

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2009 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.	
<b>Adjusted Trial Balance</b>								
<b>Cumulative Results of Operations:</b>								
<b>1</b>	<b>Beginning Balances</b>							
1	B	3310	Cumulative Results of Operations	X	X			
<b>2</b>	<b>Adjustments (+/-)</b>							
<b>2a</b>	<b>Changes in Accounting Principles (+/-)</b>							
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			
<b>2b</b>	<b>Corrections of Errors (+/-)</b>							
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			
<b>3</b>	<b>Beginning Balances, as Adjusted</b>							
			CALC (1..2b)	X	X			
<b>Budgetary Financing Sources:</b>								
<b>4</b>	<b>Other Adjustments (Rescissions, etc.) (+/-)</b>							
4	E	5790	Other Financing Sources	X	X			8
<b>5</b>	<b>Appropriations Used</b>							
5	E	5700	Expended Appropriations	X	X			4
<b>6</b>	<b>Nonexchange Revenue</b>							
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 Funds	X	X	T	A	
6	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	X	X	T	A	
6	E	5318	Contra Revenue for Interest Revenue - Investments	X	X	T	A	
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	

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						Adjusted Trial Balance		
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 - Not Otherwise Classified	X	X	T	A	9, 12
6	E	5801	Tax Revenue Collected - Individual	X	X	T	A	9, 12
6	E	5802	Tax Revenue Collected - Corporate	X	X	T	A	9, 12
6	E	5803	Tax Revenue Collected - Unemployment	X	X	T	A	9, 12
6	E	5804	Tax Revenue Collected - Excise	X	X	T	A	9, 12
6	E	5805	Tax Revenue Collected - Estate and Gift	X	X	T	A	9, 12
6	E	5806	Tax Revenue Collected - Customs	X	X	T	A	9, 12
6	E	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	X	X	T	A	9, 12
6	E	5821	Tax Revenue Accrual Adjustment - Individual	X	X	T	A	9, 12
6	E	5822	Tax Revenue Accrual Adjustment - Corporate	X	X	T	A	9, 12
6	E	5823	Tax Revenue Accrual Adjustment - Unemployment	X	X	T	A	9, 12
6	E	5824	Tax Revenue Accrual Adjustment - Excise	X	X	T	A	9, 12
6	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	X	X	T	A	9, 12
6	E	5826	Tax Revenue Accrual Adjustment - Customs	X	X	T	A	9, 12
6	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	X	X	T	A	9, 12
6	E	5831	Contra Revenue for Taxes - Individual	X	X	T	A	9, 12
6	E	5832	Contra Revenue for Taxes - Corporate	X	X	T	A	9, 12
6	E	5833	Contra Revenue for Taxes - Unemployment	X	X	T	A	9, 12
6	E	5834	Contra Revenue for Taxes - Excise	X	X	T	A	9, 12
6	E	5835	Contra Revenue for Taxes - Estate and Gift	X	X	T	A	9, 12
6	E	5836	Contra Revenue for Taxes - Customs	X	X	T	A	9, 12
6	E	5890	Tax Revenue Refunds - Not Otherwise Classified	X	X	T	A	9, 12
6	E	5891	Tax Revenue Refunds - Individual	X	X	T	A	9, 12
6	E	5892	Tax Revenue Refunds - Corporate	X	X	T	A	9, 12
6	E	5893	Tax Revenue Refunds - Unemployment	X	X	T	A	9, 12
6	E	5894	Tax Revenue Refunds - Excise	X	X	T	A	9, 12
6	E	5895	Tax Revenue Refunds - Estate and Gift	X	X	T	A	9, 12
6	E	5896	Tax Revenue Refunds - Customs	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	
<b>7</b>			<b>Donations and Forfeitures of Cash and Cash Equivalents</b>					
7	E	5600	Donated Revenue - Financial Resources	X	X	T	A	12
7	E	5609	Contra Revenue for Donations - Financial Resources	X	X	T	A	12

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						Exch./ Nonexch.	Custodial/ Noncust.	
						Adjusted Trial Balance		
7	E	5900	Other Revenue	X	X	T	A	3
7	E	5909	Contra Revenue for Other Revenue	X	X	T	A	3
<b>8</b>			<b>Transfers-In/Out Without Reimbursement (+/-)</b>					
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			
8	E	5997	Financing Sources Transferred In From Custodial Statement Collections	X	X		A	
<b>9</b>			<b>Other (+/-)</b>					
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
			<b>Other Financing Sources (Non Exchange):</b>					
<b>10</b>			<b>Donations and Forfeitures of Property</b>					
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	A	5, 6
10	E	5909	Contra Revenue for Other Revenue	X	X	T	A	5, 6
<b>11</b>			<b>Transfers-In/Out Without Reimbursement (+/-)</b>					
11	E	5720	Financing Sources Transferred In Without Reimbursement	X	X			
11	E	5730	Financing Sources Transferred Out Without Reimbursement	X	X			

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						Exch./ Nonexch.	Custodial/ Noncust.	
						Adjusted Trial Balance		
11	E	5775	Nonbudgetary Financing Sources Transferred In	X	X			
11	E	5776	Nonbudgetary Financing Sources Transferred Out	X	X			
<b>12</b>	<b>Imputed Financing</b>							
12	E	5780	Imputed Financing Sources	X	X			
<b>13</b>	<b>Other (+/-)</b>							
13	E	5790	Other Financing Sources	X	X			5
13	E	5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	X	X			5
13	E	5795	Seigniorage		X			5
13	E	5900	Other Revenue	X	X	T	A	5, 7
13	E	5909	Contra Revenue for Other Revenue	X	X	T	A	5, 7
13	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	X	X		A	5
13	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	X	X		A	5
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
<b>14</b>	<b>Total Financing Sources</b>							
			CALC (4..13)	X	X			
<b>15</b>	<b>Net Cost of Operations (+/-)</b>							
			Net Cost of Operations (+/-)	X	X			
<b>16</b>	<b>Net Change</b>							
			CALC (14-15)	X	X			
<b>17</b>	<b>Cumulative Results of Operations</b>							
			CALC (3+16)	X	X			

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						Exch./ Nonexch.	Custodial/ Noncust.	
						<b>Adjusted Trial Balance</b>		
<b>Unexpended Appropriations:</b>								
<b>18</b>	<b>Beginning Balances</b>							
18	B	3100	Unexpended Appropriations - Cumulative	X	X			
<b>19</b>	<b>Adjustments (+/-)</b>							
<b>19a</b>	<b>Changes in Accounting Principles (+/-)</b>							
19a	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	X	X			
<b>19b</b>	<b>Corrections of Errors (+/-)</b>							
19b	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	X	X			
<b>20</b>	<b>Beginning Balances, as Adjusted</b>							
			CALC (18..19b)	X	X			
<b>Budgetary Financing Sources:</b>								
<b>21</b>	<b>Appropriations Received</b>							
21	E	3101	Unexpended Appropriations - Appropriations Received	X	X			11
<b>22</b>	<b>Appropriations Transferred-In/Out (+/-)</b>							
22	E	3102	Unexpended Appropriations - Transfers-In	X	X			4
22	E	3103	Unexpended Appropriations - Transfers-Out	X	X			4
<b>23</b>	<b>Other Adjustments (Rescissions, etc.) (+/-)</b>							
23	E	3106	Unexpended Appropriations - Adjustments	X	X			4
<b>24</b>	<b>Appropriations Used</b>							
24	E	3107	Unexpended Appropriations - Used	X	X			
<b>25</b>	<b>Total Budgetary Financing Sources</b>							
			CALC (21..24)	X	X			
<b>26</b>	<b>Total Unexpended Appropriations</b>							
			CALC (20+25)	X	X			

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						Adjusted Trial Balance		
27			Net Position					
			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 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.

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