

## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2011 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes for FACTS I/1		Addl. Info.
				Fed / NonFed	Exch / Nonexch	
<b>1</b>			<b>Beginning Net Position Balance</b>			
1	B	3100	Unexpended Appropriations - Cumulative			
1	B	3310	Cumulative Results of Operations			
<b>2</b>			<b>Non-Federal Prior Period Adjustments</b>			
<b>2.1</b>			<b>Changes in Accounting Principles</b>			
2.1	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	N		
<b>2.2</b>			<b>Corrections of Errors</b>			
2.2	E	7400	Prior-Period Adjustments Due to Corrections of Errors	N		
<b>2.3</b>			<b>Corrections of Errors - Years Preceding the Prior Year</b>			
2.3	E	7405	Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	N		
<b>3</b>			<b>Federal Prior Period Adjustments</b>			2
<b>3.1</b>			<b>Changes in Accounting Principles (RC 29)</b>			
3.1	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles			
3.1	E	5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles			
3.1	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	F		
<b>3.2</b>			<b>Corrections of Errors (RC 29)</b>			
3.2	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors			
3.2	E	5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors			
3.2	E	7400	Prior-Period Adjustments Due to Corrections of Errors	F		

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<b>3.3</b>			<b>Corrections of Errors - Years Preceding the Prior Year (RC 29)</b>			
3.3	E	3105	Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year			
3.3	E	5705	Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year			
3.3	E	7405	Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	F		
<b>4</b>			<b>Adjusted Beginning Net Position Balance</b>			
4			This line is calculated.			
4			For current year, equals sum of lines, 1, 2.1, 2.2, 3.1, and 3.2.			
4			For prior year, equals sum of lines, 1, 2.1, 2.2, 2.3, 3.1, 3.2, and 3.3.			
<b>5</b>			<b>Non-Federal Nonexchange Revenue:</b>			
<b>5.1</b>			<b>Individual Income Tax and Tax Withholdings (for use by Treasury only)</b>			
5.1	E	5801	Tax Revenue Collected - Individual	N	T	
5.1	E	5821	Tax Revenue Accrual Adjustment - Individual	N	T	
5.1	E	5831	Contra Revenue for Taxes - Individual	N	T	
5.1	E	5891	Tax Revenue Refunds - Individual	N	T	
<b>5.2</b>			<b>Corporation Income Taxes (for use by Treasury only)</b>			
5.2	E	5802	Tax Revenue Collected - Corporate	N	T	
5.2	E	5822	Tax Revenue Accrual Adjustment - Corporate	N	T	
5.2	E	5832	Contra Revenue for Taxes - Corporate	N	T	
5.2	E	5892	Tax Revenue Refunds - Corporate	N	T	
<b>5.3</b>			<b>Unemployment Taxes</b>			
5.3	E	5803	Tax Revenue Collected - Unemployment	N	T	
5.3	E	5823	Tax Revenue Accrual Adjustment - Unemployment	N	T	
5.3	E	5833	Contra Revenue for Taxes - Unemployment	N	T	

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				Fed / NonFed	Exch / Nonexch	
5.3	E	5893	Tax Revenue Refunds - Unemployment	N	T	
<b>5.4</b>	<b>Excise Taxes</b>					
5.4	E	5804	Tax Revenue Collected - Excise	N	T	
5.4	E	5824	Tax Revenue Accrual Adjustment - Excise	N	T	
5.4	E	5834	Contra Revenue for Taxes - Excise	N	T	
5.4	E	5894	Tax Revenue Refunds - Excise	N	T	
<b>5.5</b>	<b>Estate and Gift Taxes</b>					
5.5	E	5805	Tax Revenue Collected - Estate and Gift	N	T	
5.5	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	N	T	
5.5	E	5835	Contra Revenue for Taxes - Estate and Gift	N	T	
5.5	E	5895	Tax Revenue Refunds - Estate and Gift	N	T	
<b>5.6</b>	<b>Customs Duties</b>					
5.6	E	5806	Tax Revenue Collected - Customs	N	T	
5.6	E	5826	Tax Revenue Accrual Adjustment - Customs	N	T	
5.6	E	5836	Contra Revenue for Taxes - Customs	N	T	
5.6	E	5896	Tax Revenue Refunds - Customs	N	T	
<b>5.7</b>	<b>Other Taxes and Receipts</b>					
5.7	E	5310	Interest Revenue - Other	N	T	
5.7	E	5311	Interest Revenue - Investments	N	T	
5.7	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	N	T	
5.7	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	N	T	
5.7	E	5318	Contra Revenue for Interest Revenue - Investments	N	T	
5.7	E	5319	Contra Revenue for Interest Revenue - Other	N	T	
5.7	E	5320	Penalties and Fines Revenue	N	T	
5.7	E	5324	Contra Revenue for Penalties and Fines	N	T	
5.7	E	5400	Benefit Program Revenue	N	T	
5.7	E	5409	Contra Revenue for Benefit Program Revenue	N	T	
5.7	E	5600	Donated Revenue - Financial Resources	N	T	

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				Fed / NonFed	Exch / Nonexch	
5.7	E	5609	Contra Revenue for Donations - Financial Resources	N	T	
5.7	E	5610	Donated Revenue - Nonfinancial Resources	N	T	
5.7	E	5619	Contra Donated Revenue - Nonfinancial Resources	N	T	
5.7	E	5640	Forfeiture Revenue - Cash and Cash Equivalents	N	T	
5.7	E	5649	Contra Forfeiture Revenue - Cash and Cash Equivalents	N	T	
5.7	E	5650	Forfeiture Revenue - Forfeitures of Property	N	T	
5.7	E	5659	Contra Forfeiture Revenue - Forfeitures of Property	N	T	
5.7	E	5795	Seigniorage	N		5
5.7	E	5800	Tax Revenue Collected - Not Otherwise Classified	N	T	
5.7	E	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	N	T	
5.7	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	N	T	
5.7	E	5890	Tax Revenue Refunds - Not Otherwise Classified	N	T	
5.7	E	5900	Other Revenue	N	T	
5.7	E	5909	Contra Revenue for Other Revenue	N	T	
5.7	E	5923	Valuation Change in Investments - Beneficial Interest in Trust	N	T	
5.7	E	5990	Collections for Others - Statement of Custodial Activity	N	T	
5.7	E	5991	Accrued Collections for Others - Statement of Custodial Activity	N	T	
5.7	E	7110	Gains on Disposition of Assets - Other	N	T	
5.7	E	7111	Gains on Disposition of Investments	N	T	
5.7	E	7180	Unrealized Gains	N	T	
5.7	E	7190	Other Gains	N	T	
5.7	E	7210	Losses on Disposition of Assets - Other	N	T	
5.7	E	7211	Losses on Disposition of Investments	N	T	
5.7	E	7280	Unrealized Losses	N	T	
5.7	E	7290	Other Losses	N	T	
5.7	E	7500	Distribution of Income - Dividend	N	T	
<b>5.8</b>			<b>Miscellaneous Earned Revenue</b>			3
<b>5.9</b>			<b>Total Non-Federal Nonexchange Revenue</b>			
5.9			This line is calculated. Equals sum of lines 5.1 through 5.8.			

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Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes for FACTS I/1		Addl. Info.
				Fed / NonFed	Exch / Nonexch	
<b>6</b>			<b>Federal Nonexchange Revenue:</b>			
<b>6.1</b>			<b>Federal Securities Interest Revenue (Nonexchange) (RC 03)</b>			2
6.1	E	5311	Interest Revenue - Investments	F	T	6
6.1	E	5318	Contra Revenue for Interest Revenue - Investments	F	T	6
6.1	E	7111	Gains on Disposition of Investments	F	T	6
6.1	E	7180	Unrealized Gains	F	T	6
6.1	E	7211	Losses on Disposition of Investments	F	T	6
6.1	E	7280	Unrealized Losses	F	T	6
<b>6.2</b>			<b>Borrowings and Other Interest Revenue (Nonexchange) (RC 05)</b>			2
6.2	E	5310	Interest Revenue - Other	F	T	6
6.2	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F	T	6
6.2	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F	T	6
6.2	E	5319	Contra Revenue for Interest Revenue - Other	F	T	6
<b>6.3</b>			<b>Benefit Program Revenue (Nonexchange) (RC 26)</b>			2
6.3	E	5400	Benefit Program Revenue	F	T	6
6.3	E	5409	Contra Revenue for Benefit Program Revenue	F	T	6
<b>6.4</b>			<b>Other Taxes and Receipts (RC 29)</b>			2
6.4	E	5800	Tax Revenue Collected - Not Otherwise Classified	F	T	
6.4	E	5801	Tax Revenue Collected - Individual	F	T	
6.4	E	5802	Tax Revenue Collected - Corporate	F	T	
6.4	E	5803	Tax Revenue Collected - Unemployment	F	T	
6.4	E	5804	Tax Revenue Collected - Excise	F	T	
6.4	E	5805	Tax Revenue Collected - Estate and Gift	F	T	
6.4	E	5806	Tax Revenue Collected - Customs	F	T	
6.4	E	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	F	T	
6.4	E	5821	Tax Revenue Accrual Adjustment - Individual	F	T	
6.4	E	5822	Tax Revenue Accrual Adjustment - Corporate	F	T	
6.4	E	5823	Tax Revenue Accrual Adjustment - Unemployment	F	T	

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				Fed / NonFed	Exch / Nonexch	
6.4	E	5824	Tax Revenue Accrual Adjustment - Excise	F	T	
6.4	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	F	T	
6.4	E	5826	Tax Revenue Accrual Adjustment - Customs	F	T	
6.4	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	F	T	
6.4	E	5831	Contra Revenue for Taxes - Individual	F	T	
6.4	E	5832	Contra Revenue for Taxes - Corporate	F	T	
6.4	E	5833	Contra Revenue for Taxes - Unemployment	F	T	
6.4	E	5834	Contra Revenue for Taxes - Excise	F	T	
6.4	E	5835	Contra Revenue for Taxes - Estate and Gift	F	T	
6.4	E	5836	Contra Revenue for Taxes - Customs	F	T	
6.4	E	5890	Tax Revenue Refunds - Not Otherwise Classified	F	T	
6.4	E	5891	Tax Revenue Refunds - Individual	F	T	
6.4	E	5892	Tax Revenue Refunds - Corporate	F	T	
6.4	E	5893	Tax Revenue Refunds - Unemployment	F	T	
6.4	E	5894	Tax Revenue Refunds - Excise	F	T	
6.4	E	5895	Tax Revenue Refunds - Estate and Gift	F	T	
6.4	E	5896	Tax Revenue Refunds - Customs	F	T	
6.4	E	7112	Gains on Disposition of Borrowings	F	T	
6.4	E	7190	Other Gains	F	T	
6.4	E	7212	Losses on Disposition of Borrowings	F	T	
6.4	E	7290	Other Losses	F	T	
<b>6.5</b>	<b>Total Federal Nonexchange Revenue</b>					
6.5	This line is calculated. Equals sum of lines 6.1 through 6.4.					
<b>7</b>	<b>Budgetary Financing Sources:</b>					
<b>7.1</b>	<b>Appropriations Received As Adjusted (recissions and other adjustments) (RC 29)</b>					2
7.1	E	3101	Unexpended Appropriations - Appropriations Received			
7.1	E	3106	Unexpended Appropriations - Adjustments			
<b>7.2</b>	<b>Appropriation of Unavailable Special or Trust Fund Receipts Transfers-In (RC 07)</b>					2

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				Fed / NonFed	Exch / Nonexch	
7.2	E	5740	Appropriated Earmarked Receipts Transferred In	F		6
<b>7.3</b>	<b>Appropriation of Unavailable Special or Trust Fund Receipts Transfers-Out (RC 07)</b>					2
7.3	E	5745	Appropriated Earmarked Receipts Transferred Out	F		6
<b>7.4</b>	<b>Nonexpenditure Transfers-In of Unexpended Appropriations and Financing Sources (RC 08)</b>					2
7.4	E	3102	Unexpended Appropriations - Transfers-In	F		
7.4	E	5755	Nonexpenditure Financing Sources - Transfers-In - Other	F		
<b>7.5</b>	<b>Nonexpenditure Transfers-Out of Unexpended Appropriations and Financing Sources (RC 08)</b>					2
7.5	E	3103	Unexpended Appropriations - Transfers-Out	F		
7.5	E	5765	Nonexpenditure Financing Sources - Transfers-Out - Other	F		
<b>7.6</b>	<b>Expenditure Transfers-In of Financing Sources (RC 09)</b>					2
7.6	E	5750	Expenditure Financing Sources - Transfers-In	F		
7.6	E	5997	Financing Sources Transferred In From Custodial Statement Collections	F		
<b>7.7</b>	<b>Expenditure Transfers-Out of Financing Sources (RC 09)</b>					2
7.7	E	5760	Expenditure Financing Sources - Transfers-Out	F		
7.7	E	5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	F		
<b>7.8</b>	<b>Nonexpenditure Transfer-In of Financing Sources - Capital Transfers (RC 11)</b>					
7.8	E	5756	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	F		
<b>7.9</b>	<b>Nonexpenditure Transfer-Out of Financing Sources - Capital Transfers (RC 11)</b>					
7.9	E	5766	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	F		
7.9	E	5792	Financing Sources To Be Transferred Out - Contingent Liability	F		
<b>7.10</b>	<b>Collections for Others Transferred to the General Fund (RC 29)</b>					
7.10	E	5990	Collections for Others - Statement of Custodial Activity	F	T	7, 9
7.10	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	F		7, 9

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				Fed / NonFed	Exch / Nonexch	
<b>7.11</b>			<b>Accrual for Amounts to be Collected for Others and Transferred to the General Fund (RC 29)</b>			
7.11	E	5991	Accrued Collections for Others - Statement of Custodial Activity	F	T	7, 9
7.11	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	F		7, 9
<b>7.12</b>			<b>Other Budgetary Financing Sources (RC 29)</b>			2
7.12	E	3107	Unexpended Appropriations - Used			
7.12	E	5320	Penalties and Fines Revenue	F	T	
7.12	E	5324	Contra Revenue for Penalties and Fines	F	T	
7.12	E	5700	Expended Appropriations			
7.12	E	5790	Other Financing Sources	F		
7.12	E	5900	Other Revenue	F	T	4
7.12	E	5909	Contra Revenue for Other Revenue	F	T	4
7.12	E	5990	Collections for Others - Statement of Custodial Activity	F	T	7, 10
7.12	E	5991	Accrued Collections for Others - Statement of Custodial Activity	F	T	7, 10
7.12	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	F		7, 10
7.12	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	F		7, 10
7.12	E	7500	Distribution of Income - Dividend	F	T	
<b>7.13</b>			<b>Total Budgetary Financing Sources</b>			
7.13			This line is calculated. Equals sum of lines 7.1 through 7.12.			
<b>8</b>			<b>Other Financing Sources:</b>			
<b>8.1</b>			<b>Transfers-In Without Reimbursement (RC 18)</b>			2
8.1	E	5720	Financing Sources Transferred In Without Reimbursement	F		
8.1	E	5775	Nonbudgetary Financing Sources Transferred In	F		
<b>8.2</b>			<b>Transfers-Out Without Reimbursement (RC 18)</b>			2
8.2	E	5730	Financing Sources Transferred Out Without Reimbursement	F		



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				Fed / NonFed	Exch / Nonexch	
8.2	E	5776	Nonbudgetary Financing Sources Transferred Out	F		
<b>8.3</b>	<b>Imputed Financing Sources (RC 25)</b>					2
8.3	E	5780	Imputed Financing Sources	F		
<b>8.4</b>	<b>Non-Entity Collections Transferred to the General Fund (RC 29)</b>					
8.4	E	5990	Collections for Others - Statement of Custodial Activity	F	T	8, 9
8.4	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	F		8, 9
<b>8.5</b>	<b>Accrual for Non-Entity Amounts To Be Collected and Transferred to the General Fund (RC 29)</b>					
8.5	E	5991	Accrued Collections for Others - Statement of Custodial Activity	F	T	8, 9
8.5	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	F		8, 9
<b>8.6</b>	<b>Other Non-Budgetary Financing Sources (RC 29)</b>					2
8.6	E	5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	F		
8.6	E	5990	Collections for Others - Statement of Custodial Activity	F	T	8, 10
8.6	E	5991	Accrued Collections for Others - Statement of Custodial Activity	F	T	8, 10
8.6	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	F		8, 10
8.6	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	F		8, 10
<b>8.7</b>	<b>Total Other Financing Sources</b>					
8.7	This line is calculated. Equals sum of lines 8.1 through 8.6.					
<b>9</b>	<b>Net Cost of Operations ()</b>					
<b>10</b>	<b>Ending Net Position Balance</b>					
10	This line is calculated. Equals sum of lines 4, 5.9, 6.5, 7.13, 8.7, and 9.					

**SUPPLEMENT****SECTION VI****Footnotes and Additional Information:**

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

2/ For Reciprocal Category (RC) detail information, see TFM Volume 1, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government, Appendix 7.

3/ As defined in TFM, Volume I, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government.

4/ This account is associated with RC 24 rather than RC 29.

5/ Seigniorage is defined as "Other Financing Sources" (see SFFAS No. 7, paragraph 305) and has a non-Federal attribute. A new line to accommodate seigniorage with an "N" attribute was not added to the "Other Financing Sources" line since seigniorage does not meet the Financial Report's materiality threshold. As a result, seigniorage was added to the "Other Taxes and Receipts" line instead.

6/ Exclude General Fund (Trading Partner code 9900) activity in this account.

7/ Budgetary portion only.

8/ Non budgetary portion only.

9/Report only General Fund (Trading Partner code 9900) activity associated with this account. Beginning fiscal 2013, with the implementation of GTAS (<http://fms.treas.gov/gtas/index.html>), there will be a new Federal/NonFederal attribute domain value for General Fund "G" for General fund.

10/ Not related to the General Fund.