Line No.	USSGL Acct.	USSGL Account Title	Begin/ End	Fed/ NonFed	Exch/ Nonexch	Budgetary Impact Indicator	Reporting Type Code	Addl. Info.
1	Net posit	ion, beginning of period						
1	310000	Unexpended Appropriations - Cumulative	В				E/U	
1	320000	Appropriations Outstanding - Cumulative	В				U	
1	331000	Cumulative Results of Operations	В				E/U	
2	Non-fede	ral prior-period adjustments:						
2.1	Ü	in accounting principles	,			1	1	
2.1	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	Е	N			E/U	
2.2	Correcti	ons of errors - non-federal						
2.2	740000	Prior-Period Adjustments Due to Corrections of Errors	Е	N			E/U	10
2.3	Correcti	ons 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	Е	N			E/U	9
3	Federal 1	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	Е	Z			E/U	
3.2	Correcti	ons of errors - federal (RC 29)						
3.2		Prior-Period Adjustments Due to Corrections of Errors	Е	Z			E/U	10
		V	1					
3.3		ons of errors - years preceding the prior year - federal (RC 29) Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year	Е	Z			E/U	9
			L	L			L/O	
3.4	-	riod adjustment to unexpended appropriations - federal (RC 31)					T2 /F /	
3.4	310500	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year	Е	G			E/U	9
3.4	310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	Е	G			E/U	10
3.4	310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting	Е	G			E/U	
		Principles						
3.5	Prior per	riod adjustment to expended appropriations - federal (RC 32)						
3.5	570500	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors -	Е	G			E/U	9
2.5		Years Preceding the Prior-Year					77.77	10
3.5	570800 570900	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting	E E	G G			E/U E/U	10
3.3	370900	Principles	L	U			E/O	
3.6	Prior per	riod adjustment to appropriations outstanding - federal (RC 31)						
3.6	320800	Appropriations Outstanding - Prior-Period Adjustments	Е	F			E/U	
3.7	Prior ne	riod adjustment to appropriations expended - federal (RC 32) - Footnote 1						
3.7		Appropriations - Expended - Prior-Period Adjustments	Е	F			E/U	
4	Not posit	ion, beginning of period - adjusted						
4		is calculated.						
		ent 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	r year, equals sum of lines, 1, 2.1, 2.2, 2.3, and 3.1 - 3.7.						
5		eral non-exchange revenue:						
5.1	Individu	al income tax and tax withholdings (for use by Treasury only)						
	580100	Tax Revenue Collected - Individual	Е	N	Т		E/U	
	582100	Tax Revenue Accrual Adjustment - Individual	Е	N	T		E/U	
	583100	Contra Revenue for Taxes - Individual	Е	N	T		E/U	
5.1	589100	Tax Revenue Refunds - Individual	Е	N	T		E/U	
5.2	Corpora	tion income taxes (for use by Treasury only)						
_	580200	Tax Revenue Collected - Corporate	Е	N	T		E/U	
5.2	582200	Tax Revenue Accrual Adjustment - Corporate	Е	N	T		E/U	
	583200 589200	Contra Revenue for Taxes - Corporate Tax Revenue Refunds - Corporate	E E	N N	T T		E/U E/U	
		<u> </u>	_ ь	14	1		L/ U	
	Excise ta			**			70 /F Y	
5.3	580400	Tax Revenue Collected - Excise	Е	N	T		E/U	

	USSGL Acct.	USSGL Account Title	Begin/ End	Fed/ NonFed	Exch/ Nonexch	Budgetary Impact Indicator	Reporting Type Code	Addl. Info.
5.3 5	582400	Tax Revenue Accrual Adjustment - Excise	Е	N	T		E/U	
	583400	Contra Revenue for Taxes - Excise	Е	N	T		E/U	
5.3 5	589400	Tax Revenue Refunds - Excise	Е	N	T		E/U	
5.4 U	Unemplo	yment taxes						
		Tax Revenue Collected - Unemployment	Е	N	T		E/U	
5.4 5		Tax Revenue Accrual Adjustment - Unemployment	Е	N	T		E/U	
		Contra Revenue for Taxes - Unemployment	E	N	T		E/U	
5.4 5	589300	Tax Revenue Refunds - Unemployment	Е	N	T		E/U	
5.5 C	Customs	duties						
5.5 5	580600	Tax Revenue Collected - Customs	Е	N	T		E/U	
		Tax Revenue Accrual Adjustment - Customs	Е	N	T		E/U	
	583600	Contra Revenue for Taxes - Customs	Е	N	T		E/U	
5.5 5	589600	Tax Revenue Refunds - Customs	Е	N	T		E/U	
5.6 E	Estate an	d gift taxes						
	580500	Tax Revenue Collected - Estate and Gift	Е	N	T		E/U	
5.6 5	582500	Tax Revenue Accrual Adjustment - Estate and Gift	Е	N	T		E/U	
5.6 5	583500	Contra Revenue for Taxes - Estate and Gift	Е	N	T		E/U	
5.6 5	589500	Tax Revenue Refunds - Estate and Gift	Е	N	T		E/U	
5.7	Other tax	xes and receipts						
		Interest Revenue - Other	Е	N	E/T		E/U	
	531100	Interest Revenue - Investments	E	N	T		E/U	
		Interest Revenue - Loans Receivable/Uninvested Funds	E	N	T		E/U	
5.7 5	531700	Contra Revenue for Interest Revenue - Loans Receivable	Е	N	T		E/U	
5.7 5	531800	Contra Revenue for Interest Revenue - Investments	Е	N	T		E/U	
	531900	Contra Revenue for Interest Revenue - Other	Е	N	T		E/U	
	532000	Penalties and Fines Revenue	Е	N	T		E/U	ļ
	532400	Contra Revenue for Penalties and Fines	Е	N	T		E/U	
	540000	Funded Benefit Program Revenue	E	N	T		E/U	
	540900 560000	Contra Revenue for Funded Benefit Program Revenue Donated Revenue - Financial Resources	E E	N N	T T		E/U E/U	
	560900	Contra Revenue for Donations - Financial Resources	E	N	T		E/U	
	561000	Donated Revenue - Non-Financial Resources	E	N	T		E/U	
	561900	Contra Donated Revenue - Nonfinancial Resources	E	N	T		E/U	
5.7 5	564000	Forfeiture Revenue - Cash and Cash Equivalents	Е	N	T	D	E/U	
5.7 5	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents	Е	N	T	D	E/U	
		Forfeiture Revenue - Forfeitures of Property	Е	N	T	Е	E/U	
		Contra Forfeiture Revenue - Forfeitures of Property	Е	N	T	Е	E/U	
		Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account	Е	N	E/T		E/U	
		Seigniorage	Е	N		Е	E/U	3
	580000	Tax Revenue Collected - Not Otherwise Classified	E	N	T		E/U	
	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	Е	N	T		E/U	
	583000 589000	Contra Revenue for Taxes - Not Otherwise Classified Tax Revenue Refunds - Not Otherwise Classified	E E	N N	T T		E/U E/U	
	590000	Other Revenue	E	N	T	D/E	E/U	
	590900	Contra Revenue for Other Revenue	E	N	T	D/E	E/U	
	592300	Valuation Change in Investments - Beneficial Interest in Trust	E	N	T		E/U	
		Collections for Others - Statement of Custodial Activity	Е	N	E/T	D/E	E/U	
5.7 5	599100	Accrued Collections for Others - Statement of Custodial Activity	Е	N	E/T	D/E	E/U	
5.7 5	599750	Financing Sources Transferred In From Custodial Statement Collections - Contra	Е	N	E/T	D/E	E/U	
5.7 5	599900	Offset to Accrual of Amounts Receivable from Custodian or Non-Entity Assets	E	N	E/T	D/E	E/U	
		Receivable - Contra Account						—
	711000	Gains on Disposition of Assets - Other	Е	N	T	D/E	E/U	
		Gains on Disposition of Investments	Е	N	T	D/E	E/U	
	718000 719000	Unrealized Gains Other Gains	E E	N N	T T	D/E D/E	E/U E/U	
	719000	Gains on International Monetary Fund Assets	E	IN	T	D/E D/E	U E/U	
	721000	Losses on Disposition of Assets - Other	E	N	T	D/E D/E	E/U	
	721100	Losses on Disposition of Investments	E	N	T	D/E	E/U	
	728000	Unrealized Losses	E	N	T	D/E	E/U	
	729000	Other Losses	E	N	T	D/E	E/U	

No.	USSGL Acct.		Begin/	Fed/	Exch/	Budgetary Impact	Reporting	
=	Acc.	USSGL Account Title	End	NonFed	Nonexch	Indicator	Type Code	Addl. Info.
5.7	729090	Losses on International Monetary Fund Assets	Е		Т	D/E	U	
	750000	Distribution of Income - Dividend	E	N	T	D/E	E/U	
7.0	3.51 13							
		neous earned revenues - Footnote 2	Г	NT.	Б	D/E	T: /T.T	
	590000 590900	Other Revenue Contra Revenue for Other Revenue	E E	N N	E E	D/E D/E	E/U E/U	
3.6	390900	Contra Revenue foi Other Revenue	E	11	E	D/E	E/U	
		n-federal non-exchange revenue is calculated. Equals sum of lines 5.1 through 5.8.						
6	Federal r	non-exchange revenue:						
		securities interest revenue including associated gains and losses (non-exchange) (note 1				
	531100	Interest Revenue - Investments	Е	F	T		E/U	4
	531800	Contra Revenue for Interest Revenue - Investments	E	F	T	D/E	E/U	4
	711100 718000	Gains on Disposition of Investments	E E	F F	T T	D/E	E/U	4
	721100	Unrealized Gains Losses on Disposition of Investments	E	F	T	D/E D/E	E/U E/U	4
	721100	Unrealized Losses	E	F	T	D/E D/E	E/U	4
				•		<i>D</i> , D	<u> </u>	<u> </u>
		ngs and other interest revenue (non-exchange) (RC 05) - Footnote 1						
	531000	Interest Revenue - Other	E	F	T		E/U	4
	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E E	F F	T T		E/U	4
	531700 531900	Contra Revenue for Interest Revenue - Loans Receivable Contra Revenue for Interest Revenue - Other	E	F	T		E/U E/U	4
	579100	Adjustment to Financing Sources - Credit Reform	E	F	1	Е	E/U	4
			L	- 1		ъ	L/O	
		ngs Gains (RC 06)/01			,		ı	ı
6.3	719000	Other Gains	Е	F	T	D/E	E/U	4
6.4	Borrowin	ngs Losses (RC 06)/01						
		Other Losses	Е	F	T	D/E	E/U	4
(5	D 64	/ L \\DC40 E / / 1	'					
		rogram revenue (non-exchange) (RC 26) - Footnote 1 Funded Benefit Program Revenue	Е	F	T		E/U	4
	540900	Contra Revenue for Funded Benefit Program Revenue	E	F	T		E/U	4
			L	•	1		Li C	
		xes and receipts (RC 45) - Footnote 1						1
	580000	Tax Revenue Collected - Not Otherwise Classified	E	G	T		E/U	
	580100	Tax Revenue Collected - Individual	E E	G	T T		E/U	
	580200 580300	Tax Revenue Collected - Corporate Tax Revenue Collected - Unemployment	E	G G	T		E/U E/U	
	580400	Tax Revenue Collected - Excise	E	G	T		E/U	
	580500	Tax Revenue Collected - Estate and Gift	E	G	T		E/U	
	580600	Tax Revenue Collected - Customs	Е	G	T		E/U	
6.6	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	Е	G	T		E/U	
6.6	582100	Tax Revenue Accrual Adjustment - Individual	Е	G	T		E/U	
	582200	Tax Revenue Accrual Adjustment - Corporate	E	G	T		E/U	
	582300	Tax Revenue Accrual Adjustment - Unemployment	E	G	T		E/U	
	582400	Tax Revenue Accrual Adjustment - Excise	E	G	T		E/U	
	582500	Tax Revenue Accrual Adjustment - Estate and Gift Tax Revenue Accrual Adjustment - Customs	E	G	T T		E/U E/U	
	582600 583000	Tax Revenue Accrual Adjustment - Customs Contra Revenue for Taxes - Not Otherwise Classified	E E	G G	T		E/U E/U	
	583100	Contra Revenue for Taxes - Not Otherwise Classified Contra Revenue for Taxes - Individual	E	G	T		E/U	
	583200	Contra Revenue for Taxes - Corporate	E	G	T		E/U	
	583300	Contra Revenue for Taxes - Unemployment	E	G	T		E/U	
	583400	Contra Revenue for Taxes - Excise	Е	G	T		E/U	
	583500	Contra Revenue for Taxes - Estate and Gift	Е	G	T		E/U	
	583600	Contra Revenue for Taxes - Customs	E	G	T		E/U	
	589000	Tax Revenue Refunds - Not Otherwise Classified	E	G	T		E/U	
	589100	Tax Revenue Refunds - Individual	E	G	T		E/U	
	589200	Tax Revenue Refunds - Corporate Tax Revenue Refunds - Urampley mont	E E	G	T T		E/U	
	589300 589400	Tax Revenue Refunds - Unemployment Tax Revenue Refunds - Excise	E	G G	T		E/U E/U	
0.0			E	G	T		E/U	
	589500	Lax Revenue Refunds - Estate and Cutt						
6.6	589500 589600	Tax Revenue Refunds - Estate and Gift Tax Revenue Refunds - Customs	E	G	T		E/U	

Line No.	USSGL Acct.	USSGL Account Title	Begin/ End	Fed/ NonFed	Exch/ Nonexch	Budgetary Impact Indicator	Reporting Type Code	Addl. Info.
6.7	Collectio	ons Transferred to a TAS Other Than the General Fund of the U.S. Government (RC 1	.5)					
6.7	599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government	Е	F	E/T		E/U	
6.8	Collectio	ons transferred into a TAS Other Than the General Fund of the U.S. Government - No	nexchai	nge (RC				
6.8	599700	Financing Sources Transferred In From Custodial Statement Collections	Е	F	E/T	D/E	E/U	
6.9		of Collections Yet to be Transferred to a TAS Other Than the General Fund of the U.S ange (RC 16)	S. Gover	nment -				
6.9	599000	Collections for Others - Statement of Custodial Activity	Е	F	E/T	D/E	E/U	
6.9	599100	Accrued Collections for Others - Statement of Custodial Activity	Е	F	E/T	D/E	E/U	
6.9	599300 599400	Offset to Non-Entity Collections - Statement of Changes in Net Position	E E	F F		E	E/U E/U	
		Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position for Entity amounts to be collected in a TAS Other Than the General Fund of the U.S.]	Е	E/U	
6.10		ange (RC 16) Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a	Е	F	E/T		E/U	
0.10	571300	Federal Agency - Other Than the General Fund of the U.S. Government	Е	Г	E/ I		E/U	
6.11	Total fed	leral non-exchange revenue			1			
	This line	is calculated. Equals sum of lines 6.1 through 6.10.						
7	Financin	g sources:]			
7.1	Appropr	iations received as adjusted (rescissions and other adjustments) (RC 41) - Footnote 1]			
7.1	309000	Unexpended Appropriations While Awaiting a Warrant	Е	G			E/U	
-	310100	Unexpended Appropriations - Appropriations Received	Е	G			E/U	
7.1	310600	Unexpended Appropriations - Adjustments	Е	G			E/U	
		iations used (RC 39)					77.77	
	310700 310710	Unexpended Appropriations - Used - Accrued Unexpended Appropriations - Used - Disbursed	E E	G G			E/U E/U	
		1 1 1 1	E	G			E/U	
7.3		iations expended (RC 38) - Footnote 1						
	570000	Expended Appropriations - Used - Accrued	E E	G G			E/U	
7.3	570010	Expended Appropriations - Disbursed	E	G			E/U	
		iation of unavailable special or trust fund receipts transfers-in (RC 07) - Footnote 1						
7.4	573500 574000	Appropriated Dedicated Collections to be Transferred In Appropriated Dedicated Collections Transferred In	E E	F F			E/U E/U	4
		,	ь	Г	1		E/O	4
		iation of unavailable special or trust fund receipts transfers-out (RC 07) - Footnote 1					77.77	
	573600 574500	Appropriated Dedicated Collections to be Transferred Out Appropriated Dedicated Collections Transferred Out	E E	F F			E/U E/U	4
		enditure transfers-in of unexpended appropriations and financing sources (RC 08) - Fo]		E/O	4
-	310200	Unexpended Appropriations - Transfers-In	Е	F			E/U	
7.6	575500	Non-Expenditure Financing Sources - Transfers-In - Other	Е	F			E/U	
7.7	Non-exp	enditure transfers-out of unexpended appropriations and financing sources (RC 08) - F	ootnote	1				
7.7	310300	Unexpended Appropriations - Transfers-Out	Е	F			E/U	
7.7	576500	Non-Expenditure Financing Sources - Transfers-Out - Other	Е	F			E/U	
7.8	Expendit	ture transfers-in of financing sources (RC 09) - Footnote 1						
7.8	575000	Expenditure Financing Sources - Transfers-In	Е	F			E/U	
7.9		ture transfers-out of financing sources (RC 09) - Footnote 1					Г	
7.9	576000	Expenditure Financing Sources - Transfers-Out	Е	F	1		E/U	
	-	enditure transfer-in of financing sources - capital transfers (RC 11)					77.77	
7.10	575600	Non-Expenditure Financing Sources - Transfers-In - Capital Transfers	Е	F			E/U	Ь——
	-	enditure transfers-out of financing sources - capital transfers (RC 11)					i	
	576600	Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers	Е	F			E/U	
7.11	579200	Financing Sources To Be Transferred Out - Contingent Liability	Е	F			E/U	Щ
		and Other Financing Sources - Cancellations (RC 36)					Ī	
7.12	591900	Revenue and Other Financing Sources - Cancellations	E	G			E/U	
7.13	Collectio	ons for others transferred to the General Fund of the U.S. Government (RC 44)						

No. Acct. USSGL Account Title	Line	USSGL		Begin/	Fed/	Exch/	Budgetary Impact	Reporting	Addl.
13 59900 Olfset to Non-Entity Collections - Statement of Changes in Net Position E G D EU			USSGL Account Title				-		
1.71	_		·			E/T			
1.14 1.15	7.13	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	Е	G		D	E/U	
2.14 590000 Chier Revenue F. Z. ET D EU	7.14	Other fir	nancing sources with budgetary impact (RC 29) - Footnote 1, 8						
2.14 590000 Distribution of fiscence Private P			č						
Table Transfer-sin without reinbursement (RC 18) - Fontante E F E E E E E E E E									
7.15 Warrants issued (RC 41)	_								
2.15 309010 Appropriations Outstanding - Warrants to be Issued E F U U U U U U U U U								2,0	
2.15 2.0100 Appropriations Outstanding - Warrants Issued		+	· · · · · · · · · · · · · · · · · · ·	Б	Б			ŢŢ	
2.15 320110 Appropriations Outstanding - Transfers									
2.15 320000 Appropriations Outstanding - Market Adjustments E F U	_								
7.16 320710 Appropriations Outstanding - Used - Accrued E F U 7.17 General Fund of the U.S. Government financed appropriations - expended (RC 38) - Footnote 1 7.17 570005 Appropriations - Expended - Disbursed E F U 7.18 770005 Appropriations - Expended - Disbursed E F U 7.19 770006 Appropriations - Expended - Disbursed E F U 7.18 771000 Trust Fund Warrants issued net of adjustments (RC 45) 7.18 771000 Trust Fund Warrants issued net of adjustments (RC 45) 7.18 771000 Trust Fund Warrants issued net of adjustments (RC 45) 7.19 Cancellations of Revenue and Other Financing Sources - General Fund (RC 36) 7.10 Cancellations of Revenue and Other Financing Sources - The General Fund of the U.S. E F U 7.10 Trust Fund warrants issued net of Adjustments E F E U 7.10 Trust fund warrants issued net of Adjustments E F E U 7.10 Trust fund warrants issued net of Adjustments E F E U 7.10 Cancellations of Revenue and Other Financing Sources - General Fund of the U.S. E F U 7.10 Trust fund warrants issued net of Adjustments E F E U 7.11 Trust feer-out without reimbursement (RC 18) - Footnote 1 7.12 Trustfeer-out without reimbursement (RC 18) - Footnote 1 7.13 Trustfeer-out without reimbursement (RC 18) - Footnote 1 7.14 Trustfeer-out without reimbursement (RC 18) - Footnote 1 7.15 Trustfeer-out without reimbursement (RC 18) - Footnote 1 7.16 Trustfeer-out without reimbursement (RC 18) - Footnote 1 7.17 Trustfeer-out without reimbursement (RC 18) - Footnote 1 7.18 Trustfeer-out without reimbursement (RC 18) - Footnote 1 7.19 Trustfeer-out without reimbursement (RC 18) - Footnote 1 7.10 Trustfeer-out without reimbursement (RC 18) - Footnote 1 7.11 Trustfeer-out without reimbursement (RC 18) - Footnote 1 7.12 Trustfeer-out without reimbursement (RC 18) - Footnote 1 7.13 Trustfeer-out without reimbursement (RC 18) - Footnote 1 7.14 Trustfeer-out without reimbursement (RC 18) - Footnote 1				Е					
7.16 320710 Appropriations Outstanding - Used - Accrued E F U 7.17 General Fund of the U.S. Government financed appropriations - expended (RC 38) - Footnote 1 7.17 570005 Appropriations - Expended - Disbursed E F U 7.18 770005 Appropriations - Expended - Disbursed E F U 7.19 770006 Appropriations - Expended - Disbursed E F U 7.18 771000 Trust Fund Warrants issued net of adjustments (RC 45) 7.18 771000 Trust Fund Warrants issued net of adjustments (RC 45) 7.18 771000 Trust Fund Warrants issued net of adjustments (RC 45) 7.19 Cancellations of Revenue and Other Financing Sources - General Fund (RC 36) 7.10 Cancellations of Revenue and Other Financing Sources - The General Fund of the U.S. E F U 7.10 Trust Fund warrants issued net of Adjustments E F E U 7.10 Trust fund warrants issued net of Adjustments E F E U 7.10 Trust fund warrants issued net of Adjustments E F E U 7.10 Cancellations of Revenue and Other Financing Sources - General Fund of the U.S. E F U 7.10 Trust fund warrants issued net of Adjustments E F E U 7.11 Trust feer-out without reimbursement (RC 18) - Footnote 1 7.12 Trustfeer-out without reimbursement (RC 18) - Footnote 1 7.13 Trustfeer-out without reimbursement (RC 18) - Footnote 1 7.14 Trustfeer-out without reimbursement (RC 18) - Footnote 1 7.15 Trustfeer-out without reimbursement (RC 18) - Footnote 1 7.16 Trustfeer-out without reimbursement (RC 18) - Footnote 1 7.17 Trustfeer-out without reimbursement (RC 18) - Footnote 1 7.18 Trustfeer-out without reimbursement (RC 18) - Footnote 1 7.19 Trustfeer-out without reimbursement (RC 18) - Footnote 1 7.10 Trustfeer-out without reimbursement (RC 18) - Footnote 1 7.11 Trustfeer-out without reimbursement (RC 18) - Footnote 1 7.12 Trustfeer-out without reimbursement (RC 18) - Footnote 1 7.13 Trustfeer-out without reimbursement (RC 18) - Footnote 1 7.14 Trustfeer-out without reimbursement (RC 18) - Footnote 1	7 16	Annronr	iations outstanding - used (RC 39)			[
T.16 320710 Appropriations Outstanding = Used - Disbursed E F U				Е	F			U	
7.17 General Fund of the U.S. Government financed appropriations - expended (RC 38) - Footnote 1									
1.17 570006 Appropriations - Expended - Accrued E F F U	7 17	Cananal		1					Į.
2.18 Trust fund warrant issued net of adjustments (RC 45)				1	F			IJ	
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									
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Line No.	USSGL Acct.	USSGL Account Title	Begin/ End	Fed/ NonFed	Exch/ Nonexch	Budgetary Impact Indicator	Reporting Type Code	Addl. Info.
- 1.01		is calculated. Equals sum of lines 7.1 through 7.29					-3 pc - 3 3 2 5	
8	Net cost	of operations (+/-)]			
9	Net posit	ion, end of period]			
	This line	is calculated. Equals sum of lines 4, 5.9, 6.11, 7.30, and 8.						
	FOOTN	OTES 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						
	10	When comparative financial statements are presented, the error is material and financial statements are restated, the error is for the prior year, the correction will be to the previous year financial statement adjustment lines. The impact to the current year will be presented in the beginning balances. When single year financial statements are presented and the error is material the impact will be to the beginning balance adjustment lines. 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						