

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2013 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	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
4	E	5919	Revenue and Other Financing Sources -	X	X				
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	X	X	T	A		
6	E	5317	Contra Revenue for Interest Revenue - Loans	X	X	T	A		
6	E	5318	Contra Revenue for Interest Revenue - Investments	X	X	T	A		

SUPPLEMENT

SECTION V

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	Funded Benefit Program Revenue	X	X	T			
6	E	5409	Contra Revenue for Funded Benefit Program	X	X	T			
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	X	X	T		D	
8			Transfers-In/Out Without Reimbursement (+/-)						
8	E	5740	Appropriated Dedicated Collections Transferred In	X	X				

SUPPLEMENT

SECTION V

8	E	5745	Appropriated Dedicated Collections 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	5766	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	X	X			
8	E	5997	Financing Sources Transferred In From Custodial Statement Collections	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	X	X			
11	E	5730	Financing Sources Transferred Out Without Reimbursement	X	X			
11	E	5756	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	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			

SUPPLEMENT

SECTION V

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
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 Position	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			

SUPPLEMENT

SECTION V

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			
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	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

SUPPLEMENT

SECTION V

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.