USSGL Crosswalk - Statement of Changes in Net Position

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Line No.	USSGL Acct.	USSGL Account Title	Begin/ End	Exch/ Nonexch	Cust/ Noncust	Impact Indicator	Reporting Type Code	Addl. Info.
110.			Enu	Honexen	rvoncust	indicator	Type Code	mio.
		led Appropriations:						
1	Beginning		D			1	E/II	
1		Unexpended Appropriations - Cumulative	В				E/U	
2	Adjustme	nts (+/-)						
2A		n accounting principles (+/-)						
2A	310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E				E/U	
								——
2B		ns of errors (+/-)	ъ.			ı	T. A. I.	
2B	310500	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year	E				E/U	8
2B	310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	Е				E/U	9
3		g balance, as adjusted					l-	
3		is calculated. Equals sum of lines 1 through 2B.						
4		ations received		I				
4		Unexpended Appropriations While Awaiting a Warrant	Е				E/U	
4	310100	Unexpended Appropriations - Appropriations Received	E				E/U	
5	Appropri	ations transferred-in/out (+/-)						
5		Unexpended Appropriations - Transfers-In	Е				E/U	2
5	310300	Unexpended Appropriations - Transfers-Out	E				E/U	2
6	Other Ad	justments (+/-)						
6	310600	Unexpended Appropriations - Adjustments	E				E/U	2
7	Appropri	ations used		<u> </u>				
7		Unexpended Appropriations - Used - Accrued	E				E/U	
7	310710	Unexpended Appropriations - Used - Disbursed	E				E/U	
8	Net Chan	ge in Unexpended Appropriations						
	This line	is calculated. Equals sum of lines 4 through 7.		ļ				
9	Total Une	expended Appropriations - Ending						
	This line	is calculated. Equals sum of lines 3 and 8.		ļ				
	Cumulati	ve Results of Operations:						
10	Beginning	Balances						
10	331000	Cumulative Results of Operations	В				E/U	
11	Adjustme	nts: (+/-)						
11A	Changes i	in accounting principles (+/-) (Note 1)						
11A	570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	Е				E/U	
11A	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	E				E/U	
11B		ns of errors (+/-)			1			
11B	570500	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding	E				E/U	8
11B	570800	the Prior-Year Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	Е				E/U	9
	740000	Prior-Period Adjustments Due to Corrections of Errors	E				E/U	9
11B	740500	Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year	E				E/U	8
12	Beginning	g balances, as adjusted						
-		is calculated. Equals sums of lines 10 through 11B.						
13	Other Ad	justments (+/-)						
13	579000	Other Financing Sources	E			D	E/U	3
13	591900	Revenue and Other Financing Sources - Cancellations Offset to Non-Entity Collections - Statement of Changes in Not Resistor	E			D	E/U	7
	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	Е		A	D	E/U	7
14		ations used	г			1	T: /T *	
14	570000 570005	Expended Appropriations - Used - Accrued Appropriations - Expended - Accrued	E E				E/U U	2
14	570005	Appropriations - Expended - Accrued Appropriations - Expended - Disbursed	E				U	
14	570010	Expended Appropriations - Disbursed	E				E/U	2
15	Nonexcha	nge revenue		1	· <u> </u>		·	_
15	531000	Interest Revenue - Other	Е	E/T	A		E/U	
	531100	Interest Revenue - Investments	E	T	A		E/U	
	531200 531700	Interest Revenue - Loans Receivable/Uninvested Funds Contra Revenue for Interest Revenue - Loans Receivable	E E	T T	A A		E/U E/U	
	531700	Contra Revenue for Interest Revenue - Loans Receivable Contra Revenue for Interest Revenue - Investments	E	T	A		E/U	
15	531900	Contra Revenue for Interest Revenue - Other	E	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 15	540000 540900	Funded Benefit Program Revenue Contra Revenue for Funded Benefit Program Revenue	E E	T T			E/U E/U	
	571300	Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal	E	E/T	A		E/U	4
		Agency - Other Than the General Fund of the U.S. Government						

USSGL Crosswalk - Statement of Changes in Net Position

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1 1 1 1 2 2 2 2 3 3 3 3 3 3			USSGL Account Title	_			Impact		Addl. Info.
15 98000 Tax Revenue Collected - Information E T A EU 4	15	571400	Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account	E	E/T			E/U	
15 SS000 The Revenue Collected Component E T A EU 4	15	580000	Tax Revenue Collected - Not Otherwise Classified	Е	T	A		E/U	4
15 198000 Tax Revenue Collected Compleyermen E T A EU 4									
15 58000 Tax Revenue Collected - Estate and Giff E T A E U 4 15 58000 Tax Revenue Collected - Customs E T A E U 4 15 58000 Tax Revenue Collected - Customs E T A E U 4 15 58000 Tax Revenue Collected - Customs E T A E U 4 15 58000 Tax Revenue Accordal Adjustment - Information E T A E U 4 15 58200 Tax Revenue Accordal Adjustment - Collected E T A E U 4 15 58200 Tax Revenue Accordal Adjustment - Collected E T A E U 4 15 58200 Tax Revenue Accordal Adjustment - Collected E T A E U 4 15 58200 Tax Revenue Accordal Adjustment - Collected E T A E U 4 15 58200 Tax Revenue Accordal Adjustment - Collected E T A E U 4 15 58200 Tax Revenue Accordal Adjustment - Collected E T A E U 4 15 58200 Tax Revenue Accordal Adjustment - Collected E T A E U 4 15 58200 Tax Revenue Accordal Adjustment - Collected E T A E U 4 15 58200 Tax Revenue Accordal Adjustment - Collected E T A E U 4 15 58200 Tax Revenue Accordal Adjustment - Collected E T A E U 4 15 58200 Tax Revenue Accordal Adjustment - Collected E T A E U 4 15 58200 Tax Revenue Accordal Adjustment - Collected E T A E U 4 15 58200 Tax Revenue Revenue for Tax - Convenue E T A E U 4 15 58200 Tax Revenue for Tax - Convenue E T A E U 4 15 58200 Tax Revenue Revenue for Tax - Convenue E T A E U 4 15 58200 Tax Revenue for Tax - Convenue E T A E U 4 15 58200 Tax Revenue for Tax - Convenue E T A E U 4 15 58200 Tax Revenue for Tax - Convenue E T A E U 4 15 58200 Tax Revenue for Tax - Convenue E T A E U 4 15 58200 Tax Revenue for Tax - Convenue E E T A E U 4 15 58200 Tax Revenue for Tax - Convenue Tax - Tax									
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15 \$52300 Tax Revenue Accornal Adjustment - Execution Exec			v						
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15 \$25200 Tax Revenue Accordal Adjustment - Distant and Grift E T A EU 4									
15 \$83500 Contra Revenue for Taxes - Not Otherwise Classified			v						
15 \$55,000 Contra Revenue for Taxes - Individual E T A EU 4			,						
15 \$35200 Contra Revenue for Taxes - Corporate E T A EU 4			v						
15 \$53300 Contra Revenue for Taxes - Unemployment	15	583100	Contra Revenue for Taxes - Individual	Е	T	A		E/U	4
15 \$35300 Courts Revenue for Taxes - Existe E T A EU 4				_					_
15 \$55500 Contra Revenue for Taxes - Estate and Gift			1 7						
15 \$89000 Tak Revenue Refraids - Not Otherwise Classified									
15 \$59000 Tax Revenue Refunds - Not Otherwise Classified E T A EU 4 15 \$59200 Tax Revenue Refunds - Corporate E T A EU 4 15 \$59200 Tax Revenue Refunds - Corporate E T A EU 4 15 \$59200 Tax Revenue Refunds - Corporate E T A EU 4 15 \$59200 Tax Revenue Refunds - Corporate E T A EU 4 15 \$59500 Tax Revenue Refunds - Existe and Gift E T A EU 4 15 \$59500 Tax Revenue Refunds - Existe and Gift E T A EU 4 15 \$59500 Done Revenue E T A EU 4 15 \$59000 Done Revenue E T A EU 4 15 \$59000 Done Revenue E T A EU 4 15 \$59000 Done Revenue E ET A D EU 5 59000 Done Revenue E ET A D EU 5 59000 Done Revenue E ET A D EU 5 59000 Done Revenue E ET A D EU 5 59000 Done Revenue E ET A D EU 5 59000 Done Revenue E ET A D EU 5 59000 Done Revenue E ET A D EU 5 59000 Done Revenue E ET A D EU 5 59000 Done Revenue E ET A D EU 5 59000 Done Revenue E ET A D EU 5 59000 Done Revenue E ET A D EU 5 59000 Done Revenue E ET A D EU 5 59000 Done Revenue E ET A D EU 5 59000 Done Revenue E ET A D EU 5 59000 Done Revenue E ET A D EU 5 59000 Done Revenue E ET A D EU 5 59000 Done Revenue E ET A D EU 5 50000 Done Revenue E ET A E EU 5 50000 Done Revenue E ET A E EU 5 50000 Done Revenue E ET A E EU									
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15 589300 Tax Revenue Refinds - Corporate E T A EU 4									_
15 589400 Tax Revenue Refinds - Extract and Grift	15		Tax Revenue Refunds - Corporate	Е	T			E/U	4
15 \$59500 Tax Revenue Refunds - Estate and Gift	15	589300	Tax Revenue Refunds - Unemployment	E	T	A		E/U	4
15 599000 Ober Revenue E ET A EU 4									
15 599000 Other Revenue E ET A D EU									_
15 999700							D		4
15 599700 Financing Sources Transferred In From Custodial Statement Collections E E/T D E/U									+
15									+
			· ·						
16	15	599900	Offset to Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra	E	E/T		D/E	E/U	
16			Account						<u> </u>
16	16	Donations	s and forfeitures of cash and cash equivalents						
16 564000									ļ
17 572000 Financing Sources Transferred In Without Reimbursement E E E E E E E E E		364900	Contra Fortetture Revenue - Casn and Casn Equivalents	E	1	A	ע	E/U	
17 573000 Financing Sources Transferred Out Without Reimbursement						1	1		
17 573500 Appropriated Dedicated Collections to be Transferred Out									
17 \$73600 Appropriated Dedicated Collections to be Transferred Out			č						+
17 574000 Appropriated Dedicated Collections Transferred Out									+-
17 575000 Expenditure Financing Sources - Transfers-In - Other E E E E E E E E E			** *						
17 575500 Non-Expenditure Financing Sources - Transfers-In - Other	17	574500	Appropriated Dedicated Collections Transferred Out	E				E/U	
17 \$75600 Non-Expenditure Financing Sources - Transfers-In - Capital Transfers E E/U									
17 \$76000 Expenditure Financing Sources - Transfers-Out E E/U 17 \$76500 Non-Expenditure Financing Sources - Transfers-Out - Other E E/U 17 \$76500 Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers E E/U 17 \$77500 Non-Budgetary Financing Sources Transferred In E E/U 17 \$77500 Non-Budgetary Financing Sources Transferred Out E E/U 17 \$77500 Non-Budgetary Financing Sources Transferred Out E E/U 18 \$77500 Sources To Be Transferred Out - Contingent Liability E E E/U 18 \$000 Donated Revenue - Non-Financial Resources E T E/U 18 \$61000 Donated Revenue - Non-Financial Resources E T E/U 18 \$61000 Donated Revenue - Non-Financial Resources E T E/U 18 \$65000 Forfeiture Revenue - Forfeitures of Property E T A E E/U 18 \$655000 Contra Donated Revenue - Forfeitures of Property E T A E E/U 19 Imputed financing E E/U 19 S78000 Imputed Financing Sources E D/E E/U 20 \$79500 Other Financing Sources C E E/U 20 \$79500 Other Non-Budgetary Financing Sources for Debt Accruals/Amortization E E/U 20 \$79500 Seigniorage E E E/U 20 \$79500 Seigniorage E E E E/U 20 \$79500 Seigniorage E E E E/U 20 \$79500 Contra Revenue Forfeitures - Statement of Changes in Net Position E A E E/U 20 \$79900 Offset to Non-Entity Collections - Statement of Changes in Net Position E A E E/U 20 \$79900 Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position E A E E/U 20 \$79900 Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position E A E E/U 20 \$79900 Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position E A E E/U 20 \$79900 Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position E A E E/U 20 \$79900									\vdash
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17 576600 Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers E			ı	_					+
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19 Imputed financing				_					
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20 590900 Contra Revenue for Other Revenue E E/T A E E/U 20 599300 Offset to Non-Entity Collections - Statement of Changes in Net Position E A E E/U 20 599400 Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position E A E E/U	20				F/T	Δ			+
20 599300 Offset to Non-Entity Collections - Statement of Changes in Net Position E A E E/U 20 599400 Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position E A E E/U	20		Totale Revenue	L	L/ I				
20 599400 Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position E A E E/U			Contra Revenue for Other Revenue	E	E/T	A	E	E/U	
20 599700 Financing Sources Transferred In From Custodial Statement Collections E E/T A E E/U	20	590900			E/T				
	20	590900 599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	E/T	A	Е	E/U	

USSGL Crosswalk - Statement of Changes in Net Position

	USSGL Acct.	USSGL Account Title	Begin/ End	Exch/ Nonexch	Cust/ Noncust	Budgetary Impact Indicator	Reporting Type Code	Addl. Info.
20	599750	Financing Sources Transferred In From Custodial Statement Collections - Contra Account	Е	E/T		Е	E/U	
20	711000	Gains on Disposition of Assets - Other	E	T		D/E	E/U	
20	711100	Gains on Disposition of Investments	E	T		D/E	E/U	
20	718000	Unrealized Gains	E	T		D/E	E/U	
20	719000	Other Gains	E	T		D/E	E/U	
20	719090	Gains on International Monetary Fund Assets	E	T		D/E	U	
20	721000	Losses on Disposition of Assets - Other	E	T		D/E	E/U	
20	721100	Losses on Disposition of Investments	E	T	A	D/E	E/U	
20	728000	Unrealized Losses	E	T		D/E	E/U	
20	729000	Other Losses	E	T		D/E	E/U	
20	729090	Losses on International Monetary Fund Assets	E	T		D/E	U	
20	750000	Distribution of Income - Dividend	E	T		D/E	E/U	

21	N . (C CO () ()	
21	Net Cost of Operations (+/-)	

See 6 in Footnotes and Additional Information.

- 22 Net Change in Cumulative Results of Operations
 This line is calculated. Equals sum of lines 13 through 20, less line 21.
- 23 Cumulative Results of Operations Ending
 This line is calculated. Equals sum of lines 12 and 22.
- 24 Net Position

This line is calculated. Equals sum of lines 9 and 23. See 5 in Footnotes and Additional Information.

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.
8	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.
9	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.

https://www.fiscal.treasury.gov/files/ussgl/approved scenarios/ppa-due-to-correction-of-errors.pdf

Guidance is provided in the Prior Period Adjustment scenario on the following page: