

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.
Unexpended Appropriations:								
1	Beginning Balance							
1	310000	Unexpended Appropriations - Cumulative	B				E/U	
2	Adjustments (+/-)							
2A	Changes in accounting principles (+/-)							
2A	310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E				E/U	
2B	Corrections of errors (+/-)							
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	E				E/U	9
3	Beginning balance, as adjusted							
This line is calculated. Equals sum of lines 1 through 2B.								
4	Appropriations received							
4	309000	Unexpended Appropriations While Awaiting a Warrant or Mandated Non-Expenditure Transfer	E				E/U	
4	310100	Unexpended Appropriations - Appropriations Received	E				E/U	
5	Appropriations transferred-in/out (+/-)							
5	310200	Unexpended Appropriations - Transfers-In	E				E/U	2
5	310300	Unexpended Appropriations - Transfers-Out	E				E/U	2
6	Other Adjustments (+/-)							
6	310600	Unexpended Appropriations - Adjustments	E				E/U	2
7	Appropriations used							
7	310700	Unexpended Appropriations - Used - Accrued	E				E/U	
7	310710	Unexpended Appropriations - Used - Disbursed	E				E/U	
8	Net Change in Unexpended Appropriations							
This line is calculated. Equals sum of lines 4 through 7.								
9	Total Unexpended Appropriations - Ending							
This line is calculated. Equals sum of lines 3 and 8.								
Cumulative Results of Operations:								
10	Beginning Balances							
10	331000	Cumulative Results of Operations	B				E/U	
11	Adjustments: (+/-)							
11A	Changes in accounting principles (+/-) (Note 1)							
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	
11B	Corrections of errors (+/-)							
11B	570500	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	E				E/U	8
11B	570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E				E/U	9
11B	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 balances, as adjusted							
This line is calculated. Equals sums of lines 10 through 11B.								
13	Other Adjustments (+/-)							
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
14	Appropriations used							
14	570000	Expended Appropriations - Used - Accrued	E				E/U	2
14	570005	Appropriations - Expended - Accrued	E				U	
14	570006	Appropriations - Expended - Disbursed	E				U	
14	570010	Expended Appropriations - Disbursed	E				E/U	2
15	Nonexchange revenue (Note 35)							
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	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

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15	571400	Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account	E	E/T			E/U	
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	D	E/U	
15	599750	Financing Sources Transferred In From Custodial Statement Collections - Contra Account	E	E/T		D	E/U	
15	599900	Offset to Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account	E	E/T		D/E	E/U	
16	<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	
17	<b>Transfers-in/out without reimbursement (+/-)</b>							
17	572000	Financing Sources Transferred In Without Reimbursement	E				E/U	
17	573000	Financing Sources Transferred Out Without Reimbursement	E				E/U	
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	575600	Non-Expenditure Financing Sources - Transfers-In - Capital Transfers	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	
17	577500	Non-Budgetary Financing Sources Transferred In	E				E/U	
17	577600	Non-Budgetary Financing Sources Transferred Out	E				E/U	
17	579200	Financing Sources To Be Transferred Out - Contingent Liability	E				E/U	
18	<b>Donations and forfeitures of property</b>							
18	561000	Donated Revenue - Nonfinancial Resources	E	T			E/U	
18	561900	Contra Donated Revenue - Nonfinancial Resources	E	T			E/U	
18	565000	Forfeiture Revenue - Forfeitures of Property	E	T	A	E	E/U	
18	565900	Contra Forfeiture Revenue - Forfeitures of Property	E	T	A	E	E/U	
19	<b>Imputed financing</b>							
19	578000	Imputed Financing Sources	E				E/U	
20	<b>Other (+/-)</b>							
20	579000	Other Financing Sources	E			D/E	E/U	
20	579001	Other Non-Budgetary Financing Sources for Debt Accruals/Amortization	E				U	
20	579100	Adjustment to Financing Sources - Credit Reform	E			E	E/U	
20	579500	Seigniorage	E			E	E/U	
20	590000	Other Revenue	E	E/T	A	E	E/U	
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	599700	Financing Sources Transferred In From Custodial Statement Collections	E	E/T	A	E	E/U	

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20	599750	Financing Sources Transferred In From Custodial Statement Collections - Contra Account	E	E/T		E	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 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.

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](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. 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](https://www.fiscal.treasury.gov/files/ussgl/approved_scenarios/ppa-due-to-correction-of-errors.pdf)