

<p style="text-align: center;">SUMMARY OF MAJOR CHANGES TO DOD 7000.14-R, VOLUME 6B, CHAPTER 6 “STATEMENT OF CHANGES IN NET POSITION”</p> <p style="text-align: center;">Substantive revisions are denoted by a ★ preceding the section, paragraph, table, or figure that includes the revision</p>		
PARA	EXPLANATION OF CHANGE/REVISION	PURPOSE
All	Updated chapter to incorporate changes directed in Office of Management and Budget (OMB) Circular A-136 dated 23 August 2005.	Update
★060103	Added instructions regarding the dollar amount format.	Update
★060104	Added new reporting requirements for earmarked funds in accordance with the Statement of Federal Financial Accounting Standards (SFFAS No. 27), “Identifying and Reporting Earmarked Funds.”	Add
★060105	Added a section on the procedures for requesting and reporting prior period adjustments.	Add
★060202	Added reference to the Treasury website link for the United States Standard General Ledger.	Update
★060203	Modified instructions to incorporate new lines for earmarked lines and new totals/subtotals to comply with OMB A-136.	Update
★Figures 6-1 and 6-2	Revised statement format to incorporate new lines for earmarked funds and new totals/subtotals. Figures have been moved to the end of the chapter.	Update

TABLE OF CONTENTS

STATEMENT OF CHANGES IN NET POSITION

0601	General
0602	Instructions for the Preparation of the Statement of Changes in Net Position

CHAPTER 6

STATEMENT OF CHANGES IN NET POSITION★0601 GENERAL

060101. Format for the Consolidated Statement of Changes in Net Position. The format presented in Figure 6-1 shall be used for the consolidated Statement of Changes in Net Position. The working versions of all statements and notes shall include line numbers as shown in Figure 6-1. All amounts shall be in dollars and cents in the working versions of the statements and notes in order to improve communication among the preparers, the reviewers, and the auditors during the financial statements preparation process and to minimize the additional time and workload required to round and reconcile dollar amounts.

060102. Format for the Consolidating Statement of Changes in Net Position. The format presented in Figure 6-2 shall be used for the consolidating Statement of Changes in Net Position. The working versions of all statements shall include the line numbers as shown in Figure 6-2. All amounts shall be in dollars and cents in the working versions of the statements in order to improve communication among the preparers, the reviewers, and the auditors during the financial statements preparation process; and, in addition, to minimize the additional time and workload required to round and reconcile dollar amounts.

060103. Final Published Statement of Changes in Net Position Format. The final DoD Agency-wide published statements and the notes to the principal statements shall display dollars rounded to millions with one decimal point. All Component statements shall display dollar amounts rounded to the nearest whole thousand on the final published principal statements and in the tables/schedules contained in the notes to the principal statements. Dollar amounts in note narratives shall be reported with a maximum of three position integers and a single decimal value followed by an identifier, such as millions, billions, etc. (e.g. \$340.1 million, not \$340,100 thousand). The line numbers shown in Figures 6-1 and 6-2 are not required for the final published version but are for reference purposes only. These line number references shall not be included on the final published statements.

060104. Earmarked Funds. Earmarked funds are specifically identified revenues and other financing sources required by statute to be used for designated benefits, activities, or purposes and must be accounted for separately. Refer to Statement of Federal Financial Accounting Standard (SFFAS) No. 27, "Identifying and Reporting Earmarked Funds," for complete definition and criteria for earmarked funds. Earmarked nonexchange revenue and other financing sources, including appropriations, and net cost of operations must be reported separately on the face of the SCNP in accordance with SFFAS 27. The portions of cumulative results of operations and unexpended appropriations attributable to earmarked funds must be reported separately on the face of the SCNP as illustrated in Figure 6-1. Refer to SFFAS 27 for

categories of funds that are excluded from the reporting requirements and for specific guidance if more than one component entity is responsible for carrying out a program financed with earmarked revenues and other financing sources. Note 23 will contain disclosures for earmarked funds required by SFFAS 27. Guidance concerning the preparation of the notes is contained in Chapter 10 of this volume.

060105. Prior Period Adjustments. A prior period adjustment is an adjustment to balances of a prior period due to a change in accounting principle or correction of a material error (or an aggregation of errors). Prior period adjustments for correction of material errors require restatement of prior period balances, while adjustments for changes in accounting principles generally do not. Immaterial errors will be corrected in the period discovered, using the accounts that would have been posted had the transactions occurred in the current period. Refer to SFFAS 21, "Reporting Corrections of Errors and Changes in Accounting Principles," Treasury Financial Manual Transaction Scenarios at <http://www.fms.treas.gov/ussgl/current.html>, and to detail line-item explanations below for additional guidance.

A. Requests for Prior Period Adjustments. Prior period adjustments will be processed in the quarterly financial statements only with prior approval from the Office of Under Secretary of Defense, Comptroller. Authorization for prior period adjustments will be requested immediately upon discovery of a material error (or aggregate of errors), or change in principle, but no later than 15-days before the end of the reporting period. Requests will be accompanied by a package detailing: 1) the cause of the error or change in principle, 2) an explanation of how the amount was determined to be material, original entries made, 3) entries (by United States Standard General Ledger (USSGL) and entity general ledger account code (GLAC)) that were made in error, 4) entries (by USSGL and entity GLAC) that should have been made had the error not occurred, 5) proposed correcting entries (by USSGL and entity GLAC), 6) supporting documentation sufficient to pass an audit, 7) documented coordination with entity auditors, and 8) an indication as to whether this transaction is a one-time occurrence.

B. Calculating Materiality. Materiality will be calculated separately at the DoD reporting entity level, and against a materiality base. If the misstatement involves assets, the materiality base should be total assets; if it involves liabilities, the base should be total liabilities; if it involves expenses, the materiality base should be total expenses. This materiality base should be calculated net of intragovernmental balances. For DoD reporting entities an error is considered material if it equals or exceeds one percent of the materiality base.

C. Disclosure of Prior Period Adjustments. When prior period adjustments are made, the nature of the changes in accounting principles or errors, and the effect on relevant balances should be disclosed in the current period in Note 19. Guidance concerning the preparation of the notes is contained in Chapter 10 of this volume. Financial statements of subsequent periods need not repeat the disclosure.

D. Management's Responsibility and Notification of Auditors. Upon discovery that material errors escaped detection and were included in the published audited financial statements, management shall assume responsibility for any false or misleading information in the financial statements or omissions that render information made in the financial

statements misleading. As soon as possible after an error is detected, management shall notify their auditors and inform the primary users of their financial statements of the error and management's plans to correct it in the financial statements.

E. Auditor's Responsibility. Auditors are bound by the requirements of the American Institute of Certified Public Accountants audit standards, AU 561, "Subsequent Discovery of Facts Existing at the Date of the Auditor's Report." The auditors will determine whether action should be taken to prevent future reliance on the published audit report. The auditors may determine that revised financial statements and a revised auditor's report must be issued. The auditors may determine that subsequently discovered information is not reliable; then the auditor may decide to change the audit opinion. It is imperative; therefore, that management work with their auditor as soon as the error is detected to assist the auditor in any actions that need to be taken.

★0602 INSTRUCTIONS FOR THE PREPARATION OF THE STATEMENT OF CHANGES IN NET POSITION

060201. Background Information. The Statement of Changes in Net Position reports the change in net position during the reporting period. The net position is affected by changes to its two components: Cumulative Results of Operations and Unexpended Appropriations. The statement format is designed to display both components of net position separately to enable the user to better understand the nature of changes to net position as a whole.

060202. General Instructions. Individual statement crosswalks are prepared from information utilizing the Department of Treasury USSGL guidance crosswalks can be found at <http://www.fms.treas.gov/ussgl> under "USSGL TFM." The crosswalk for each line of the SCNP is incorporated into the Defense Departmental Reporting System (DDRS) and can be accessed by selecting "Query" from the main DDRS menu, option "Referential Data", option "Report Map." The DoD displays the two components of net position, Cumulative Results of Operations and Unexpended Appropriations, sequentially rather than in columnar format. As discussed above, earmarked funds must be reported separately for each component of Cumulative Results of Operations and Unexpended Appropriations.

060203. Line Item Instructions for the Preparation of the SCNP. As DoD has chosen to display the Cumulative Results of Operations and Unexpended Appropriations sequentially in the SCNP, separate sections will be presented for the two components of net position, with all line items displayed in each of the two sections.

A. Beginning Balances Line 1. Beginning balances shall agree with the amounts reported as net position on the prior year's Balance Sheet.

B. Prior Period Adjustments Line 2. Prior period adjustments will be reported separately for changes in accounting principles (Line 2.A.) and correction of material errors (Line 2.B.).

1. Changes In Accounting Principles Line 2.A. A change in an accounting principle is a change from one generally accepted accounting principle to another one that can be justified as preferable. Changes in accounting principles also include those that resulted from the adoption of new SFFAS. Unless otherwise specified in transitioning instructions of a new SFFAS, the cumulative effect of the change on prior periods should be reported on this line as a change in accounting principle, with the adjustment made to the beginning balance of cumulative results of operations in the SCNP for the period that the change is made. Prior period financial statements will not be restated.

2. Corrections of Errors Line 2.B. Errors in the financial statements can result from three sources: mathematical mistakes, mistakes in the application of accounting principles, and/or oversight or misuse of the facts that existed at the time the financial statements were prepared. When errors are discovered after the issuance of the financial statements, and if the financial statements would be materially misstated absent correction of the errors, corrections should be made and amounts treated as prior period adjustments, with restatement of comparative period balances as applicable. Use the following criteria to determine proper display of financial statements containing material corrections of errors in prior periods (refer to SFFAS 21).

a. When only the current period statements are presented, then the cumulative effect of correcting the error should be reported as a prior period adjustment on line 2.B., Corrections of Errors, and beginning position restated on line 3, Beginning Balances, As Adjusted.

b. When comparative financial statements are presented, then the error should be corrected in the earliest affected period presented by correcting any individual amounts on the financial statements. If the earliest period presented is not the period in which the error occurred and the cumulative effect is attributable to prior periods, then the cumulative effect should be reported as a prior period adjustment on line 2.B., Corrections of Errors, of the earliest period presented, and beginning position of the earliest period presented restated on line 3, Beginning Balances, As Adjusted.

C. Beginning Balances, As Adjusted Line 3. This is the sum of the beginning balance of net position as reported on the prior year's Balance Sheet and prior period adjustments.

D. Budgetary Financing Sources. This section displays financing sources and nonexchange revenue that are also budgetary resources or adjustments to those resources, as reported on the Statement of Budgetary Resources (SBR) and defined as such by OMB Circular A-11, "Preparation, Submission, and Execution of the Budget," as amended.

1. Appropriations Received Lines 4.A.1. and 4.A.2. This amount includes "appropriations received" during the current reporting period for earmarked funds and all other funds. This amount will not necessarily agree with the "appropriations received" amount reported on the SBR because of differences between proprietary and budgetary accounting concepts and reporting requirements. For example, certain dedicated and earmarked

receipts are recorded as “appropriations received” on the SBR, but are recognized as exchange or nonexchange revenue (i.e., typically in special and nonrevolving trust funds) and reported on the SCNP in accordance with SFFAS No.7.

2. Appropriations Transferred-In/Out (+/-) Line 4.B. This is the amount of appropriations received in the current or prior year(s) that have been transferred in or out during the current reporting year.

3. Other Adjustments (Rescissions, etc.) (+/-) Line 4.C. This amount includes adjustments to either cumulative results of operations or unexpended appropriations. Some examples of adjustments include rescissions of appropriations and cancellations of expired appropriation/expenditure accounts, which would also be included in the, Permanently Not Available line on the SBR.

4. Appropriations Used Lines 4.D.1. And 4.D.2. Appropriations are considered used as a financing source when goods and services are received or benefits are provided. This is true whether the goods, services, and benefits are payable or paid as of the reporting date and whether the appropriations are used for items that are expensed or capitalized. Appropriations Used does not include undelivered orders or unobligated appropriations. Furthermore, Appropriations Used does not increase net position; it is subtracted from Unexpended Appropriations but added to Cumulative Results of Operations for a net zero effect on net position as a whole.

5. Nonexchange Revenue Lines 4.E.1. and 4.E.2. Nonexchange revenues include revenues for earmarked and all other funds the Federal Government is able to demand or receive due to its sovereign powers. See SFFAS No. 7 for a discussion of the recognition and measurement criteria for taxes and other nonexchange revenues.

6. Donations And Forfeitures of Cash And Cash Equivalents Lines 4.F.1. and 4.F.2. This amount includes voluntary gifts and involuntary forfeitures of resources to earmarked funds and all other funds of the Federal Government by nonfederal entities. Donations of financial resources may be in the form of cash or securities. This amount also includes the forfeiture of seized cash and cash equivalents.

7. Transfers-In/Out Without Reimbursement (+/-) Line 4.G. This amount includes intragovernmental nonappropriated balance transfers in or out during the current reporting year. Nonappropriated balances include financing sources and revenue not reported as unexpended appropriations. Exchange revenue (included in calculating an entity's net cost of operations) required to be transferred to the Department of Treasury or another Federal entity shall be recognized as a transfer-out.

8. Other Budgetary Financing Sources (+/-) Lines 4.H.1. and 4.H.2. This line includes other financing sources for earmarked funds and all other funds that affect budgetary resources and are not otherwise classified above. Disclose also in Note 19 elements of this line that exceed 10 percent of the value of line 6, Total Financing Sources.

E. Other Financing Sources. This section displays financing sources and nonexchange revenue that do not represent budgetary resources as reported on the SBR and defined as such by OMB Circular A-11. The items within this section shall directly tie to the Statement of Financing section "Other Resources."

1. Donations and Forfeitures of Property Lines 5.A.1. and 5.A.2. This amount includes voluntary gifts and involuntary forfeitures of resources to earmarked funds and all other funds of the Federal Government by nonfederal entities. These resources may be in the form of land or buildings. Refer to SFFAS No. 6, "Accounting for Plant, Property, and Equipment," for additional guidance for reporting revenue arising from donations/involuntary forfeitures of nonfinancial resources.

2. Transfers-In/Out Without Reimbursements (+/-) Line 5.B. This amount includes intragovernmental transfers-in or out of capitalized assets during the current reporting year. The amount of the transfer shall be recorded at the book value of the transferring entity. If the book value is not known, the amount recognized should be the asset's estimated fair value at the date of the transfer. Both parties to the transfer should confer if fair value is used in order to ensure balanced intragovernmental entries.

3. Imputed Financing From Costs Absorbed By Others Line 5.C. This amount includes financing of certain costs by one Federal entity on behalf of another Federal. Imputed financing shall equal the amount of imputed costs as reported on the Statement of Net Cost (SoNC). Note 19 will include additional disclosures on imputed financing. Refer to Chapter 5 of this volume, SFFAS 4, "Managerial Cost Accounting Standards and Concepts," and Interpretation 6 of SFFAS 4 for additional guidance on the recognition inter-entity and material intra-entity unreimbursed costs.

4. Other (+/-) Line 5.D. This line includes other financing sources that do not represent budgetary resources and are not otherwise classified above. Disclose in Note 19 elements of this line that exceed 10 percent of the value of line 16, Total Financing Sources.

F. Total Financing Sources Lines 6.A. and 6.B. This is the sum of Budgetary Financing Sources (lines 4.A. through 4.H.) and Other Financing Sources (lines 5.A. through 5.D.) for earmarked and all other funds.

G. Net Cost Of Operations (+/-) Lines 7.A. and 7.B. This line will be populated for the Cumulative Results of Operations section only, and will agree with the net cost of operations for earmarked and all other funds as reported on the Statement of Net Cost. The net cost of operations is subtracted from the total financing sources and beginning balance, as adjusted; to yield the ending balance of net position as it relates to the cumulative results of operations.

H. Net Change Lines 8.A. and 8.B. This subtotal represents the net change during the reporting period in earmarked funds and all other funds. The net change for Line 8.A. is Total Financing Sources for Earmarked Funds (Line 6.A.) minus the Net Cost of Operations for Earmarked Funds (Line 7.A.). The net change for Line 8.B. is Total Financing Sources for All Other Funds (Line 6.B.) minus the Net Cost of Operations for All Other Funds (Line 7.B.).

I. Net Position – Ending Balances Line 9.A. and 9.B. This line represents the ending balance of net position of earmarked funds and all other funds, and must agree with the amounts reported on the current year's Balance Sheet.

J. Total All Funds Line 10. Sum of lines 9.A. and 9.B., this line represents the total net position for all funds, including earmarked funds and all other funds, and must agree with the amounts reported as net position on the current year's Balance Sheet.

Department/Agency/Reporting Entity CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION For the Years Ended September 30, 2xxx (CY) and 2xxx (PY) (in thousands)		
	2xxx (CY)	2xxx (PY)
CUMULATIVE RESULTS OF OPERATIONS		
1. Beginning Balances	\$ xxx	\$ xxx
2. Prior Period Adjustments:		
A. Changes in accounting principles (+/-)	xxx	xxx
B. Corrections of errors (+/-)	xxx	xxx
3. Beginning balances, as adjusted	xxx	xxx
4. Budgetary Financing Sources:		
A. Appropriations received		
1. Earmarked funds	xxx	xxx
2. All other funds	xxx	xxx
B. Appropriations transferred-in/out (+/-)	xxx	xxx
C. Other adjustments (rescissions, etc.) (+/-)	xxx	xxx
D. Appropriations used		
1. Earmarked funds	xxx	xxx
2. All other funds	xxx	xxx
E. Nonexchange revenue		
1. Earmarked funds	xxx	xxx
2. All other funds	xxx	xxx
F. Donations and forfeitures of cash and cash equivalents		
1. Earmarked funds	xxx	xxx
2. All other funds	xxx	xxx
G. Transfers-in/out without reimbursement (+/-)	xxx	xxx
H. Other budgetary financing sources (+/-)		
1. Earmarked funds	xxx	xxx
2. All other funds	xxx	xxx
5. Other Financing Sources:		
A. Donations and forfeitures of property		
1. Earmarked funds	xxx	xxx
2. All other funds	xxx	xxx
B. Transfers-in/out without reimbursement (+/-)	xxx	xxx
C. Imputed financing from costs absorbed by others	xxx	xxx
D. Other (+/-)	xxx	xxx
6. Total Financing Sources		
A. Earmarked funds	xxx	xxx
B. All other funds	xxx	xxx
7. Net Cost of Operations (+/-)		
A. Earmarked funds	xxx	xxx
B. All other funds	xxx	xxx
8. Net Change		
A. Earmarked funds	xxx	xxx
B. All other funds	xxx	xxx
9. Ending Balances		
A. Earmarked funds	xxx	xxx
B. All other funds	xxx	xxx
10. Total all funds	\$ xxx	\$ xxx

Department/Agency/Reporting Entity CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION For the Years Ended September 30, 2xxx (CY) and 2xxx (PY) (in thousands)		
	2xxx (CY)	2xxx (PY)
UNEXPENDED APPROPRIATIONS		
1. Beginning Balances	\$ xxx	\$ xxx
2. Prior Period Adjustments:		
A. Changes in accounting principles (+/-)	xxx	xxx
B. Corrections of errors (+/-)	xxx	xxx
3. Beginning balances, as adjusted	xxx	xxx
4. Budgetary Financing Sources:		
A. Appropriations received		
1. Earmarked funds	xxx	xxx
2. All other funds	xxx	xxx
B. Appropriations transferred-in/out (+/-)	xxx	xxx
C. Other adjustments (rescissions, etc.) (+/-)	xxx	xxx
D. Appropriations used		
1. Earmarked funds	-xxx	-xxx
2. All other funds	-xxx	-xxx
E. Nonexchange revenue		
1. Earmarked funds	xxx	xxx
2. All other funds	xxx	xxx
F. Donations and forfeitures of cash and cash equivalents		
1. Earmarked funds	xxx	xxx
2. All other funds	xxx	xxx
G. Transfers-in/out without reimbursement (+/-)	xxx	xxx
H. Other budgetary financing sources (+/-)		
1. Earmarked funds	xxx	xxx
2. All other funds	xxx	xxx
5. Other Financing Sources:		
A. Donations and forfeitures of property		
1. Earmarked funds	xxx	xxx
2. All other funds	xxx	xxx
B. Transfers-in/out without reimbursement (+/-)	xxx	xxx
C. Imputed financing from costs absorbed by others	xxx	xxx
D. Other (+/-)	xxx	xxx
6. Total Financing Sources		
A. Earmarked funds	xxx	xxx
B. All other funds	xxx	xxx
7. Net Cost of Operations (+/-)		
A. Earmarked funds	-	-
B. All other funds	-	-
8. Net Change		
A. Earmarked funds	xxx	xxx
B. All other funds	xxx	xxx
9. Ending Balances		
A. Earmarked funds	xxx	xxx
B. All other funds	xxx	xxx
10. Total all funds	\$ xxx	\$ xxx

★Figure 6-1– Consolidated Statement of Changes in Net Position (continued)

Department/Agency/Reporting Entity CONSOLIDATING STATEMENT OF CHANGES IN NET POSITION For the Years Ended September 30, 2xxx (CY) and 2xxx (PY) (in thousands)			
	Subentity A	Subentity B	Combined
CUMULATIVE RESULTS OF OPERATIONS			
1. Beginning Balances	\$ xxx	\$ xxx	\$ xxx
2. Prior Period Adjustments:			
A. Changes in accounting principles (+/-)	xxx	xxx	xxx
B. Corrections of errors (+/-)	xxx	xxx	xxx
3. Beginning balances, as adjusted	xxx	xxx	xxx
4. Budgetary Financing Sources:			
A. Appropriations received			
1. Earmarked funds	xxx	xxx	xxx
2. All other funds	xxx	xxx	xxx
B. Appropriations transferred-in/out (+/-)	xxx	xxx	xxx
C. Other adjustments (rescissions, etc.) (+/-)	xxx	xxx	xxx
D. Appropriations used			
1. Earmarked funds	xxx	xxx	xxx
2. All other funds	xxx	xxx	xxx
E. Nonexchange revenue			
1. Earmarked funds	xxx	xxx	xxx
2. All other funds	xxx	xxx	xxx
F. Donations and forfeitures of cash and cash equivalents			
1. Earmarked funds	xxx	xxx	xxx
2. All other funds	xxx	xxx	xxx
G. Transfers-in/out without reimbursement (+/-)			
H. Other budgetary financing sources (+/-)			
1. Earmarked funds	xxx	xxx	xxx
2. All other funds	xxx	xxx	xxx
5. Other Financing Sources:			
A. Donations and forfeitures of property			
1. Earmarked funds	xxx	xxx	xxx
2. All other funds	xxx	xxx	xxx
B. Transfers-in/out without reimbursement (+/-)	xxx	xxx	xxx
C. Imputed financing from costs absorbed by others	xxx	xxx	xxx
D. Other (+/-)	xxx	xxx	xxx
6. Total Financing Sources			
A. Earmarked funds	xxx	xxx	xxx
B. All other funds	xxx	xxx	xxx
7. Net Cost of Operations (+/-)			
A. Earmarked funds	xxx	xxx	xxx
B. All other funds	xxx	xxx	xxx
8. Net Change			
A. Earmarked funds	xxx	xxx	xxx
B. All other funds	xxx	xxx	xxx
9. Ending Balances			
A. Earmarked funds	xxx	xxx	xxx
B. All other funds	xxx	xxx	xxx
10. Total all funds	\$ xxx	\$ xxx	\$ xxx

Department/Agency/Reporting Entity CONSOLIDATING STATEMENT OF CHANGES IN NET POSITION For the Years Ended September 30, 2xxx (CY) and 2xxx (PY) (in thousands)			
	Subentity A	Subentity B	Combined
UNEXPENDED APPROPRIATIONS			
1. Beginning Balances	\$ xxx	\$ xxx	\$ xxx
2. Prior Period Adjustments:			
A. Changes in accounting principles (+/-)	xxx	xxx	xxx
B. Corrections of errors (+/-)	xxx	xxx	xxx
3. Beginning balances, as adjusted	xxx	xxx	xxx
4. Budgetary Financing Sources:			
A. Appropriations received			
1. Earmarked funds	xxx	xxx	xxx
2. All other funds	xxx	xxx	xxx
B. Appropriations transferred-in/out (+/-)	xxx	xxx	xxx
C. Other adjustments (rescissions, etc.) (+/-)	xxx	xxx	xxx
D. Appropriations used			
1. Earmarked funds	-xxx	-xxx	-xxx
2. All other funds	-xxx	-xxx	-xxx
E. Nonexchange revenue			
1. Earmarked funds	xxx	xxx	xxx
2. All other funds	xxx	xxx	xxx
F. Donations and forfeitures of cash and cash equivalents			
1. Earmarked funds	xxx	xxx	xxx
2. All other funds	xxx	xxx	xxx
G. Transfers-in/out without reimbursement (+/-)	xxx	xxx	xxx
H. Other budgetary financing sources (+/-)			
1. Earmarked funds	xxx	xxx	xxx
2. All other funds	xxx	xxx	xxx
5. Other Financing Sources:			
A. Donations and forfeitures of property			
1. Earmarked funds	xxx	xxx	xxx
2. All other funds	xxx	xxx	xxx
B. Transfers-in/out without reimbursement (+/-)	xxx	xxx	xxx
C. Imputed financing from costs absorbed by others	xxx	xxx	xxx
D. Other (+/-)	xxx	xxx	xxx
6. Total Financing Sources			
A. Earmarked funds	xxx	xxx	xxx
B. All other funds	xxx	xxx	xxx
7. Net Cost of Operations (+/-)			
A. Earmarked funds	-	-	-
B. All other funds	-	-	-
8. Net Change			
A. Earmarked funds	xxx	xxx	xxx
B. All other funds	xxx	xxx	xxx
9. Ending Balances			
A. Earmarked funds	xxx	xxx	xxx
B. All other funds	xxx	xxx	xxx
10. Total all funds	\$ xxx	\$ xxx	\$ xxx

★Figure 6-2 – Consolidating Statement of Changes in Net Position (continued)

Department/Agency/Reporting Entity				
CONSOLIDATING STATEMENT OF CHANGES IN NET POSITION				
For the Years Ended September 30, 2xxx (CY) and 2xxx (PY)				
(in thousands)				
		2xxx (CY)	2xxx (PY)	
	Eliminations	Consolidated	Consolidated	
CUMULATIVE RESULTS OF OPERATIONS				
1. Beginning Balances	\$ xxx	\$ xxx	\$ xxx	\$ xxx
2. Prior Period Adjustments:				
A. Changes in accounting principles (+/-)	xxx	xxx	xxx	xxx
B. Corrections of errors (+/-)	xxx	xxx	xxx	xxx
3. Beginning balances, as adjusted	xxx	xxx	xxx	xxx
4. Budgetary Financing Sources:				
A. Appropriations received				
1. Earmarked funds	xxx	xxx	xxx	xxx
2. All other funds	xxx	xxx	xxx	xxx
B. Appropriations transferred-in/out (+/-)	xxx	xxx	xxx	xxx
C. Other adjustments (rescissions, etc.) (+/-)	xxx	xxx	xxx	xxx
D. Appropriations used				
1. Earmarked funds	xxx	xxx	xxx	xxx
2. All other funds	xxx	xxx	xxx	xxx
E. Nonexchange revenue				
1. Earmarked funds	xxx	xxx	xxx	xxx
2. All other funds	xxx	xxx	xxx	xxx
F. Donations and forfeitures of cash and cash equivalents				
1. Earmarked funds	xxx	xxx	xxx	xxx
2. All other funds	xxx	xxx	xxx	xxx
G. Transfers-in/out without reimbursement (+/-)	xxx	xxx	xxx	xxx
H. Other budgetary financing sources (+/-)				
1. Earmarked funds	xxx	xxx	xxx	xxx
2. All other funds	xxx	xxx	xxx	xxx
5. Other Financing Sources:				
A. Donations and forfeitures of property				
1. Earmarked funds	xxx	xxx	xxx	xxx
2. All other funds	xxx	xxx	xxx	xxx
B. Transfers-in/out without reimbursement (+/-)	xxx	xxx	xxx	xxx
C. Imputed financing from costs absorbed by others	xxx	xxx	xxx	xxx
D. Other (+/-)	xxx	xxx	xxx	xxx
6. Total Financing Sources				
A. Earmarked funds	xxx	xxx	xxx	xxx
B. All other funds	xxx	xxx	xxx	xxx
7. Net Cost of Operations (+/-)				
A. Earmarked funds	xxx	xxx	xxx	xxx
B. All other funds	xxx	xxx	xxx	xxx
8. Net Change				
A. Earmarked funds	xxx	xxx	xxx	xxx
B. All other funds	xxx	xxx	xxx	xxx
9. Ending Balances				
A. Earmarked funds	xxx	xxx	xxx	xxx
B. All other funds	xxx	xxx	xxx	xxx
10. Total all funds	\$ xxx	\$ xxx	\$ xxx	\$ xxx

★Figure 6-2 – Consolidating Statement of Changes in Net Position (continued)

Department/Agency/Reporting Entity					
CONSOLIDATING STATEMENT OF CHANGES IN NET POSITION					
For the Years Ended September 30, 2xxx (CY) and 2xxx (PY)					
(in thousands)					
		2xxx (CY)		2xxx (PY)	
	Eliminations	Consolidated		Consolidated	
UNEXPENDED APPROPRIATIONS					
1. Beginning Balances	\$ xxx	\$ xxx		\$ xxx	
2. Prior Period Adjustments:					
A. Changes in accounting principles (+/-)	xxx	xxx		xxx	
B. Corrections of errors (+/-)	xxx	xxx		xxxxx	
3. Beginning balances, as adjusted	xxx	xxx		xxx	
4. Budgetary Financing Sources:					
A. Appropriations received					
1. Earmarked funds	xxx	xxx		xxx	
2. All other funds	xxx	xxx		xxx	
B. Appropriations transferred-in/out (+/-)	xxx	xxx		xxx	
C. Other adjustments (rescissions, etc.) (+/-)	xxx	xxx		xxx	
D. Appropriations used					
1. Earmarked funds	-xxx	-xxx		-xxx	
2. All other funds	-xxx	-xxx		-xxx	
E. Nonexchange revenue					
1. Earmarked funds	xxx	xxx		xxx	
2. All other funds	xxx	xxx		xxx	
F. Donations and forfeitures of cash and cash equivalents					
1. Earmarked funds	xxx	xxx		xxx	
2. All other funds	xxx	xxx		xxx	
G. Transfers-in/out without reimbursement (+/-)	xxx	xxx		xxx	
H. Other budgetary financing sources (+/-)					
1. Earmarked funds	xxx	xxx		xxx	
2. All other funds	xxx	xxx		xxx	
5. Other Financing Sources:					
A. Donations and forfeitures of property					
1. Earmarked funds	xxx	xxx		xxx	
2. All other funds	xxx	xxx		xxx	
B. Transfers-in/out without reimbursement (+/-)	xxx	xxx		xxx	
C. Imputed financing from costs absorbed by others	xxx	xxx		xxx	
D. Other (+/-)	xxx	xxx		xxx	
6. Total Financing Sources					
A. Earmarked funds	xxx	xxx		xxx	
B. All other funds	xxx	xxx		xxx	
7. Net Cost of Operations (+/-)					
A. Earmarked funds	-	-		-	
B. All other funds	-	-		-	
8. Net Change					
A. Earmarked funds	xxx	xxx		xxx	
B. All other funds	xxx	xxx		xxx	
9. Ending Balances					
A. Earmarked funds	xxx	xxx		xxx	
B. All other funds	xxx	xxx		xxx	
10. Total all funds	\$ xxx	\$ xxx		\$ xxx	

★Figure 6-2 – Consolidating Statement of Changes in Net Position (continued)