

SUPPLEMENT

Section V

USSGL Crosswalk - Statement of Changes in Net Position

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Exch/Nonexch	Cust/Noncust	Budgetary Impact Indicator	Reporting Type Code	Addl. Info.
18	Other (+/-)							
18	579000	Other Financing Sources	E			D	E/U	
18	711000	Gains on Disposition of Assets - Other	E	T		D	E/U	
18	711100	Gains on Disposition of Investments	E	T		D	E/U	
18	718000	Unrealized Gains	E	T		D	E/U	
18	719000	Other Gains	E	T		D	E/U	
18	719090	Gains on International Monetary Fund Assets	E	T		D	U	
18	721000	Losses on Disposition of Assets - Other	E	T		D	E/U	
18	721100	Losses on Disposition of Investments	E	T	A	D	E/U	
18	721200	Losses on Disposition of Borrowings	E	T		D	E/U	
18	728000	Unrealized Losses	E	T		D	E/U	
18	729000	Other Losses	E	T		D	E/U	
18	729090	Losses on International Monetary Fund Assets	E	T		D	U	
18	750000	Distribution of Income - Dividend	E	T		D	E/U	
22	Other (+/-)							
22	579000	Other Financing Sources	E			E	E/U	
22	579001	Other Non-Budgetary Financing Sources for Debt Accruals/Amortization	E				U	
22	579100	Adjustment to Financing Sources - Credit Reform	E			E	E/U	
22	579500	Seigniorage	E			E	E/U	
22	590000	Other Revenue	E	E/T	A	E	E/U	
22	590900	Contra Revenue for Other Revenue	E	E/T	A	E	E/U	
22	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E		A	E	E/U	
22	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E		A	E	E/U	
22	711000	Gains on Disposition of Assets - Other	E	T		E	E/U	
22	711100	Gains on Disposition of Investments	E	T		E	E/U	
22	718000	Unrealized Gains	E	T		E	E/U	
22	719000	Other Gains	E	T		E	E/U	
22	719090	Gains on International Monetary Fund Assets	E	T		E	U	
22	721000	Losses on Disposition of Assets - Other	E	T		E	E/U	

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22	721100	Losses on Disposition of Investments	E	T	A	E	E/U	
22	721200	Losses on Disposition of Borrowings	E	T		E	E/U	
22	728000	Unrealized Losses	E	T		E	E/U	
22	729000	Other Losses	E	T		E	E/U	
22	729090	Losses on International Monetary Fund Assets	E	T		E	U	
22	750000	Distribution of Income - Dividend	E	T		E	E/U	

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/non-custodial entity only.
5. Should equal the ending amount reported as net position on the Balance Sheet.
6. This amount will agree with the net cost of operations as reported on the Statement of Net Cost.
7. Rescissions that have transferred to a General Fund Receipt Account.

U.S. Government Standard General Ledger
Attributes to Accounts Report

USSGL ACCOUNT		USSGL ATTRIBUTES													BULK FILE ATTRIBUTES													USSGL ACCOUNT ATTRIBUTES													TAS ATTRIBUTES					
No.	USSGL Account Title	Anticipated	Budg/Prop	Norm Bal	Begin/End	Debit/Credit	Auth Type Code	Apport Cat	Apport Cat B	Avail Time	BEA Cat	Borrow Source	Budgetary Impact Indicator	Cohort Yr	Cnst/Noncnst	Exch/Nonexch	Fed/NonFed	Trading Ptr	Trading Ptr Main	PY Adj	DEFC	Program Rpt Cat	Reimb Flag	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code	Borrowing Authority From the Treasury	Borrowing Authority From the Public	Contract Authority													
721200	Losses on Disposition of Borrowings	N	P	D	E	DC							DE			X	F	###	####							CF/DF/EC/E GEM/EP/ER ES/ET/GA/T R/UG/US/UT	E/FU	D/GN	UE	X/K/N	D/M/N	D/M/N	D/M/N													