

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>3.1 Changes in accounting principles - federal (RC 29) - Footnote 1</b>								
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	
<b>3.2 Corrections of errors - federal (RC 29)</b>								
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	
<b>3.3 Corrections of errors - years preceding the prior year - federal (RC 29)</b>								
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	
<b>3.4 Prior period adjustment to unexpended appropriations - federal (RC 31)</b>								
3.4	310500	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors -	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	E	G			E/U	
<b>3.5 Prior period adjustment to expended appropriations - federal (RC 32)</b>								
3.5	570500	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years	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	E	G			E/U	
<b>3.6 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 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 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, and 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, 3.1, 3.2, and 3.3, 3.4, 3.5, 3.6 and 3.7</b>								