

USSGL Crosswalk - Statement of Changes in Net Position

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Exch/Nonexch	Cust/Noncust	Budgetary Impact Indicator	Reporting Type Code	Addl. Info.
<b>Unexpended Appropriations:</b>								
<b>1</b>	<b>Beginning Balance</b>							
1	310000	Unexpended Appropriations - Cumulative	B				E/U	
<b>2</b>	<b>Adjustments (+/-)</b>							
<b>2A</b>	<b>Changes in accounting principles (+/-)</b>							
2A	310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E				E/U	
<b>2B</b>	<b>Corrections of errors (+/-)</b>							
2B	310500	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year	E				E/U	
2B	310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E				E/U	
<b>3</b>	<b>Beginning balance, as adjusted</b>							
<b>This line is calculated. Equals sum of lines 1 through 2B.</b>								
<b>Budgetary Financing Sources:</b>								
<b>4</b>	<b>Appropriations received</b>							
4	309000	Unexpended Appropriations While Awaiting a Warrant	E				E/U	
4	310100	Unexpended Appropriations - Appropriations Received	E				E/U	
<b>5</b>	<b>Appropriations transferred-in/out (+/-)</b>							
5	310200	Unexpended Appropriations - Transfers-In	E				E/U	2
5	310300	Unexpended Appropriations - Transfers-Out	E				E/U	2
<b>6</b>	<b>Other Adjustments (+/-)</b>							
6	310600	Unexpended Appropriations - Adjustments	E				E/U	2
<b>7</b>	<b>Appropriations used</b>							
7	310700	Unexpended Appropriations - Used	E				E/U	
<b>8</b>	<b>Total Budgetary Financing Sources</b>							
<b>This line is calculated. Equals sum of lines 4 through 7.</b>								
<b>9</b>	<b>Total Unexpended Appropriations</b>							
<b>This line is calculated. Equals sum of lines 3 and 8.</b>								
<b>Cumulative Results from Operations:</b>								
<b>10</b>	<b>Beginning Balances</b>							
10	331000	Cumulative Results of Operations	B				E/U	
<b>11</b>	<b>Adjustments: (+/-)</b>							
<b>11A</b>	<b>Changes in accounting principles (+/-)</b>							
11A	570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E				E/U	
11A	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	E				E/U	
<b>11B</b>	<b>Corrections of errors (+/-)</b>							
11B	570500	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year	E				E/U	
11B	570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E				E/U	
11B	740000	Prior-Period Adjustments Due to Corrections of Errors	E				E/U	
11B	740500	Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year	E				E/U	
<b>12</b>	<b>Beginning balances, as adjusted</b>							
<b>This line is calculated. Equals sums of lines 10 through 11B.</b>								
<b>Budgetary Financing Sources:</b>								
<b>13</b>	<b>Other Adjustments (+/-)</b>							

SUPPLEMENT

Section V

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Exch/Nonexch	Cust/Noncust	Budgetary Impact Indicator	Reporting Type Code	Addl. Info.
13	579000	Other Financing Sources	E			D	E/U	3
13	591900	Revenue and Other Financing Sources - Cancellations	E				E/U	
13	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E		A	D	E/U	7
<b>14</b>	<b>Appropriations used</b>							
14	570000	Expended Appropriations	E				E/U	2
14	570005	Appropriations - Expended	E				U	
<b>15</b>	<b>Nonexchange revenue</b>							
15	531000	Interest Revenue - Other	E	E/T	A		E/U	
15	531100	Interest Revenue - Investments	E	T	A		E/U	
15	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	T	A		E/U	
15	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	T	A		E/U	
15	531800	Contra Revenue for Interest Revenue - Investments	E	T	A		E/U	
15	531900	Contra Revenue for Interest Revenue - Other	E	T	A		E/U	
15	532000	Penalties and Fines Revenue	E	T	A		E/U	
15	532400	Contra Revenue for Penalties and Fines	E	T	A		E/U	
15	540000	Funded Benefit Program Revenue	E	T			E/U	
15	540900	Contra Revenue for Funded Benefit Program Revenue	E	T			E/U	
15	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	E/T	A		E/U	4
15	580000	Tax Revenue Collected - Not Otherwise Classified	E	T	A		E/U	4
15	580100	Tax Revenue Collected - Individual	E	T	A		E/U	4
15	580200	Tax Revenue Collected - Corporate	E	T	A		E/U	4
15	580300	Tax Revenue Collected - Unemployment	E	T	A		E/U	4
15	580400	Tax Revenue Collected - Excise	E	T	A		E/U	4
15	580500	Tax Revenue Collected - Estate and Gift	E	T	A		E/U	4
15	580600	Tax Revenue Collected - Customs	E	T	A		E/U	4
15	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	E	T	A		E/U	4
15	582100	Tax Revenue Accrual Adjustment - Individual	E	T	A		E/U	4
15	582200	Tax Revenue Accrual Adjustment - Corporate	E	T	A		E/U	4
15	582300	Tax Revenue Accrual Adjustment - Unemployment	E	T	A		E/U	4
15	582400	Tax Revenue Accrual Adjustment - Excise	E	T	A		E/U	4
15	582500	Tax Revenue Accrual Adjustment - Estate and Gift	E	T	A		E/U	4
15	582600	Tax Revenue Accrual Adjustment - Customs	E	T	A		E/U	4
15	583000	Contra Revenue for Taxes - Not Otherwise Classified	E	T	A		E/U	4
15	583100	Contra Revenue for Taxes - Individual	E	T	A		E/U	4
15	583200	Contra Revenue for Taxes - Corporate	E	T	A		E/U	4
15	583300	Contra Revenue for Taxes - Unemployment	E	T	A		E/U	4
15	583400	Contra Revenue for Taxes - Excise	E	T	A		E/U	4
15	583500	Contra Revenue for Taxes - Estate and Gift	E	T	A		E/U	4
15	583600	Contra Revenue for Taxes - Customs	E	T	A		E/U	4
15	589000	Tax Revenue Refunds - Not Otherwise Classified	E	T	A		E/U	4
15	589100	Tax Revenue Refunds - Individual	E	T	A		E/U	4
15	589200	Tax Revenue Refunds - Corporate	E	T	A		E/U	4
15	589300	Tax Revenue Refunds - Unemployment	E	T	A		E/U	4
15	589400	Tax Revenue Refunds - Excise	E	T	A		E/U	4
15	589500	Tax Revenue Refunds - Estate and Gift	E	T	A		E/U	4
15	589600	Tax Revenue Refunds - Customs	E	T	A		E/U	4
15	590000	Other Revenue	E	E/T	A	D	E/U	
15	590900	Contra Revenue for Other Revenue	E	E/T	A	D	E/U	
15	599700	Financing Sources Transferred In From Custodial Statement Collections	E	E/T	A		E/U	
<b>16</b>	<b>Donations and forfeitures of cash and cash equivalents</b>							
16	560000	Donated Revenue - Financial Resources	E	T	A		E/U	
16	560900	Contra Revenue for Donations - Financial Resources	E	T	A		E/U	
16	564000	Forfeiture Revenue - Cash and Cash Equivalents	E	T	A	D	E/U	
16	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents	E	T	A	D	E/U	

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<b>17</b>	<b>Transfers-in/out without reimbursement (+/-)</b>							
17	573500	Appropriated Dedicated Collections to be Transferred In	E				E/U	
17	573600	Appropriated Dedicated Collections to be Transferred Out	E				E/U	
17	574000	Appropriated Dedicated Collections Transferred In	E				E/U	
17	574500	Appropriated Dedicated Collections Transferred Out	E				E/U	
17	575000	Expenditure Financing Sources - Transfers-In	E				E/U	
17	575500	Non-Expenditure Financing Sources - Transfers-In - Other	E				E/U	
17	576000	Expenditure Financing Sources - Transfers-Out	E				E/U	
17	576500	Non-Expenditure Financing Sources - Transfers-Out - Other	E				E/U	
17	576600	Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers	E				E/U	
<b>18</b>	<b>Other (+/-)</b>							
18	579000	Other Financing Sources	E			D	E/U	
18	711000	Gains on Disposition of Assets - Other	E	T		D	E/U	
18	711100	Gains on Disposition of Investments	E	T		D	E/U	
18	718000	Unrealized Gains	E	T		D	E/U	
18	719000	Other Gains	E	T		D	E/U	
18	719090	Gains on International Monetary Fund Assets	E	T		D	U	
18	721000	Losses on Disposition of Assets - Other	E	T		D	E/U	
18	721100	Losses on Disposition of Investments	E	T	A	D	E/U	
18	728000	Unrealized Losses	E	T		D	E/U	
18	729000	Other Losses	E	T		D	E/U	
18	729090	Losses on International Monetary Fund Assets	E	T		D	U	
18	750000	Distribution of Income - Dividend	E	T		D	E/U	
<b>Other Financing Sources (Nonexchange):</b>								
<b>19</b>	<b>Donations and forfeitures of property</b>							
19	561000	Donated Revenue - Non-Financial Resources	E	T			E/U	
19	561900	Contra Donated Revenue - Nonfinancial Resources	E	T			E/U	
19	565000	Forfeiture Revenue - Forfeitures of Property	E	T	A	E	E/U	
19	565900	Contra Forfeiture Revenue - Forfeitures of Property	E	T	A	E	E/U	
<b>20</b>	<b>Transfers-in/out without reimbursement (+/-)</b>							
20	572000	Financing Sources Transferred In Without Reimbursement	E				E/U	
20	573000	Financing Sources Transferred Out Without Reimbursement	E				E/U	
20	575600	Non-Expenditure Financing Sources - Transfers-In - Capital Transfers	E				E/U	
20	577500	Non-Budgetary Financing Sources Transferred In	E				E/U	
20	577600	Non-Budgetary Financing Sources Transferred Out	E				E/U	
20	579200	Financing Sources To Be Transferred Out - Contingent Liability	E				E/U	
<b>21</b>	<b>Imputed financing</b>							
21	578000	Imputed Financing Sources	E				E/U	
<b>22</b>	<b>Other (+/-)</b>							
22	579000	Other Financing Sources	E			E	E/U	
22	579001	Other Non-Budgetary Financing Sources for Debt Accruals/Amortization	E				U	
22	579100	Adjustment to Financing Sources - Credit Reform	E			E	E/U	
22	579500	Seigniorage	E			E	E/U	
22	590000	Other Revenue	E	E/T	A	E	E/U	
22	590900	Contra Revenue for Other Revenue	E	E/T	A	E	E/U	
22	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E		A	E	E/U	
22	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E		A	E	E/U	
22	711000	Gains on Disposition of Assets - Other	E	T		E	E/U	
22	711100	Gains on Disposition of Investments	E	T		E	E/U	
22	718000	Unrealized Gains	E	T		E	E/U	
22	719000	Other Gains	E	T		E	E/U	
22	719090	Gains on International Monetary Fund Assets	E	T		E	U	
22	721000	Losses on Disposition of Assets - Other	E	T		E	E/U	

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22	721100	Losses on Disposition of Investments	E	T	A	E	E/U	
22	728000	Unrealized Losses	E	T		E	E/U	
22	729000	Other Losses	E	T		E	E/U	
22	729090	Losses on International Monetary Fund Assets	E	T		E	U	
22	750000	Distribution of Income - Dividend	E	T		E	E/U	
<b>23</b>	<b>Total Financing Sources</b>							
	<b>This line is calculated. Equals sum of lines 13 through 22.</b>							
<b>24</b>	<b>Net Cost of Operations (+/-)</b>							
	<b>See 6 in Footnotes and Additional Information.</b>							
<b>25</b>	<b>Net Change</b>							
	<b>This line is calculated. Line 23 minus line 24.</b>							
<b>26</b>	<b>Cumulative Results of Operations</b>							
	<b>This line is calculated. Equals sum of lines 12 and 25.</b>							
<b>27</b>	<b>Net Position</b>							
	<b>This line is calculated. Equals sum of lines 9 and 26. See 5 in Footnotes and Additional Information.</b>							
<b>FOOTNOTES AND ADDITIONAL INFORMATION:</b>								
1	Use USSGL account attribute domains as provided in USSGL Section IV, page 4.							
2	Debit - Decreases/Credit - Increases							
3	Related to adjustments. Debit - Decreases/Credit - Increases							
4	Reported by recipient/non-custodial entity only.							
5	Should equal the ending amount reported as net position on the Balance Sheet.							
6	This amount will agree with the net cost of operations as reported on the Statement of Net Cost.							
7	Rescissions that have transferred to a General Fund Receipt Account.							