

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2006 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	USSGL Account Attributes/1		Addl. Info.
						Exch./ Nonexch.	Custodial/ 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							
3	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	X	X	T	A	
6	E	5317	Contra Revenue for Interest Revenue - Loans	X	X	T	A	
6	E	5318	Contra Revenue for Interest Revenue - Investments	X	X	T	A	

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						Exch./ Nonexch.	Custodial/ Noncust.	
						Adjusted Trial Balance		
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	X	X	T	A	9, 12
6	E	5801	Tax Revenue Accrual Adjustment	X	X	T	A	9, 12
6	E	5809	Contra Revenue for Taxes	X	X	T	A	9, 12
6	E	5890	Tax Revenue Refunds	X	X	T	A	9, 12
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		12
7	E	5609	Contra Revenue for Donations - Financial Resources	X	X	T		12
7	E	5900	Other Revenue	X	X	T		3
7	E	5909	Contra Revenue for Other Revenue	X	X	T		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			
9			Other (+/-)					
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

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						Exch./ Nonexch.	Custodial/ Noncust.	
Other Financing Sources (Non Exchange):								
10	Donations and Forfeitures of Property							
10	E	5610	Donated Revenue - Nonfinancial Resources	X	X	T		12
10	E	5619	Contra Donated Revenue - Nonfinancial Resources	X	X	T		12
10	E	5900	Other Revenue	X	X	T		5, 6
10	E	5909	Contra Revenue for Other Revenue	X	X	T		5, 6
11	Transfers-In/Out Without Reimbursement (+/-)							
11	E	5720	Financing Sources Transferred In Without	X	X			
11	E	5730	Financing Sources Transferred Out Without Reimbursement	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	5799	Adjustment of Appropriations Used	X	X			5
13	E	5900	Other Revenue	X	X	T		5, 7
13	E	5909	Contra Revenue for Other Revenue	X	X	T		5, 7
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
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							
14	CALC (4..13)			X	X			
15	Net Cost of Operations (+/-)			X	X			

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Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	USSGL Account Attributes/1		Addl. Info.
						Exch./ Nonexch.	Custodial/ Noncust.	
						Adjusted Trial Balance		
16			Net Change					
16			CALC (14-15)					
17			Cumulative Results of Operations					
17			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 Correction of Errors	X	X			
20			Beginning Balances, as Adjusted					
20			CALC (18..19b)	X	X			
Budgetary Financing Sources:								
21			Appropriations Received					
21	E	3101	Unexpended Appropriations - Appropriations Received	X	X			11
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					
25			CALC (21..24)	X	X			

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						Exch./ Nonexch.	Custodial/ Noncust.	
						Adjusted Trial Balance		
26			Total Unexpended Appropriations					
26		CALC (20+25)		X	X			
27			Net Position					
27		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 4A 3A1, except for trust and special funds and during a continuing resolution.
- 12/ By definition, the only valid attribute domain value for this USSGL account is T - Nonexchange.