### USSGL Crosswalk - Reclassified Statement of Operations and Changes in Net Position

**Fiscal Year 2018 Reporting**

#### Section V

**IRC Meeting 9/25/2018**

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<tbody>
<tr>
<td>8.4</td>
<td>599000</td>
<td>Collections for Others - Statement of Custodial Activity</td>
<td>E</td>
<td>G</td>
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<td>E/U</td>
<td>6</td>
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Non-entity collections transferred to the General Fund of the U.S. Government (RC 44)
Footnotes and Additional Information


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.


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.