

Part 1
 USSGL Crosswalk - Reclassified Balance Sheet

Fiscal Year 2022 Reporting

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Recip. Cat.	Addl. Info.
		Net position:					
41		Total Unexpended Appropriation (Combined or Consolidated)					
41.1		Unexpended appropriations - Funds from Dedicated Collections (Note 21)					
41.2		Unexpended appropriations - Funds from other than Dedicated Collections					
41.3		Total Unexpended Appropriations - Eliminations Between Dedicated and All Other					
		Any eliminations between funds needed to reflect Net Position					
42		Total Cumulative Results of Operations (Combined or Consolidated)					
42.1		Cumulative results of operations - Funds from Dedicated Collections (Note 21)					
42.2		Cumulative results of operations - Funds from other than Dedicated Collections					
42.3		Total Cumulative Results of Operations - Eliminations Between Dedicated and All Other					
		Any eliminations between funds needed to reflect Net Position					
43		Total net position					
		This line is calculated. Equals sum of lines 41 and 42.					
44		Total liabilities and net position					
		This line is calculated. Equals sum of lines 39 and 43.					

Footnotes and Additional Information

- For Reciprocal Category (RC) detail information, see TFM Volume I, Part 2, Chapter 4700, Federal Entity Reporting Requirements for the Financial Report of the United States Government, Appendix 3.
- FASAB recognizes amounts returned to Puerto Rico and the U.S. Virgin Islands as non-federal custodial liabilities as referenced in SFFAS No. 7, paragraph 289.
- Does not include derivative assets.
- Related to investments in derivative assets.
- Includes non-derivative liabilities.
- Related to derivative liabilities.
- Exclude General Fund (Trading Partner code 9900) activity in this account.
- Report only General Fund activity associated with this account. General Fund has an Agency Identifier of 099, an FR Entity code of 9900, and a fed/non-fed attribute domain value of G.

9. The transactions and balances between Funds from Dedicated Collections are eliminated to reflect the consolidated Funds from Dedicated Collections column, but balances and transactions between Funds from Dedicated Collections and Funds from Other than Dedicated Collections are not eliminated.