

Statement of Changes in Net Position for Fiscal 2003 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	Prior-Period Adjustments (+/-)							
	X	2	Pre	E	3108	Unexpended Appropriations - Prior-Period Adjustments - Restated				
X		2	Pre	E	5708	Expended Appropriations - Prior-Period Adjustments - Restated				
X		2	Pre	E	7401	Prior-Period Adjustments - Restated				
	X	2	Pre	E	3109	Unexpended Appropriations - Prior-Period Adjustments - Not Restated				
X		2	Pre	E	5709	Expended Appropriations - Prior-Period Adjustments - Not Restated				
X		2	Pre	E	7400	Prior-Period Adjustments - Not Restated				
		3	Beginning Balances, As Adjusted							
X	X	3			CALC (1..2)					
			Budgetary Financing Sources:							
		4	Appropriations Received							
	X	4	Pre	E	3101	Unexpended Appropriations - Appropriations Received			Should tie to the Statement of Budgetary Resources, line 1A, except for trust and special funds.	
		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-Out			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			Relating to adjustments. Debit - Decreases/Credit - Increases	

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		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	T	A	
X		8	Pre	E	5319	Contra Revenue for Interest	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	A	
X		8	Pre	E	5409	Contra Revenue for Benefit Program Revenue	T	A	
X		8	Pre	E	5800	Tax Revenues 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 Revenues Refunded	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	
		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			

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X		10	Pre	E	5750	Expenditure Financing Sources - Transfers-In				
X		10	Pre	E	5755	Nonexpenditure Trust Fund Financing Sources - Transfers-In				
X		10	Pre	E	5760	Expenditure Financing Sources - Transfers-Out				
X		10	Pre	E	5765	Nonexpenditure Trust Fund 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	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	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	
			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				

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

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

Footnote:

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