

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2012 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	USSGL Account Attributes/1			Addl. Info.
						Exch / Nonexch	Cust / Noncust	Budgetary Impact Ind	
Cumulative Results of Operations:									
1	Beginning Balances								
1	B	3310	Cumulative Results of Operations	X	X				
2	Adjustments (+/-)								
2a	Changes in Accounting Principles (+/-)								
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				
2b	Corrections of Errors (+/-)								
2b	E	5705	Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	X	X				
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				
2b	E	7405	Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	X	X				
3	Beginning Balances, as Adjusted								
	This line is calculated. Equals sum of lines 1 through 2b.			X	X				
Budgetary Financing Sources:									
4	Other Adjustments (Rescissions, etc.) (+/-)								
4	E	5790	Other Financing Sources	X	X			D	3
5	Appropriations Used								
5	E	5700	Expended Appropriations	X	X				2
6	Nonexchange Revenue								
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 and Fines Revenue	X	X	T	A		
6	E	5324	Contra Revenue for Penalties and Fines	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			

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						Exch / Nonexch	Cust / Noncust	Budgetary Impact Ind	
6	E	5800	Tax Revenue Collected - Not Otherwise Classified	X	X	T	A		4
6	E	5801	Tax Revenue Collected - Individual	X	X	T	A		4
6	E	5802	Tax Revenue Collected - Corporate	X	X	T	A		4
6	E	5803	Tax Revenue Collected - Unemployment	X	X	T	A		4
6	E	5804	Tax Revenue Collected - Excise	X	X	T	A		4
6	E	5805	Tax Revenue Collected - Estate and Gift	X	X	T	A		4
6	E	5806	Tax Revenue Collected - Customs	X	X	T	A		4
6	E	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	X	X	T	A		4
6	E	5821	Tax Revenue Accrual Adjustment - Individual	X	X	T	A		4
6	E	5822	Tax Revenue Accrual Adjustment - Corporate	X	X	T	A		4
6	E	5823	Tax Revenue Accrual Adjustment - Unemployment	X	X	T	A		4
6	E	5824	Tax Revenue Accrual Adjustment - Excise	X	X	T	A		4
6	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	X	X	T	A		4
6	E	5826	Tax Revenue Accrual Adjustment - Customs	X	X	T	A		4
6	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	X	X	T	A		4
6	E	5831	Contra Revenue for Taxes - Individual	X	X	T	A		4
6	E	5832	Contra Revenue for Taxes - Corporate	X	X	T	A		4
6	E	5833	Contra Revenue for Taxes - Unemployment	X	X	T	A		4
6	E	5834	Contra Revenue for Taxes - Excise	X	X	T	A		4
6	E	5835	Contra Revenue for Taxes - Estate and Gift	X	X	T	A		4
6	E	5836	Contra Revenue for Taxes - Customs	X	X	T	A		4
6	E	5890	Tax Revenue Refunds - Not Otherwise Classified	X	X	T	A		4
6	E	5891	Tax Revenue Refunds - Individual	X	X	T	A		4
6	E	5892	Tax Revenue Refunds - Corporate	X	X	T	A		4
6	E	5893	Tax Revenue Refunds - Unemployment	X	X	T	A		4
6	E	5894	Tax Revenue Refunds - Excise	X	X	T	A		4
6	E	5895	Tax Revenue Refunds - Estate and Gift	X	X	T	A		4
6	E	5896	Tax Revenue Refunds - Customs	X	X	T	A		4
6	E	5900	Other Revenue	X	X	T	A	D	
6	E	5909	Contra Revenue for Other Revenue	X	X	T	A	D	
7			Donations and Forfeitures of Cash and Cash Equivalents						
7	E	5600	Donated Revenue - Financial Resources	X	X	T	A		
7	E	5609	Contra Revenue for Donations - Financial Resources	X	X	T	A		
7	E	5640	Forfeiture Revenue - Cash and Cash Equivalents	X	X	T		D	
7	E	5649	Contra Forfeiture Revenue - Cash and Cash Equivalents	X	X	T		D	
8			Transfers-In/Out Without Reimbursement (+/-)						
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 - Other	X	X				
8	E	5760	Expenditure Financing Sources - Transfers-Out	X	X				

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						USSGL Account Attributes for FACTS I	Exch / Nonexch	Cust / Noncust	
8	E	5765	Nonexpenditure Financing Sources - Transfers-Out - Other	X	X				
8	E	5766	Nonexpenditure Financing Sources - Transfers-Out - Capital	X	X				
8	E	5997	Financing Sources Transferred In From Custodial Statement	X	X		A		
9	Other (+/-)								
9	E	5790	Other Financing Sources	X	X			D	
9	E	7110	Gains on Disposition of Assets - Other	X	X	T		D	
9	E	7111	Gains on Disposition of Investments	X	X	T		D	
9	E	7112	Gains on Disposition of Borrowings	X	X	T		D	
9	E	7180	Unrealized Gains	X	X	T		D	
9	E	7190	Other Gains	X	X	T		D	
9	E	7210	Losses on Disposition of Assets - Other	X	X	T		D	
9	E	7211	Losses on Disposition of Investments	X	X	T		D	
9	E	7212	Losses on Disposition of Borrowings	X	X	T		D	
9	E	7280	Unrealized Losses	X	X	T		D	
9	E	7290	Other Losses	X	X	T		D	
9	E	7500	Distribution of Income - Dividend	X	X	T		D	
Other Financing Sources (Non Exchange):									
10	Donations and Forfeitures of Property								
10	E	5610	Donated Revenue - Nonfinancial Resources	X	X	T			
10	E	5619	Contra Donated Revenue - Nonfinancial Resources	X	X	T			
10	E	5650	Forfeiture Revenue - Forfeitures of Property	X	X	T		E	
10	E	5659	Contra Forfeiture Revenue - Forfeitures of Property	X	X	T		E	
11	Transfers-In/Out Without Reimbursement (+/-)								
11	E	5720	Financing Sources Transferred In Without Reimbursement	X	X				
11	E	5730	Financing Sources Transferred Out Without Reimbursement	X	X				
11	E	5756	Nonexpenditure Financing Sources - Transfers-In - Capital	X	X				
11	E	5775	Nonbudgetary Financing Sources Transferred In	X	X				
11	E	5776	Nonbudgetary Financing Sources Transferred Out	X	X				
11	E	5792	Financing Sources To Be Transferred Out - Contingent Liability	X	X				
12	Imputed Financing								
12	E	5780	Imputed Financing Sources	X	X				
13	Other (+/-)								
13	E	5790	Other Financing Sources	X	X			E	
13	E	5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	X	X			E	
13	E	5795	Seigniorage		X			E	
13	E	5900	Other Revenue	X	X	T	A	E	

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						USSGL Account Attributes for FACTS I	Exch / Nonexch	Cust / Noncust	
13	E	5909	Contra Revenue for Other Revenue	X	X	T	A	E	
13	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net	X	X		A	E	
13	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	X	X		A	E	
13	E	7110	Gains on Disposition of Assets - Other	X	X	T		E	
13	E	7111	Gains on Disposition of Investments	X	X	T		E	
13	E	7112	Gains on Disposition of Borrowings	X	X	T		E	
13	E	7180	Unrealized Gains	X	X	T		E	
13	E	7190	Other Gains	X	X	T		E	
13	E	7210	Losses on Disposition of Assets - Other	X	X	T		E	
13	E	7211	Losses on Disposition of Investments	X	X	T		E	
13	E	7212	Losses on Disposition of Borrowings	X	X	T		E	
13	E	7280	Unrealized Losses	X	X	T		E	
13	E	7290	Other Losses	X	X	T		E	
13	E	7500	Distribution of Income - Dividend	X	X	T		E	
14	Total Financing Sources								
	This line is calculated. Equals sum of lines 4 through 13.			X	X				
15	Net Cost of Operations (+/-)								
	Net Cost of Operations (+/-)			X	X				
16	Net Change								
	This line is calculated. Equals sum of lines 14 minus 15.			X	X				
17	Cumulative Results of Operations								
	This line is calculated. Equals sum of lines 3 and 16.			X	X				
Unexpended Appropriations:									
18	Beginning Balances								
18	B	3100	Unexpended Appropriations - Cumulative	X	X				
19	Adjustments (+/-)								
19a	Changes in Accounting Principles (+/-)								
19a	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	X	X				
19b	Corrections of Errors (+/-)								
19b	E	3105	Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	X	X				
19b	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	X	X				

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						Exch / Nonexch	Cust / Noncust	Budgetary Impact Ind	
20 Beginning Balances, as Adjusted									
			This line is calculated. Equals sum of lines 18 through 19b.	X	X				
Budgetary Financing Sources:									
21 Appropriations Received									
21	E	3101	Unexpended Appropriations - Appropriations Received	X	X				6
22 Appropriations Transferred-In/Out (+/-)									
22	E	3102	Unexpended Appropriations - Transfers-In	X	X				2
22	E	3103	Unexpended Appropriations - Transfers-Out	X	X				2
23 Other Adjustments (Rescissions, etc.) (+/-)									
23	E	3106	Unexpended Appropriations - Adjustments	X	X				2
24 Appropriations Used									
24	E	3107	Unexpended Appropriations - Used	X	X				
25 Total Budgetary Financing Sources									
			This line is calculated. Equals sum of lines 21 through 24.	X	X				
26 Total Unexpended Appropriations									
			This line is calculated. Equals sum of lines 20 and 25.	X	X				
27 Net Position									
			This line is calculated. Equals sum of lines 17 and 26.	X	X				5

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FOOTNOTES AND ADDITIONAL INFORMATION:

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

2/ Debit-Decreases/Credit-Increases.

3/ Related to adjustments. Debit-Decreases/Credit-Increases

4/ Reported by recipient/noncustodial entity only.

5/ Should equal the ending amount reported as net position on the Balance Sheet.

6/ Should tie to the Statement of Budgetary Resources, line 3A1, except for trust and special funds and during a continuing resolution.