

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.
<b>Cumulative Results of Operations:</b>								
<b>1 Beginning Balances</b>								
1	331000	Cumulative Results of Operations	B				E/U	
<b>2 Adjustments (+/-)</b>								
<b>2a Changes in Accounting Principles (+/-)</b>								
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	
<b>2b Corrections of Errors (+/-)</b>								
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	
<b>3 Beginning Balances, as Adjusted</b>								
<b>This line is calculated. Equals sums of lines 1 through 2b.</b>								
<b>Budgetary Financing Sources:</b>								

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<b>4</b>	<b>Other Adjustments (Recessions, etc.) (+/-)</b>							
4	579000	Other Financing Sources	E			D	E/U	3
4	591900	Revenue and Other Financing Sources - Cancellations	E				E/U	
<b>5</b>	<b>Appropriations Used</b>							
5	570000	Expended Appropriations	E				E/U	2
<b>6</b>	<b>Nonexchange Revenue</b>							
6	531000	Interest Revenue - Other	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

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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
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	T	A	D	E/U	

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6	590900	Contra Revenue for Other Revenue	E	T	A	D	E/U	
<b>7</b>	<b>Donations and Forfeitures of Cash and Cash Equivalents</b>							
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	
<b>8</b>	<b>Transfers-In/Out Without Reimbursement (+/-)</b>							
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	
<b>9</b>	<b>Other (+/-)</b>							
9	579000	Other Financing Sources	E			D	E/U	

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Exch/Nonexch	Cust/Noncust	Budgetary Impact Indicator	Reporting Type Code	Addl. Info.
9	711000	Gains on Disposition of Assets - Other	E	T		D	E/U	
9	711100	Gains on Disposition of Investments	E	T		D	E/U	
9	711200	Gains on Disposition of Borrowings	E	T		D	E/U	
9	718000	Unrealized Gains	E	T		D	E/U	
9	719000	Other Gains	E	T		D	E/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	750000	Distribution of Income - Dividend	E	T		D	E/U	
<b>Other Financing Sources (Non Exchange):</b>								
<b>10 Donations and Forfeitures of Property</b>								
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	
<b>11 Transfers-In/Out Without Reimbursement (+/-)</b>								
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	

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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	
<b>12 Imputed Financing</b>								
12	578000	Imputed Financing Sources	E				E/U	
<b>13 Other (+/-)</b>								
13	579000	Other Financing Sources	E			E	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	T	A	E	E/U	
13	590900	Contra Revenue for Other Revenue	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	711200	Gains on Disposition of Borrowings	E	T		E	E/U	
13	718000	Unrealized Gains	E	T		E	E/U	
13	719000	Other Gains	E	T		E	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	

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13	729000	Other Losses	E	T		E	E/U	
13	750000	Distribution of Income - Dividend	E	T		E	E/U	
<b>14</b>	<b>Total Financing Sources</b>							
	This line is calculated. Equals sum of lines 4 through 13.							
<b>15</b>	<b>Net Cost of Operations (+/-)</b>							
	Net Cost of Operations (+/-)							
<b>16</b>	<b>Net Change</b>							
	This line is calculated. Equals sum of lines 14 minus 15.							
<b>17</b>	<b>Cumulative Results of Operations</b>							
	This line is calculated. Equals sum of lines 3 and 16.							
	<b>Unexpended Appropriations:</b>							
<b>18</b>	<b>Beginning Balances</b>							
18	310000	Unexpended Appropriations - Cumulative	B				E/U	
<b>19</b>	<b>Adjustments (+/-)</b>							
<b>19a</b>	<b>Changes in Accounting Principles (+/-)</b>							
19a	310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E				E/U	

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<b>19b Corrections of Errors (+/-)</b>								
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	
<b>20 Beginning Balances, as Adjusted</b>								
This line is calculated. Equals sum of lines 18 through 19b.								
<b>Budgetary Financing Sources:</b>								
<b>21 Appropriations Received</b>								
21	310100	Unexpended Appropriations - Appropriations Received	E				E/U	
<b>22 Appropriations Transferred-In/Out (+/-)</b>								
22	310200	Unexpended Appropriations - Transfers-In	E				E/U	2
22	310300	Unexpended Appropriations - Transfers-Out	E				E/U	2
<b>23 Other Adjustments (Recessions, etc.) (+/-)</b>								
23	310600	Unexpended Appropriations - Adjustments	E				E/U	2
<b>24 Appropriations Used</b>								
24	310700	Unexpended Appropriations - Used	E				E/U	
<b>25 Total Budgetary Financing Sources</b>								

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This line is calculated. Equals sum of lines 21 through 24.								
26		<b>Total Unexpended Appropriations</b>						
This line is calculated. Equals sum of lines 20 and 25.								
27		<b>Net Position (Note 5)</b>						
This line is calculated. Equals sum of lines 17 and 26.								

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**Section V**

**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.