

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 | |
| 3 | Federal prior-period adjustments | | | | | | | |
| 3.1 | Changes in accounting principles - federal (RC 29) / 1 | | | | | | | |
| 3.1 | 310900 | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | E | Z | | | E/U | |
| 3.1 | 570900 | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | E | Z | | | E/U | |
| 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 | 310800 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | E | Z | | | E/U | |
| 3.2 | 570800 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | E | Z | | | E/U | |
| 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 | 310500 | Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | E | Z | | | E/U | |
| 3.3 | 570500 | Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | E | Z | | | E/U | |
| 3.3 | 740500 | Prior Period Adjustments Due to Corrections of Errors -Years Preceding the Prior Year | E | Z | | | 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, and 3.2. | | | | | | | |
| | For prior year, equals sum of lines, 1, 2.1, 2.2, 2.3, 3.1, 3.2, and 3.3. | | | | | | | |
| 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 | | | | | | | |
| 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 | |

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| 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 - Nonfinancial 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 | 4 |
| 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/ 2 | | | | | | | |
| 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) / 1 | | | | | | | |
| 6.1 | 531100 | Interest Revenue - Investments | E | F | T | | E/U | 5 |
| 6.1 | 531800 | Contra Revenue for Interest Revenue - Investments | E | F | T | | E/U | 5 |
| 6.1 | 711100 | Gains on Disposition of Investments | E | F | T | D/E | E/U | 5 |
| 6.1 | 718000 | Unrealized Gains | E | F | T | D/E | E/U | 5 |
| 6.1 | 721100 | Losses on Disposition of Investments | E | F | T | D/E | E/U | 5 |
| 6.1 | 728000 | Unrealized Losses | E | F | T | D/E | E/U | 5 |

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| 6.2 | Borrowings and other interest revenue (non-exchange) (RC 05) / 1 | | | | | | | |
| 6.2 | 531000 | Interest Revenue - Other | E | F | T | | E/U | 5 |
| 6.2 | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds | E | F | T | | E/U | 5 |
| 6.2 | 531700 | Contra Revenue for Interest Revenue - Loans Receivable | E | F | T | | E/U | 5 |
| 6.2 | 531900 | Contra Revenue for Interest Revenue - Other | E | F | T | | E/U | 5 |
| 6.2 | 579100 | Adjustment to Financing Sources - Credit Reform | E | F | | E | E/U | |
| 6.3 | Benefit program revenue (non-exchange) (RC 26) / 1 | | | | | | | |
| 6.3 | 540000 | Funded Benefit Program Revenue | E | F | T | | E/U | 5 |
| 6.3 | 540900 | Contra Revenue for Funded Benefit Program Revenue | E | F | T | | E/U | 5 |
| 6.4 | Other taxes and receipts (RC 45) / 1 | | | | | | | |
| 6.4 | 580000 | Tax Revenue Collected - Not Otherwise Classified | E | G | T | | E/U | |
| 6.4 | 580100 | Tax Revenue Collected - Individual | E | G | T | | E/U | |
| 6.4 | 580200 | Tax Revenue Collected - Corporate | E | G | T | | E/U | |
| 6.4 | 580300 | Tax Revenue Collected - Unemployment | E | G | T | | E/U | |
| 6.4 | 580400 | Tax Revenue Collected - Excise | E | G | T | | E/U | |
| 6.4 | 580500 | Tax Revenue Collected - Estate and Gift | E | G | T | | E/U | |
| 6.4 | 580600 | Tax Revenue Collected - Customs | E | G | T | | E/U | |
| 6.4 | 582000 | Tax Revenue Accrual Adjustment - Not Otherwise Classified | E | G | T | | E/U | |
| 6.4 | 582100 | Tax Revenue Accrual Adjustment - Individual | E | G | T | | E/U | |
| 6.4 | 582200 | Tax Revenue Accrual Adjustment - Corporate | E | G | T | | E/U | |
| 6.4 | 582300 | Tax Revenue Accrual Adjustment - Unemployment | E | G | T | | E/U | |
| 6.4 | 582400 | Tax Revenue Accrual Adjustment - Excise | E | G | T | | E/U | |
| 6.4 | 582500 | Tax Revenue Accrual Adjustment - Estate and Gift | E | G | T | | E/U | |
| 6.4 | 582600 | Tax Revenue Accrual Adjustment - Customs | E | G | T | | E/U | |
| 6.4 | 583000 | Contra Revenue for Taxes - Not Otherwise Classified | E | G | T | | E/U | |
| 6.4 | 583100 | Contra Revenue for Taxes - Individual | E | G | T | | E/U | |
| 6.4 | 583200 | Contra Revenue for Taxes - Corporate | E | G | T | | E/U | |
| 6.4 | 583300 | Contra Revenue for Taxes - Unemployment | E | G | T | | E/U | |
| 6.4 | 583400 | Contra Revenue for Taxes - Excise | E | G | T | | E/U | |
| 6.4 | 583500 | Contra Revenue for Taxes - Estate and Gift | E | G | T | | E/U | |
| 6.4 | 583600 | Contra Revenue for Taxes - Customs | E | G | T | | E/U | |
| 6.4 | 589000 | Tax Revenue Refunds - Not Otherwise Classified | E | G | T | | E/U | |
| 6.4 | 589100 | Tax Revenue Refunds - Individual | E | G | T | | E/U | |
| 6.4 | 589200 | Tax Revenue Refunds - Corporate | E | G | T | | E/U | |
| 6.4 | 589300 | Tax Revenue Refunds - Unemployment | E | G | T | | E/U | |
| 6.4 | 589400 | Tax Revenue Refunds - Excise | E | G | T | | E/U | |
| 6.4 | 589500 | Tax Revenue Refunds - Estate and Gift | E | G | T | | E/U | |
| 6.4 | 589600 | Tax Revenue Refunds - Customs | E | G | T | | E/U | |
| 6.5 | Total federal non-exchange revenue | | | | | | | |
| | This line is calculated. Equals sum of lines 6.1 through 6.4. | | | | | | | |
| 7 | Budgetary financing sources: | | | | | | | |
| 7.1 | Appropriations received as adjusted (rescissions and other adjustments) (RC 41) / 1 | | | | | | | |
| 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 | E | G | | | E/U | |
| 7.3 | Appropriations expended (RC 38) / 1 | | | | | | | |
| 7.3 | 570000 | Expended Appropriations | E | G | | | E/U | |
| 7.4 | Appropriation of unavailable special or trust fund receipts transfers-in (RC 07) / 1 | | | | | | | |
| 7.4 | 574000 | Appropriated Dedicated Collections Transferred In | E | F | | | E/U | 5 |
| 7.5 | Appropriation of unavailable special or trust fund receipts transfers-out (RC 07) / 1 | | | | | | | |
| 7.5 | 574500 | Appropriated Dedicated Collections Transferred Out | E | F | | | E/U | 5 |
| 7.6 | Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08) / 1 | | | | | | | |
| 7.6 | 310200 | Unexpended Appropriations - Transfers-In | E | F | | | E/U | |
| 7.6 | 575500 | Nonexpenditure Financing Sources - Transfers-In - Other | E | F | | | E/U | |
| 7.7 | Non-expenditure transfers-out of unexpended appropriations and financing sources (RC 08) / 1 | | | | | | | |
| 7.7 | 310300 | Unexpended Appropriations - Transfers-Out | E | F | | | E/U | |
| 7.7 | 576500 | Nonexpenditure Financing Sources - Transfers-Out - Other | E | F | | | E/U | |

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| 7.8 Expenditure transfers-in of financing sources (RC 09) / 1 | | | | | | | | |
| 7.8 | 575000 | Expenditure Financing Sources - Transfers-In | E | F | | | E/U | |
| 7.8 | 599700 | Financing Sources Transferred In From Custodial Statement Collections | E | F | | | E/U | |
| 7.9 Expenditure transfers-out of financing sources (RC 09) / 1 | | | | | | | | |
| 7.9 | 576000 | Expenditure Financing Sources - Transfers-Out | E | F | | | E/U | |
| 7.9 | 599800 | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government | E | F | | | E/U | |
| 7.10 Non-expenditure transfer-in of financing sources - capital transfers (RC 11) | | | | | | | | |
| 7.10 | 575600 | Nonexpenditure 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 | Nonexpenditure 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 | T | D | E/U | |
| 7.14 Other budgetary financing sources (RC 29) / 1, 8 | | | | | | | | |
| 7.14 | 579000 | Other Financing Sources | E | Z | | D | E/U | |
| 7.14 | 590000 | Other Revenue | E | Z | T | D | E/U | 3 |
| 7.14 | 590900 | Contra Revenue for Other Revenue | E | Z | T | D | E/U | 3 |
| 7.14 | 599000 | Collections for Others - Statement of Custodial Activity | E | Z | T | D | E/U | |
| 7.14 | 599100 | Accrued Collections for Others - Statement of Custodial Activity | E | Z | 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 | 320100 | Appropriations Outstanding - Warrants Issued | 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 | E | F | | | U | |
| 7.17 General Fund of the U.S. Government financed appropriations - expended (RC 38) / 1 | | | | | | | | |
| 7.17 | 570005 | Appropriations - Expended | 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 Total budgetary financing sources | | | | | | | | |
| This line is calculated. Equals sum of lines 7.1 through 7.19. | | | | | | | | |
| 8 Other financing sources: | | | | | | | | |
| 8.1 Transfers-in without reimbursement (RC 18) / 1 | | | | | | | | |
| 8.1 | 572000 | Financing Sources Transferred In Without Reimbursement | E | F | | | E/U | |
| 8.1 | 577500 | Nonbudgetary Financing Sources Transferred In | E | F | | | E/U | |
| 8.2 Transfers-out without reimbursement (RC 18) / 1 | | | | | | | | |
| 8.2 | 573000 | Financing Sources Transferred Out Without Reimbursement | E | F | | | E/U | |
| 8.2 | 577600 | Nonbudgetary Financing Sources Transferred Out | E | F | | | E/U | |
| 8.3 Imputed financing sources (RC 25) / 1 | | | | | | | | |
| 8.3 | 578000 | Imputed Financing Sources | E | F | | | E/U | |
| 8.4 Non-entity collections transferred to the General Fund of the U.S. Government (RC 44) | | | | | | | | |
| 8.4 | 599000 | Collections for Others - Statement of Custodial Activity | E | G | T | E | E/U | 7 |
| 8.4 | 599300 | Offset to Non-Entity Collections - Statement of Changes in Net Position | E | G | | E | E/U | 7 |
| 8.5 Accrual for non-entity amounts to be collected and transferred to the General Fund of the U.S. Government (RC 48) | | | | | | | | |
| 8.5 | 599100 | Accrued Collections for Others - Statement of Custodial Activity | E | G | T | E | E/U | 7 |
| 8.5 | 599400 | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position | E | G | | E | E/U | 7 |
| 8.6 Other non-budgetary financing sources for debt accruals/amortization (RC 37)/ 1 | | | | | | | | |

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| 8.6 | 579001 | Other Non-Budgetary Financing Sources for Debt Accruals/Amortization | E | G | | | U | |
| 8.7 | Other non-budgetary financing sources (RC 29) / 1 | | | | | | | |
| 8.7 | 573000 | Financing Sources Transferred Out Without Reimbursement | E | Z | | | E/U | |
| 8.7 | 579000 | Other Financing Sources | E | Z | | E | E/U | |
| 8.7 | 579010 | Other General Fund Financing Sources | E | Z | | | U | |
| 8.7 | 590000 | Other Revenue | E | Z | T | E | E/U | |
| 8.7 | 599000 | Collections for Others - Statement of Custodial Activity | E | Z | E/T | E | E/U | 7 |
| 8.7 | 599100 | Accrued Collections for Others - Statement of Custodial Activity | E | Z | E/T | E | E/U | 7 |
| 8.7 | 599300 | Offset to Non-Entity Collections - Statement of Changes in Net Position | E | Z | | E | E/U | |
| 8.7 | 599400 | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position | E | Z | | E | E/U | |
| 8.8 | Other financing sources for the General Fund of the U.S. Government (RC 37)/ 1 | | | | | | | |
| 8.8 | 579010 | Other General Fund Financing Sources | E | F | | | U | |
| 8.9 | Transfer-in of agency's unavailable custodial and non-entity collections (RC 44) | | | | | | | |
| 8.9 | 571000 | Transfer in of Agency Unavailable Custodial and Non-Entity Collections | E | F | | | U | |
| 8.10 | Accrual of agency's amounts to be collected (RC 48) | | | | | | | |
| 8.10 | 571200 | Accrual of Agency Amount To Be Collected - Custodial and Non-Entity | E | F | | | U | |
| 8.11 | Total other financing sources | | | | | | | |
| | This line is calculated. Equals sum of lines 8.1 through 8.10 | | | | | | | |
| 9 | Net cost of operations (+/-) | | | | | | | |
| 10 | Net position, end of period | | | | | | | |
| | This line is calculated. Equals sum of lines 4, 5.9, 6.5, 7.20, 8.11, and 9. | | | | | | | |
| FOOTNOTES AND ADDITIONAL INFORMATION: | | | | | | | | |
| 1 | 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. | | | | | | | |
| 2 | As defined in TFM, Volume I, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government. | | | | | | | |
| 3 | This account is associated with RC 24 rather than RC 29. | | | | | | | |
| 4 | 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. | | | | | | | |
| 5 | Exclude General Fund of the U.S. Government activity in this account. | | | | | | | |
| 6 | Budgetary portion only. | | | | | | | |
| 7 | Non budgetary portion only. | | | | | | | |
| 8 | 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. | | | | | | | |
| 9 | 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. | | | | | | | |