

**SUMMARY OF MAJOR CHANGES TO
DOD 7000.14-R, VOLUME 6B, CHAPTER 6
“STATEMENT OF CHANGES IN NET POSITION”**

All changes are denoted by **blue font**.

Substantive revisions are denoted by a ★ preceding the section, paragraph, table, or figure with the substantive change or revision

Hyperlinks are denoted by **italic fonts**.

PARA	EXPLANATION OF CHANGE/REVISION	PURPOSE
All	Reworded and reformatted chapter for clarity. Revised references, eliminated duplicative references, and added references. Added electronic links.	Revision
All	Incorporated guidance from Office of Management and Budget (OMB) Circular A-136, Financial Reporting Requirements (Circular A-136).	Revision
0601	Added an Overview section to provide purpose and scope paragraphs.	Addition
0602	Added a paragraph titled “Formats For The SCNP” and grouped existing format paragraphs.	Addition
060201	Renumbered paragraph because the old paragraph 060102 was no longer valid since there is no longer a “Consolidating” Statement of Changes in Net Position (SCNP).	Deletion/ Revision
060302	Consolidated paragraphs under General Instructions that were previously under the old General 0601 paragraph.	Revision
060303	Removed all reference to the linear display of “Earmarked” and “All Other Funds” since DoD will now be using a columnar presentation to display each category.	Deletion
060303	Revised line items to correspond with A-136 and deleted line number references that were no longer valid. Line item instructions are tied back to the Figure 6-1 SCNP.	Revision/ Deletion
060303.A 060303.B	Changed “amounts reported as Net Position” to “amounts reported as Cumulative Results of Operations” for clarity and to distinguish between the two components of “Net Position.”	Revision
060303.D.1	Removed “rescissions, etc.” since rescissions don’t impact this line. Additionally, removed narrative about cancellations of expired appropriations and rescissions since these examples no longer apply to this line.	Revision

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PARA	EXPLANATION OF CHANGE/REVISION	PURPOSE
Figure 6-1	Revised Figure 6-1 to conform to A-136 SCNP presentation. Changes included deletion of line items that were found in both sections of the SCNP even though they only applied to one and only one section, i.e., “Appropriations Received,” “Appropriations Transferred In/Out,” “Donations and Forfeitures of Property,” “Net Change.” Figure 6-1 is displayed in a “Landscape” or horizontal page layout for informational purposes only. The published SCNP will be in “Portrait” or vertical page layout, and will include several additional pages to display the multiple columns.	Revision
Figure 6-2	Deleted Figure 6-2, Consolidating Statement of Changes in Net Position, as a result of current A-136 guidance on financial statement presentation.	Deletion

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CHAPTER 6

STATEMENT OF CHANGES IN NET POSITION★0601 OVERVIEW

060101. Purpose. This chapter prescribes the policy surrounding preparation of the Department of Defense (DoD) Statement of Changes in Net Position (SCNP). It provides details for the formatting required for the SCNP and line by line instructions for preparation of the Cumulative Results of Operations and Unexpended Appropriations sections.

060102. Scope. The requirements of this chapter apply to all reporting entities found in Chapter 1 of this volume. The SCNP reports the change in net position during the reporting period. Guidance from Office of Management and Budget (OMB) Circular A-136, Financial Reporting Requirements (Circular A-136) and Treasury Financial Manual, Volume 1, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government (TFM) 2-4700 are incorporated throughout this chapter.

★0602 FORMAT FOR THE STATEMENT OF CHANGES IN NET POSITION

060201. Format for the SCNP. The format presented in Figure 6-1 shall be used for the SCNP. 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 facilitate communication among the preparers, the reviewers, and the auditors during the financial statements preparation process. This process eliminates the additional time and work that would normally be required for rounding and reconciling dollar amounts.

060202. Format for the Final Published SCNP. The final published DoD Principal Statements, including the SCNP, and 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 or billions (e.g., \$340.1 million, not \$340,100 thousand). The line numbers shown in Figures 6-1 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.

0603 INSTRUCTIONS FOR THE PREPARATION OF THE STATEMENT OF CHANGES IN NET POSITION

060301. Background Information. The SCNP 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 SCNP format displays both components of net position separately to enable the user to better understand the nature of changes to net position as a whole.

★ 060302. General Instructions

A. The SCNP is prepared from information utilizing [Department of the Treasury United States Standard General Ledger \(USSGL\)](#) and USSGL Crosswalks to Standard External Reports. System users can access this information within the USSGL TFM for the current fiscal year reporting. The crosswalk for each line of the SCNP is incorporated into the [Defense Departmental Reporting System \(DDRS\) Audited Financial Statements \(AFS\)](#). Authorized DDRS users may access the most current mapping of the SCNP by selecting Query from the main DDRS-AFS menu, then selecting Referential Data, and then selecting Report Map.

B. 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 reported separately. The [Statement of Federal Financial Accounting Standard \(SFFAS\) Number 27, "Identifying and Reporting Earmarked Funds,"](#) contains the complete definition and criteria for earmarked funds. 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 shown in Figure 6-1. [SFFAS Number 27](#) contains specific guidance when more than one component entity is responsible for carrying out a program financed with earmarked revenues and other financing sources. [Chapter 10 of this volume, Note 23](#) contains disclosures for earmarked funds as required by [SFFAS Number 27](#).

C. 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 Number 21, "Reporting Corrections of Errors and Changes in Accounting Principles,"](#) and the Treasury Financial Manual Transaction Scenarios at [United States Government USSGL Approved Scenarios](#) for additional guidance.

1. 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:

- a. The cause of the error or change in principle.
- b. An explanation of how the amount was determined to be material.
- c. Original erroneous entries by USSGL and entity General Ledger Account Code (GLAC).
- d. Entries (by USSGL and entity GLAC) that should have been made had the error not occurred.

- e. Proposed correcting entries (by USSGL and entity GLAC).
- f. Supporting documentation sufficient to pass an audit.
- g. Documented coordination with entity auditors.
- h. An indication as to whether this transaction is a one time occurrence.

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

3. Disclosure of Prior Period Adjustments. Prior period adjustments that require restatements are disclosed in Note 26 of Chapter 10 of this Regulation. This includes the nature of the errors and the effect on relevant balances in the current period. Financial statements of subsequent periods need not repeat the full disclosures, but should disclose whether there are prior period adjustments not reflected in comparative balances. The nature of a prior period adjustment as the result of a change in accounting principle should be disclosed in Note 19 of Chapter 10 of this Regulation.

4. 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 or disclosures 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.

5. Auditor's Responsibility. Auditors are bound by the requirements of the American Institute of Certified Public Accountants professional audit standards, Volume 1, AU Section 561, "Subsequent Discovery of Facts Existing at the Date of the Auditor's Report." Based on this guidance, the auditors 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 decide to change the audit opinion if it is determined that subsequently discovered information is not reliable. Therefore, it is imperative management work with their auditor as soon as the error is detected and assist in any actions that need to be taken.

★ 060303. Line Item Instructions for the Preparation of the SCNP

A. Cumulative Results of Operations Beginning Balances, Line 1. The total for beginning balances for the Consolidated Cumulative Results of Operations shall agree with the total of the ending balances for Consolidated Cumulative Results of Operations of the prior year.

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 accounting principle is a change from one generally accepted accounting principle (GAAP) to another one that can be justified as preferable. Adoption of a new SFFAS would also be considered a change in accounting principle. Unless otherwise specified in transitioning instructions of a new SFFAS, the cumulative effect of the change on prior periods shall be reported on this line. The adjustment will be 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 financial statements can result from 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, then corrections should be made and amounts treated as prior period adjustments. Use the following criteria to determine proper display of financial statements containing material corrections of errors in prior periods (refer also to [SFFAS Number 21](#)).

a. When only the current period statements are presented, the cumulative effect of correcting the error is reported as a prior period adjustment on Line 2.B., Corrections of errors, and the beginning position restated on Line 3, Beginning balances, as adjusted.

b. When comparative financial statements are presented, the error is 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 is reported as a prior period adjustment on Line 2.B., Corrections of errors, of the earliest period presented. The beginning position of the earliest period presented is also restated on Line 3, Beginning balances, as adjusted.

C. Beginning balances, as adjusted, Line 3. This line is the sum of the beginning balances of Cumulative Results of Operations and prior period adjustments.

D. Budgetary Financing Sources, Line 4. 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. Other adjustments (+/-), Line 4.A. This amount includes adjustments to Cumulative Results of Operations that also have an impact on budgetary resources.

2. Appropriations used, Line 4.B. Appropriations are considered used as a financing source when goods and services are received or benefits are provided. This statement 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. Appropriations used does not increase Net Position

since it is subtracted from Unexpended Appropriations and added to Cumulative Results of Operations for a net zero effect on Net Position as a whole.

3. Nonexchange revenue, Line 4.C. Nonexchange revenues include revenues the Federal Government is able to demand or receive due to its sovereign powers. *SFFAS Number 7 "Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting,"* discusses the recognition and measurement criteria for taxes and other nonexchange revenues.

4. Donations and forfeitures of cash and cash equivalents, Line 4.D. This amount includes voluntary gifts and involuntary forfeitures of resources to the Federal Government by nonfederal entities. Donations of financial resources include cash and securities. This amount includes the forfeiture of seized cash and cash equivalents.

5. Transfers-in/out without reimbursement (+/-), Line 4.E. This amount includes intragovernmental balance transfers-in or out during the current reporting year that do not represent appropriation transfers. This line includes 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.

6. Other budgetary financing sources (+/-), Line 4.F. This line includes other financing sources that affect budgetary resources and are not otherwise classified in Section 060303, A - D of this Chapter. Disclose in Note 19 all items equaling 10 percent or more of the value reported on Line 4.F.

E. Other Financing Sources (Nonexchange), Line 5. This section displays financing sources and nonexchange revenue that do not represent budgetary resources reported on the SBR and defined by OMB Circular A-11.

1. Donations and forfeitures of property, Line 5.A. This amount includes voluntary gifts and involuntary forfeitures of resources to the Federal Government by nonfederal entities. These resources include land or buildings. *SFFAS Number 6, "Accounting for Plant, Property, and Equipment,"* contains additional guidance for reporting revenue arising from donations/involuntary forfeitures of non financial resources.

2. Transfers-in/out without reimbursements (+/-), Line 5.B. This amount includes intragovernmental transfers-in/out of capitalized assets during the current reporting year. The amount of the transfer is recorded at the net book value of the transferring entity. If the net book value is not known, then the amount recognized will be the asset's estimated fair value at the date of the transfer. Both parties to the transfer must confer when fair value is used 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 entity. Imputed financing equals the amount of imputed costs reported on the Statement of Net Cost (SNC). Refer to

Chapter 5 of this volume, SFFAS Number 4, "Managerial Cost Accounting Standards and Concepts," and Interpretation 6 of SFFAS Number 4, "Accounting for Imputed Intra-departmental Costs" for additional guidance on the recognition of interentity and material intraentity unreimbursed costs.

4. Other (+/-), Line 5.D. This line includes other financing sources that do not represent budgetary resources and are not otherwise classified in section 060303.E.1 - 3 of this chapter. Disclose in Note 19 of Chapter 10 of this Regulation all items equaling 10 percent or more of the value reported on Line 5.D.

F. Total Financing Sources, Line 6. This line is a summation of Budgetary Financing Sources (Lines 4.A through 4.F) and Other Financing Sources (Lines 5.A through 5.D).

G. Net Cost of Operations (+/-), Line 7. This consolidated amount should agree with the net cost of operations as reported on the SNC. 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.

H. Net Change, Line 8. This line represents the net change in Cumulative Results of Operations during the period and is computed by subtracting Line 7, Net Cost of Operations, from Line 6, Total Financing Sources.

I. Cumulative Results of Operations, Line 9. This line is computed by adding Line 8, Net Change to Line 3, Beginning balances, as adjusted.

J. Unexpended Appropriations Beginning Balances, Line 10. The total for beginning balances for the consolidated Unexpended Appropriations shall agree with the total of the ending balances for consolidated Unexpended Appropriations of the prior year.

K. Prior Period Adjustments, Line 11. Prior period adjustments are reported separately for Changes in accounting principles (Line 11.A) and Corrections of errors (Line 11.B).

1. Changes in accounting principles, Line 11.A. A change in an accounting principle is a change from one generally accepted accounting principle to another GAAP that can be justified as preferable. Changes in accounting principles include those that result from the adoption of new SFFAS. The cumulative effect of the change on prior periods is reported on this line as a change in accounting principle. Prior period financial statements will not be restated.

2. Corrections of errors, Line 11.B. Errors in financial statements can result from 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, then corrections should be made and amounts treated as prior period adjustments. Use the following criteria to determine proper display of financial statements containing material corrections of errors in prior periods (refer also to SFFAS Number 21).

a. When only the current period statements are presented, the cumulative effect of correcting the error is reported as a prior period adjustment on Line 11.B, Corrections of Errors, and beginning position restated on Line 12, Beginning Balances, as adjusted.

b. When comparative financial statements are presented, the error is 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 is reported as a prior period adjustment on Line 11.B, Corrections of Errors, of the earliest period presented. The beginning position of the earliest period presented is restated on Line 12, Beginning Balances, as adjusted.

L. Beginning Balances, as adjusted, Line 12. This line is the sum of the beginning balances of Unexpended Appropriations and prior period adjustments.

M. Budgetary Financing Sources, Line 13. This section displays financing sources that represent budgetary resources or adjustments to those resources, as reported on the SBR and defined as such by OMB Circular A-11, "Preparation, Submission, and Execution of the Budget," as amended.

1. Appropriations received, Line 13.A. This amount includes appropriations received during the current reporting period. This amount does not always 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., in special and nonrevolving trust funds) and reported on the SCNP in accordance with SFFAS Number 7.

2. Appropriations transferred, in/out (+/-), Line 13.B. This line is the amount of appropriations that have been transferred in or out during the current reporting year.

3. Other adjustments (rescissions, etc.) (+/-), Line 13.C. This amount includes adjustments to unexpended appropriations. Some examples of adjustments include rescissions of appropriations and cancellations of expired appropriation/expenditure accounts, which are included in the Permanently Not Available line on the SBR.

4. Appropriations used, Line 13.D. Appropriations are considered used as a financing source when goods and services are received or benefits are provided. This statement 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. Appropriations used does not increase Net Position since it is subtracted from Unexpended Appropriations and added to Cumulative Results of Operations for a net zero effect on Net Position as a whole.

N. Total Budgetary Financing Sources, Line 14. This line is a summation of Budgetary Financing Sources (Lines 13.A through 13.D).

O. Total Unexpended Appropriations, Line 15. This line represents the total amount of Unexpended Appropriations for the period. The calculated value results from adding Line 14, Total Budgetary Financing Sources to Line 12, Beginning balances, as adjusted.

P. Net Position, Line 16. This line represents the summation of Line 9, Cumulative Results of Operations and Line 15, Total Unexpended Appropriations. The value found in the Consolidated Total column for this line on the SCNP must agree with the Total Net Position reported on the Balance Sheet.

**DEPARTMENT OF DEFENSE
REPORTING ENTITY
STATEMENT OF CHANGES IN NET POSITION
For the Years Ending September 30, 20CY and 20PY**

	Current Year				Prior Year			
	Earmarked Funds	All Other Funds	Eliminations	Consolidated	Earmarked Funds	All Other Funds	Eliminations	Consolidated
Cumulative Results of Operations:								
1. Beginning Balances	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ Xxx
2. Prior Period Adjustments:								
2.A. Changes in accounting principles	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ Xxx
2.B. Corrections of errors (+/-)	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ Xxx
3. Beginning balances, as adjusted	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ Xxx
4. Budgetary Financing Sources:								
4.A. Other adjustments (+/-)	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ Xxx
4.B. Appropriations used	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ Xxx
4.C. Nonexchange revenue	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ Xxx
4.D. Donations and forfeitures of cash and cash equivalents	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ Xxx
4.E. Transfers-in/out without reimbursement (+/-)	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ Xxx
4.F. Other budgetary financing sources (+/-)	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx

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

DEPARTMENT OF DEFENSE
 REPORTING ENTITY
 STATEMENT OF CHANGES IN NET POSITION
 For the Years Ending September 30, 20CY and 20PY

	Current Year				Prior Year			
	Earmarked Funds	All Other Funds	Eliminations	Consolidated	Earmarked Funds	All Other Funds	Eliminations	Consolidated
5. Other Financing Sources (Non-Exchange):	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx
5.A. Donations and forfeitures of property	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ Xxx
5.B. Transfers-in/out without reimbursement (+/-)	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ Xxx
5.C. Imputed financing from costs absorbed by others	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ Xxx
5.D. Other (+/-)	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ Xxx
6. Total Financing Sources	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ Xxx
7. Net Cost of Operations (+/-)	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ Xxx
8. Net Change	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ Xxx
9. Cumulative Results of Operations	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ Xxx
Unexpended Appropriations:								
10. Beginning Balances	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ Xxx
11. Prior Period Adjustments:								
11.A. Changes in accounting principles	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ Xxx
11.B. Corrections of errors (+/-)	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ Xxx

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

DEPARTMENT OF DEFENSE
REPORTING ENTITY
STATEMENT OF CHANGES IN NET POSITION
For the Years Ending September 30, 20CY and 20PY

	Current Year				Prior Year			
	Earmarked Funds	All Other Funds	Eliminations	Consolidated	Earmarked Funds	All Other Funds	Eliminations	Consolidated
12. Beginning balances, as adjusted	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ Xxx
13. Budgetary Financing Sources:								
13.A. Appropriations received	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ Xxx
13.B. Appropriations transferred-in/out (+/-)	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ Xxx
13.C. Other adjustments (+/-)	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ Xxx
13.D. Appropriations used	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ Xxx
14. Total Budgetary Financing Sources	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ Xxx
15. Total Unexpended Appropriations	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ Xxx
16. Net Position	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ xxx	\$ Xxx

★ Figure 6-1 Statement of Changes in Net Position