

## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2006 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attribute/1		
				Fed./ NonFed./2	Exch./ Nonexch.	Addl. Info.
<b>1</b>	<b>Beginning Net Position Balance</b>					
1	B	3100	Unexpended Appropriations - Cumulative			
1	B	3310	Cumulative Results of Operations			
1	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Correction of Errors			
1	E	5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors			
1	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles			
<b>2</b>	<b>Non-Federal Prior Period Adjustments (Not Restated)</b>					
2	E	7400	Prior-Period Adjustments Due to Corrections of Errors	N		
<b>3</b>	<b>Federal Prior Period Adjustments (Not Restated) (RC-29)</b>					3
3	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in			
	E	5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles			
3	E	7400	Prior-Period Adjustments Due to Corrections of Errors	F		
<b>4</b>	<b>Adjusted Beginning Net Position Balance</b>					
4	CALC (1..3)					
<b>5</b>	<b>Non-Federal Nonexchange Revenue:</b>					
<b>5.1</b>	<b>Individual Income Tax and Tax Withholdings</b>					
5.1	E	5800	Tax Revenue Collected	N	T	9, 13
5.1	E	5801	Tax Revenue Accrual Adjustment	N	T	9, 13
5.1	E	5809	Contra Revenue for Taxes	N	T	9, 13
5.1	E	5890	Tax Revenue Refunds	N	T	9, 13
<b>5.2</b>	<b>Corporation Income Taxes</b>					
5.2	E	5800	Tax Revenue Collected	N	T	5, 13

## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2006 Reporting

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				Fed./ NonFed./2	Exch./ Nonexch.	
5.2	E	5801	Tax Revenue Accrual Adjustment	N	T	5, 13
5.2	E	5809	Contra Revenue for Taxes	N	T	5, 13
5.2	E	5890	Tax Revenue Refunds	N	T	5, 13
<b>5.3</b>	<b>Unemployment Taxes</b>					
5.3	E	5800	Tax Revenue Collected	N	T	11, 13
5.3	E	5801	Tax Revenue Accrual Adjustment	N	T	11, 13
5.3	E	5809	Contra Revenue for Taxes	N	T	11, 13
5.3	E	5890	Tax Revenue Refunds	N	T	11, 13
<b>5.4</b>	<b>Excise Taxes</b>					
5.4	E	5800	Tax Revenue Collected	N	T	8, 13
5.4	E	5801	Tax Revenue Accrual Adjustment	N	T	8, 13
5.4	E	5809	Contra Revenue for Taxes	N	T	8, 13
5.4	E	5890	Tax Revenue Refunds	N	T	8, 13
<b>5.5</b>	<b>Estate and Gift Taxes</b>					
5.5	E	5800	Tax Revenue Collected	N	T	7, 13
5.5	E	5801	Tax Revenue Accrual Adjustment	N	T	7, 13
5.5	E	5809	Contra Revenue for Taxes	N	T	7, 13
5.5	E	5890	Tax Revenue Refunds	N	T	7, 13
<b>5.6</b>	<b>Customs Duties</b>					
5.6	E	5800	Tax Revenue Collected	N	T	6, 13
5.6	E	5801	Tax Revenue Accrual Adjustment	N	T	6, 13
5.6	E	5809	Contra Revenue for Taxes	N	T	6, 13
5.6	E	5890	Tax Revenue Refunds	N	T	6, 13
<b>5.7</b>	<b>Other Taxes and Receipts</b>					
5.7	E	5311	Interest Revenue - Investments	N		
5.7	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	N		
5.7	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	N		
5.7	E	5318	Contra Revenue for Interest Revenue - Investments	N		

## SUPPLEMENT

## SECTION VI

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				Fed./ NonFed./2	Exch./ Nonexch.	
5.7	E	5800	Tax Revenue Collected	N	T	10, 13
5.7	E	5801	Tax Revenue Accrual Adjustment	N	T	10, 13
5.7	E	5809	Contra Revenue for Taxes	N	T	10, 13
5.7	E	5890	Tax Revenue Refunds	N	T	10, 13
5.7	E	5310	Interest Revenue - Other	N		
5.7	E	5319	Contra Revenue for Interest Revenue - Other	N		
5.7	E	5320	Penalties, Fines, and Administrative Fees Revenue	N		
5.7	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	N		
5.7	E	5400	Benefit Program Revenue	N		
5.7	E	5409	Contra Revenue for Benefit Program Revenue	N		
5.7	E	5600	Donated Revenue - Financial Resources	N	T	13
5.7	E	5609	Contra Revenue for Donations - Financial Resources	N	T	13
5.7	E	5610	Donated Revenue - Nonfinancial Resources	N	T	13
5.7	E	5619	Contra Donated Revenue - Nonfinancial Resources	N	T	13
5.7	E	5900	Other Revenue	N		
5.7	E	5909	Contra Revenue for Other Revenue	N		
5.7	E	5990	Collections for Others	N		
5.7	E	5991	Accrued Collections for Others	N		
5.7	E	7110	Gains on Disposition of Assets - Other	N		
5.7	E	7111	Gains on Disposition of Investments	N		
5.7	E	7180	Unrealized Gains	N		
5.7	E	7190	Other Gains	N		
5.7	E	7210	Losses on Disposition of Assets - Other	N		
5.7	E	7211	Losses on Disposition of Investments	N		
5.7	E	7280	Unrealized Losses	N		
5.7	E	7290	Other Losses	N		
5.7	E	7500	Distribution of Income - Dividend	N		
<b>5.8</b>			<b>Miscellaneous Earned Revenue</b>			4
<b>5.9</b>			<b>Total Non-Federal Nonexchange Revenue</b>			
5.9			CALC (5.1..5.8)			

## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2006 Reporting

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				Fed./ NonFed./2	Exch./ Nonexch.	Addl. Info.
<b>6</b>			<b>Federal Nonexchange Revenue:</b>			
<b>6.1</b>			<b>Federal Securities Interest Revenue (Nonexchange) (RC 03)</b>			3
6.1	E	5311	Interest Revenue - Investments	F		
6.1	E	5318	Contra Revenue for Interest Revenue - Investments	F		
6.1	E	7111	Gains on Disposition of Investments	F		
6.1	E	7211	Losses on Disposition of Investments	F		
6.1	E	7180	Unrealized Gains	F		
6.1	E	7280	Unrealized Losses	F		
<b>6.2</b>			<b>Borrowings and Other Interest Revenue (Nonexchange) (RC05)</b>			3
6.2	E	5310	Interest Revenue - Other	F		
6.2	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F		
6.2	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F		
6.2	E	5319	Contra Revenue for Interest Revenue - Other	F		
6.2	E	7112	Gains on Disposition of Borrowings	F		
6.2	E	7212	Losses on Disposition of Borrowings	F		
6.2	E	7190	Other Gains	F		
6.2	E	7290	Other Losses	F		
<b>6.3</b>			<b>Benefit Program Revenue (Nonexchange) (RC 26)</b>			3
6.3	E	5400	Benefit Program Revenue	F		
6.3	E	5409	Contra Revenue for Benefit Program Revenue	F		
<b>6.4</b>			<b>Other Taxes and Receipts (RC 29)</b>			3
6.4	E	5800	Tax Revenue Collected	F	T	13
6.4	E	5801	Tax Revenue Accrual Adjustment	F	T	13
6.4	E	5809	Contra Revenue for Taxes	F	T	13
6.4	E	5890	Tax Revenue Refunds	F	T	13
<b>6.5</b>			<b>Total Federal Nonexchange Revenue</b>			
6.5		CALC (6.1..6.4)				

## SUPPLEMENT

## SECTION VI

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Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attribute/1		
				Fed./ NonFed./2	Exch./ Nonexch.	Addl. Info.
<b>7</b>			<b>Budgetary Financing Sources:</b>			
<b>7.1</b>			<b>Appropriations Received (RC-29)</b>			3
7.1	E	3101	Unexpended Appropriations - Appropriations Received			
<b>7.2</b>			<b>Unexpended Appropriations Transferred In (RC 28)</b>			3
7.2	E	3102	Unexpended Appropriations - Transfers-In	F		
<b>7.3</b>			<b>Unexpended Appropriations Transferred Out (RC 28)</b>			3
7.3	E	3103	Unexpended Appropriations - Transfers-Out	F		
<b>7.4</b>			<b>Other Adjustments (Rescissions, etc.) (RC 29)</b>			3
7.4	E	3106	Unexpended Appropriations - Adjustments			
7.4	E	5790	Other Financing Sources	F		
<b>7.5</b>			<b>Appropriations Transfers-In (RC 19)</b>			3
7.5	E	5740	Appropriated Earmarked Receipts Transferred In	F		
7.5	E	5750	Expenditure Financing Sources - Transfers-In	F		
7.5	E	5755	Nonexpenditure Financing Sources - Transfers-In	F		
<b>7.6</b>			<b>Appropriations Transfers-Out (RC 19)</b>			3
7.6	E	5745	Appropriated Earmarked Receipts Transferred Out	F		
7.6	E	5760	Expenditure Financing Sources - Transfers-Out	F		
7.6	E	5765	Nonexpenditure Financing Sources - Transfers-Out	F		
<b>7.7</b>			<b>Other Financing Sources (RC 29)</b>			3
7.7	E	3107	Unexpended Appropriations - Used			
7.7	E	5320	Penalties, Fines, and Administrative Fees Revenue	F		
7.7	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F		
7.7	E	5700	Expended Appropriations			
7.7	E	5790	Other Financing Sources	F		
7.7	E	5799	Adjustment of Appropriations Used			
7.7	E	5900	Other Revenue	F		12

## SUPPLEMENT

## SECTION VI

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				Fed./ NonFed./2	Exch./ Nonexch.	
7.7	E	5909	Contra Revenue for Other Revenue	F		12
7.7	E	5990	Collections for Others	F		
7.7	E	5991	Accrued Collections for Others	F		
7.7	E	7500	Distribution of Income - Dividend	F		
<b>7.8</b>	<b>Total Budgetary Financing Sources</b>					
7.8	Calc (7.1..7.7)					
<b>8</b>	<b>Other Financing Sources:</b>					
<b>8.1</b>	<b>Transfers-In Without Reimbursement (RC 18)</b>					
8.1	E	5720	Financing Sources Transferred In Without Reimbursement	F		3
<b>8.2</b>	<b>Transfers-Out Without Reimbursement (RC 18)</b>					
8.2	E	5730	Financing Sources Transferred Out Without Reimbursement	F		3
<b>8.3</b>	<b>Imputed Financing Sources (RC 25)</b>					
8.3	E	5780	Imputed Financing Sources	F		3
<b>8.4</b>	<b>Total Other Financing Sources</b>					
8.4	Calc (8.1..8.3)					
<b>9</b>	<b>Net Cost of Operations (+/-)</b>					
<b>10</b>	<b>Ending Net Position Balance</b>					
10	Calc (4 + 5.9 + 6.5 + 7.8+ 8.4) + - 9)					

SUPPLEMENT

SECTION VI

Footnotes and Additional Information:

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

2/ The USSGL account attribute domain "F" excludes intradepartmental amounts.

3/ For Reciprocal Category (RC) detail information, see TFM Volume 1, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government, Appendix 7.

4/ As defined in TFM, Volume I, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government.

5/ Related to corporation income tax - Department of The Treasury.

6/ Related to custom duties - Department of Homeland Security.

7/ Related to estate and gift taxes - Department of the Treasury only.

8/ Related to excise taxes.

9/ Related to individual income tax and tax withholdings - Department of the Treasury only.

10/ Related to other taxes.

11/ Related to unemployment taxes.

12/ This account is associated with RC 24 rather than RC 29.

13/ By definition, the only valid attribute domain value for this USSGL account is T - Nonexchange.

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