | E | N | T | D/E | E/U | |
| 5.7 | 590900 | Contra Revenue for Other Revenue | E | N | T | D/E | E/U | |
| 5.7 | 592300 | Valuation Change in Investments - Beneficial Interest in Trust | E | N | T | | E/U | |
| 5.7 | 599000 | Collections for Others - Statement of Custodial Activity | E | N | E/T | D/E | E/U | |
| 5.7 | 599100 | Accrued Collections for Others - Statement of Custodial Activity | E | N | E/T | D/E | E/U | |
| 5.7 | 711000 | Gains on Disposition of Assets - Other | E | N | T | D/E | E/U | |
| 5.7 | 711100 | Gains on Disposition of Investments | E | N | T | D/E | E/U | |
| 5.7 | 718000 | Unrealized Gains | E | N | T | D/E | E/U | |
| 5.7 | 719000 | Other Gains | E | N | T | D/E | E/U | |
| 5.7 | 719090 | Gains on International Monetary Fund Assets | E | | T | D/E | U | |
| 5.7 | 721000 | Losses on Disposition of Assets - Other | E | N | T | D/E | E/U | |
| 5.7 | 721100 | Losses on Disposition of Investments | E | N | T | D/E | E/U | |
| 5.7 | 728000 | Unrealized Losses | E | N | T | D/E | E/U | |
| 5.7 | 729000 | Other Losses | E | N | T | D/E | E/U | |
| 5.7 | 729090 | Losses on International Monetary Fund Assets | E | | T | D/E | U | |
| 5.7 | 750000 | Distribution of Income - Dividend | E | N | T | D/E | E/U | |
| 5.8 | Miscellaneous earned revenues - Footnote 2 | | | | | | | |

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| 5.8 | 590000 | Other Revenue | E | N | E | D/E | E/U | |
| 5.8 | 590900 | Contra Revenue for Other Revenue | E | N | E | D/E | E/U | |
| 5.9 | Total non-federal non-exchange revenue | | | | | | | |
| | This line is calculated. Equals sum of lines 5.1 through 5.8. | | | | | | | |
| 6 | Federal non-exchange revenue: | | | | | | | |
| 6.1 | Federal securities interest revenue including associated gains and losses (non-exchange) (RC 03) - Footnote 1 | | | | | | | |
| 6.1 | 531100 | Interest Revenue - Investments | E | F | T | | E/U | 4 |
| 6.1 | 531800 | Contra Revenue for Interest Revenue - Investments | E | F | T | | E/U | 4 |
| 6.1 | 711100 | Gains on Disposition of Investments | E | F | T | D/E | E/U | 4 |
| 6.1 | 718000 | Unrealized Gains | E | F | T | D/E | E/U | 4 |
| 6.1 | 721100 | Losses on Disposition of Investments | E | F | T | D/E | E/U | 4 |
| 6.1 | 728000 | Unrealized Losses | E | F | T | D/E | E/U | 4 |
| 6.2 | Borrowings and other interest revenue (non-exchange) (RC 05) - Footnote 1 | | | | | | | |
| 6.2 | 531000 | Interest Revenue - Other | E | F | T | | E/U | 4 |
| 6.2 | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds | E | F | T | | E/U | 4 |
| 6.2 | 531700 | Contra Revenue for Interest Revenue - Loans Receivable | E | F | T | | E/U | 4 |
| 6.2 | 531900 | Contra Revenue for Interest Revenue - Other | E | F | T | | E/U | 4 |
| 6.2 | 579100 | Adjustment to Financing Sources - Credit Reform | E | F | | E | E/U | |
| 6.3 | Borrowings Gains (RC 06)/01 | | | | | | | |
| 6.3 | 719000 | Other Gains | E | F | T | D/E | E/U | 4 |
| 6.4 | Borrowings Losses (RC 06)/01 | | | | | | | |
| 6.4 | 729000 | Other Losses | E | F | T | D/E | E/U | 4 |
| 6.5 | Benefit program revenue (non-exchange) (RC 26) - Footnote 1 | | | | | | | |
| 6.5 | 540000 | Funded Benefit Program Revenue | E | F | T | | E/U | 4 |
| 6.5 | 540900 | Contra Revenue for Funded Benefit Program Revenue | E | F | T | | E/U | 4 |
| 6.6 | Other taxes and receipts (RC 45) - Footnote 1 | | | | | | | |
| 6.6 | 580000 | Tax Revenue Collected - Not Otherwise Classified | E | G | T | | E/U | |
| 6.6 | 580100 | Tax Revenue Collected - Individual | E | G | T | | E/U | |
| 6.6 | 580200 | Tax Revenue Collected - Corporate | E | G | T | | E/U | |
| 6.6 | 580300 | Tax Revenue Collected - Unemployment | E | G | T | | E/U | |
| 6.6 | 580400 | Tax Revenue Collected - Excise | E | G | T | | E/U | |
| 6.6 | 580500 | Tax Revenue Collected - Estate and Gift | E | G | T | | E/U | |
| 6.6 | 580600 | Tax Revenue Collected - Customs | E | G | T | | E/U | |
| 6.6 | 582000 | Tax Revenue Accrual Adjustment - Not Otherwise Classified | E | G | T | | E/U | |
| 6.6 | 582100 | Tax Revenue Accrual Adjustment - Individual | E | G | T | | E/U | |
| 6.6 | 582200 | Tax Revenue Accrual Adjustment - Corporate | E | G | T | | E/U | |
| 6.6 | 582300 | Tax Revenue Accrual Adjustment - Unemployment | E | G | T | | E/U | |
| 6.6 | 582400 | Tax Revenue Accrual Adjustment - Excise | E | G | T | | E/U | |
| 6.6 | 582500 | Tax Revenue Accrual Adjustment - Estate and Gift | E | G | T | | E/U | |
| 6.6 | 582600 | Tax Revenue Accrual Adjustment - Customs | E | G | T | | E/U | |
| 6.6 | 583000 | Contra Revenue for Taxes - Not Otherwise Classified | E | G | T | | E/U | |
| 6.6 | 583100 | Contra Revenue for Taxes - Individual | E | G | T | | E/U | |
| 6.6 | 583200 | Contra Revenue for Taxes - Corporate | E | G | T | | E/U | |
| 6.6 | 583300 | Contra Revenue for Taxes - Unemployment | E | G | T | | E/U | |
| 6.6 | 583400 | Contra Revenue for Taxes - Excise | E | G | T | | E/U | |
| 6.6 | 583500 | Contra Revenue for Taxes - Estate and Gift | E | G | T | | E/U | |
| 6.6 | 583600 | Contra Revenue for Taxes - Customs | E | G | T | | E/U | |
| 6.6 | 589000 | Tax Revenue Refunds - Not Otherwise Classified | E | G | T | | E/U | |
| 6.6 | 589100 | Tax Revenue Refunds - Individual | E | G | T | | E/U | |
| 6.6 | 589200 | Tax Revenue Refunds - Corporate | E | G | T | | E/U | |
| 6.6 | 589300 | Tax Revenue Refunds - Unemployment | E | G | T | | E/U | |
| 6.6 | 589400 | Tax Revenue Refunds - Excise | E | G | T | | E/U | |
| 6.6 | 589500 | Tax Revenue Refunds - Estate and Gift | E | G | T | | E/U | |
| 6.6 | 589600 | Tax Revenue Refunds - Customs | E | G | T | | E/U | |
| 6.7 | Collections Transferred to a TAS Other Than the General Fund of the U.S. Government (RC 15) | | | | | | | |
| 6.7 | 599800 | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government | E | F | E/T | | E/U | |

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| 6.8 | Collections transferred into a TAS Other Than the General Fund of the U.S. Government - Nonexchange (RC 15) | | | | | | | |
| 6.8 | 599700 | Financing Sources Transferred In From Custodial Statement Collections | E | F | E/T | D/E | E/U | |
| 6.9 | Accrual of Collections Yet to be Transferred to a TAS Other Than the General Fund of the U.S. Government - Nonexchange (RC 16) | | | | | | | |
| 6.9 | 599000 | Collections for Others - Statement of Custodial Activity | E | F | E/T | D/E | E/U | |
| 6.9 | 599100 | Accrued Collections for Others - Statement of Custodial Activity | E | F | E/T | D/E | E/U | |
| 6.9 | 599300 | Offset to Non-Entity Collections - Statement of Changes in Net Position | E | F | | E | E/U | |
| 6.9 | 599400 | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position | E | F | | E | E/U | |
| 6.10 | Accruals for Entity amounts to be collected in a TAS Other Than the General Fund of the U.S. Government - Nonexchange (RC 16) | | | | | | | |
| 6.10 | 571300 | Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government | E | F | E/T | | E/U | |
| 6.11 | Total federal non-exchange revenue | | | | | | | |
| | This line is calculated. Equals sum of lines 6.1 through 6.10. | | | | | | | |
| 7 | Financing sources: | | | | | | | |
| 7.1 | Appropriations received as adjusted (rescissions and other adjustments) (RC 41) - Footnote 1 | | | | | | | |
| 7.1 | 309000 | Unexpended Appropriations While Awaiting a Warrant | E | G | | | E/U | |
| 7.1 | 310100 | Unexpended Appropriations - Appropriations Received | E | G | | | E/U | |
| 7.1 | 310600 | Unexpended Appropriations - Adjustments | E | G | | | E/U | |
| 7.2 | Appropriations used (RC 39) | | | | | | | |
| 7.2 | 310700 | Unexpended Appropriations - Used - Accrued | E | G | | | E/U | |
| 7.2 | 310710 | Unexpended Appropriations - Used - Disbursed | E | G | | | E/U | |
| 7.3 | Appropriations expended (RC 38) - Footnote 1 | | | | | | | |
| 7.3 | 570000 | Expended Appropriations - Used - Accrued | E | G | | | E/U | |
| 7.3 | 570010 | Expended Appropriations - Disbursed | E | G | | | E/U | |
| 7.4 | Appropriation of unavailable special or trust fund receipts transfers-in (RC 07) - Footnote 1 | | | | | | | |
| 7.4 | 573500 | Appropriated Dedicated Collections to be Transferred In | E | F | | | E/U | |
| 7.4 | 574000 | Appropriated Dedicated Collections Transferred In | E | F | | | E/U | 4 |
| 7.5 | Appropriation of unavailable special or trust fund receipts transfers-out (RC 07) - Footnote 1 | | | | | | | |
| 7.5 | 573600 | Appropriated Dedicated Collections to be Transferred Out | E | F | | | E/U | |
| 7.5 | 574500 | Appropriated Dedicated Collections Transferred Out | E | F | | | E/U | 4 |
| 7.6 | Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08) - Footnote 1 | | | | | | | |
| 7.6 | 310200 | Unexpended Appropriations - Transfers-In | E | F | | | E/U | |
| 7.6 | 575500 | Non-Expenditure Financing Sources - Transfers-In - Other | E | F | | | E/U | |
| 7.7 | Non-expenditure transfers-out of unexpended appropriations and financing sources (RC 08) - Footnote 1 | | | | | | | |
| 7.7 | 310300 | Unexpended Appropriations - Transfers-Out | E | F | | | E/U | |
| 7.7 | 576500 | Non-Expenditure Financing Sources - Transfers-Out - Other | E | F | | | E/U | |
| 7.8 | Expenditure transfers-in of financing sources (RC 09) - Footnote 1 | | | | | | | |
| 7.8 | 575000 | Expenditure Financing Sources - Transfers-In | E | F | | | E/U | |
| 7.9 | Expenditure transfers-out of financing sources (RC 09) - Footnote 1 | | | | | | | |
| 7.9 | 576000 | Expenditure Financing Sources - Transfers-Out | E | F | | | E/U | |
| 7.10 | Non-expenditure transfer-in of financing sources - capital transfers (RC 11) | | | | | | | |
| 7.10 | 575600 | Non-Expenditure Financing Sources - Transfers-In - Capital Transfers | E | F | | | E/U | |
| 7.11 | Non-expenditure transfers-out of financing sources - capital transfers (RC 11) | | | | | | | |
| 7.11 | 576600 | Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers | E | F | | | E/U | |
| 7.11 | 579200 | Financing Sources To Be Transferred Out - Contingent Liability | E | F | | | E/U | |
| 7.12 | Revenue and Other Financing Sources - Cancellations (RC 36) | | | | | | | |
| 7.12 | 591900 | Revenue and Other Financing Sources - Cancellations | E | G | | | E/U | |
| 7.13 | Collections for others transferred to the General Fund of the U.S. Government (RC 44) | | | | | | | |
| 7.13 | 599000 | Collections for Others - Statement of Custodial Activity | E | G | E/T | D | E/U | |
| 7.13 | 599300 | Offset to Non-Entity Collections - Statement of Changes in Net Position | E | G | | D | E/U | |

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| 7.14 | Other financing sources with budgetary impact (RC 29) - Footnote 1, 8 | | | | | | | |
| 7.14 | 579000 | Other Financing Sources | E | Z | | D | E/U | |
| 7.14 | 590000 | Other Revenue | E | Z | E/T | D | E/U | |
| 7.14 | 590900 | Contra Revenue for Other Revenue | E | Z | E/T | D | E/U | |
| 7.14 | 750000 | Distribution of Income - Dividend | E | Z | T | D | E/U | |
| 7.15 | Warrants issued (RC 41) | | | | | | | |
| 7.15 | 309010 | Appropriations Outstanding - Warrants to be Issued | E | F | | | U | |
| 7.15 | 320100 | Appropriations Outstanding - Warrants Issued | E | F | | | U | |
| 7.15 | 320110 | Appropriations Outstanding - Transfers | E | F | | | U | |
| 7.15 | 320600 | Appropriations Outstanding - Adjustments | E | F | | | U | |
| 7.16 | Appropriations outstanding - used (RC 39) | | | | | | | |
| 7.16 | 320700 | Appropriations Outstanding - Used - Accrued | E | F | | | U | |
| 7.16 | 320710 | Appropriations Outstanding - Used - Disbursed | E | F | | | U | |
| 7.17 | General Fund of the U.S. Government financed appropriations - expended (RC 38) - Footnote 1 | | | | | | | |
| 7.17 | 570005 | Appropriations - Expended - Accrued | E | F | | | U | |
| 7.17 | 570006 | Appropriations - Expended - Disbursed | E | F | | | U | |
| 7.18 | Trust fund warrants issued net of adjustments (RC 45) | | | | | | | |
| 7.18 | 771000 | Trust Fund Warrant Journal Vouchers Issued Net of Adjustments | E | F | | | U | |
| 7.19 | Cancellations of Revenue and Other Financing Sources - General Fund (RC 36) | | | | | | | |
| 7.19 | 591910 | Cancellations of Revenue and Other Financing Sources - The General Fund of the U.S. Government | E | F | | | U | |
| 7.20 | Transfers-in without reimbursement (RC 18) - Footnote 1 | | | | | | | |
| 7.20 | 572000 | Financing Sources Transferred In Without Reimbursement | E | F | | | E/U | |
| 7.20 | 577500 | Non-Budgetary Financing Sources Transferred In | E | F | | | E/U | |
| 7.21 | Transfers-out without reimbursement (RC 18) - Footnote 1 | | | | | | | |
| 7.21 | 573000 | Financing Sources Transferred Out Without Reimbursement | E | F | | | E/U | |
| 7.21 | 577600 | Non-Budgetary Financing Sources Transferred Out | E | F | | | E/U | |
| 7.22 | Imputed financing sources (RC 25) - Footnote 1 | | | | | | | |
| 7.22 | 578000 | Imputed Financing Sources | E | F | | | E/U | |
| 7.23 | Non-entity collections transferred to the General Fund of the U.S. Government (RC 44) | | | | | | | |
| 7.23 | 599000 | Collections for Others - Statement of Custodial Activity | E | G | E/T | E | E/U | 6 |
| 7.23 | 599300 | Offset to Non-Entity Collections - Statement of Changes in Net Position | E | G | | E | E/U | 6 |
| 7.24 | Accrual for non-entity amounts to be collected and transferred to the General Fund of the U.S. Government (RC 44) | | | | | | | |
| 7.24 | 599100 | Accrued Collections for Others - Statement of Custodial Activity | E | G | E/T | E | E/U | 6 |
| 7.24 | 599400 | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position | E | G | | E | E/U | 6 |
| 7.25 | Other non-budgetary financing sources for debt accruals/amortization (RC 37) - Footnote 1 | | | | | | | |
| 7.25 | 579000 | Other Financing Sources | E | G | | D/E | E/U | |
| 7.25 | 579001 | Other Non-Budgetary Financing Sources for Debt Accruals/Amortization | E | G | | | U | |
| 7.26 | Other non-budgetary financing sources (RC 29) - Footnote 1, 9 | | | | | | | |
| 7.26 | 573000 | Financing Sources Transferred Out Without Reimbursement | E | Z | | | E/U | |
| 7.26 | 579000 | Other Financing Sources | E | Z | | E | E/U | |
| 7.26 | 579010 | Other General Fund Financing Sources | E | Z | | | U | |
| 7.26 | 590000 | Other Revenue | E | Z | T | E | E/U | |
| 7.27 | Other financing sources for the General Fund of the U.S. Government (RC 37) - Footnote 1 | | | | | | | |
| 7.27 | 579010 | Other General Fund Financing Sources | E | F | | | U | |
| 7.28 | Transfer-in of entity's unavailable custodial and non-entity collections (RC 44) | | | | | | | |
| 7.28 | 571000 | Transfer-in of Agency Unavailable Custodial and Non-Entity Collections | E | F | | | U | |
| 7.29 | Accrual of entity's amounts to be collected (RC 48) | | | | | | | |
| 7.29 | 571200 | Accrual of Agency Amount To Be Collected - Custodial and Non-Entity - General Fund of the U.S. Government | E | F | | | U | |
| 7.30 | Total financing sources | | | | | | | |
| | This line is calculated. Equals sum of lines 7.1 through 7.29 | | | | | | | |

USSGL Crosswalk - Reclassified Statement Of Operations and Changes in Net Position

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Fed/NonFed | Exch/Nonexch | Budgetary Impact Indicator | Reporting Type Code | Addl. Info. |
|--|-------------|--|-----------|------------|--------------|----------------------------|---------------------|-------------|
| 8 | | Net cost of operations (+/-) | | | | | | |
| 9 | | Net position, end of period | | | | | | |
| | | This line is calculated. Equals sum of lines 4, 5.9, 6.11, 7.30, and 9. | | | | | | |
| FOOTNOTES AND ADDITIONAL INFORMATION: | | | | | | | | |
| 1 | | For Reciprocal Category (RC) detail information, see TFM Volume 1, Part 2, Chapter 4700, Federal Entity Reporting Requirements for the Financial Report of the United States Government, Appendix 3. | | | | | | |
| 2 | | As defined in TFM, Volume I, Part 2, Chapter 4700, Federal Entity Reporting Requirements for the Financial Report of the United States Government. | | | | | | |
| 3 | | 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. | | | | | | |
| 4 | | Exclude General Fund of the U.S. Government activity in this account. | | | | | | |
| 5 | | Budgetary portion only. | | | | | | |
| 6 | | Non budgetary portion only. | | | | | | |
| 7 | | This line now includes amounts previously captured in lines 7.10 and 7.11. If a new RC is established then the data can be segregated. | | | | | | |
| 8 | | This line now includes amounts previously captured in lines 8.4 and 8.5. If a new RC is established then the data can be segregated. | | | | | | |
| 9 | | When comparative financial statements are presented, the error is material and financial statements are restated the correction will be to the previous year financial statement lines. The impact to the current year will be presented in the beginning balances. Guidance is provided in the Prior Period Adjustment scenario on the following page: https://www.fiscal.treasury.gov/files/ussgl/approved_scenarios/ppa-due-to-correction-of-errors.pdf | | | | | | |