

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.
1	Net position, beginning of period							
1	310000	Unexpended Appropriations - Cumulative	B				E/U	
1	320000	Appropriations Outstanding - Cumulative	B				U	
1	331000	Cumulative Results of Operations	B				E/U	
2	Non-federal prior-period adjustments:							
2.1	Changes in accounting principles							
2.1	740100	Prior-Period Adjustments Due to Changes in Accounting Principle	E	N			E/U	
2.2	Corrections of errors - non-federal							
2.2	740000	Prior-Period Adjustments Due to Corrections of Errors	E	N			E/U	10
2.3	Corrections 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	E	N			E/U	9
3	Federal 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 Principle	E	Z			E/U	
3.2	Corrections of errors - federal (RC 29)							
3.2	740000	Prior-Period Adjustments Due to Corrections of Errors	E	Z			E/U	10
3.3	Corrections of errors - years preceding the prior year - federal (RC 29)							
3.3	740500	Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year	E	Z			E/U	9
3.4	Prior period adjustment to unexpended appropriations - federal (RC 31)							
3.4	310500	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year	E	G			E/U	9
3.4	310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Error	E	G			E/U	10
3.4	310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	G			E/U	
3.5	Prior period adjustment to expended appropriations - federal (RC 32)							
3.5	570500	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year	E	G			E/U	9
3.5	570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Error	E	G			E/U	10
3.5	570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	G			E/U	
3.6	Prior period adjustment to appropriations outstanding - federal (RC 31)							
3.6	320800	Appropriations Outstanding - Prior-Period Adjustment	E	F			E/U	
3.7	Prior period adjustment to appropriations expended - federal (RC 32) - Footnote 1							
3.7	570810	Appropriations - Expended - Prior-Period Adjustment	E	F			E/U	
4	Net position, beginning of period - adjusted							
	This line is calculated.							
	For current 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 year, equals sum of lines, 1, 2.1, 2.2, 2.3, and 3.1 - 3.7.							
5	Non-federal non-exchange revenue:							
5.1	Individual income tax and tax withholdings (for use by Treasury only)							
5.1	580100	Tax Revenue Collected - Individual	E	N	T		E/U	
5.1	582100	Tax Revenue Accrual Adjustment - Individua	E	N	T		E/U	
5.1	583100	Contra Revenue for Taxes - Individual	E	N	T		E/U	
5.1	589100	Tax Revenue Refunds - Individual	E	N	T		E/U	
5.2	Corporation income taxes (for use by Treasury only)							
5.2	580200	Tax Revenue Collected - Corporate	E	N	T		E/U	
5.2	582200	Tax Revenue Accrual Adjustment - Corporate	E	N	T		E/U	
5.2	583200	Contra Revenue for Taxes - Corporate	E	N	T		E/U	
5.2	589200	Tax Revenue Refunds - Corporate	E	N	T		E/U	
5.3	Excise taxes							
5.3	580400	Tax Revenue Collected - Excise	E	N	T		E/U	
5.3	582400	Tax Revenue Accrual Adjustment - Excise	E	N	T		E/U	
5.3	583400	Contra Revenue for Taxes - Excise	E	N	T		E/U	
5.3	589400	Tax Revenue Refunds - Excise	E	N	T		E/U	

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5.4	Unemployment taxes							
5.4	580300	Tax Revenue Collected - Unemployment	E	N	T		E/U	
5.4	582300	Tax Revenue Accrual Adjustment - Unemployment	E	N	T		E/U	
5.4	583300	Contra Revenue for Taxes - Unemployment	E	N	T		E/U	
5.4	589300	Tax Revenue Refunds - Unemployment	E	N	T		E/U	
5.5	Customs duties							
5.5	580600	Tax Revenue Collected - Customs	E	N	T		E/U	
5.5	582600	Tax Revenue Accrual Adjustment - Customs	E	N	T		E/U	
5.5	583600	Contra Revenue for Taxes - Customs	E	N	T		E/U	
5.5	589600	Tax Revenue Refunds - Customs	E	N	T		E/U	
5.6	Estate and gift taxes							
5.6	580500	Tax Revenue Collected - Estate and Gift	E	N	T		E/U	
5.6	582500	Tax Revenue Accrual Adjustment - Estate and Gift	E	N	T		E/U	
5.6	583500	Contra Revenue for Taxes - Estate and Gift	E	N	T		E/U	
5.6	589500	Tax Revenue Refunds - Estate and Gift	E	N	T		E/U	
5.7	Other taxes and receipts							
5.7	531000	Interest Revenue - Other	E	N	E/T		E/U	
5.7	531100	Interest Revenue - Investments	E	N	T		E/U	
5.7	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	N	T		E/U	
5.7	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	N	T		E/U	
5.7	531800	Contra Revenue for Interest Revenue - Investments	E	N	T		E/U	
5.7	531900	Contra Revenue for Interest Revenue - Other	E	N	E/T		E/U	
5.7	532000	Penalties and Fines Revenue	E	N	T		E/U	
5.7	532400	Contra Revenue for Penalties and Fines	E	N	T		E/U	
5.7	540000	Funded Benefit Program Revenue	E	N	T		E/U	
5.7	540900	Contra Revenue for Funded Benefit Program Revenue	E	N	T		E/U	
5.7	560000	Donated Revenue - Financial Resources	E	N	T		E/U	
5.7	560900	Contra Revenue for Donations - Financial Resources	E	N	T		E/U	
5.7	561000	Donated Revenue - Non-Financial Resources	E	N	T		E/U	
5.7	561900	Contra Donated Revenue - Nonfinancial Resources	E	N	T		E/U	
5.7	564000	Forfeiture Revenue - Cash and Cash Equivalents	E	N	T	D	E/U	
5.7	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents	E	N	T	D	E/U	
5.7	565000	Forfeiture Revenue - Forfeitures of Property	E	N	T	E	E/U	
5.7	565900	Contra Forfeiture Revenue - Forfeitures of Property	E	N	T	E	E/U	
5.7	571400	Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account	E	N	E/T		E/U	
5.7	579500	Seigniorage	E	N		E	E/U	3
5.7	580000	Tax Revenue Collected - Not Otherwise Classified	E	N	T		E/U	
5.7	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	E	N	T		E/U	
5.7	583000	Contra Revenue for Taxes - Not Otherwise Classified	E	N	T		E/U	
5.7	589000	Tax Revenue Refunds - Not Otherwise Classified	E	N	T		E/U	
5.7	590000	Other Revenue	E	N	T	D/E	E/U	
5.7	590900	Contra Revenue for Other Revenue	E	N	T	D/E	E/U	
5.7	592300	Valuation Change in Investments - Beneficial Interest in Trust	E	N	T		E/U	
5.7	599000	Collections for Others - Statement of Custodial Activity	E	N	E/T	D/E	E/U	
5.7	599100	Accrued Collections for Others - Statement of Custodial Activity	E	N	E/T	D/E	E/U	
5.7	599750	Financing Sources Transferred In From Custodial Statement Collections - Contra Account	E	N	E/T	D/E	E/U	
5.7	599900	Offset to Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account	E	N	E/T	D/E	E/U	
5.7	711000	Gains on Disposition of Assets - Other	E	N	T	D/E	E/U	
5.7	711100	Gains on Disposition of Investments	E	N	T	D/E	E/U	
5.7	718000	Unrealized Gains	E	N	T	D/E	E/U	
5.7	719000	Other Gains	E	N	T	D/E	E/U	
5.7	719090	Gains on International Monetary Fund Assets	E		T	D/E	U	

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5.7	721000	Losses on Disposition of Assets - Other	E	N	T	D/E	E/U	
5.7	721100	Losses on Disposition of Investments	E	N	T	D/E	E/U	
5.7	728000	Unrealized Losses	E	N	T	D/E	E/U	
5.7	729000	Other Losses	E	N	T	D/E	E/U	
5.7	729090	Losses on International Monetary Fund Assets	E		T	D/E	U	
5.7	750000	Distribution of Income - Dividend	E	N	T	D/E	E/U	
5.8	Miscellaneous earned revenues - Footnote 2							
5.8	590000	Other Revenue	E	N	E	D/E	E/U	
5.8	590900	Contra Revenue for Other Revenue	E	N	E	D/E	E/U	
5.9	Total non-federal non-exchange revenue							
	This line is calculated. Equals sum of lines 5.1 through 5.8.							
6	Federal non-exchange revenue:							
6.1	Federal securities interest revenue including associated gains and losses (non-exchange) (RC 03) - Footnote 1							
6.1	531100	Interest Revenue - Investments	E	F	T		E/U	4
6.1	531800	Contra Revenue for Interest Revenue - Investments	E	F	T		E/U	4
6.1	711100	Gains on Disposition of Investments	E	F	T	D/E	E/U	4
6.1	718000	Unrealized Gains	E	F	T	D/E	E/U	4
6.1	721100	Losses on Disposition of Investments	E	F	T	D/E	E/U	4
6.1	728000	Unrealized Losses	E	F	T	D/E	E/U	4
6.2	Borrowings and other interest revenue (non-exchange) (RC 05) - Footnote 1							
6.2	531000	Interest Revenue - Other	E	F	T		E/U	4
6.2	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	F	T		E/U	4
6.2	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F	T		E/U	4
6.2	531900	Contra Revenue for Interest Revenue - Other	E	F	T		E/U	4
6.2	579100	Adjustment to Financing Sources - Credit Reform	E	F		E	E/U	
6.3	Borrowings Gains (RC 06)/01							
6.3	719000	Other Gains	E	F	T	D/E	E/U	4
6.4	Borrowings Losses (RC 06)/01							
6.4	729000	Other Losses	E	F	T	D/E	E/U	4
6.5	Benefit program revenue (non-exchange) (RC 26) - Footnote 1							
6.5	540000	Funded Benefit Program Revenue	E	F	T		E/U	4
6.5	540900	Contra Revenue for Funded Benefit Program Revenue	E	F	T		E/U	4
6.6	Other taxes and receipts (RC 45) - Footnote 1							
6.6	580000	Tax Revenue Collected - Not Otherwise Classified	E	G	T		E/U	
6.6	580100	Tax Revenue Collected - Individual	E	G	T		E/U	
6.6	580200	Tax Revenue Collected - Corporate	E	G	T		E/U	
6.6	580300	Tax Revenue Collected - Unemployment	E	G	T		E/U	
6.6	580400	Tax Revenue Collected - Excise	E	G	T		E/U	
6.6	580500	Tax Revenue Collected - Estate and Gift	E	G	T		E/U	
6.6	580600	Tax Revenue Collected - Customs	E	G	T		E/U	
6.6	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	E	G	T		E/U	
6.6	582100	Tax Revenue Accrual Adjustment - Individual	E	G	T		E/U	
6.6	582200	Tax Revenue Accrual Adjustment - Corporate	E	G	T		E/U	
6.6	582300	Tax Revenue Accrual Adjustment - Unemployment	E	G	T		E/U	
6.6	582400	Tax Revenue Accrual Adjustment - Excise	E	G	T		E/U	
6.6	582500	Tax Revenue Accrual Adjustment - Estate and Gift	E	G	T		E/U	
6.6	582600	Tax Revenue Accrual Adjustment - Customs	E	G	T		E/U	
6.6	583000	Contra Revenue for Taxes - Not Otherwise Classified	E	G	T		E/U	
6.6	583100	Contra Revenue for Taxes - Individual	E	G	T		E/U	
6.6	583200	Contra Revenue for Taxes - Corporate	E	G	T		E/U	
6.6	583300	Contra Revenue for Taxes - Unemployment	E	G	T		E/U	
6.6	583400	Contra Revenue for Taxes - Excise	E	G	T		E/U	
6.6	583500	Contra Revenue for Taxes - Estate and Gift	E	G	T		E/U	
6.6	583600	Contra Revenue for Taxes - Customs	E	G	T		E/U	

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6.6	589000	Tax Revenue Refunds - Not Otherwise Classified	E	G	T		E/U	
6.6	589100	Tax Revenue Refunds - Individual	E	G	T		E/U	
6.6	589200	Tax Revenue Refunds - Corporate	E	G	T		E/U	
6.6	589300	Tax Revenue Refunds - Unemployment	E	G	T		E/U	
6.6	589400	Tax Revenue Refunds - Excise	E	G	T		E/U	
6.6	589500	Tax Revenue Refunds - Estate and Gift	E	G	T		E/U	
6.6	589600	Tax Revenue Refunds - Customs	E	G	T		E/U	
6.7	Collections Transferred to a TAS Other Than the General Fund of the U.S. Government (RC 15)							
6.7	599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government	E	F	E/T		E/U	
6.8	Collections transferred into a TAS Other Than the General Fund of the U.S. Government - Nonexchange (RC 15)							
6.8	599700	Financing Sources Transferred In From Custodial Statement Collection	E	F	E/T	D/E	E/U	
6.9	Accrual of Collections Yet to be Transferred to a TAS Other Than the General Fund of the U.S. Government - Nonexchange (RC 16)							
6.9	599000	Collections for Others - Statement of Custodial Activity	E	F	E/T	D/E	E/U	
6.9	599100	Accrued Collections for Others - Statement of Custodial Activity	E	F	E/T	D/E	E/U	
6.9	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	F		E	E/U	
6.9	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E	F		E	E/U	
6.10	Accruals for Entity amounts to be collected in a TAS Other Than the General Fund of the U.S. Government - Nonexchange (RC 16)							
6.10	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	F	E/T		E/U	
6.11	Total federal non-exchange revenue							
	This line is calculated. Equals sum of lines 6.1 through 6.10.							
7	Financing sources:							
7.1	Appropriations received as adjusted (rescissions and other adjustments) (RC 41) - Footnote 1							
7.1	309000	Unexpended Appropriations While Awaiting a Warrant	E	G			E/U	
7.1	310100	Unexpended Appropriations - Appropriations Received	E	G			E/U	
7.1	310600	Unexpended Appropriations - Adjustments	E	G			E/U	
7.2	Appropriations used (RC 39)							
7.2	310700	Unexpended Appropriations - Used - Accrued	E	G			E/U	
7.2	310710	Unexpended Appropriations - Used - Disbursed	E	G			E/U	
7.3	Appropriations expended (RC 38) - Footnote 1							
7.3	570000	Expended Appropriations - Used - Accrued	E	G			E/U	
7.3	570010	Expended Appropriations - Disbursed	E	G			E/U	
7.4	Appropriation of unavailable special or trust fund receipts transfers-in (RC 07) - Footnote 1							
7.4	573500	Appropriated Dedicated Collections to be Transferred In	E	F			E/U	
7.4	574000	Appropriated Dedicated Collections Transferred In	E	F			E/U	4
7.5	Appropriation of unavailable special or trust fund receipts transfers-out (RC 07) - Footnote 1							
7.5	573600	Appropriated Dedicated Collections to be Transferred Out	E	F			E/U	
7.5	574500	Appropriated Dedicated Collections Transferred Out	E	F			E/U	4
7.6	Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08) - Footnote 1							
7.6	310200	Unexpended Appropriations - Transfers-In	E	F			E/U	
7.6	575500	Non-Expenditure Financing Sources - Transfers-In - Other	E	F			E/U	
7.7	Non-expenditure transfers-out of unexpended appropriations and financing sources (RC 08) - Footnote 1							
7.7	310300	Unexpended Appropriations - Transfers-Out	E	F			E/U	
7.7	576500	Non-Expenditure Financing Sources - Transfers-Out - Other	E	F			E/U	

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7.8 Expenditure transfers-in of financing sources (RC 09) - Footnote 1								
7.8	575000	Expenditure Financing Sources - Transfers-Ir	E	F			E/U	
7.9 Expenditure transfers-out of financing sources (RC 09) - Footnote 1								
7.9	576000	Expenditure Financing Sources - Transfers-Out	E	F			E/U	
7.10 Non-expenditure transfer-in of financing sources - capital transfers (RC 11)								
7.10	575600	Non-Expenditure Financing Sources - Transfers-In - Capital Transfer:	E	F			E/U	
7.11 Non-expenditure transfers-out of financing sources - capital transfers (RC 11)								
7.11	576600	Non-Expenditure Financing Sources - Transfers-Out - Capital Transfer:	E	F			E/U	
7.11	579200	Financing Sources To Be Transferred Out - Contingent Liability	E	F			E/U	
7.12 Revenue and Other Financing Sources - Cancellations (RC 36)								
7.12	591900	Revenue and Other Financing Sources - Cancellations	E	G			E/U	
7.13 Collections for others transferred to the General Fund of the U.S. Government (RC 44)								
7.13	599000	Collections for Others - Statement of Custodial Activity	E	G	E/T	D	E/U	
7.13	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	G		D	E/U	
7.14 Other financing sources with budgetary impact (RC 29) - Footnote 1, 8								
7.14	579000	Other Financing Sources	E	Z		D	E/U	
7.14	590000	Other Revenue	E	Z	E/T	D	E/U	
7.14	590900	Contra Revenue for Other Revenue	E	Z	E/T	D	E/U	
7.14	750000	Distribution of Income - Dividend	E	Z	T	D	E/U	
7.15 Warrants issued (RC 41)								
7.15	309010	Appropriations Outstanding - Warrants to be Issued	E	F			U	
7.15	320100	Appropriations Outstanding - Warrants Issued	E	F			U	
7.15	320110	Appropriations Outstanding - Transfers	E	F			U	
7.15	320600	Appropriations Outstanding - Adjustments	E	F			U	
7.16 Appropriations outstanding - used (RC 39)								
7.16	320700	Appropriations Outstanding - Used - Accrued	E	F			U	
7.16	320710	Appropriations Outstanding - Used - Disbursed	E	F			U	
7.17 General Fund of the U.S. Government financed appropriations - expended (RC 38) - Footnote 1								
7.17	570005	Appropriations - Expended - Accrued	E	F			U	
7.17	570006	Appropriations - Expended - Disbursed	E	F			U	
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	
7.19 Cancellations of Revenue and Other Financing Sources - General Fund (RC 36)								
7.19	591910	Cancellations of Revenue and Other Financing Sources - The General Fund of the U.S. Government	E	F			U	
7.20 Transfers-in without reimbursement (RC 18) - Footnote 1								
7.20	572000	Financing Sources Transferred In Without Reimbursemen	E	F			E/U	
7.20	577500	Non-Budgetary Financing Sources Transferred Ir	E	F			E/U	
7.21 Transfers-out without reimbursement (RC 18) - Footnote 1								
7.21	573000	Financing Sources Transferred Out Without Reimbursemen	E	F			E/U	
7.21	577600	Non-Budgetary Financing Sources Transferred Ou	E	F			E/U	
7.22 Imputed financing sources (RC 25) - Footnote 1								
7.22	578000	Imputed Financing Sources	E	F			E/U	
7.23 Non-entity collections transferred to the General Fund of the U.S. Government (RC 44)								
7.23	599000	Collections for Others - Statement of Custodial Activity	E	G	E/T	E	E/U	6
7.23	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	G		E	E/U	6
7.24 Accrual for non-entity amounts to be collected and transferred to the General Fund of the U.S. Government (RC 48)								
7.24	599100	Accrued Collections for Others - Statement of Custodial Activity	E	G	E/T	E	E/U	6
7.24	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E	G		E	E/U	6
7.25 Other non-budgetary financing sources for debt accruals/amortization (RC 37) - Footnote 1								
7.25	579000	Other Financing Sources	E	G		D/E	E/U	
7.25	579001	Other Non-Budgetary Financing Sources for Debt Accruals/Amortization	E	G			U	
7.26 Other non-budgetary financing sources (RC 29) - Footnote 1, 9								
7.26	573000	Financing Sources Transferred Out Without Reimbursemen	E	Z			E/U	
7.26	579000	Other Financing Sources	E	Z		E	E/U	
7.26	579010	Other General Fund Financing Sources	E	Z			U	
7.26	590000	Other Revenue	E	Z	T	E	E/U	

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7.27	Other financing sources for the General Fund of the U.S. Government (RC 37) - Footnote 1							
7.27	579010	Other General Fund Financing Sources	E	F			U	
7.28	Transfer-in of entity's unavailable custodial and non-entity collections (RC 44)							
7.28	571000	Transfer-in of Agency Unavailable Custodial and Non-Entity Collection	E	F			U	
7.29	Accrual of entity's amounts to be collected (RC 48)							
7.29	571200	Accrual of Agency Amount To Be Collected - Custodial and Non-Entity - General Fund of the U.S. Government	E	F			U	

7.30	Total financing sources							
	This line is calculated. Equals sum of lines 7.1 through 7.29							

8	Net cost of operations (+/-)							
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9	Net position, end of period							
	This line is calculated. Equals sum of lines 4, 5.9, 6.11, 7.30, and 8.							

FOOTNOTES 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