

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2009 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	USSGL Account Attributes/1		Addl. Info.
						Exch / Nonexch	Cust / Noncust	
Cumulative Results of Operations:						Adjusted Trial Balance		
1	Beginning Balances							
1	B	3310	Cumulative Results of Operations	X	X			
2	Adjustments (+/-)							
2a	Changes in Accounting Principles (+/-)							
2a	E	5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	X	X			
2a	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	X	X			
2b	Corrections of Errors (+/-)							
2b	E	5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	X	X			
2b	E	7400	Prior-Period Adjustments Due to Corrections of Errors	X	X			
3	Beginning Balances, as Adjusted							
			CALC (1..2b)	X	X			
Budgetary Financing Sources:								
4	Other Adjustments (Rescissions, etc.) (+/-)							
4	E	5790	Other Financing Sources	X	X			8
5	Appropriations Used							
5	E	5700	Expended Appropriations	X	X			4
6	Nonexchange Revenue							
6	E	5310	Interest Revenue - Other	X	X	T	A	
6	E	5311	Interest Revenue - Investments	X	X	T	A	
6	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	X	X	T	A	
6	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	X	X	T	A	
6	E	5318	Contra Revenue for Interest Revenue - Investments	X	X	T	A	
6	E	5319	Contra Revenue for Interest Revenue - Other	X	X	T	A	
6	E	5320	Penalties, Fines, and Administrative Fees Revenue	X	X	T	A	
6	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	X	X	T	A	
6	E	5400	Benefit Program Revenue	X	X	T		
6	E	5409	Contra Revenue for Benefit Program Revenue	X	X	T		
6	E	5800	Tax Revenue Collected - Not Otherwise Classified	X	X	T	A	9
6	E	5801	Tax Revenue Collected - Individual	X	X	T	A	9
6	E	5802	Tax Revenue Collected - Corporate	X	X	T	A	9
6	E	5803	Tax Revenue Collected - Unemployment	X	X	T	A	9

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						Exch / Nonexch	Cust / Noncust	
						Adjusted Trial Balance		
6	E	5804	Tax Revenue Collected - Excise	X	X	T	A	9
6	E	5805	Tax Revenue Collected - Estate and Gift	X	X	T	A	9
6	E	5806	Tax Revenue Collected - Customs	X	X	T	A	9
6	E	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	X	X	T	A	9
6	E	5821	Tax Revenue Accrual Adjustment - Individual	X	X	T	A	9
6	E	5822	Tax Revenue Accrual Adjustment - Corporate	X	X	T	A	9
6	E	5823	Tax Revenue Accrual Adjustment - Unemployment	X	X	T	A	9
6	E	5824	Tax Revenue Accrual Adjustment - Excise	X	X	T	A	9
6	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	X	X	T	A	9
6	E	5826	Tax Revenue Accrual Adjustment - Customs	X	X	T	A	9
6	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	X	X	T	A	9
6	E	5831	Contra Revenue for Taxes - Individual	X	X	T	A	9
6	E	5832	Contra Revenue for Taxes - Corporate	X	X	T	A	9
6	E	5833	Contra Revenue for Taxes - Unemployment	X	X	T	A	9
6	E	5834	Contra Revenue for Taxes - Excise	X	X	T	A	9
6	E	5835	Contra Revenue for Taxes - Estate and Gift	X	X	T	A	9
6	E	5836	Contra Revenue for Taxes - Customs	X	X	T	A	9
6	E	5890	Tax Revenue Refunds - Not Otherwise Classified	X	X	T	A	9
6	E	5891	Tax Revenue Refunds - Individual	X	X	T	A	9
6	E	5892	Tax Revenue Refunds - Corporate	X	X	T	A	9
6	E	5893	Tax Revenue Refunds - Unemployment	X	X	T	A	9
6	E	5894	Tax Revenue Refunds - Excise	X	X	T	A	9
6	E	5895	Tax Revenue Refunds - Estate and Gift	X	X	T	A	9
6	E	5896	Tax Revenue Refunds - Customs	X	X	T	A	9
6	E	5900	Other Revenue	X	X	T	A	
6	E	5909	Contra Revenue for Other Revenue	X	X	T	A	
7			Donations and Forfeitures of Cash and Cash Equivalents					
7	E	5600	Donated Revenue - Financial Resources	X	X	T	A	
7	E	5609	Contra Revenue for Donations - Financial Resources	X	X	T	A	
7	E	5900	Other Revenue	X	X	T	A	3
7	E	5909	Contra Revenue for Other Revenue	X	X	T	A	3
8			Transfers-In/Out Without Reimbursement (+/-)					
8	E	5740	Appropriated Earmarked Receipts Transferred In	X	X			
8	E	5745	Appropriated Earmarked Receipts Transferred Out	X	X			
8	E	5750	Expenditure Financing Sources - Transfers-In	X	X			
8	E	5755	Nonexpenditure Financing Sources - Transfers-In	X	X			
8	E	5760	Expenditure Financing Sources - Transfers-Out	X	X			
8	E	5765	Nonexpenditure Financing Sources - Transfers-Out	X	X			
8	E	5997	Financing Sources Transferred In From Custodial Statement	X	X		A	
9			Other (+/-)					

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						Exch / Nonexch	Cust / Noncust	
						Adjusted Trial Balance		
9	E	5790	Other Financing Sources	X	X			2
9	E	7110	Gains on Disposition of Assets - Other	X	X	T		2
9	E	7111	Gains on Disposition of Investments	X	X	T		2
9	E	7112	Gains on Disposition of Borrowings	X	X	T		2
9	E	7180	Unrealized Gains	X	X	T		2
9	E	7190	Other Gains	X	X	T		2
9	E	7210	Losses on Disposition of Assets - Other	X	X	T		2
9	E	7211	Losses on Disposition of Investments	X	X	T		2
9	E	7212	Losses on Disposition of Borrowings	X	X	T		2
9	E	7280	Unrealized Losses	X	X	T		2
9	E	7290	Other Losses	X	X	T		2
9	E	7500	Distribution of Income - Dividend	X	X	T		2
Other Financing Sources (Non Exchange):								
10 Donations and Forfeitures of Property								
10	E	5610	Donated Revenue - Nonfinancial Resources	X	X	T		
10	E	5619	Contra Donated Revenue - Nonfinancial Resources	X	X	T		
10	E	5900	Other Revenue	X	X	T	A	5, 6
10	E	5909	Contra Revenue for Other Revenue	X	X	T	A	5, 6
11 Transfers-In/Out Without Reimbursement (+/-)								
11	E	5720	Financing Sources Transferred In Without Reimbursement	X	X			
11	E	5730	Financing Sources Transferred Out Without Reimbursement	X	X			
11	E	5775	Nonbudgetary Financing Sources Transferred In	X	X			
11	E	5776	Nonbudgetary Financing Sources Transferred Out	X	X			
12 Imputed Financing								
12	E	5780	Imputed Financing Sources	X	X			
13 Other (+/-)								
13	E	5790	Other Financing Sources	X	X			5
13	E	5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	X	X			5
13	E	5795	Seigniorage		X			5
13	E	5900	Other Revenue	X	X	T	A	5, 7
13	E	5909	Contra Revenue for Other Revenue	X	X	T	A	5, 7
13	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net	X	X		A	5
13	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	X	X		A	5
13	E	7110	Gains on Disposition of Assets - Other	X	X	T		5
13	E	7111	Gains on Disposition of Investments	X	X	T		5
13	E	7112	Gains on Disposition of Borrowings	X	X	T		5

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Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	USSGL Account Attributes/1		
						Exch / Nonexch	Cust / Noncust	Addl. Info.
						Adjusted Trial Balance		
13	E	7180	Unrealized Gains	X	X	T		5
13	E	7190	Other Gains	X	X	T		5
13	E	7210	Losses on Disposition of Assets - Other	X	X	T		5
13	E	7211	Losses on Disposition of Investments	X	X	T		5
13	E	7212	Losses on Disposition of Borrowings	X	X	T		5
13	E	7280	Unrealized Losses	X	X	T		5
13	E	7290	Other Losses	X	X	T		5
13	E	7500	Distribution of Income - Dividend	X	X	T		5
14	Total Financing Sources							
			CALC (4..13)	X	X			
15	Net Cost of Operations (+/-)							
			Net Cost of Operations (+/-)	X	X			
16	Net Change							
			CALC (14-15)	X	X			
17	Cumulative Results of Operations							
			CALC (3+16)	X	X			
Unexpended Appropriations:								
18	Beginning Balances							
18	B	3100	Unexpended Appropriations - Cumulative	X	X			
19	Adjustments (+/-)							
19a	Changes in Accounting Principles (+/-)							
19a	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	X	X			
19b	Corrections of Errors (+/-)							
19b	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	X	X			
20	Beginning Balances, as Adjusted							
			CALC (18..19b)	X	X			
Budgetary Financing Sources:								
21	Appropriations Received							
21	E	3101	Unexpended Appropriations - Appropriations Received	X	X			11

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						Exch / Nonexch	Cust / Noncust	Addl. Info.
						Adjusted Trial Balance		
22			Appropriations Transferred-In/Out (+/-)					
22	E	3102	Unexpended Appropriations - Transfers-In	X	X			4
22	E	3103	Unexpended Appropriations - Transfers-Out	X	X			4
23			Other Adjustments (Rescissions, etc.) (+/-)					
23	E	3106	Unexpended Appropriations - Adjustments	X	X			4
24			Appropriations Used					
24	E	3107	Unexpended Appropriations - Used	X	X			
25			Total Budgetary Financing Sources					
			CALC (21..24)	X	X			
26			Total Unexpended Appropriations					
			CALC (20+25)	X	X			
27			Net Position					
			CALC (17+26)	X	X			10

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FOOTNOTES AND ADDITIONAL INFORMATION:

1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

2/ Budgetary.

3/ Budgetary. Related to forfeitures of cash and cash equivalents.

4/ Debit-Decreases/Credit-Increases.

5/ No budgetary impact.

6/ Related to forfeitures of properties.

7/ Portion associated with nonexchange revenue.

8/ Related to adjustments. Debit-Decreases/Credit-Increases

9/ Reported by recipient/noncustodial entity only.

10/ Should equal the ending amount reported as net position on the Balance Sheet.

11/ Should tie to the Statement of Budgetary Resources, line 3A1, except for trust and special funds and during a continuing resolution.

12/ This footnote was intentionally left blank.