SUPPLEMENT

	T		lent of Changes in Net Position for Fiscal 2008 Report			USSGL Account Attributes/1		
			1			Adjusted Trial Balance		
	Trial	USSGL		Earmarked	All Other	Exch./	Custodial/	Addl.
Line No.	Bal.	Account	USSGL Account Title	Funds	Funds	Nonexch.	Noncust.	Info.
Cumulati	ive Resu	Its of Oper	ations:					
4	Boging	ning Balan						
1	B	3310	Cumulative Results of Operations	Х	Х			
1	D	3310		^	^			
2	∆diust	ments (+/-)						
<u>2</u> 2a			unting Principles (+/-)					
2a	E	5709	Expended Appropriations - Prior-Period Adjustments	Х	Х			
20	-	0100	Due to Changes in Accounting Principles	X	~			
2a	E	7401	Prior-Period Adjustments Due to Changes in	Х	Х			
	-		Accounting Principles		~			
2b	Correc	tions of Er	rors (+/-)					
2b	E	5708	Expended Appropriations - Prior-Period Adjustments	Х	Х			
			Due to Corrections of Errors					
2b	E	7400	Prior-Period Adjustments Due to Corrections of Errors	Х	Х			
3	Boging	ving Balan	ces, as Adjusted					
3	CALC (ces, as Aujusteu	Х	Х			
	UALC (120)		~				
Budgeta	ry Financ	ing Sourc	es:					
Buugotu								
4	Other /	Adiustmen	ts (Rescissions, etc.) (+/-)					
4	E	5790	Other Financing Sources	Х	Х			8
5	Approp	oriations U	sed					
5	E	5700	Expended Appropriations	Х	Х			4
6	Nonov	change Re	Venue					
6	E	5310	Interest Revenue - Other	Х	Х	Т	А	
6	E	5310	Interest Revenue - Investments	X	X	T T	A	
6 6	E	5312	Interest Revenue - Loans Receivable/Uninvested	X	X	T T	A	
Ŭ.		0012	Funds		~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~			
6	E	5317	Contra Revenue for Interest Revenue - Loans	Х	Х	Т	А	
	1		Receivable					
6	Е	5318	Contra Revenue for Interest Revenue - Investments	Х	Х	Т	А	
6	E	5319	Contra Revenue for Interest Revenue - Other	Х	Х	Т	А	
6	E	5320	Penalties, Fines, and Administrative Fees Revenue	Х	Х	Т	А	

SUPPLEMENT

Part 2

SECTION V

					Adjusted T	rial Balance	
Trial	USSGL		Earmarked	All Other	Exch./	Custodial/	Addl.
Bal.	Account	USSGL Account Title	Funds	Funds	Nonexch.	Noncust.	Info.
Е	5329	Contra Revenue for Penalties, Fines, and	Х	Х	Т	A	
		Administrative Fees					
E	5400	Benefit Program Revenue	Х	Х	Т		
E	5409	Contra Revenue for Benefit Program Revenue		Х	Т		
Е		Tax Revenue Collected		Х	Т	A	9, 12
					Т	A	9, 12
		Contra Revenue for Taxes			Т	A	9, 12
E		Tax Revenue Refunds			Т	А	9, 12
E	5900	Other Revenue	Х	Х	Т	А	
E	5909	Contra Revenue for Other Revenue	Х	Х	Т	A	
Devetie	 						
			Y	X			
					•		12
					•		12
					-		3
E	5909	Contra Revenue for Other Revenue	X	X	I	A	3
Transfe	ers-In/Out	l Without Reimbursement (+/-)					
E	5740	Appropriated Earmarked Receipts Transferred In	Х	Х			
E	5745	Appropriated Earmarked Receipts Transferred Out	Х	Х			
E	5750	Expenditure Financing Sources - Transfers-In	Х	Х			
Е	5755	Nonexpenditure Financing Sources - Transfers-In	Х	Х			
E		Expenditure Financing Sources - Transfers-Out		Х			
Е	5765	Nonexpenditure Financing Sources - Transfers-Out	Х	Х			
Е	5997	Financing Sources Transferred In From Custodial	Х	Х		A	
		Statement Collections					
0(1) (
		Other Financing Sources	V	V			2
					т		2
					•		2
					•		2
							2
					•	}	2
							2
							2
					•		2
					•		2
					•		2
							2
	E E E E E E E E E E E E E E E E E E E	E 5329 E 5400 E 5409 E 5800 E 5800 E 5809 E 5809 E 5900 E 5900 E 5909 Donations and Fo E 5609 E 5900 E 5900 E 5900 E 5900 E 5900 E 5700 E 5740 E 5740 E 5740 E 5740 E 5755 E 5750 E 5760 E 5765 E 5765 E 5760 E 5765 E 5765 E 5760 E 5765 E 5770 E 5780 E 7210 E 7210 E 7212 E 7280 E 7290	E 5329 Contra Revenue for Penalties, Fines, and Administrative Fees E 5400 Benefit Program Revenue E 5409 Contra Revenue for Benefit Program Revenue E 5800 Tax Revenue Collected E 5801 Tax Revenue Accrual Adjustment E 5809 Contra Revenue Accrual Adjustment E 5800 Tax Revenue Refunds E 5900 Other Revenue E 5900 Contra Revenue for Other Revenue E 5900 Contra Revenue for Donations - Financial Resources E 5600 Donated Revenue - Financial Resources E 5600 Contra Revenue for Other Revenue E 5900 Other Revenue E 5900 Contra Revenue for Other Revenue E 5909 Contra Revenue for Other Revenue Transfers-In/Out Without Reimbursement (+/-) E E 5740 Appropriated Earmarked Receipts Transferred In E 5750 Expenditure Financing Sources - Transfers-In E 5760 Expenditure Financing Sources - Transfers-Out E 59	E 5329 Contra Revenue for Penalties, Fines, and Administrative Fees X E 5400 Benefit Program Revenue X E 5409 Contra Revenue for Benefit Program Revenue X E 5800 Tax Revenue Collected X E 5801 Tax Revenue Accrual Adjustment X E 5809 Contra Revenue for Taxes X E 5800 Tax Revenue Accrual Adjustment X E 5800 Contra Revenue for Other Revenue X E 5900 Other Revenue X E 5900 Contra Revenue for Other Revenue X E 5600 Donated Revenue - Financial Resources X E 5600 Contra Revenue for Other Revenue X E 5900 Other Revenue X E 5900 Other Revenue for Other Revenue X E 5900 Contra Revenue for Other Revenue X E 5900 Other Revenue for Other Revenue X E 5900 Contra Revenue for Other Revenue X <t< td=""><td>E 5329 Contra Revenue for Penalties, Fines, and X X Administrative Fees X X E 5400 Benefit Program Revenue X X E 5409 Contra Revenue for Benefit Program Revenue X X E 5800 Tax Revenue Collected X X E 5801 Tax Revenue Accrual Adjustment X X E 5809 Contra Revenue for Taxes X X E 5900 Other Revenue Refunds X X E 5900 Other Revenue For Dother Revenue X X E 5900 Contra Revenue for Other Revenue X X E 5600 Donated Revenue - Financial Resources X X E 5600 Donated Revenue X X E 5600 Donated Revenue X X E 5900 Contra Revenue for Other Revenue X X E 5900 Contra Revenue for Other Revenue X X E 5740 Appropriat</td><td>E 5329 Contra Revenue for Penalties, Fines, and X X T Administrative Fees X X T E 5400 Benefit Program Revenue X X T E 5409 Contra Revenue for Benefit Program Revenue X X T E 5801 Tax Revenue Collected X X T E 5809 Contra Revenue Collected X X T E 5809 Contra Revenue for Taxes X X T E 5800 Other Revenue for Other Revenue X X T E 5900 Contra Revenue for Other Revenue X X T Donations and Forfeitures of Cash and Cash Equivalents E 5600 Contra Revenue for Other Revenue X X T E 5600 Contra Revenue for Other Revenue X X T E 5600 Contra Revenue for Other Revenue X X T E 5600<!--</td--><td>E 5329 Contra Revenue for Penalties, Fines, and Administrative Fees X X T A E 5400 Benefit Program Revenue X X T </td></td></t<>	E 5329 Contra Revenue for Penalties, Fines, and X X Administrative Fees X X E 5400 Benefit Program Revenue X X E 5409 Contra Revenue for Benefit Program Revenue X X E 5800 Tax Revenue Collected X X E 5801 Tax Revenue Accrual Adjustment X X E 5809 Contra Revenue for Taxes X X E 5900 Other Revenue Refunds X X E 5900 Other Revenue For Dother Revenue X X E 5900 Contra Revenue for Other Revenue X X E 5600 Donated Revenue - Financial Resources X X E 5600 Donated Revenue X X E 5600 Donated Revenue X X E 5900 Contra Revenue for Other Revenue X X E 5900 Contra Revenue for Other Revenue X X E 5740 Appropriat	E 5329 Contra Revenue for Penalties, Fines, and X X T Administrative Fees X X T E 5400 Benefit Program Revenue X X T E 5409 Contra Revenue for Benefit Program Revenue X X T E 5801 Tax Revenue Collected X X T E 5809 Contra Revenue Collected X X T E 5809 Contra Revenue for Taxes X X T E 5800 Other Revenue for Other Revenue X X T E 5900 Contra Revenue for Other Revenue X X T Donations and Forfeitures of Cash and Cash Equivalents E 5600 Contra Revenue for Other Revenue X X T E 5600 Contra Revenue for Other Revenue X X T E 5600 Contra Revenue for Other Revenue X X T E 5600 </td <td>E 5329 Contra Revenue for Penalties, Fines, and Administrative Fees X X T A E 5400 Benefit Program Revenue X X T </td>	E 5329 Contra Revenue for Penalties, Fines, and Administrative Fees X X T A E 5400 Benefit Program Revenue X X T

SUPPLEMENT

		- Statement of Changes in Net Position for Fiscal 2008 Reporti			USSGL Account Attributes/1			
			1			Adjusted Trial Balance		
	Trial U	JSSGL		Earmarked	All Other	Exch./	Custodial/	Addl.
Line No.	Bal. A	Account	USSGL Account Title	Funds	Funds	Nonexch.	Noncust.	Info.
Othor Ein	ancing So	urcos (N	on Exchange):					
Juner Fin		uices (in	lon Exchange).					
10	Donation	s and Fo	orfeitures of Property					
10			Donated Revenue - Nonfinancial Resources	Х	Х	Т		12
10		5619	Contra Donated Revenue - Nonfinancial Resources	Х	Х	Т		12
10		5900	Other Revenue	Х	Х	Т	А	5, 6
10		5909	Contra Revenue for Other Revenue	Х	Х	Т	А	5, 6
11	Transfers	s-In/Out	Without Reimbursement (+/-)					
11		5720	Financing Sources Transferred In Without	Х	Х			
			Reimbursement					
11	E 5	5730	Financing Sources Transferred Out Without	Х	Х			
			Reimbursement					
11	E 5	5775	Nonbudgetary Financing Sources Transferred In	Х	Х			
11	E 5	5776	Nonbudgetary Financing Sources Transferred Out	Х	Х			
12	Imputed I	Financin	l					
12		5780	Imputed Financing Sources	Х	Х			
13	Other (+/-	-)	•					
13		5790	Other Financing Sources	Х	Х			5
13	E 5	5791	Adjustment to Financing Sources - Downward	Х	Х			5
			Reestimate					
13		5795	Seigniorage	Х	Х			5
13		5799	Adjustment of Appropriations Used	Х	Х			5
13		5900	Other Revenue	Х	Х	Т	А	5, 7
13		5909	Contra Revenue for Other Revenue	Х	Х	Т	А	5, 7
13	E 5	5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	Х	Х	Т		5
13	E 5	5994	Offset to Non-Entity Accrued Collections - Statement of	Х	Х	Т		5
4.0	┟╴╴┤╻	74.4.0	Changes in Net Position	X	Ň			
13		7110	Gains on Disposition of Assets - Other	X	X	T		5
13		7111	Gains on Disposition of Investments	X	X	T		5
13		7112	Gains on Disposition of Borrowings	X	X	T		5
13		7180	Unrealized Gains	X	X	T		5
13		7190	Other Gains	X	X	T		5
13		7210	Losses on Disposition of Assets - Other	X	X	T		5
13		7211	Losses on Disposition of Investments	X	X			5
13	E 7	7212	Losses on Disposition of Borrowings	Х	Х	Т		5

SUPPLEMENT

7280 7290 7500 Financing S C (413) Cost of Opera Change C (14-15)		Earmarked Funds X X X X X X X X X X	All Other Funds X X X X X		unt Attributes/1 Frial Balance Custodial/ Noncust.	Addl. Info. 5 5 5
Account 7280 7290 7500 Financing S C (413) Cost of Opera Change C (14-15) Ulative Resu	Unrealized Losses Other Losses Distribution of Income - Dividend Sources ations (+/-)	Funds X X X X X X X X X X X X	Funds X X X X X X X X X X X	Exch./ Nonexch. T T	Custodial/	Info. 5 5
Account 7280 7290 7500 Financing S C (413) Cost of Opera Change C (14-15) Ulative Resu	Unrealized Losses Other Losses Distribution of Income - Dividend Sources ations (+/-)	Funds X X X X X X X X X X X X	Funds X X X X X X X X X X X	Nonexch. T T		Info. 5 5
7280 7290 7500 Financing S C (413) Cost of Opera Change C (14-15) Ulative Resu	Unrealized Losses Other Losses Distribution of Income - Dividend Sources ations (+/-)	X X X X X X	X X X X X	T T		5 5
7290 7500 Financing S C (413) Cost of Opera Change C (14-15) Ulative Resu	Other Losses Distribution of Income - Dividend Sources ations (+/-)	X X X X	X X X X	Т		5
7500 Financing S C (413) Cost of Opera Change C (14-15) Ulative Resu	Distribution of Income - Dividend Sources ations (+/-)	X X X	X X X			
C (413) Cost of Opera Change C (14-15) Ulative Resu	Sources ations (+/-)	X	X X			
C (413) Cost of Opera Change C (14-15) Ulative Resu	ations (+/-)	X	Х			
C (413) Cost of Opera Change C (14-15) Ulative Resu	ations (+/-)	X	Х			
Cost of Opera Change C (14-15)		X	Х			
Change C (14-15)						
Change C (14-15)						
C (14-15) ulative Resu	Its of Operations	Х	Х			
C (14-15) ulative Resu	Its of Operations	Х	Х		††	
ulative Resu	Its of Operations					
	Its of Operations					
	•					
		Х	Х			
opropriations	S:				ļ	
nning Balan	ces				<u> </u>	
3100		Х	Х			
stments (+/-)						
Changes in Accounting Principles (+/-)						-
3109	Unexpended Appropriations - Prior-Period Adjustments	Х	Х			-
	Due to Changes in Accounting Principles					
ections of Er	ror (+/-)					
3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	Х	Х			
	ces, as Adjusted					
C (1819b)		Х	Х		<u> </u>	
ncing Sourc	l es: l					
priations Received					 	
3101	Unexpended Appropriations - Appropriations Received	Х	Х			11
	represent in (Out ())					
					├──── ┤	4
	3100 stments (+/-) nges in Acco 3109 sections of En 3108 nning Balan C (1819b) ncing Sourc ropriations R 3101	stments (+/-) inges in Accounting Principles (+/-) 3109 Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles ections of Error (+/-) 3108 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors Image Balances, as Adjusted C (1819b) Image Sources: Image So	3100 Unexpended Appropriations - Cumulative X stments (+/-)	3100 Unexpended Appropriations - Cumulative X X stments (+/-)	3100 Unexpended Appropriations - Cumulative X X stments (+/-)	3100 Unexpended Appropriations - Cumulative X X stments (+/-) ges in Accounting Principles (+/-) 3109 Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles X X ections of Error (+/-) 3108 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors X X 3108 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors X X 3108 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors X X anning Balances, as Adjusted C (1819b) X X incing Sources: 3101 Unexpended Appropriations - Appropriations Received X X 3101 Unexpended Appropriations - Appropriations Received X X

SUPPLEMENT

	Trial		SSGL E		All Other	USSGL Account Attributes/1 Adjusted Trial Balance		Addl.
				Earmarked				
		USSGL				Exch./ Custodial/		
Line No.	Bal.	Account	USSGL Account Title	Funds	Funds	Nonexch.	Noncust.	Info.
22	E	3103	Unexpended Appropriations - Transfers-Out	Х	Х			4
23	Other /	 Adjustmen	ts (Rescissions, etc.) (+/-)					
23	E	3106	Unexpended Appropriations - Adjustments	Х	Х			4
24	Appro	priations U	sed					
24	E	3107	Unexpended Appropriations - Used	Х	Х			
25	Total Budgetary Financing Sources							
	CALC ((2124)		Х	Х			
26	Total U	 Inexpende	d Appropriations					
	CALC ((20+25)	I I	Х	Х			
27	Net Position							
	CALC ((17+26)		Х	Х			10

SUPPLEMENT FOOTNOTES AND ADDITIONAL INFORMATION:

SECTION V

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 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.