

SUPPLEMENT

Section V

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.
Cumulative Results from Operations:								
1 Beginning Balances								
1	331000	Cumulative Results of Operations	B				E/U	
2 Adjustments: (+/-)								
2A Changes in accounting principles (+/-)								
2A	570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E				E/U	
2A	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	E				E/U	
2B Corrections of errors (+/-)								
2B	570500	Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	E				E/U	
2B	570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E				E/U	
2B	740000	Prior-Period Adjustments Due to Corrections of Errors	E				E/U	
2B	740500	Prior Period Adjustments Due to Corrections of Errors -Years Preceding the Prior Year	E				E/U	
3 Beginning balances, as adjusted								
This line is calculated. Equals sums of lines 1 through 2B.								
Budgetary Financing Sources:								
4 Other Adjustments (+/-)								
4	579000	Other Financing Sources	E			D	E/U	3
4	591900	Revenue and Other Financing Sources - Cancellations	E				E/U	
4	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E		A	D	E/U	7

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5 Appropriations used								
5	570000	Expended Appropriations	E				E/U	2
5	570005	Appropriations - Expended	E				U	
6 Nonexchange revenue								
6	531000	Interest Revenue - Other	E	E/T	A		E/U	
6	531100	Interest Revenue - Investments	E	T	A		E/U	
6	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	T	A		E/U	
6	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	T	A		E/U	
6	531800	Contra Revenue for Interest Revenue - Investments	E	T	A		E/U	
6	531900	Contra Revenue for Interest Revenue - Other	E	T	A		E/U	
6	532000	Penalties and Fines Revenue	E	T	A		E/U	
6	532400	Contra Revenue for Penalties and Fines	E	T	A		E/U	
6	540000	Funded Benefit Program Revenue	E	T			E/U	
6	540900	Contra Revenue for Funded Benefit Program Revenue	E	T			E/U	
6	580000	Tax Revenue Collected - Not Otherwise Classified	E	T	A		E/U	4
6	580100	Tax Revenue Collected - Individual	E	T	A		E/U	4
6	580200	Tax Revenue Collected - Corporate	E	T	A		E/U	4
6	580300	Tax Revenue Collected - Unemployment	E	T	A		E/U	4
6	580400	Tax Revenue Collected - Excise	E	T	A		E/U	4
6	580500	Tax Revenue Collected - Estate and Gift	E	T	A		E/U	4
6	580600	Tax Revenue Collected - Customs	E	T	A		E/U	4
6	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	E	T	A		E/U	4
6	582100	Tax Revenue Accrual Adjustment - Individual	E	T	A		E/U	4
6	582200	Tax Revenue Accrual Adjustment - Corporate	E	T	A		E/U	4
6	582300	Tax Revenue Accrual Adjustment - Unemployment	E	T	A		E/U	4
6	582400	Tax Revenue Accrual Adjustment - Excise	E	T	A		E/U	4
6	582500	Tax Revenue Accrual Adjustment - Estate and Gift	E	T	A		E/U	4
6	582600	Tax Revenue Accrual Adjustment - Customs	E	T	A		E/U	4
6	583000	Contra Revenue for Taxes - Not Otherwise Classified	E	T	A		E/U	4
6	583100	Contra Revenue for Taxes - Individual	E	T	A		E/U	4
6	583200	Contra Revenue for Taxes - Corporate	E	T	A		E/U	4

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6	583300	Contra Revenue for Taxes - Unemployment	E	T	A		E/U	4
6	583400	Contra Revenue for Taxes - Excise	E	T	A		E/U	4
6	583500	Contra Revenue for Taxes - Estate and Gift	E	T	A		E/U	4
6	583600	Contra Revenue for Taxes - Customs	E	T	A		E/U	4
6	589000	Tax Revenue Refunds - Not Otherwise Classified	E	T	A		E/U	4
6	589100	Tax Revenue Refunds - Individual	E	T	A		E/U	4
6	589200	Tax Revenue Refunds - Corporate	E	T	A		E/U	4
6	589300	Tax Revenue Refunds - Unemployment	E	T	A		E/U	4
6	589400	Tax Revenue Refunds - Excise	E	T	A		E/U	4
6	589500	Tax Revenue Refunds - Estate and Gift	E	T	A		E/U	4
6	589600	Tax Revenue Refunds - Customs	E	T	A		E/U	4
6	590000	Other Revenue	E	E/T	A	D	E/U	
6	590900	Contra Revenue for Other Revenue	E	E/T	A	D	E/U	
7 Donations and forfeitures of cash and cash equivalents								
7	560000	Donated Revenue - Financial Resources	E	T	A		E/U	
7	560900	Contra Revenue for Donations - Financial Resources	E	T	A		E/U	
7	564000	Forfeiture Revenue - Cash and Cash Equivalents	E	T	A	D	E/U	
7	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents	E	T	A	D	E/U	
8 Transfers-in/out without reimbursement (+/-)								
8	574000	Appropriated Dedicated Collections Transferred In	E				E/U	
8	574500	Appropriated Dedicated Collections Transferred Out	E				E/U	
8	575000	Expenditure Financing Sources - Transfers-In	E				E/U	
8	575500	Nonexpenditure Financing Sources - Transfers-In - Other	E				E/U	
8	576000	Expenditure Financing Sources - Transfers-Out	E				E/U	
8	576500	Nonexpenditure Financing Sources - Transfers-Out - Other	E				E/U	
8	576600	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	E				E/U	
8	599700	Financing Sources Transferred In From Custodial Statement Collections	E		A		E/U	
9 Other (+/-)								
9	579000	Other Financing Sources	E			D	E/U	
9	711000	Gains on Disposition of Assets - Other	E	T		D	E/U	

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9	711100	Gains on Disposition of Investments	E	T		D	E/U	
9	718000	Unrealized Gains	E	T		D	E/U	
9	719000	Other Gains	E	T		D	E/U	
9	719090	Gains on International Monetary Fund Assets	E	T		D	U	
9	721000	Losses on Disposition of Assets - Other	E	T		D	E/U	
9	721100	Losses on Disposition of Investments	E	T	A	D	E/U	
9	721200	Losses on Disposition of Borrowings	E	T		D	E/U	
9	728000	Unrealized Losses	E	T		D	E/U	
9	729000	Other Losses	E	T		D	E/U	
9	729090	Losses on International Monetary Fund Assets	E	T		D	U	
9	750000	Distribution of Income - Dividend	E	T		D	E/U	
Other Financing Sources (Nonexchange):								
10 Donations and forfeitures of property								
10	561000	Donated Revenue - Nonfinancial Resources	E	T			E/U	
10	561900	Contra Donated Revenue - Nonfinancial Resources	E	T			E/U	
10	565000	Forfeiture Revenue - Forfeitures of Property	E	T	A	E	E/U	
10	565900	Contra Forfeiture Revenue - Forfeitures of Property	E	T	A	E	E/U	
11 Transfers-in/out without reimbursement (+/-)								
11	572000	Financing Sources Transferred In Without Reimbursement	E				E/U	
11	573000	Financing Sources Transferred Out Without Reimbursement	E				E/U	
11	575600	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	E				E/U	
11	577500	Nonbudgetary Financing Sources Transferred In	E				E/U	
11	577600	Nonbudgetary Financing Sources Transferred Out	E				E/U	
11	579200	Financing Sources To Be Transferred Out - Contingent Liability	E				E/U	
12 Imputed financing								
12	578000	Imputed Financing Sources	E				E/U	
13 Other (+/-)								

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13	579000	Other Financing Sources	E			E	E/U	
13	579001	Other Non-Budgetary Financing Sources for Debt Accruals/Amortization	E				U	
13	579100	Adjustment to Financing Sources - Credit Reform	E			E	E/U	
13	579500	Seigniorage	E			E	E/U	
13	590000	Other Revenue	E	E/T	A	E	E/U	
13	590900	Contra Revenue for Other Revenue	E	E/T	A	E	E/U	
13	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E		A	E	E/U	
13	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E		A	E	E/U	
13	711000	Gains on Disposition of Assets - Other	E	T		E	E/U	
13	711100	Gains on Disposition of Investments	E	T		E	E/U	
13	718000	Unrealized Gains	E	T		E	E/U	
13	719000	Other Gains	E	T		E	E/U	
13	719090	Gains on International Monetary Fund Assets	E	T		E	U	
13	721000	Losses on Disposition of Assets - Other	E	T		E	E/U	
13	721100	Losses on Disposition of Investments	E	T	A	E	E/U	
13	721200	Losses on Disposition of Borrowings	E	T		E	E/U	
13	728000	Unrealized Losses	E	T		E	E/U	
13	729000	Other Losses	E	T		E	E/U	
13	729090	Losses on International Monetary Fund Assets	E	T		E	U	
13	750000	Distribution of Income - Dividend	E	T		E	E/U	
14 Total Financing Sources								
This line is calculated. Equals sum of lines 4 through 13.								
15 Net Cost of Operations (+/-)								
See 6 in Footnotes and Additional Information.								
16 Net Change								
This line is calculated. Equals sum of lines 14 minus 15.								

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17	Cumulative Results of Operations							
	This line is calculated. Equals sum of lines 3 and 16.							
	Unexpended Appropriations:							
18	Beginning Balance							
18	310000	Unexpended Appropriations - Cumulative	B				E/U	
19	Adjustments (+/-)							
19A	Changes in accounting principles (+/-)							
19A	310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E				E/U	
19B	Corrections of errors (+/-)							
19B	310500	Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	E				E/U	
19B	310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E				E/U	
20	Beginning balance, as adjusted							
	This line is calculated. Equals sum of lines 18 through 19B.							
	Budgetary Financing Sources:							
21	Appropriations received							
21	310100	Unexpended Appropriations - Appropriations Received	E				E/U	
22	Appropriations transferred-in/out (+/-)							
22	310200	Unexpended Appropriations - Transfers-In	E				E/U	2
22	310300	Unexpended Appropriations - Transfers-Out	E				E/U	2

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23 Other Adjustments (+/-)								
23	310600	Unexpended Appropriations - Adjustments	E				E/U	2
24 Appropriations used								
24	310700	Unexpended Appropriations - Used	E				E/U	
25 Total Budgetary Financing Sources								
This line is calculated. Equals sum of lines 21 through 24.								
26 Total Unexpended Appropriations								
This line is calculated. Equals sum of lines 20 and 25.								
27 Net Position								
This line is calculated. Equals sum of lines 17 and 26. See 5 in Footnotes and Additional Information.								

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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.