

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.
<b>1</b>	<b>Net position, beginning of period</b>							
1	310000	Unexpended Appropriations - Cumulative	B				E/U	
1	320000	Appropriations Outstanding - Cumulative	B				U	
1	331000	Cumulative Results of Operations	B				E/U	
<b>2</b>	<b>Non-federal prior-period adjustments:</b>							
<b>2.2</b>	<b>Corrections of errors - non-federal</b>							
2.2	740000	Prior-Period Adjustments Due to Corrections of Errors	E	N			E/U	
<b>2.1</b>	<b>Changes in accounting principles</b>							
2.1	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	E	N			E/U	
<b>2.3</b>	<b>Corrections of errors - years preceding the prior year - non-federal</b>							
2.3	740500	Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year	E	N			E/U	
<b>3</b>	<b>Federal prior-period adjustments</b>							
<b>3.1</b>	<b>Changes in accounting principles - federal (RC 29) - Footnote 1</b>							
3.1	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	E	Z			E/U	
<b>3.2</b>	<b>Corrections of errors - federal (RC 29)</b>							
3.2	740000	Prior-Period Adjustments Due to Corrections of Errors	E	Z			E/U	
<b>3.3</b>	<b>Corrections of errors - years preceding the prior year - federal (RC 29)</b>							
3.3	740500	Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year	E	Z			E/U	
<b>3.4</b>	<b>Prior period adjustment to unexpended appropriations - federal (RC 31)</b>							
3.4	310500	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year	E	G			E/U	
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	
<b>3.5</b>	<b>Prior period adjustment to expended appropriations - federal (RC 32)</b>							
3.5	570500	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year	E	G			E/U	
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	
<b>3.6</b>	<b>Prior period adjustment to appropriations outstanding - federal (RC 31)</b>							
3.6	320800	Appropriations Outstanding - Prior-Period Adjustments	E	F			E/U	
<b>3.7</b>	<b>Prior period adjustment to appropriations expended - federal (RC 32) - Footnote 1</b>							
3.7	570810	Appropriations - Expended - Prior-Period Adjustments	E	F			E/U	
<b>4</b>	<b>Net position, beginning of period - adjusted</b>							
	<b>This line is calculated.</b>							
	<b>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.</b>							
	<b>For prior year, equals sum of lines, 1, 2.1, 2.2, 2.3, and 3.1 - 3.7.</b>							
<b>5</b>	<b>Non-federal non-exchange revenue:</b>							
<b>5.1</b>	<b>Individual income tax and tax withholdings (for use by Treasury only)</b>							
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	
<b>5.2</b>	<b>Corporation income taxes (for use by Treasury only)</b>							
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	
<b>5.3</b>	<b>Excise taxes</b>							
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	

SUPPLEMENT

Section VI

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.
<b>5.4</b>	<b>Unemployment taxes</b>							
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	
<b>5.5</b>	<b>Customs duties</b>							
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	
<b>5.6</b>	<b>Estate and gift taxes</b>							
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	
<b>5.7</b>	<b>Other taxes and receipts</b>							
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	N	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	N	T	D/E	U	
5.7	750000	Distribution of Income - Dividend	E	N	T	D/E	E/U	
<b>5.8</b>	<b>Miscellaneous earned revenues - Footnote 2</b>							
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	
<b>5.9</b>	<b>Total non-federal non-exchange revenue</b>							
	<b>This line is calculated. Equals sum of lines 5.1 through 5.8.</b>							
<b>6</b>	<b>Federal non-exchange revenue:</b>							

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<b>6.1 Federal securities interest revenue including associated gains and losses (non-exchange) (RC 03) - Footnote 1</b>								
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
<b>6.2 Borrowings and other interest revenue (non-exchange) (RC 05) - Footnote 1</b>								
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	
<b>6.3 Benefit program revenue (non-exchange) (RC 26) - Footnote 1</b>								
6.3	540000	Funded Benefit Program Revenue	E	F	T		E/U	4
6.3	540900	Contra Revenue for Funded Benefit Program Revenue	E	F	T		E/U	4
<b>6.4 Other taxes and receipts (RC 45) - Footnote 1</b>								
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	
<b>6.5 Collections Transferred to a TAS Other Than the General Fund of the U.S. Government (RC 15)</b>								
6.5	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	
<b>6.6 Collections transferred into a TAS Other Than the General Fund of the U.S. Government - Nonexchange (RC 15)</b>								
6.6	599700	Financing Sources Transferred In From Custodial Statement Collections	E	F	E/T		E/U	
<b>6.7 Accrual of Collections Yet to be Transferred to a TAS Other Than the General Fund of the U.S. Government - Nonexchange (RC 16)</b>								
6.7	599000	Collections for Others - Statement of Custodial Activity	E	F	E/T	D/E	E/U	
6.7	599100	Accrued Collections for Others - Statement of Custodial Activity	E	F	E/T	D/E	E/U	
6.7	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	F		E	E/U	
6.7	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E	F		E	E/U	
<b>6.8 Accruals for Entity amounts to be collected in a TAS Other Than the General Fund of the U.S. Government - Nonexchange (RC 16)</b>								
6.8	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	

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<b>6.9</b>	<b>Total federal non-exchange revenue</b>							
	This line is calculated. Equals sum of lines 6.1 through 6.8.							
<b>7</b>	<b>Budgetary financing sources:</b>							
<b>7.1</b>	<b>Appropriations received as adjusted (rescissions and other adjustments) (RC 41) - Footnote 1</b>							
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	
<b>7.2</b>	<b>Appropriations used (RC 39)</b>							
7.2	310700	Unexpended Appropriations - Used	E	G			E/U	
<b>7.3</b>	<b>Appropriations expended (RC 38) - Footnote 1</b>							
7.3	570000	Expended Appropriations	E	G			E/U	
<b>7.4</b>	<b>Appropriation of unavailable special or trust fund receipts transfers-in (RC 07) - Footnote 1</b>							
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
<b>7.5</b>	<b>Appropriation of unavailable special or trust fund receipts transfers-out (RC 07) - Footnote 1</b>							
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
<b>7.6</b>	<b>Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08) - Footnote 1</b>							
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	
<b>7.7</b>	<b>Non-expenditure transfers-out of unexpended appropriations and financing sources (RC 08) - Footnote 1</b>							
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	
<b>7.8</b>	<b>Expenditure transfers-in of financing sources (RC 09) - Footnote 1</b>							
7.8	575000	Expenditure Financing Sources - Transfers-In	E	F			E/U	
<b>7.9</b>	<b>Expenditure transfers-out of financing sources (RC 09) - Footnote 1</b>							
7.9	576000	Expenditure Financing Sources - Transfers-Out	E	F			E/U	
<b>7.10</b>	<b>Non-expenditure transfer-in of financing sources - capital transfers (RC 11)</b>							
7.10	575600	Non-Expenditure Financing Sources - Transfers-In - Capital Transfers	E	F			E/U	
<b>7.11</b>	<b>Non-expenditure transfers-out of financing sources - capital transfers (RC 11)</b>							
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	
<b>7.12</b>	<b>Revenue and Other Financing Sources - Cancellations (RC 36)</b>							
7.12	591900	Revenue and Other Financing Sources - Cancellations	E	G			E/U	
<b>7.13</b>	<b>Collections for others transferred to the General Fund of the U.S. Government (RC 44)</b>							
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	
<b>7.14</b>	<b>Other budgetary financing sources (RC 29) - Footnote 1, 8</b>							
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	
<b>7.15</b>	<b>Warrants issued (RC 41)</b>							
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	
<b>7.16</b>	<b>Appropriations outstanding - used (RC 39)</b>							
7.16	320700	Appropriations Outstanding - Used	E	F			U	
<b>7.17</b>	<b>General Fund of the U.S. Government financed appropriations - expended (RC 38) - Footnote 1</b>							
7.17	570005	Appropriations - Expended	E	F			U	
<b>7.18</b>	<b>Trust fund warrants issued net of adjustments (RC 45)</b>							
7.18	771000	Trust Fund Warrant Journal Vouchers Issued Net of Adjustments	E	F			U	

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<b>7.19</b>	<b>Cancellations of Revenue and Other Financing Sources - General Fund (RC 36)</b>							
7.19	591910	Cancellations of Revenue and Other Financing Sources - The General Fund of the U.S. Government	E	F			U	
<b>7.20</b>	<b>Total budgetary financing sources</b>							
	<b>This line is calculated. Equals sum of lines 7.1 through 7.19.</b>							
<b>8</b>	<b>Other financing sources:</b>							
<b>8.1</b>	<b>Transfers-in without reimbursement (RC 18) - Footnote 1</b>							
8.1	572000	Financing Sources Transferred In Without Reimbursement	E	F			E/U	
8.1	577500	Non-Budgetary Financing Sources Transferred In	E	F			E/U	
<b>8.2</b>	<b>Transfers-out without reimbursement (RC 18) - Footnote 1</b>							
8.2	573000	Financing Sources Transferred Out Without Reimbursement	E	F			E/U	
8.2	577600	Non-Budgetary Financing Sources Transferred Out	E	F			E/U	
<b>8.3</b>	<b>Imputed financing sources (RC 25) - Footnote 1</b>							
8.3	578000	Imputed Financing Sources	E	F			E/U	
<b>8.4</b>	<b>Non-entity collections transferred to the General Fund of the U.S. Government (RC 44)</b>							
8.4	599000	Collections for Others - Statement of Custodial Activity	E	G	E/T	E	E/U	6
8.4	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	G		E	E/U	6
<b>8.5</b>	<b>Accrual for non-entity amounts to be collected and transferred to the General Fund of the U.S. Government (RC 44)</b>							
8.5	599100	Accrued Collections for Others - Statement of Custodial Activity	E	G	E/T	E	E/U	6
8.5	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E	G		E	E/U	6
<b>8.6</b>	<b>Other non-budgetary financing sources for debt accruals/amortization (RC 37) - Footnote 1</b>							
8.6	579001	Other Non-Budgetary Financing Sources for Debt Accruals/Amortization	E	G			U	
<b>8.7</b>	<b>Other non-budgetary financing sources (RC 29) - Footnote 1, 9</b>							
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	
<b>8.8</b>	<b>Other financing sources for the General Fund of the U.S. Government (RC 37) - Footnote 1</b>							
8.8	579010	Other General Fund Financing Sources	E	F			U	
<b>8.9</b>	<b>Transfer-in of entity's unavailable custodial and non-entity collections (RC 44)</b>							
8.9	571000	Transfer in of Agency Unavailable Custodial and Non-Entity Collections	E	F			U	
<b>8.10</b>	<b>Accrual of entity's amounts to be collected (RC 48)</b>							
8.10	571200	Accrual of Agency Amount To Be Collected - Custodial and Non-Entity - General Fund of the U.S. Government	E	F			U	
<b>8.11</b>	<b>Total other financing sources</b>							
	<b>This line is calculated. Equals sum of lines 8.1 through 8.10</b>							
<b>9</b>	<b>Net cost of operations (+/-)</b>							
<b>10</b>	<b>Net position, end of period</b>							
	<b>This line is calculated. Equals sum of lines 4, 5.9, 6.9, 7.20, 8.11, and 9.</b>							

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	Add. Info.
<b>FOOTNOTES AND ADDITIONAL INFORMATION:</b>								
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.						