

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Financing for Fiscal 2006 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1		
				Federal/NonFed.	Exch./Nonexch.	Addl. Info.
				Adjusted Trial Balance		
Resources Used to Finance Activities:						
Budgetary Resources Obligated						
1	Obligations incurred (Must = SBR line 8)					
1	E-B	4801	Undelivered Orders - Obligations, Unpaid			
1	E-B	4802	Undelivered Orders - Obligations, Prepaid/Advanced			
1	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid			
1	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced			
1	E-B	4901	Delivered Orders - Obligations, Unpaid			
1	E	4902	Delivered Orders - Obligations, Paid			
1	E-B	4908	Authority Outlayed Not Yet Disbursed			
1	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			
1	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			
2	Less: Spending authority from offsetting collections and recoveries (Must = EOY SBR line 2, 3D)/2					
2	E	4212	Liquidation of Deficiency - Offsetting Collections			
2	E-B	4221	Unfilled Customer Orders Without Advance			3
2	E-B	4222	Unfilled Customer Orders With Advance			3
2	E-B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable			
2	E-B	4251	Reimbursements and Other Income Earned - Receivable			
2	E	4252	Reimbursements and Other Income Earned - Collected			
2	E	4255	Appropriation Trust Fund Expenditure Transfers - Collected			
2	E	4260	Actual Collections of "governmental-type" Fees			
2	E	4261	Actual Collections of Business-Type Fees			
2	E	4262	Actual Collections of Loan Principal			
2	E	4263	Actual Collections of Loan Interest			
2	E	4264	Actual Collections of Rent			
2	E	4265	Actual Collections From Sale of Foreclosed Property			
2	E	4266	Other Actual Business-Type Collections From Non-Federal Sources			
2	E	4267	Other Actual "governmental-type" Collections From Non-Federal Sources			
2	E	4271	Actual Program Fund Subsidy Collected			
2	E	4273	Interest Collected From Treasury			
2	E	4275	Actual Collections From Liquidating Fund			
2	E	4276	Actual Collections From Financing Fund			

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Financing for Fiscal 2006 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1 Adjusted Trial Balance		
				Federal/NonFed.	Exch./Nonexch.	Addl. Info.
2	E	4277	Other Actual Collections - Federal			
2	E-B	4281	Actual Program Fund Subsidy Receivable			
2	E-B	4283	Interest Receivable From Treasury			
2	E-B	4285	Receivable From the Liquidating Fund			
2	E-B	4286	Receivable From the Financing Fund			
2	E-B	4287	Other Federal Receivables			
2	E	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries			
2	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected			
2	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			
2	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected			
3			Obligations net of offsetting collections and recoveries			
3			CALC (1 - 2)			
4			Less: Offsetting receipts (Must = SBR line 19C)			4
4	E-B	1010	Fund Balance With Treasury			47
4	E	5100	Revenue From Goods Sold			
4	E	5109	Contra Revenue for Goods Sold			
4	E	5200	Revenue From Services Provided			
4	E	5209	Contra Revenue for Services Provided			
4	E	5310	Interest Revenue - Other			
4	E	5311	Interest Revenue - Investments			
4	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds			
4	E	5317	Contra Revenue for Interest Revenue - Loans Receivable			
4	E	5318	Contra Revenue for Interest Revenue - Investments			
4	E	5319	Contra Revenue for Interest Revenue - Other			
4	E	5320	Penalties, Fines, and Administrative Fees Revenue			
4	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees			
4	E	5400	Benefit Program Revenue			
4	E	5409	Contra Revenue for Benefit Program Revenue			
4	E	5500	Insurance and Guarantee Premium Revenue			
4	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue			
4	E	5600	Donated Revenue - Financial Resources			
4	E	5609	Contra Revenue for Donations - Financial Resources			
4	E	5750	Expenditure Financing Sources - Transfers-In			
4	E	5800	Tax Revenue Collected			
4	E	5801	Tax Revenue Accrual Adjustment			

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Financing for Fiscal 2006 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1 Adjusted Trial Balance		
				Federal/NonFed.	Exch./Nonexch.	Addl. Info.
4	E	5809	Contra Revenue for Taxes			
4	E	5890	Tax Revenue Refunds			
4	E	5900	Other Revenue			
4	E	5909	Contra Revenue for Other Revenue			
5	Net obligations					
5	CALC (3 - 4)					
Other Resources						
6	Donations and forfeitures of property (Must = CNP line 10)					
6	E	5610	Donated Revenue - Nonfinancial Resources			
6	E	5619	Contra Donated Revenue - Nonfinancial Resources			
6	E	5900	Other Revenue			5, 6
6	E	5909	Contra Revenue for Other Revenue			5, 6
7	Transfers in/out without reimbursement (+/-) (Must = CNP line 11)					
7	E	5720	Financing Sources Transferred In Without Reimbursement			
7	E	5730	Financing Sources Transferred Out Without Reimbursement			
8	Imputed financing from costs absorbed by others (Must = CNP line 12)					
8	E	5780	Imputed Financing Sources			
9	Other (+/-) (Must = CNP line 13)					
9	E	5790	Other Financing Sources			6
9	E	5799	Adjustment of Appropriations Used			
9	E	5900	Other Revenue		T	6
9	E	5909	Contra Revenue for Other Revenue		T	6
9	E	7110	Gains on Disposition of Assets - Other		T	6
9	E	7111	Gains on Disposition of Investments		T	6
9	E	7112	Gains on Disposition of Borrowings		T	6
9	E	7180	Unrealized Gains		T	6
9	E	7190	Other Gains		T	6
9	E	7210	Losses on Disposition of Assets - Other		T	6
9	E	7211	Losses on Disposition of Investments		T	6
9	E	7212	Losses on Disposition of Borrowings		T	6
9	E	7280	Unrealized Losses		T	6
9	E	7290	Other Losses		T	6

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Financing for Fiscal 2006 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1		
				Federal/NonFed.	Exch./Nonexch.	Addl. Info.
				Adjusted Trial Balance		
9	E	7500	Distribution of Income - Dividend		T	6
10	Net other resources used to finance activities					
		CALC (6...9)				
11	Total resources used to finance activities					
		CALC (5+10)				
Resources Used to Finance Items not Part of the Net Cost of Operations						
12	Change in budgetary resources obligated for goods, services, and benefits ordered but not yet provided					
12	E-B	4221	Unfilled Customer Orders Without Advance			
12	E-B	4222	Unfilled Customer Orders With Advance			
12	E-B	4801	Undelivered Orders - Obligations, Unpaid			7
12	E-B	4802	Undelivered Orders - Obligations, Prepaid/Advanced			7
12	E	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries			
12	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected			
12	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid			
12	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced			
13	Resources that fund expenses recognized in prior periods					
13	E	6790	Other Expenses Not Requiring Budgetary Resources			8, 12
13	E-B	2160	Entitlement Benefits Due and Payable			9, 13
13	E-B	2170	Subsidy Payable to the Financing Account			10, 13
13	E-B	2190	Other Accrued Liabilities			9, 13
13	E-B	2220	Unfunded Leave			9, 13
13	E-B	2225	Unfunded FECA Liability			9, 13
13	E-B	2290	Other Unfunded Employment Related Liability			9, 13
13	E-B	2610	Actuarial Pension Liability			9, 13
13	E-B	2620	Actuarial Health Insurance Liability			9, 13
13	E-B	2630	Actuarial Life Insurance Liability			9, 13
13	E-B	2650	Actuarial FECA Liability			9, 13
13	E-B	2690	Other Actuarial Liabilities			9, 13
13	E-B	2920	Contingent Liabilities			9, 13
13	E-B	2940	Capital Lease Liability			9, 11, 13

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Financing for Fiscal 2006 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1		Addl. Info.
				Federal/NonFed.	Exch./Nonexch.	
				Adjusted Trial Balance		
13	E-B	2960	Accounts Payable From Canceled Appropriations			9, 13
13	E-B	2990	Other Liabilities Without Related Budgetary Obligations			9, 13
13	E-B	2995	Estimated Cleanup Cost Liability			9, 13
-OR-						
13	E-B	1310	Accounts Receivable			12, 14
13	E	6800	Future Funded Expenses			13, 15
13	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)			13, 15, 16
13	E	7600	Changes in Actuarial Liability			13, 15, 16
14	Budgetary offsetting collections and receipts that do not affect net cost of operations					
14A	Credit program collections that increase liabilities for loan guarantees or allowances for subsidy					
14A	E	4260	Actual Collections of "governmental-type" Fees			7
14A	E	4261	Actual Collections of Business-Type Fees			7
14A	E	4262	Actual Collections of Loan Principal			7
14A	E	4263	Actual Collections of Loan Interest			7
14A	E	4264	Actual Collections of Rent			7
14A	E	4265	Actual Collections From Sale of Foreclosed Property			7
14A	E	4266	Other Actual Business-Type Collections From Non-Federal Sources			7
14A	E	4267	Other Actual "governmental-type" Collections From Non-Federal Sources			7
14A	E	4271	Actual Program Fund Subsidy Collected			7
14A	E	4273	Interest Collected From Treasury			7
14A	E	4275	Actual Collections From Liquidating Fund			7
14A	E	4277	Other Actual Collections - Federal			7
14A	E-B	4281	Actual Program Fund Subsidy Receivable			7
14A	E	4283	Interest Receivable From Treasury			7
14A	E-B	4285	Receivable From the Liquidating Fund			7
14A	E-B	4286	Receivable From the Financing Fund			7
14A	E-B	4287	Other Federal Receivables			7
14B	Other					
14B	E-B	1010	Fund Balance With Treasury			47
14B	E	5310	Interest Revenue - Other		T	
14B	E	5311	Interest Revenue - Investments		T	

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Financing for Fiscal 2006 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1 Adjusted Trial Balance		
				Federal/NonFed.	Exch./Nonexch.	Addl. Info.
14B	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds		T	
14B	E	5317	Contra Revenue for Interest Revenue - Loans Receivable		T	
14B	E	5318	Contra Revenue for Interest Revenue - Investments		T	
14B	E	5319	Contra Revenue for Interest Revenue - Other		T	
14B	E	5320	Penalties, Fines, and Administrative Fees Revenue		T	
14B	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees		T	
14B	E	5400	Benefit Program Revenue		T	
14B	E	5409	Contra Revenue for Benefit Program Revenue		T	
14B	E	5600	Donated Revenue - Financial Resources		T	
14B	E	5609	Contra Revenue for Donations - Financial Resources		T	
14B	E	5750	Expenditure Financing Sources - Transfers-In		T	
14B	E	5800	Tax Revenue Collected		T	
14B	E	5801	Tax Revenue Accrual Adjustment		T	
14B	E	5809	Contra Revenue for Taxes		T	
14B	E	5890	Tax Revenue Refunds		T	
14B	E	5900	Other Revenue		T	
14B	E	5909	Contra Revenue for Other Revenue		T	
15			Resources that finance the acquisition of assets			
15	E	8802	Purchases of Property, Plant, and Equipment			
15	E	8803	Purchases of Inventory and Related Property			
15	E	8804	Purchases of Assets - Other			
15	E-B	1310	Accounts Receivable			19
15	E-B	1350	Loans Receivable			20
15	E-B	4901	Delivered Orders - Obligations, Unpaid			21
15	E	4902	Delivered Orders - Obligations, Paid			21
15	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			21
15	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected			21
15	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			21
15	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			21
-OR-						
15	E-B	1511	Operating Materials and Supplies Held for Use			22
15	E-B	1512	Operating Materials and Supplies Held in Reserve for Future Use			22
15	E-B	1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable			22
15	E-B	1521	Inventory Purchased for Resale			22

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Financing for Fiscal 2006 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1 Adjusted Trial Balance		
				Federal/NonFed.	Exch./Nonexch.	Addl. Info.
15	E-B	1522	Inventory Held in Reserve for Future Sale			22
15	E-B	1523	Inventory Held for Repair			22
15	E-B	1524	Inventory - Excess, Obsolete, and Unserviceable			22
15	E-B	1525	Inventory - Raw Materials			22
15	E-B	1526	Inventory - Work-in-Process			22
15	E-B	1527	Inventory - Finished Goods			22
15	E-B	1529	Inventory - Allowance			23
15	E-B	1561	Commodities Held Under Price Support and Stabilization Support Programs			22
15	E-B	1569	Commodities - Allowance			23
15	E-B	1571	Stockpile Materials Held in Reserve			22
15	E-B	1572	Stockpile Materials Held for Sale			22
15	E-B	1591	Other Related Property			22
15	E-B	1599	Other Related Property - Allowance			23
15	E-B	1711	Land and Land Rights			22
15	E-B	1712	Improvements to Land			22
15	E-B	1719	Accumulated Depreciation on Improvements to Land			23
15	E-B	1720	Construction-in-Progress			22
15	E-B	1730	Buildings, Improvements, and Renovations			22
15	E-B	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations			23
15	E-B	1740	Other Structures and Facilities			22
15	E-B	1749	Accumulated Depreciation on Other Structures and Facilities			23
15	E-B	1750	Equipment			22
15	E-B	1759	Accumulated Depreciation on Equipment			23
15	E-B	1810	Assets Under Capital Lease			22
15	E-B	1819	Accumulated Depreciation on Assets Under Capital Lease			23
15	E-B	1820	Leasehold Improvements			22
15	E-B	1829	Accumulated Amortization on Leasehold Improvements			23
15	E-B	1830	Internal-Use Software			22
15	E-B	1832	Internal-Use Software in Development			22
15	E-B	1839	Accumulated Amortization on Internal-Use Software			23
15	E-B	1840	Other Natural Resources			22
15	E-B	1849	Allowance for Depletion			23
15	E-B	1890	Other General Property, Plant, and Equipment			22
15	E-B	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment			23
15	E-B	1990	Other Assets			22
15	E-B	1310	Accounts Receivable			19
15	E-B	1350	Loans Receivable			20

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Financing for Fiscal 2006 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1 Adjusted Trial Balance		
				Federal/NonFed.	Exch./Nonexch.	Addl. Info.
15	E-B	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N		22
15	E-B	1690	Other Investments	N		22
15	E-B	4901	Delivered Orders - Obligations, Unpaid			21
15	E	4902	Delivered Orders - Obligations, Paid			21
15	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			21
15	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected			21
15	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			21
15	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			21
			Comment: If resources that finance the acquisition of assets or liquidation of liabilities related to inventory and property, plant, and equipment on line 15 (USSGL accounts 1511...1899) cannot be derived from the change in the inventory/asset accounts, an optional method is to tag the asset transactions that affect this line. The transactions identified thus far that affect "resources that finance the acquisition of assets or liquidation of liabilities" related to inventory and property, plant, and equipment include purchases net of vendor overpayments, donations, transfers-in, transfers-out, and the book value of assets sold or disposed of if a budgetary resource is recognized for the proceeds of the sale. Agencies also may find it useful to accumulate the amounts needed from these transactions in an agency-defined memorandum account (9000 series).			
			Comment: For losses incurred when an asset is sold or disposed of and a budgetary resource is recognized, two options exist for reporting the loss on the Statement of Financing. The first option is to include the book value on line 15: Resources that Finance the Acquisition of Assets or Liquidation of Liabilities and exclude the loss in Components Not Requiring or Generating Resources (lines 25...28). The second option is to include the loss in Components Not Requiring or Generating Resources. Then, on line 15, include the book value of the asset less the loss.			
			Comment: USSGL account 1310, line 15 includes vendor overpayments related to capitalized assets. Note that other transactions yet to be identified also may affect this line.			
16			Other resources or adjustments to net obligated resources that do not affect net cost of operations/3			
16	E-B	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N		48
16	E	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities			
16	E	5610	Donated Revenue - Nonfinancial Resources			
16	E	5619	Contra Donated Revenue - Nonfinancial Resources			
16	E	5720	Financing Sources Transferred In Without Reimbursement			
16	E	5730	Financing Sources Transferred Out Without Reimbursement			
16	E	5750	Expenditure Financing Sources - Transfers-In			25

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Financing for Fiscal 2006 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1 Adjusted Trial Balance		
				Federal/NonFed.	Exch./Nonexch.	Addl. Info.
16	E	5760	Expenditure Financing Sources - Transfers-Out			
16	E	5790	Other Financing Sources			
16	E	7110	Gains on Disposition of Assets - Other		T	
16	E	7111	Gains on Disposition of Investments		T	
16	E	7112	Gains on Disposition of Borrowings		T	
16	E	7180	Unrealized Gains		T	
16	E	7190	Other Gains		T	
16	E	7210	Losses on Disposition of Assets - Other		T	
16	E	7211	Losses on Disposition of Investments		T	
16	E	7212	Losses on Disposition of Borrowings		T	
16	E	7280	Unrealized Losses		T	
16	E	7290	Other Losses		T	
16	E	7400	Prior-Period Adjustments Due to Corrections of Errors			26 ,27
16	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles			26, 27
17	Total resources used to finance items not part of the net cost of operations					
		CALC (12...16)				
18	Total resources used to finance the net cost of operations					
		CALC (11-17)				
Components of the Net Cost of Operations that will not Require or Generate Resources in the Current Period:						
Components Requiring or Generating Resources in Future Periods:						
19	Increase in annual leave liability					
19	E-B	2220	Unfunded Leave			28, 29
-OR-						
19	E	6800	Future Funded Expenses			28, 30
20	Increase in environmental and disposal liability					
20	E-B	2995	Estimated Cleanup Cost Liability			28, 29
-OR-						
20	E	6800	Future Funded Expenses			28, 31
21	Upward/Downward reestimates of credit subsidy expense (+/-)					
21	E	6199	Adjustment to Subsidy Expense			28, 32

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Financing for Fiscal 2006 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1 Adjusted Trial Balance		
				Federal/NonFed.	Exch./Nonexch.	Addl. Info.
21	E	6800	Future Funded Expenses			28, 33
-OR-						
21	E-B	2110	Accounts Payable			28, 34
21	E-B	2170	Subsidy Payable to the Financing Account			28, 35
22	Increase in exchange revenue receivable from the public					
22	E-B	1310	Accounts Receivable		X	36
22	E-B	1319	Allowance for Loss on Accounts Receivable		X	36
22	E-B	1340	Interest Receivable		X	37
22	E-B	1349	Allowance for Loss on Interest Receivable		X	
23	Other (+/-)					
23	E-B	2160	Entitlement Benefits Due and Payable			28, 38
23	E-B	2190	Other Accrued Liabilities			28, 38
23	E-B	2225	Unfunded FECA Liability			28, 29
23	E-B	2290	Other Unfunded Employment Related Liability			28, 29
23	E-B	2610	Actuarial Pension Liability			28, 29
23	E-B	2620	Actuarial Health Insurance Liability			28, 29
23	E-B	2630	Actuarial Life Insurance Liability			28, 29
23	E-B	2650	Actuarial FECA Liability			28, 29
23	E-B	2690	Other Actuarial Liabilities			28, 29
23	E-B	2920	Contingent Liabilities			28, 29
23	E-B	2940	Capital Lease Liability			28, 39
23	E-B	2960	Accounts Payable From Canceled Appropriations			28, 29
23	E-B	2990	Other Liabilities Without Related Budgetary Obligations			28, 29
-OR-						
23	E	6800	Future Funded Expenses			40
23	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)			40
24	Total Components of net cost of operations that will require or generate resources in future periods					
24	CALC (19...23)					
Components not Requiring or Generating Resources:						

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Financing for Fiscal 2006 Reporting



Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1 Adjusted Trial Balance		
				Federal/NonFed.	Exch./Nonexch.	Addl. Info.
25	Depreciation and amortization					
25	E-B	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt		X	
25	E-B	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities		X	
25	E-B	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt		X	
25	E	6710	Depreciation, Amortization, and Depletion			
26	Revaluation of assets or liabilities (+/-)					
26	E	7110	Gains on Disposition of Assets - Other		X	41
26	E	7111	Gains on Disposition of Investments		X	
26	E	7112	Gains on Disposition of Borrowings		X	
26	E	7180	Unrealized Gains		X	
26	E	7190	Other Gains		X	
26	E	7210	Losses on Disposition of Assets - Other		X	
26	E	7211	Losses on Disposition of Investments		X	
26	E	7212	Losses on Disposition of Borrowings		X	
26	E	7280	Unrealized Losses		X	
26	E	7290	Other Losses		X	
26	E	7300	Extraordinary Items			
27	Other (+-)/3					
27	E	5311	Interest Revenue - Investments		X	42
27	E	5318	Contra Revenue for Interest Revenue - Investments		X	42
27	E	5400	Benefit Program Revenue		X	42
27	E	5409	Contra Revenue for Benefit Program Revenue		X	42
27	E	6190	Contra Bad Debt Expense - Incurred for Others			
27	E	6500	Cost of Goods Sold			
27	E	6600	Applied Overhead			43
27	E	6610	Cost Capitalization Offset			43
27	E	6720	Bad Debt Expense			44
27	E	6790	Other Expenses Not Requiring Budgetary Resources			45, 46
28	Total Components of Net Cost of Operations that will not require or generate resources					
		CALC (25...27)				
29	Total components of net cost of operations that will not require or generate resources in the current period					

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Financing for Fiscal 2006 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1		Addl. Info.
				Federal/NonFed.	Exch./Nonexch.	
		CALC (24 + 28)				
30			Net Cost of Operations			
		CALC (18 + 29)				

 Shaded attributes are not applicable for budgetary accounts.
 The following shading indicates the USSGL preferred crosswalk for this line.

SUPPLEMENT

SECTION V

FOOTNOTES AND ADDITIONAL INFORMATION

IMPORTANT NOTE: As with a cashflow statement (no longer required in the Federal sector), the Statement of Financing requires a level of detail beyond that of the USSGL accounts. In some instances, such as capitalized asset acquisition and disposition, agencies must analyze transactions to obtain required data. Additional information regarding preparation of this statement is available as illustrative guidance, FASAB's Implementation Guide to Statement of Financing in Statement of Federal Financial Accounting Standards 7, Accounting for Revenue and Other Financing Sources: Detailed Information on the Statement of Financing, April 2002.

Footnote:

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

2/ Line 2 must agree with lines 2 and 3D of the SBR at yearend. For quarterly statements, anticipated accounts should be added, as appropriate, for lines to agree.

3/ Obligated amounts only for final in year of expiration. (Decreases)/Increases.

4/ Revenue collected and distributed in offsetting receipt accounts only. Should equal deposits to Treasury on SF 224, FMS 1219, and FMS 1220. Excludes amounts related to the change in receivables and in related allowances.

5/ No budgetary impact. Related to forfeitures of properties.

6/ No budgetary impact.

7/ Net (Increases)/Decreases.

8/ Net debit balance for vendor overpayments collected.

9/ If net decrease.

10/ Credit reform, if net decrease.

11/ If net decrease. Related to payment made prior to fiscal 1991.

SUPPLEMENT

SECTION V

FOOTNOTES AND ADDITIONAL INFORMATION

12/ The collection of vendor overpayments may be reported as a resource that does not affect net cost of operations on line 13. The amount reported on line 13 for vendor overpayments may be derived in two ways: (1) from the change in accounts receivable, or (2) from the increase to USSGL account 6790 recorded when the collection is received.

13/ If financing sources that fund costs of prior periods cannot be derived from the change in the unfunded liabilities, an optional method is to record a decrease to future funded expenses, USSGL accounts 6800 and/or 6850, when funding becomes available. The decreases (credit balances) are reported as financing sources that fund costs of prior periods.

14/ Vendor overpayments collected.

15/ Credit account balance. See line 19 - 21 or 23 for debit balance.

16/ Credit account balance. See line 23 for debit balance.

17/ Credit reform financing funds only.

18/ Related to the portion of offsetting collections and receipts that is not reported on the Statement of Net Cost.

19/ Vendor overpayments related to capitalized assets.

20/ Noncredit reform - Purchase amount only.

21/ Credit reform financing and liquidating funds only.

22/ Current-year purchase amount only.

23/ Current-year purchase amount only. Use to adjust book value of inventory upon

SUPPLEMENT

SECTION V

FOOTNOTES AND ADDITIONAL INFORMATION

24/ According to OMB Circular A-136 (June 2006), Financial Reporting Requirements, Section 4.10.38, for material allocation transfers of authority; the parent and child should report a reconciling item on their respective Statement of Financing. The reconciling item should be reported by the parent and child on Line 16, Other, and Line 27, Other, respectively.

25/ Adjustment for trust fund outlays that do not affect net cost.

26/ Adjustments that impact budgetary amounts. Do not use adjustment in year of

27/ The Statement of Financing for certain inventory scenarios does not reconcile unless USSGL account 7400 is included on line 16. The transactions for prior-period adjustments must be analyzed.

28/ Financing sources yet to be provided may be derived using the change in certain liability accounts if a net increase results. Another option is to use the debit balance of USSGL account 6800, "Future Funded Expenses," and/or USSGL account 6850, "Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)."

29/ If net increase.

30/ Debit account balance. See line 13 for credit balance. Related to increase in annual leave liability.

31/ Debit account balance. See line 13 for credit balance. Related to increase in environmental and disposal liability.

32/ Credit reform. Downward subsidy reestimate.

33/ Credit reform. Upward subsidy reestimate. Debit account balance. See line 13 for credit balance.

SUPPLEMENT

SECTION V

FOOTNOTES AND ADDITIONAL INFORMATION

34/ Credit reform. Downward subsidy reestimate. Financing funds only.

35/ Credit reform. Upward subsidy reestimate.

36/ (Increases) Excludes accounts receivable related to vendor overpayments related to line

37/ (Increases) Excludes credit reform financing.

38/ If net increase, unfunded.

39/ If net increase. Related to a payment made prior to fiscal 1991.

40/ Debit account balance. See line 13 for credit balance.

41/ Include if a budgetary resource is NOT recognized upon sale or disposition of assets.

42/ Undistributed offsetting receipts: Related to trust funds with exchange revenue.

43/ Related to cost capitalization offsets.

44/ Related to uncollectible noncredit reform receivables.

45/ Net credit balance for vendor overpayments receivable; debit balance for other activity.

46/ An option for recording the decrease in cost that results from a receivable for a vendor overpayment is to record a decrease to USSGL account 6790. The decrease is reported as part of components of net cost of operations that will not require or generate resources.

47/ Use USSGL 1010 when no USSGL revenue or other financing source account can be used. For example, clearing account symbols do not report revenue activity but instead record liabilities. Since no liabilities are crosswalked to this line, clearing account symbols should use the change in USSGL 1010 to complete this line.

48/ Record the book value amount to the extent a budgetary resource is recognized.