

USSGL Crosswalk - Statement Of Changes in Net Position & Custodial Activities

Line No.	USSGL Acct.	USSGL Account Title	Begin/ End	Fed/ NonFed	Exch/ Nonexch	Cust/ Noncust	Budgetar y Impact Indicator	Reporting Type Code	Addl. Info.
Unexpended Appropriations:									
1 Beginning Balance									
1	310000	Unexpended Appropriations - Cumulative	B					E/U	
1	320000	Appropriations Outstanding - Cumulative	B					U	
2A Changes in accounting principles (+/-) (RC 31)									
2A	310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting	E	G				E/U	
2B Corrections of errors (+/-) (RC 31)									
2B	310500	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year	E	G				E/U	
2B	310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	G				E/U	
2C Prior period adjustment to appropriations outstanding - federal (RC 31)									
2C	320800	Appropriations Outstanding - Prior-Period Adjustments	E	F				E/U	
3 Unexpended Appropriations Beginning balance, as adjusted									
This line is calculated. Equals sum of lines 1 through 2C.									
Changes in Unexpended Appropriations:									
4 Appropriations Received									
4.1 Appropriations received as adjusted (rescissions and other adjustments) (RC 41) - Footnote 1									
4.1	309000	Unexpended Appropriations While Awaiting a Warrant	E	G				E/U	
4.1	310100	Unexpended Appropriations - Appropriations Received	E	G				E/U	
4.2 Warrants issued (RC 41)									
4.2	309010	Appropriations Outstanding - Warrants to be Issued	E	F				U	
4.2	320100	Appropriations Outstanding - Warrants Issued	E	F				U	
5 Appropriations Used									
5.1 Appropriations used (RC 39)									
5.1	310700	Unexpended Appropriations - Used - Accrued	E	G				E/U	
5.1	310710	Unexpended Appropriations - Used - Disbursed	E	G				E/U	
5.2 Appropriations outstanding - used (RC 39)									
5.2	320700	Appropriations Outstanding - Used - Accrued	E	F				U	
5.2	320710	Appropriations Outstanding - Used - Disbursed	E	F				U	
6 Appropriations transferred in/out									
6.1 Non-expenditure transfers-in of unexpended appropriations (RC 08) - Footnote 1									
6.1	310200	Unexpended Appropriations - Transfers-In	E	F				E/U	
6.2 Non-expenditure transfers-out of unexpended appropriations (RC 08) - Footnote 1									
6.2	310300	Unexpended Appropriations - Transfers-Out	E	F				E/U	
6.3 Warrants issued (RC 41)									
6.3	320110	Appropriations Outstanding - Transfers	E	F				U	
7 Other adjustments to appropriations									
7.1 Appropriations received as adjusted (rescissions and other adjustments) (RC 41) - Footnote 1									
7.1	310600	Unexpended Appropriations - Adjustments	E	G				E/U	
7.2 Warrants issued (RC 41)									
7.2	320600	Appropriations Outstanding - Adjustments	E	F				U	
8 Total Unexpended Appropriations									
This line is calculated. Equals sum of lines 1 through 7.									
Cumulative Results of Operations:									
9 Beginning Balance									
9	331000	Cumulative Results of Operations	B					E/U	
9A Changes in accounting principles									
9A.1 Changes in accounting principles									
9A.1	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	E	N				E/U	
9A.2 Changes in accounting principles - federal (RC 29) - Footnote 1									
9A.2	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	E	Z				E/U	
9A.3 Prior period adjustment to expended appropriations - federal (RC 32)									
9A.3	570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting	E	G				E/U	
9B Corrections of Errors									
9B.1 Corrections of errors - non-federal									

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9B.1	740000	Prior-Period Adjustments Due to Corrections of Errors	E	N				E/U	
9B.2 Corrections of errors - years preceding the prior year - non-federal									
9B.2	740500	Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year	E	N				E/U	
9B.3 Corrections of errors - federal (RC 29)									
9B.3	740000	Prior-Period Adjustments Due to Corrections of Errors	E	Z				E/U	
9B.4 Corrections of errors - years preceding the prior year - federal (RC 29)									
9B.4	740500	Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year	E	Z				E/U	
9B.5 Prior period adjustment to expended appropriations - federal (RC 32)									
9B.5	570500	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year	E	G				E/U	
9B.5	570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	G				E/U	
9C Prior period adjustment to appropriations expended - federal (RC 32) - Footnote 1									
9C	570810	Appropriations - Expended - Prior-Period Adjustments	E	F				E/U	
10 Cumulative Results of Operations Beginning balance, as adjusted									
This line is calculated. Equals sum of lines 1 through 9C.									
Changes in Cumulative Results of Operations:									
11 Net cost of operations (+/-)									
Financing Sources:									
12 Appropriations Used									
12.1 Appropriations expended (RC 38) - Footnote 1									
12.1	570000	Expended Appropriations - Used - Accrued	E	G				E/U	
12.1	570010	Expended Appropriations - Disbursed	E	G				E/U	
12.2 General Fund of the U.S. Government financed appropriations - expended (RC 38) - Footnote 1									
12.2	570005	Appropriations - Expended - Accrued	E	F				U	
12.2	570006	Appropriations - Expended - Disbursed	E	F				U	
13 Other than Intragovernmental non-exchange revenue:									
13.1 Individual income tax and tax withholdings (for use by Treasury only)									
13.1	580100	Tax Revenue Collected - Individual	E	N	T	A		E/U	4
13.1	582100	Tax Revenue Accrual Adjustment - Individual	E	N	T	A		E/U	4
13.1	583100	Contra Revenue for Taxes - Individual	E	N	T	A		E/U	4
13.1	589100	Tax Revenue Refunds - Individual	E	N	T	A		E/U	4
13.2 Corporation income taxes (for use by Treasury only)									
13.2	580200	Tax Revenue Collected - Corporate	E	N	T	A		E/U	4
13.2	582200	Tax Revenue Accrual Adjustment - Corporate	E	N	T	A		E/U	4
13.2	583200	Contra Revenue for Taxes - Corporate	E	N	T	A		E/U	4
13.2	589200	Tax Revenue Refunds - Corporate	E	N	T	A		E/U	4
13.3 Excise taxes and customs duties									
13.3	580400	Tax Revenue Collected - Excise	E	N	T	A		E/U	4
13.3	582400	Tax Revenue Accrual Adjustment - Excise	E	N	T	A		E/U	4
13.3	583400	Contra Revenue for Taxes - Excise	E	N	T	A		E/U	4
13.3	589400	Tax Revenue Refunds - Excise	E	N	T	A		E/U	4
13.3	580600	Tax Revenue Collected - Customs	E	N	T	A		E/U	4
13.3	582600	Tax Revenue Accrual Adjustment - Customs	E	N	T	A		E/U	4
13.3	583600	Contra Revenue for Taxes - Customs	E	N	T	A		E/U	4
13.3	589600	Tax Revenue Refunds - Customs	E	N	T	A		E/U	4
13.4 Other taxes and receipts									
13.4	580300	Tax Revenue Collected - Unemployment	E	N	T	A		E/U	
13.4	582300	Tax Revenue Accrual Adjustment - Unemployment	E	N	T	A		E/U	
13.4	583300	Contra Revenue for Taxes - Unemployment	E	N	T	A		E/U	
13.4	589300	Tax Revenue Refunds - Unemployment	E	N	T	A		E/U	
13.4	580500	Tax Revenue Collected - Estate and Gift	E	N	T	A		E/U	
13.4	582500	Tax Revenue Accrual Adjustment - Estate and Gift	E	N	T	A		E/U	
13.4	583500	Contra Revenue for Taxes - Estate and Gift	E	N	T	A		E/U	
13.4	589500	Tax Revenue Refunds - Estate and Gift	E	N	T	A		E/U	
13.4	531000	Interest Revenue - Other	E	N	E/T	A		E/U	
13.4	531100	Interest Revenue - Investments	E	N	T	A		E/U	
13.4	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	N	T	A		E/U	
13.4	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	N	T	A		E/U	
13.4	531800	Contra Revenue for Interest Revenue - Investments	E	N	T	A		E/U	

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13.4	531900	Contra Revenue for Interest Revenue - Other	E	N	T	A		E/U	
13.4	532000	Penalties and Fines Revenue	E	N	T	A		E/U	
13.4	532400	Contra Revenue for Penalties and Fines	E	N	T	A		E/U	
13.4	540000	Funded Benefit Program Revenue	E	N	T			E/U	
13.4	540900	Contra Revenue for Funded Benefit Program Revenue	E	N	T			E/U	
13.4	580000	Tax Revenue Collected - Not Otherwise Classified	E	N	T	A		E/U	
13.4	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	E	N	T	A		E/U	
13.4	583000	Contra Revenue for Taxes - Not Otherwise Classified	E	N	T	A		E/U	
13.4	589000	Tax Revenue Refunds - Not Otherwise Classified	E	N	T	A		E/U	
13.4	590000	Other Revenue	E	N	T	A	D/E	E/U	
13.4	590900	Contra Revenue for Other Revenue	E	N	T	A	D/E	E/U	
13.4	592300	Valuation Change in Investments - Beneficial Interest in Trust	E	N	T			E/U	
13.4	599000	Collections for Others - Statement of Custodial Activity	E	N	E/T		D/E	E/U	
13.4	599100	Accrued Collections for Others - Statement of Custodial Activity	E	N	E/T		D/E	E/U	
13.4	711000	Gains on Disposition of Assets - Other	E	N	T		D/E	E/U	
13.4	711100	Gains on Disposition of Investments	E	N	T		D/E	E/U	
13.4	718000	Unrealized Gains	E	N	T		D/E	E/U	
13.4	719000	Other Gains	E	N	T		D/E	E/U	
13.4	719090	Gains on International Monetary Fund Assets	E		T		D/E	U	
13.4	721000	Losses on Disposition of Assets - Other	E	N	T		D/E	E/U	
13.4	721100	Losses on Disposition of Investments	E	N	T		D/E	E/U	
13.4	728000	Unrealized Losses	E	N	T		D/E	E/U	
13.4	729000	Other Losses	E	N	T		D/E	E/U	
13.4	729090	Losses on International Monetary Fund Assets	E		T		D/E	U	
13.4	750000	Distribution of Income - Dividend	E	N	T		D/E	E/U	
13.5	Total Other than Intragovernmental non-exchange revenue								
	This line is calculated. Equals sum of lines 13.1 through 13.4.								
14	Intragovernmental non-exchange revenue								
14.1	Federal securities interest revenue including associated gains and losses (non-exchange) (RC 03) - Footnote 1								
14.1	531100	Interest Revenue - Investments	E	F	T			E/U	4
14.1	531800	Contra Revenue for Interest Revenue - Investments	E	F	T			E/U	4
14.1	711100	Gains on Disposition of Investments	E	F	T		D/E	E/U	4
14.1	718000	Unrealized Gains	E	F	T		D/E	E/U	4
14.1	721100	Losses on Disposition of Investments	E	F	T		D/E	E/U	4
14.1	728000	Unrealized Losses	E	F	T		D/E	E/U	4
14.2	Borrowings and other interest revenue (non-exchange) (RC 05) - Footnote 1								
14.2	531000	Interest Revenue - Other	E	F	T			E/U	4
14.2	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	F	T			E/U	4
14.2	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F	T			E/U	4
14.2	531900	Contra Revenue for Interest Revenue - Other	E	F	T			E/U	4
14.2	579100	Adjustment to Financing Sources - Credit Reform	E	F			E	E/U	
14.3	Borrowings Gains (RC 06)/01								
14.3	719000	Other Gains	E	F	T		D/E	E/U	4
14.4	Borrowings Losses (RC 06)/01								
14.4	729000	Other Losses	E	F	T		D/E	E/U	4
14.5	Benefit program revenue (non-exchange) (RC 26) - Footnote 1								
14.5	540000	Funded Benefit Program Revenue	E	F	T			E/U	4
14.5	540900	Contra Revenue for Funded Benefit Program Revenue	E	F	T			E/U	4
14.6	Other taxes and receipts (RC 45) - Footnote 1								
14.6	580000	Tax Revenue Collected - Not Otherwise Classified	E	G	T			E/U	
14.6	580100	Tax Revenue Collected - Individual	E	G	T			E/U	
14.6	580200	Tax Revenue Collected - Corporate	E	G	T			E/U	
14.6	580300	Tax Revenue Collected - Unemployment	E	G	T			E/U	
14.6	580400	Tax Revenue Collected - Excise	E	G	T			E/U	
14.6	580500	Tax Revenue Collected - Estate and Gift	E	G	T			E/U	
14.6	580600	Tax Revenue Collected - Customs	E	G	T			E/U	
14.6	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	E	G	T			E/U	
14.6	582100	Tax Revenue Accrual Adjustment - Individual	E	G	T			E/U	
14.6	582200	Tax Revenue Accrual Adjustment - Corporate	E	G	T			E/U	
14.6	582300	Tax Revenue Accrual Adjustment - Unemployment	E	G	T			E/U	
14.6	582400	Tax Revenue Accrual Adjustment - Excise	E	G	T			E/U	
14.6	582500	Tax Revenue Accrual Adjustment - Estate and Gift	E	G	T			E/U	

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14.6	582600	Tax Revenue Accrual Adjustment - Customs	E	G	T			E/U	
14.6	583000	Contra Revenue for Taxes - Not Otherwise Classified	E	G	T			E/U	
14.6	583100	Contra Revenue for Taxes - Individual	E	G	T			E/U	
14.6	583200	Contra Revenue for Taxes - Corporate	E	G	T			E/U	
14.6	583300	Contra Revenue for Taxes - Unemployment	E	G	T			E/U	
14.6	583400	Contra Revenue for Taxes - Excise	E	G	T			E/U	
14.6	583500	Contra Revenue for Taxes - Estate and Gift	E	G	T			E/U	
14.6	583600	Contra Revenue for Taxes - Customs	E	G	T			E/U	
14.6	589000	Tax Revenue Refunds - Not Otherwise Classified	E	G	T			E/U	
14.6	589100	Tax Revenue Refunds - Individual	E	G	T			E/U	
14.6	589200	Tax Revenue Refunds - Corporate	E	G	T			E/U	
14.6	589300	Tax Revenue Refunds - Unemployment	E	G	T			E/U	
14.6	589400	Tax Revenue Refunds - Excise	E	G	T			E/U	
14.6	589500	Tax Revenue Refunds - Estate and Gift	E	G	T			E/U	
14.6	589600	Tax Revenue Refunds - Customs	E	G	T			E/U	
14.7	Trust fund warrants issued net of adjustments (RC 45)								
14.7	771000	Trust Fund Warrant Journal Vouchers Issued Net of Adjustments	E	F				U	
14.8	Collections Transferred to a TAS Other Than the General Fund of the U.S. Government (RC 15)								
14.8	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	
14.9	Collections transferred into a TAS Other Than the General Fund of the U.S. Government - Nonexchange (RC 15)								
14.9	599700	Financing Sources Transferred In From Custodial Statement Collections	E	F	E/T		D/E	E/U	
14.10	Accrual of Collections Yet to be Transferred to a TAS Other Than the General Fund of the U.S. Government - Nonexchange (RC 16)								
14.10	599000	Collections for Others - Statement of Custodial Activity	E	F	E/T		D/E	E/U	
14.10	599100	Accrued Collections for Others - Statement of Custodial Activity	E	F	E/T		D/E	E/U	
14.10	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	F			E	E/U	
14.10	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E	F			E	E/U	
14.11	Accruals for Entity amounts to be collected in a TAS Other Than the General Fund of the U.S. Government - Nonexchange (RC 16)								
14.11	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	
14.12	Total federal non-exchange revenue								
	This line is calculated. Equals sum of lines 14.1 through 14.11.								
15	Transfers-in/out without reimbursement (+/-)								
15.1	Transfers-in without reimbursement (RC 18) - Footnote 1								
15.1	572000	Financing Sources Transferred In Without Reimbursement	E	F				E/U	
15.1	577500	Non-Budgetary Financing Sources Transferred In	E	F				E/U	
15.2	Transfers-out without reimbursement (RC 18) - Footnote 1								
15.2	573000	Financing Sources Transferred Out Without Reimbursement	E	F				E/U	
15.2	577600	Non-Budgetary Financing Sources Transferred Out	E	F				E/U	
15.3	Appropriation of unavailable special or trust fund receipts transfers-in (RC 07) - Footnote 1								
15.3	573500	Appropriated Dedicated Collections to be Transferred In	E	F				E/U	
15.3	574000	Appropriated Dedicated Collections Transferred In	E	F				E/U	4
15.4	Appropriation of unavailable special or trust fund receipts transfers-out (RC 07) - Footnote 1								
15.4	573600	Appropriated Dedicated Collections to be Transferred Out	E	F				E/U	
15.4	574500	Appropriated Dedicated Collections Transferred Out	E	F				E/U	4
15.5	Expenditure transfers-in of financing sources (RC 09) - Footnote 1								
15.5	575000	Expenditure Financing Sources - Transfers-In	E	F				E/U	
15.6	Expenditure transfers-out of financing sources (RC 09) - Footnote 1								
15.6	576000	Expenditure Financing Sources - Transfers-Out	E	F				E/U	
15.7	Non-expenditure transfer-in of financing sources - capital transfers (RC 11)								
15.7	575600	Non-Expenditure Financing Sources - Transfers-In - Capital Transfers	E	F				E/U	
15.8	Non-expenditure transfers-out of financing sources - capital transfers (RC 11)								
15.8	576600	Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers	E	F				E/U	
15.8	579200	Financing Sources To Be Transferred Out - Contingent Liability	E	F				E/U	
15.9	Non-expenditure transfers-in of financing sources (RC 08) - Footnote 1								
15.9	575500	Non-Expenditure Financing Sources - Transfers-In - Other	E	F				E/U	
15.10	Non-expenditure transfers-out of financing sources (RC 08) - Footnote 1								
15.10	576500	Non-Expenditure Financing Sources - Transfers-Out - Other	E	F				E/U	
16	Donations received and forfeitures acquired								

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16	560000	Donated Revenue - Financial Resources	E	N	T	A		E/U	
16	560900	Contra Revenue for Donations - Financial Resources	E	N	T	A		E/U	
16	564000	Forfeiture Revenue - Cash and Cash Equivalents	E	N	T	A	D	E/U	
16	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents	E	N	T	A	D	E/U	
16	561000	Donated Revenue - Non-Financial Resources	E	N	T			E/U	
16	561900	Contra Donated Revenue - Nonfinancial Resources	E	N	T			E/U	
16	565000	Forfeiture Revenue - Forfeitures of Property	E	N	T	A	E	E/U	
16	565900	Contra Forfeiture Revenue - Forfeitures of Property	E	N	T	A	E	E/U	
17	Imputed financing from costs incurred by other entities (RC 25) - Footnote 1								
17	578000	Imputed Financing Sources	E	F				E/U	
18	Other								
18.1	Miscellaneous earned revenues - Footnote 2								
18.1	590000	Other Revenue	E	N	E	A	D/E	E/U	
18.1	590900	Contra Revenue for Other Revenue	E	N	E	A	D/E	E/U	
18.2	Seigniorage								
18.2	579500	Seigniorage	E	N			E	E/U	3
18.3	Revenue and Other Financing Sources - Cancellations (RC 36)								
18.3	591900	Revenue and Other Financing Sources - Cancellations	E	G				E/U	
18.4	Cancellations of Revenue and Other Financing Sources - General Fund (RC 36)								
18.4	591910	Cancellations of Revenue and Other Financing Sources - The General Fund of the U.S.	E	F				U	
18.5	Other financing sources with budgetary impact (RC 29) - Footnote 1, 8								
18.5	579000	Other Financing Sources	E	Z			D	E/U	
18.5	590000	Other Revenue	E	Z	E/T		D	E/U	
18.5	590900	Contra Revenue for Other Revenue	E	Z	E/T		D	E/U	
18.5	750000	Distribution of Income - Dividend	E	Z	T		D	E/U	
18.6	Other financing sources with no budgetary impact (RC 29) - Footnote 1, 9								
18.6	573000	Financing Sources Transferred Out Without Reimbursement	E	Z				E/U	
18.6	579000	Other Financing Sources	E	Z			E	E/U	
18.6	579010	Other General Fund Financing Sources	E	Z				U	
18.6	590000	Other Revenue	E	Z	T		E	E/U	
18.7	Other non-budgetary financing sources for debt accruals/amortization (RC 37) - Footnote 1								
18.7	579000	Other Financing Sources	E	G			D/E	E/U	
18.7	579001	Other Non-Budgetary Financing Sources for Debt Accruals/Amortization	E	G				U	
18.8	Other financing sources for the General Fund of the U.S. Government (RC 37) - Footnote 1								
18.8	579010	Other General Fund Financing Sources	E	F				U	
18.9	Collections for others transferred to the General Fund of the U.S. Government (RC 44)								
18.9	599000	Collections for Others - Statement of Custodial Activity	E	G	E/T		D	E/U	
18.9	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	G			D	E/U	
18.10	Non-entity collections transferred to the General Fund of the U.S. Government (RC 44)								
18.10	599000	Collections for Others - Statement of Custodial Activity	E	G	E/T		E	E/U	6
18.10	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	G			E	E/U	6
18.1	Transfer-in of entity's unavailable custodial and non-entity collections (RC 44)								
18.1	571000	Transfer-in of Agency Unavailable Custodial and Non-Entity Collections	E	F				U	
18.1	Accrual for non-entity amounts to be collected and transferred to the General Fund of the U.S. Government (RC 48)								
18.12	599100	Accrued Collections for Others - Statement of Custodial Activity	E	G	E/T		E	E/U	6
18.12	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E	G			E	E/U	6
18.1	Accrual of entity's amounts to be collected (RC 48)								
18.1	571200	Accrual of Agency Amount To Be Collected - Custodial and Non-Entity - General Fund of the U.S. Government	E	F				U	
18.14	Total Financing Sources								
	This line is calculated. Equals sum of lines 18.1 through 18.13.								
19	Net Change in Cumulative Results of Operations								
	This line is calculated. Equals sum of line 11 through 18.13.								
20	Total Cumulative Results of Operations								
	This line is calculated. Equals sum of lines 10 and 19.								
	Custodial Revenue:								

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Cust/Noncust	Budgetary Impact Indicator	Reporting Type Code	Addl. Info.
C1	Individual Income and FICA/SECA Taxes								
C1	580100	Tax Revenue Collected - Individual	E	S		S		E/U	
C2	Corporate Income Taxes								
C2	580200	Tax Revenue Collected - Corporate	E	S		S		E/U	
C3	Excise Taxes & Customs Duties								
C3	580400	Tax Revenue Collected - Excise	E	S		S		E/U	
C3	580600	Tax Revenue Collected - Customs	E	S		S		E/U	C6
C4	Miscellaneous taxes								
C4	580500	Tax Revenue Collected - Estate and Gift	E	S		S		E/U	C4
C4	580300	Tax Revenue Collected - Unemployment	E	S		S		E/U	C5
C4	580000	Tax Revenue Collected - Not Otherwise Classified	E	S		S		E/U	C7
C5	Other Cash Collections								
C5	131000	Accounts Receivable	E	S		S		E/U	C2, C3
C5	131000	Accounts Receivable	B	S		S		E/U	C2, C3
C5	131900	Allowance for Loss on Accounts Receivable	E	S		S		E/U	C2, C3
C5	131900	Allowance for Loss on Accounts Receivable	B	S		S		E/U	C2, C3
C5	134000	Interest Receivable - Not Otherwise Classified	E	S		S		E/U	C1, C2
C5	134000	Interest Receivable - Not Otherwise Classified	B	S		S		E/U	C1, C2
C5	134100	Interest Receivable - Loans	E	S		S		E/U	C1, C2
C5	134100	Interest Receivable - Loans	B	S		S		E/U	C1, C2
C5	134200	Interest Receivable - Investments	E	S		S		E/U	C1, C2
C5	134200	Interest Receivable - Investments	B	S		S		E/U	C1, C2
C5	134300	Interest Receivable - Taxes	E	S		S		E/U	C1, C2
C5	134300	Interest Receivable - Taxes	B	S		S		E/U	C1, C2
C5	134500	Allowance for Loss on Interest Receivable - Loans	E	S		S		E/U	C1, C2
C5	134500	Allowance for Loss on Interest Receivable - Loans	B	S		S		E/U	C1, C2
C5	134600	Allowance for Loss on Interest Receivable - Investments	E	S		S		E/U	C1, C2
C5	134600	Allowance for Loss on Interest Receivable - Investments	B	S		S		E/U	C1, C2
C5	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified	E	S		S		E/U	C1, C2
C5	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified	B	S		S		E/U	C1, C2
C5	134800	Allowance for Loss on Interest Receivable - Taxes	E	S		S		E/U	C1, C2
C5	134800	Allowance for Loss on Interest Receivable - Taxes	B	S		S		E/U	C1, C2
C5	136000	Penalties and Fines Receivable - Not Otherwise Classified	E	S		S		E/U	C2
C5	136000	Penalties and Fines Receivable - Not Otherwise Classified	B	S		S		E/U	C2
C5	136100	Penalties and Fines Receivable - Loans	E	S		S		E/U	C2
C5	136100	Penalties and Fines Receivable - Loans	B	S		S		E/U	C2
C5	136300	Penalties and Fines Receivable - Taxes	E	S		S		E/U	C2
C5	136300	Penalties and Fines Receivable - Taxes	B	S		S		E/U	C2
C5	136500	Allowance for Loss on Penalties and Fines Receivable - Loans	E	S		S		E/U	C2
C5	136500	Allowance for Loss on Penalties and Fines Receivable - Loans	B	S		S		E/U	C2
C5	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	E	S		S		E/U	C2
C5	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	B	S		S		E/U	C2
C5	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes	E	S		S		E/U	C2
C5	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes	B	S		S		E/U	C2
C5	137000	Administrative Fees Receivable - Not Otherwise Classified	E	S		S		E/U	C2
C5	137000	Administrative Fees Receivable - Not Otherwise Classified	B	S		S		E/U	C2
C5	137100	Administrative Fees Receivable - Loans	E	S		S		E/U	C2
C5	137100	Administrative Fees Receivable - Loans	B	S		S		E/U	C2
C5	137300	Administrative Fees Receivable - Taxes	E	S		S		E/U	C2
C5	137300	Administrative Fees Receivable - Taxes	B	S		S		E/U	C2
C5	137400	Criminal Restitution Receivable	E	S		S		E/U	C2
C5	137400	Criminal Restitution Receivable	B	S		S		E/U	C2
C5	137500	Allowance for Loss on Administrative Fees Receivable - Loans	E	S		S		E/U	C2
C5	137500	Allowance for Loss on Administrative Fees Receivable - Loans	B	S		S		E/U	C2
C5	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	E	S		S		E/U	C2
C5	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	B	S		S		E/U	C2
C5	137800	Allowance for Loss on Administrative Fees Receivable - Taxes	E	S		S		E/U	C2
C5	137800	Allowance for Loss on Administrative Fees Receivable - Taxes	B	S		S		E/U	C2
C5	137900	Allowance for Loss on Criminal Restitution Receivable	E	S		S		E/U	C2
C5	137900	Allowance for Loss on Criminal Restitution Receivable	B	S		S		E/U	C2
C5	520000	Revenue From Services Provided	E	S		S		E/U	
C5	520900	Contra Revenue for Services Provided	E	S		S		E/U	

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Cust/Noncust	Budgetary Impact Indicator	Reporting Type Code	Addl. Info.
C5	531000	Interest Revenue - Other	E	S		S		E/U	
C5	531100	Interest Revenue - Investments	E	S		S		E/U	
C5	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	S		S		E/U	
C5	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	S		S		E/U	
C5	531800	Contra Revenue for Interest Revenue - Investments	E	S		S		E/U	
C5	531900	Contra Revenue for Interest Revenue - Other	E	S		S		E/U	
C5	532000	Penalties and Fines Revenue	E	S		S		E/U	
C5	532400	Contra Revenue for Penalties and Fines	E	S		S		E/U	
C5	532500	Administrative Fees Revenue	E	S		S		E/U	
C5	532900	Contra Revenue for Administrative Fees	E	S		S		E/U	
C5	560000	Donated Revenue - Financial Resources	E	S		S		E/U	
C5	560900	Contra Revenue for Donations - Financial Resources	E	S		S		E/U	
C5	590000	Other Revenue	E	S		S		E/U	
C5	590900	Contra Revenue for Other Revenue	E	S		S		E/U	
C6 Total Cash Collections									
This line is calculated. Equals sum of lines 1 through 5.									
C7 Accrual Adjustments (+/-)									
C7	131000	Accounts Receivable	E			S		E/U	
C7	131000	Accounts Receivable	B			S		E/U	
C7	131900	Allowance for Loss on Accounts Receivable	E			S		E/U	
C7	131900	Allowance for Loss on Accounts Receivable	B			S		E/U	
C7	134000	Interest Receivable - Not Otherwise Classified	E			S		E/U	
C7	134000	Interest Receivable - Not Otherwise Classified	B			S		E/U	
C7	134100	Interest Receivable - Loans	E			S		E/U	
C7	134100	Interest Receivable - Loans	B			S		E/U	
C7	134200	Interest Receivable - Investments	E			S		E/U	
C7	134200	Interest Receivable - Investments	B			S		E/U	
C7	134300	Interest Receivable - Taxes	E			S		E/U	
C7	134300	Interest Receivable - Taxes	B			S		E/U	
C7	134500	Allowance for Loss on Interest Receivable - Loans	E			S		E/U	
C7	134500	Allowance for Loss on Interest Receivable - Loans	B			S		E/U	
C7	134600	Allowance for Loss on Interest Receivable - Investments	E			S		E/U	
C7	134600	Allowance for Loss on Interest Receivable - Investments	B			S		E/U	
C7	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified	E			S		E/U	
C7	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified	B			S		E/U	
C7	134800	Allowance for Loss on Interest Receivable - Taxes	E			S		E/U	
C7	134800	Allowance for Loss on Interest Receivable - Taxes	B			S		E/U	
C7	136000	Penalties and Fines Receivable - Not Otherwise Classified	E			S		E/U	
C7	136000	Penalties and Fines Receivable - Not Otherwise Classified	B			S		E/U	
C7	136100	Penalties and Fines Receivable - Loans	E			S		E/U	
C7	136100	Penalties and Fines Receivable - Loans	B			S		E/U	
C7	136300	Penalties and Fines Receivable - Taxes	E			S		E/U	
C7	136300	Penalties and Fines Receivable - Taxes	B			S		E/U	
C7	136500	Allowance for Loss on Penalties and Fines Receivable - Loans	E			S		E/U	
C7	136500	Allowance for Loss on Penalties and Fines Receivable - Loans	B			S		E/U	
C7	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	E			S		E/U	
C7	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	B			S		E/U	
C7	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes	E			S		E/U	
C7	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes	B			S		E/U	
C7	137000	Administrative Fees Receivable - Not Otherwise Classified	E			S		E/U	
C7	137000	Administrative Fees Receivable - Not Otherwise Classified	B			S		E/U	
C7	137100	Administrative Fees Receivable - Loans	E			S		E/U	
C7	137100	Administrative Fees Receivable - Loans	B			S		E/U	
C7	137300	Administrative Fees Receivable - Taxes	E			S		E/U	
C7	137300	Administrative Fees Receivable - Taxes	B			S		E/U	
C7	137400	Criminal Restitution Receivable	E			S		E/U	
C7	137400	Criminal Restitution Receivable	B			S		E/U	
C7	137500	Allowance for Loss on Administrative Fees Receivable - Loans	E			S		E/U	
C7	137500	Allowance for Loss on Administrative Fees Receivable - Loans	B			S		E/U	
C7	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	E			S		E/U	
C7	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	B			S		E/U	
C7	137800	Allowance for Loss on Administrative Fees Receivable - Taxes	E			S		E/U	
C7	137800	Allowance for Loss on Administrative Fees Receivable - Taxes	B			S		E/U	

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Cust/Noncust	Budgetary Impact Indicator	Reporting Type Code	Addl. Info.
C7	211000	Accounts Payable	E			S		E/U	
C7	211000	Accounts Payable	B			S		E/U	
C7	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	E			S		E/U	
C7	582100	Tax Revenue Accrual Adjustment - Individual	E			S		E/U	
C7	582200	Tax Revenue Accrual Adjustment - Corporate	E			S		E/U	
C7	582300	Tax Revenue Accrual Adjustment - Unemployment	E			S		E/U	
C7	582400	Tax Revenue Accrual Adjustment - Excise	E			S		E/U	
C7	582500	Tax Revenue Accrual Adjustment - Estate and Gift	E			S		E/U	
C7	582600	Tax Revenue Accrual Adjustment - Customs	E			S		E/U	
C7	583000	Contra Revenue for Taxes - Not Otherwise Classified	E			S		E/U	
C7	583100	Contra Revenue for Taxes - Individual	E			S		E/U	
C7	583200	Contra Revenue for Taxes - Corporate	E			S		E/U	
C7	583300	Contra Revenue for Taxes - Unemployment	E			S		E/U	
C7	583400	Contra Revenue for Taxes - Excise	E			S		E/U	
C7	583500	Contra Revenue for Taxes - Estate and Gift	E			S		E/U	
C7	583600	Contra Revenue for Taxes - Customs	E			S		E/U	
C7	592300	Valuation Change in Investments - Beneficial Interest in Trust	E			S		E/U	
C8 Refunds and Other Payments									
C8	211000	Accounts Payable	E			S		E/U	
C8	211000	Accounts Payable	B			S		E/U	
C8	589000	Tax Revenue Refunds - Not Otherwise Classified	E			S		E/U	
C8	589100	Tax Revenue Refunds - Individual	E			S		E/U	
C8	589200	Tax Revenue Refunds - Corporate	E			S		E/U	
C8	589300	Tax Revenue Refunds - Unemployment	E			S		E/U	
C8	589400	Tax Revenue Refunds - Excise	E			S		E/U	
C8	589500	Tax Revenue Refunds - Estate and Gift	E			S		E/U	
C8	589600	Tax Revenue Refunds - Customs	E			S		E/U	
C8	633000	Other Interest Expenses	E			S		E/U	
C8	679000	Other Expenses Not Requiring Budgetary Resources	E			S		E/U	
C9 Net Custodial Revenue									
This line is calculated. Equals sum of lines 1 through 8.									
Distributions of Collections:									
C10 Transferred to Federal Entities (by Recipient)									
C10	211000	Accounts Payable	E	F/Z/G		S		E/U	C5
C10	211000	Accounts Payable	B	F/Z/G		S		E/U	C5
C10	298000	Custodial Liability	E	F/Z/G		S		E/U	C6, C7, C8
C10	298000	Custodial Liability	B	F/Z/G		S		E/U	C6, C7, C8
C10	599000	Collections for Others - Statement of Custodial Activity	E	F/Z/G		S		E/U	C6, C8
C10	599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government	E	F/Z/G		S		E/U	
C11 Transferred to Non-Federal Entities (by Recipient)									
C11	211000	Accounts Payable	E	N		S		E/U	C5
C11	211000	Accounts Payable	B	N		S		E/U	C5
C11	298000	Custodial Liability	E	N		S		E/U	C6, C7, C8
C11	298000	Custodial Liability	B	N		S		E/U	C6, C7, C8
C11	599000	Collections for Others - Statement of Custodial Activity	E	N		S		E/U	C6, C8
C11	599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the	E	N		S		E/U	
C12 (Increase)/Decrease in Amounts Yet to be Transferred (+/-)									
C12	599100	Accrued Collections for Others - Statement of Custodial Activity	E			S		E/U	C8
C12 Optional Method									
C12	298000	Custodial Liability	E			S		E/U	C2, C8, C9
C12	298000	Custodial Liability	B			S		E/U	C2, C8, C9
C13 Retained by Reporting Entity									
This line is calculated. Equals total of lines C9-C10-C11-C12.									
Optional Method									
This line is calculated. Equals total of lines C9-C10-C11+C12.									
C14 Total Distribution of Collections									
This line is calculated. Equals total of lines C10+C11+C12+C13.									
Optional Method									
This line is calculated. Equals total of lines C9-C11+C13.									

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Cust/Noncust	Budgetary Impact Indicator	Reporting Type Code	Addl. Info.
C15		Net Custodial Activity							
		This line is calculated. Equals sum of lines C9 minus C14. Total must equal zero.							
21		Net position, end of period							
		This line is calculated. Equals sum of line 8 and 20.							
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.							
2		As defined in TFM, Volume I, Part 2, Chapter 4700, Federal Entity Reporting Requirements for the Financial Report of the United States Government.							
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.							
C1		Interest revenue not related to the cost incurred by the collecting entity should be reported on the SCA. See SFFAS 7, paragraph 281.							
C2		(Increase)/Decrease							
C3		Related to other revenue.							
C4		Related to tax revenue refunded and custodial interest expense							
C5		Related to tax revenue refunds							
C6		If the balance of USSGL account 599000 is used to get the amount of cash collected for others, then USSGL account 298000 should not be used. USSGL account 298000 is included on the crosswalk as an alternative to using USSGL account 599000							
C7		Cash collections only - from debits to 298000							
C8		By definition, the USSGL account can only have this USSGL account attribute domain							
C9		Amount yet to be collected							
C10		This account is available for MMS for recording royalty credit. All other agencies need Treasury approval to use this account on this statement							