

SUPPLEMENT

Section VI

USSGL Crosswalk - Reclassified Statement of Changes in Net Position

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/ NonFed	Exch/ Nonexch	Budgetary Impact Indicator	Recip. Cat.	Addl. Info.	
<b>1 Beginning Net Position Balance</b>									
1	310000	Unexpended Appropriations - Cumulative	B						
1	331000	Cumulative Results of Operations	B						
<b>2 Non-Federal Prior Period Adjustments</b>									
<b>2.1 Changes in Accounting Principles</b>									
2.1	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	E	N					
<b>2.2 Corrections of Errors</b>									
2.2	740000	Prior-Period Adjustments Due to Corrections of Errors	E	N					
<b>2.3 Corrections of Errors - Years Preceding the Prior Year</b>									
2.3	740500	Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	E	N					
<b>3 Federal Prior Period Adjustments</b>							29		
<b>3.1 Changes in Accounting Principles (RC 29) /1</b>							29		
3.1	310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	Z					
3.1	570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	Z					
3.1	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	E	Z					

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<b>3.2</b>	<b>Corrections of Errors (RC 29)</b>							29
3.2	310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	Z				
3.2	570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	Z				
3.2	740000	Prior-Period Adjustments Due to Corrections of Errors	E	Z				
<b>3.3</b>	<b>Corrections of Errors - Years Preceding the Prior Year (RC 29)</b>							29
3.3	310500	Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	E	Z				
3.3	570500	Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	E	Z				
3.3	740500	Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	E	Z				
<b>4</b>	<b>Adjusted Beginning Net Position Balance</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.</b>							
	<b>For prior year, equals sum of lines, 1, 2.1, 2.2, 2.3, 3.1, 3.2, and 3.3.</b>							
<b>5</b>	<b>Non-Federal Nonexchange Revenue:</b>							
<b>5.1</b>	<b>only)</b>							
5.1	580100	Tax Revenue Collected - Individual	E	N	T			
5.1	582100	Tax Revenue Accrual Adjustment - Individual	E	N	T			
5.1	583100	Contra Revenue for Taxes - Individual	E	N	T			
5.1	589100	Tax Revenue Refunds - Individual	E	N	T			

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<b>5.2 Corporation Income Taxes (for use by Treasury only)</b>								
5.2	580200	Tax Revenue Collected - Corporate	E	N	T			
5.2	582200	Tax Revenue Accrual Adjustment - Corporate	E	N	T			
5.2	583200	Contra Revenue for Taxes - Corporate	E	N	T			
5.2	589200	Tax Revenue Refunds - Corporate	E	N	T			
<b>5.3 Unemployment Taxes</b>								
5.3	580300	Tax Revenue Collected - Unemployment	E	N	T			
5.3	582300	Tax Revenue Accrual Adjustment - Unemployment	E	N	T			
5.3	583300	Contra Revenue for Taxes - Unemployment	E	N	T			
5.3	589300	Tax Revenue Refunds - Unemployment	E	N	T			
<b>5.4 Excise Taxes</b>								
5.4	580400	Tax Revenue Collected - Excise	E	N	T			
5.4	582400	Tax Revenue Accrual Adjustment - Excise	E	N	T			
5.4	583400	Contra Revenue for Taxes - Excise	E	N	T			
5.4	589400	Tax Revenue Refunds - Excise	E	N	T			
<b>5.5 Estate and Gift Taxes</b>								
5.5	580500	Tax Revenue Collected - Estate and Gift	E	N	T			
5.5	582500	Tax Revenue Accrual Adjustment - Estate and Gift	E	N	T			
5.5	583500	Contra Revenue for Taxes - Estate and Gift	E	N	T			
5.5	589500	Tax Revenue Refunds - Estate and Gift	E	N	T			
<b>5.6 Customs Duties</b>								
5.6	580600	Tax Revenue Collected - Customs	E	N	T			
5.6	582600	Tax Revenue Accrual Adjustment - Customs	E	N	T			
5.6	583600	Contra Revenue for Taxes - Customs	E	N	T			
5.6	589600	Tax Revenue Refunds - Customs	E	N	T			

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<b>5.7</b>	<b>Other Taxes and Receipts</b>							
5.7	531000	Interest Revenue - Other	E	N	T			
5.7	531100	Interest Revenue - Investments	E	N	T			
5.7	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	N	T			
5.7	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	N	T			
5.7	531800	Contra Revenue for Interest Revenue - Investments	E	N	T			
5.7	531900	Contra Revenue for Interest Revenue - Other	E	N	T			
5.7	532000	Penalties and Fines Revenue	E	N	T			
5.7	532400	Contra Revenue for Penalties and Fines	E	N	T			
5.7	540000	Funded Benefit Program Revenue	E	N	T			
5.7	540900	Contra Revenue for Funded Benefit Program Revenue	E	N	T			
5.7	560000	Donated Revenue - Financial Resources	E	N	T			
5.7	560900	Contra Revenue for Donations - Financial Resources	E	N	T			
5.7	561000	Donated Revenue - Nonfinancial Resources	E	N	T			
5.7	561900	Contra Donated Revenue - Nonfinancial Resources	E	N	T			
5.7	564000	Forfeiture Revenue - Cash and Cash Equivalents	E	N	T	D		
5.7	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents	E	N	T	D		
5.7	565000	Forfeiture Revenue - Forfeitures of Property	E	N	T	E		
5.7	565900	Contra Forfeiture Revenue - Forfeitures of Property	E	N	T	E		
5.7	579500	Seigniorage	E	N		E		4
5.7	580000	Tax Revenue Collected - Not Otherwise Classified	E	N	T			
5.7	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	E	N	T			
5.7	583000	Contra Revenue for Taxes - Not Otherwise Classified	E	N	T			
5.7	589000	Tax Revenue Refunds - Not Otherwise Classified	E	N	T			
5.7	590000	Other Revenue	E	N	T	D/E		

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5.7	590900	Contra Revenue for Other Revenue	E	N	T	D/E		
5.7	592300	Valuation Change in Investments - Beneficial Interest in Trust	E	N	T			
5.7	599000	Collections for Others - Statement of Custodial Activity	E	N	T	D/E		
5.7	599100	Accrued Collections for Others - Statement of Custodial Activity	E	N	T	D/E		
5.7	711000	Gains on Disposition of Assets - Other	E	N	T	D/E		
5.7	711100	Gains on Disposition of Investments	E	N	T	D/E		
5.7	718000	Unrealized Gains	E	N	T	D/E		
5.7	719000	Other Gains	E	N	T	D/E		
5.7	721000	Losses on Disposition of Assets - Other	E	N	T	D/E		
5.7	721100	Losses on Disposition of Investments	E	N	T	D/E		
5.7	728000	Unrealized Losses	E	N	T	D/E		
5.7	729000	Other Losses	E	N	T	D/E		
5.7	750000	Distribution of Income - Dividend	E	N	T	D/E		
<b>5.8 Miscellaneous Earned Revenue/2</b>								
5.8								
<b>5.9 Total Non-Federal Nonexchange Revenue</b>								
<b>This line is calculated. Equals sum of lines 5.1 through 5.8.</b>								
<b>6 Federal Nonexchange Revenue:</b>								
<b>6.1 Federal Securities Interest Revenue (Nonexchange) (RC 03) /1</b>								
6.1	531100	Interest Revenue - Investments	E	F	T		03	5
6.1	531800	Contra Revenue for Interest Revenue - Investments	E	F	T			5
6.1	711100	Gains on Disposition of Investments	E	F	T	D/E		5
6.1	718000	Unrealized Gains	E	F	T	D/E		5
6.1	721100	Losses on Disposition of Investments	E	F	T	D/E		5

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6.1	728000	Unrealized Losses	E	F	T	D/E		5
<b>6.2 Borrowings and Other Interest Revenue (Nonexchange) (RC 05) /1</b>							05	
6.2	531000	Interest Revenue - Other	E	F	T			5
6.2	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	F	T			5
6.2	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F	T			5
6.2	531900	Contra Revenue for Interest Revenue - Other	E	F	T			5
<b>6.3 Benefit Program Revenue (Nonexchange) (RC 26) /1</b>							26	
6.3	540000	Funded Benefit Program Revenue	E	F	T			5
6.3	540900	Contra Revenue for Funded Benefit Program Revenue	E	F	T			5
<b>6.4 Other Taxes and Receipts (RC 29) /1</b>							29	
6.4	580000	Tax Revenue Collected - Not Otherwise Classified	E	G	T			
6.4	580100	Tax Revenue Collected - Individual	E	G	T			
6.4	580200	Tax Revenue Collected - Corporate	E	G	T			
6.4	580300	Tax Revenue Collected - Unemployment	E	G	T			
6.4	580400	Tax Revenue Collected - Excise	E	G	T			
6.4	580500	Tax Revenue Collected - Estate and Gift	E	G	T			
6.4	580600	Tax Revenue Collected - Customs	E	G	T			
6.4	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	E	G	T			
6.4	582100	Tax Revenue Accrual Adjustment - Individual	E	G	T			
6.4	582200	Tax Revenue Accrual Adjustment - Corporate	E	G	T			
6.4	582300	Tax Revenue Accrual Adjustment - Unemployment	E	G	T			
6.4	582400	Tax Revenue Accrual Adjustment - Excise	E	G	T			
6.4	582500	Tax Revenue Accrual Adjustment - Estate and Gift	E	G	T			
6.4	582600	Tax Revenue Accrual Adjustment - Customs	E	G	T			

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6.4	583000	Contra Revenue for Taxes - Not Otherwise Classified	E	G	T			
6.4	583100	Contra Revenue for Taxes - Individual	E	G	T			
6.4	583200	Contra Revenue for Taxes - Corporate	E	G	T			
6.4	583300	Contra Revenue for Taxes - Unemployment	E	G	T			
6.4	583400	Contra Revenue for Taxes - Excise	E	G	T			
6.4	583500	Contra Revenue for Taxes - Estate and Gift	E	G	T			
6.4	583600	Contra Revenue for Taxes - Customs	E	G	T			
6.4	589000	Tax Revenue Refunds - Not Otherwise Classified	E	G	T			
6.4	589100	Tax Revenue Refunds - Individual	E	G	T			
6.4	589200	Tax Revenue Refunds - Corporate	E	G	T			
6.4	589300	Tax Revenue Refunds - Unemployment	E	G	T			
6.4	589400	Tax Revenue Refunds - Excise	E	G	T			
6.4	589500	Tax Revenue Refunds - Estate and Gift	E	G	T			
6.4	589600	Tax Revenue Refunds - Customs	E	G	T			
6.4	721200	Losses on Disposition of Borrowings	E	G	T	D/E		
6.4	729000	Other Losses	E	G	T	D/E		
<b>6.5 Total Federal Nonexchange Revenue</b>								
This line is calculated. Equals sum of lines 6.1 through 6.4.								
<b>7 Budgetary Financing Sources:</b>								
<b>Appropriations Received As Adjusted (Recissions and Other Adjustments) (RC 29) /1</b>								
7.1							29	
7.1	310100	Unexpended Appropriations - Appropriations Received	E	G				
7.1	310600	Unexpended Appropriations - Adjustments	E	G				
<b>Appropriation of Unavailable Special or Trust Fund Receipts Transfers-In (RC 07) /1</b>								
7.2							07	
7.2	574000	Appropriated Dedicated Collections Transferred In	E	F				5

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<b>Appropriation of Unavailable Special or Trust Fund Receipts</b>									
<b>7.3</b>	<b>Transfers-Out (RC 07) /1</b>							07	
7.3	574500	Appropriated Dedicated Collections Transferred Out	E	F				5	
<b>Nonexpenditure Transfers-In of Unexpended Appropriations and Financing Sources (RC 08) /1</b>									
<b>7.4</b>	<b>Financing Sources (RC 08) /1</b>							08	
7.4	310200	Unexpended Appropriations - Transfers-In	E	F					
7.4	575500	Nonexpenditure Financing Sources - Transfers-In - Other	E	F					
<b>Nonexpenditure Transfers-Out of Unexpended Appropriations and Financing Sources (RC 08) /1</b>									
<b>7.5</b>	<b>Financing Sources (RC 08) /1</b>							08	
7.5	310300	Unexpended Appropriations - Transfers-Out	E	F					
7.5	576500	Nonexpenditure Financing Sources - Transfers-Out - Other	E	F					
<b>Expenditure Transfers-In of Financing Sources (RC 09) /1</b>									
<b>7.6</b>	<b>Financing Sources (RC 09) /1</b>							09	
7.6	575000	Expenditure Financing Sources - Transfers-In	E	F					
7.6	599700	Financing Sources Transferred In From Custodial Statement Collections	E	F					
<b>Expenditure Transfers-Out of Financing Sources (RC 09) /1</b>									
<b>7.7</b>	<b>Financing Sources (RC 09) /1</b>							09	
7.7	576000	Expenditure Financing Sources - Transfers-Out	E	F					
7.7	599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	E	F					
<b>Nonexpenditure Transfer-In of Financing Sources - Capital Transfers (RC 11)</b>									
<b>7.8</b>	<b>Financing Sources (RC 11)</b>							11	
7.8	575600	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	E	F					



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<b>7.9 Nonexpenditure Transfer-Out of Financing Sources - Capital Transfers (RC 11)</b>							11	
7.9	576600	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	E	F				
7.9	579200	Financing Sources To Be Transferred Out - Contingent Liability	E	F				
<b>7.10 Collections for Others Transferred to the General Fund (RC 29)</b>							29	
7.10								
<b>7.11 Accrual for Amounts to be Collected for Others and Transferred to the General Fund (RC 29)</b>							29	
7.11								
<b>7.12 Other Budgetary Financing Sources (RC 29) /1, 8</b>							29	
7.12	310700	Unexpended Appropriations - Used	E	G				
7.12	532000	Penalties and Fines Revenue	E	G	T			
7.12	532400	Contra Revenue for Penalties and Fines	E	G	T			
7.12	570000	Expended Appropriations	E	G				
7.12	579000	Other Financing Sources	E	G		D		
7.12	590000	Other Revenue	E	G	T	D		3
7.12	590900	Contra Revenue for Other Revenue	E	G	T	D		3
7.12	591900	Revenue and Other Financing Sources - Cancellations	E	G				
7.12	599000	Collections for Others - Statement of Custodial Activity	E	Z	T	D		
7.12	599100	Accrued Collections for Others - Statement of Custodial Activity	E	Z	T	D		
7.12	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	G		D		
7.12	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E	G		D		
7.12	750000	Distribution of Income - Dividend	E	G	T	D		

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<b>7.13</b>	<b>Total Budgetary Financing Sources</b>							
	This line is calculated. Equals sum of lines 7.1 through 7.12.							
<b>8</b>	<b>Other Financing Sources:</b>							
<b>8.1</b>	<b>Transfers-In Without Reimbursement (RC 18) /1</b>							18
8.1	572000	Financing Sources Transferred In Without Reimbursement	E	F				
8.1	577500	Nonbudgetary Financing Sources Transferred In	E	F				
<b>8.2</b>	<b>Transfers-Out Without Reimbursement (RC 18) /1</b>							18
8.2	573000	Financing Sources Transferred Out Without Reimbursement	E	F				
8.2	577600	Nonbudgetary Financing Sources Transferred Out	E	F				
<b>8.3</b>	<b>Imputed Financing Sources (RC 25) /1</b>							25
8.3	578000	Imputed Financing Sources	E	F				
<b>8.4</b>	<b>Non-Entity Collections Transferred to the General Fund (RC 29)</b>							29
8.4								
<b>8.5</b>	<b>Accrual for Non-Entity Amounts To Be Collected and Transferred to the General Fund (RC 29)</b>							29
8.5								
<b>8.6</b>	<b>Other Non-Budgetary Financing Sources (RC 29) /1, 9</b>							29
8.6	579100	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	E	G		E		
8.6	599000	Collections for Others - Statement of Custodial Activity	E	Z	T	E		7
8.6	599100	Accrued Collections for Others - Statement of Custodial Activity	E	Z	T	E		7

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8.6	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	G		E		7
8.6	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E	G		E		7
<b>8.7 Total Other Financing Sources</b>								
<b>This line is calculated. Equals sum of lines 8.1 through 8.6</b>								
<b>9 Net Cost of Operations (+/-)</b>								
9								
<b>10 Ending Net Position Balance</b>								
<b>This line is calculated. Equals sum of lines 4, 5.9, 6.5, 7.13, 8.7, and 9.</b>								

## Supplement

**Footnotes and Additional Information**

1. For Reciprocal Category (RC) detail information, see TFM Volume 1, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government, Appendix 7.
2. As defined in TFM, Volume I, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government.
3. This account is associated with RC 24 rather than RC 29.
4. 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. Exclude General Fund activity in this account.
6. Budgetary portion only.
7. Non budgetary portion only.
8. 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.
9. 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.