

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2005 Reporting

							USSGL Account Attributes/1			
							Adjusted Trial Balance			
Cum. Res. of Oper.	Unexp. Approp.	Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Exch./ Nonexch.	Custodial/ Noncust.	Additional Information Required	
		1	Beginning Balances							
	X	1	Pre	B	3100	Unexpended Appropriations - Cumulative				
X		1	Pre	B	3310	Cumulative Results of Operations				
		2	Adjustments (+/-)							
		a.	Changes in Accounting Principles (+/-)							
	X	2	Pre	E	3108	Unexpended Appropriations - Prior-Period Adjustments - Restated			Portion related to changes in accounting principles.	
	X	2	Pre	E	3109	Unexpended Appropriations - Prior-Period Adjustments - Not Restated			Portion related to changes in accounting principles.	
X		2	Pre	E	5708	Expended Appropriations - Prior-Period Adjustments - Restated			Portion related to changes in accounting principles.	
X		2	Pre	E	5709	Expended Appropriations - Prior-Period Adjustments - Not Restated			Portion related to changes in accounting principles.	
X		2	Pre	E	7400	Prior-Period Adjustments - Not Restated			Portion related to changes in accounting	
X		2	Pre	E	7401	Prior-Period Adjustments - Restated			Portion related to changes in accounting	
		b.	Corrections of Errors (+/-)							
	X	2	Pre	E	3108	Unexpended Appropriations - Prior-Period Adjustments - Restated			Portion related to correction of errors.	
	X	2	Pre	E	3109	Unexpended Appropriations - Prior-Period Adjustments - Not Restated			Portion related to correction of errors.	
X		2	Pre	E	5708	Expended Appropriations - Prior-Period Adjustments - Restated			Portion related to correction of errors.	
X		2	Pre	E	5709	Expended Appropriations - Prior-Period Adjustments - Not Restated			Portion related to correction of errors.	
X		2	Pre	E	7400	Prior-Period Adjustments - Not Restated			Portion related to correction of errors.	
X		2	Pre	E	7401	Prior-Period Adjustments - Restated			Portion related to correction of errors.	
		3	Beginning Balances, as Adjusted							
X	X	3			Calc (1..2)					
		Budgetary Financing Sources:								
		4	Appropriations Received							
	X	4		E	3101	Unexpended Appropriations - Appropriations Received			Should tie to the Statement of Budgetary Resources, line 1A, except for trust and special funds and during a continuing resolution.	

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		5	Appropriations Transferred-In/Out (+/-)							
	X	5	Pre	E	3102	Unexpended Appropriations - Transfers-In			Debit - Decreases/Credit - Increases	
	X	5	Pre	E	3103	Unexpended Appropriations - Transfers-			Debit - Decreases/Credit - Increases	
		6	Other Adjustments (Rescissions, etc.) (+/-)							
	X	6	Pre	E	3106	Unexpended Appropriations - Adjustments			Debit - Decreases/Credit - Increases	
X		6	Pre	E	5790	Other Financing Sources			Related to adjustments. Debit - Decreases /Credit - Increases	
		7	Appropriations Used							
	X	7	Pre	E	3107	Unexpended Appropriations - Used			Debit - Decreases/Credit - Increases	
X		7	Pre	E	5700	Expended Appropriations			Debit - Decreases/Credit - Increases	
		8	Nonexchange Revenue							
X		8	Pre	E	5310	Interest Revenue - Other	T	A		
X		8	Pre	E	5311	Interest Revenue - Investments	T	A		
X		8	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	T	A		
X		8	Pre	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	T	A		
X		8	Pre	E	5318	Contra Revenue for Interest Revenue - Investments	T	A		
X		8	Pre	E	5319	Contra Revenue for Interest Revenue - Other	T	A		
X		8	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	T	A		
X		8	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	T	A		
X		8	Pre	E	5400	Benefit Program Revenue	T			
X		8	Pre	E	5409	Contra Revenue for Benefit Program Revenue	T			
X		8	Pre	E	5800	Tax Revenue Collected	T*	A	Reported by recipient/noncust. Entity only	
X		8	Pre	E	5801	Tax Revenue Accrual Adjustment	T*	A	Reported by recipient/noncust. Entity only	
X		8	Pre	E	5809	Contra Revenue for Taxes	T*	A	Reported by recipient/noncust. Entity only	
X		8	Pre	E	5890	Tax Revenue Refunds	T*	A	Reported by recipient/noncust. Entity only	
X		8	Pre	E	5900	Other Revenue	T	A		
X		8	Pre	E	5909	Contra Revenue for Other Revenue	T	A		

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		9	Donations and Forfeitures of Cash and Cash Equivalents									
X		9	Pre	E	5600	Donated Revenue - Financial Resources	T*					
X		9	Pre	E	5609	Contra Revenue for Donations - Financial Resources	T*					
X		9	Pre	E	5900	Other Revenue	T		Budgetary. Related to forfeitures of cash and cash equivalents.			
X		9	Pre	E	5909	Contra Revenue for Other Revenue	T		Budgetary. Related to forfeitures of cash and cash equivalents.			
		10	Transfers-In/Out Without Reimbursement (+/-)									
X		10	Pre	E	5740	Appropriated Earmarked Receipts Transferred In						
X		10	Pre	E	5745	Appropriated Earmarked Receipts Transferred Out						
X		10	Pre	E	5750	Expenditure Financing Sources - Transfers-In						
X		10	Pre	E	5755	Nonexpenditure Financing Sources - Transfers-In						
X		10	Pre	E	5760	Expenditure Financing Sources - Transfers-Out						
X		10	Pre	E	5765	Nonexpenditure Financing Sources - Transfers-Out						
		11	Other Budgetary Financing Sources (+/-)									
X		11	Pre	E	5790	Other Financing Sources			Budgetary			
X		11	Pre	E	7110	Gains on Disposition of Assets - Other	T		Budgetary			
X		11	Pre	E	7111	Gains on Disposition of Investments	T		Budgetary			
X		11	Pre	E	7112	Gains on Disposition of Borrowings	T		Budgetary			
X		11	Pre	E	7180	Unrealized Gains	T		Budgetary			
X		11	Pre	E	7190	Other Gains	T		Budgetary			
X		11	Pre	E	7210	Losses on Disposition of Assets - Other	T		Budgetary			
X		11	Pre	E	7211	Losses on Disposition of Investments	T		Budgetary			
X		11	Pre	E	7212	Losses on Disposition of Borrowings	T		Budgetary			
X		11	Pre	E	7280	Unrealized Losses	T		Budgetary			
X		11	Pre	E	7290	Other Losses	T		Budgetary			
X		11	Pre	E	7500	Distribution of Income - Dividend	T		Budgetary			

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		Other Financing Sources:								
		12	Donations and Forfeitures of Property							
X		12	Pre	E	5610	Donated Revenue - Nonfinancial Resources	T*			
X		12	Pre	E	5619	Contra Donated Revenue - Nonfinancial Resources	T*			
X		12	Pre	E	5900	Other Revenue	T		No budgetary impact. Related to forfeitures of properties.	
X		12	Pre	E	5909	Contra Revenue for Other Revenue	T		No budgetary impact. Related to forfeitures of properties.	
		13	Transfers-In/Out Without Reimbursement (+/-)							
X		13	Pre	E	5720	Financing Sources Transferred In Without Reimbursement				
X		13	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement				
		14	Imputed Financing From Costs Absorbed by Others							
X		14	Pre	E	5780	Imputed Financing Sources				
		15	Other (+/-)							
X		15	Pre	E	5790	Other Financing Sources			No budgetary impact.	
X		15	Pre	E	5799	Adjustment of Appropriations Used			No budgetary impact.	
X		15	Pre	E	5900	Other Revenue	T		Portion associated with nonexchange revenue. Nonbudgetary	
X		15	Pre	E	5909	Contra Revenue for Other Revenue	T		Portion associated with nonexchange revenue. Nonbudgetary	
X		15	Pre	E	7110	Gains on Disposition of Assets - Other	T		No budgetary impact.	
X		15	Pre	E	7111	Gains on Disposition of Investments	T		No budgetary impact.	
X		15	Pre	E	7112	Gains on Disposition of Borrowings	T		No budgetary impact.	
X		15	Pre	E	7180	Unrealized Gains	T		No budgetary impact.	
X		15	Pre	E	7190	Other Gains	T		No budgetary impact.	
X		15	Pre	E	7210	Losses on Disposition of Assets - Other	T		No budgetary impact.	
X		15	Pre	E	7211	Losses on Disposition of Investments	T		No budgetary impact.	
X		15	Pre	E	7212	Losses on Disposition of Borrowings	T		No budgetary impact.	
X		15	Pre	E	7280	Unrealized Losses	T		No budgetary impact.	
X		15	Pre	E	7290	Other Losses	T		No budgetary impact.	
X		15	Pre	E	7500	Distribution of Income - Dividend	T		No budgetary impact.	

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		16	Total Financing Sources						
X		16		Calc (6..15)					
	X	16		Calc (4..7)					
X		17	Net Cost of Operations (+/-)						
X	X	18	Net Change Calc (16-17)						
		19	Ending Balances						
X		19		Calc ((3+16) -17)					Should equal the ending amount reported as net position on the Balance Sheet.
	X	19		Calc (3 + 16)					Should equal the ending amount reported as net position on the Balance Sheet.

* By definition, the USSGL account can only have this USSGL attribute domain.

Footnote:

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

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