

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. |
|-----------------------------------|----------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|-----------|--------------|--------------|----------------------------|---------------------|-------------|
| <b>Unexpended Appropriations:</b> |                                                                      |                                                                                                                    |           |              |              |                            |                     |             |
| <b>1</b>                          | <b>Beginning Balance</b>                                             |                                                                                                                    |           |              |              |                            |                     |             |
| 1                                 | 310000                                                               | Unexpended Appropriations - Cumulative                                                                             | B         |              |              |                            | E/U                 |             |
| <b>2</b>                          | <b>Adjustments (+/-)</b>                                             |                                                                                                                    |           |              |              |                            |                     |             |
| <b>2A</b>                         | <b>Changes in accounting principles (+/-)</b>                        |                                                                                                                    |           |              |              |                            |                     |             |
| 2A                                | 310900                                                               | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles                       | E         |              |              |                            | E/U                 |             |
| <b>2B</b>                         | <b>Corrections of errors (+/-)</b>                                   |                                                                                                                    |           |              |              |                            |                     |             |
| 2B                                | 310500                                                               | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year | E         |              |              |                            | E/U                 |             |
| 2B                                | 310800                                                               | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors                                  | E         |              |              |                            | E/U                 |             |
| <b>3</b>                          | <b>Beginning balance, as adjusted</b>                                |                                                                                                                    |           |              |              |                            |                     |             |
|                                   | <b>This line is calculated. Equals sum of lines 1 through 2B.</b>    |                                                                                                                    |           |              |              |                            |                     |             |
| <b>4</b>                          | <b>Appropriations received</b>                                       |                                                                                                                    |           |              |              |                            |                     |             |
| 4                                 | 309000                                                               | Unexpended Appropriations While Awaiting a Warrant                                                                 | E         |              |              |                            | E/U                 |             |
| 4                                 | 310100                                                               | Unexpended Appropriations - Appropriations Received                                                                | E         |              |              |                            | E/U                 |             |
| <b>5</b>                          | <b>Appropriations transferred-in/out (+/-)</b>                       |                                                                                                                    |           |              |              |                            |                     |             |
| 5                                 | 310200                                                               | Unexpended Appropriations - Transfers-In                                                                           | E         |              |              |                            | E/U                 | 2           |
| 5                                 | 310300                                                               | Unexpended Appropriations - Transfers-Out                                                                          | E         |              |              |                            | E/U                 | 2           |
| <b>6</b>                          | <b>Other Adjustments (+/-)</b>                                       |                                                                                                                    |           |              |              |                            |                     |             |
| 6                                 | 310600                                                               | Unexpended Appropriations - Adjustments                                                                            | E         |              |              |                            | E/U                 | 2           |
| <b>7</b>                          | <b>Appropriations used</b>                                           |                                                                                                                    |           |              |              |                            |                     |             |
| 7                                 | 310700                                                               | Unexpended Appropriations - Used                                                                                   | E         |              |              |                            | E/U                 |             |
| <b>8</b>                          | <b>Total Budgetary Financing Sources</b>                             |                                                                                                                    |           |              |              |                            |                     |             |
|                                   | <b>This line is calculated. Equals sum of lines 4 through 7.</b>     |                                                                                                                    |           |              |              |                            |                     |             |
| <b>9</b>                          | <b>Total Unexpended Appropriations</b>                               |                                                                                                                    |           |              |              |                            |                     |             |
|                                   | <b>This line is calculated. Equals sum of lines 3 and 8.</b>         |                                                                                                                    |           |              |              |                            |                     |             |
|                                   | <b>Cumulative Results from Operations:</b>                           |                                                                                                                    |           |              |              |                            |                     |             |
| <b>10</b>                         | <b>Beginning Balances</b>                                            |                                                                                                                    |           |              |              |                            |                     |             |
| 10                                | 331000                                                               | Cumulative Results of Operations                                                                                   | B         |              |              |                            | E/U                 |             |
| <b>11</b>                         | <b>Adjustments: (+/-)</b>                                            |                                                                                                                    |           |              |              |                            |                     |             |
| <b>11A</b>                        | <b>Changes in accounting principles (+/-)</b>                        |                                                                                                                    |           |              |              |                            |                     |             |
| 11A                               | 570900                                                               | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles                         | E         |              |              |                            | E/U                 |             |
| 11A                               | 740100                                                               | Prior-Period Adjustments Due to Changes in Accounting Principles                                                   | E         |              |              |                            | E/U                 |             |
| <b>11B</b>                        | <b>Corrections of errors (+/-)</b>                                   |                                                                                                                    |           |              |              |                            |                     |             |
| 11B                               | 570500                                                               | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year   | E         |              |              |                            | E/U                 |             |
| 11B                               | 570800                                                               | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors                                    | E         |              |              |                            | E/U                 |             |
| 11B                               | 740000                                                               | Prior-Period Adjustments Due to Corrections of Errors                                                              | E         |              |              |                            | E/U                 |             |
| 11B                               | 740500                                                               | Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year                             | E         |              |              |                            | E/U                 |             |
| <b>12</b>                         | <b>Beginning balances, as adjusted</b>                               |                                                                                                                    |           |              |              |                            |                     |             |
|                                   | <b>This line is calculated. Equals sums of lines 10 through 11B.</b> |                                                                                                                    |           |              |              |                            |                     |             |
|                                   | <b>Budgetary Financing Sources:</b>                                  |                                                                                                                    |           |              |              |                            |                     |             |
| <b>13</b>                         | <b>Other Adjustments (+/-)</b>                                       |                                                                                                                    |           |              |              |                            |                     |             |
| 13                                | 579000                                                               | Other Financing Sources                                                                                            | E         |              |              | D                          | E/U                 | 3           |
| 13                                | 591900                                                               | Revenue and Other Financing Sources - Cancellations                                                                | E         |              |              |                            | E/U                 |             |
| 13                                | 599300                                                               | Offset to Non-Entity Collections - Statement of Changes in Net Position                                            | E         |              | A            | D                          | E/U                 | 7           |
| <b>14</b>                         | <b>Appropriations used</b>                                           |                                                                                                                    |           |              |              |                            |                     |             |
| 14                                | 570000                                                               | Expended Appropriations                                                                                            | E         |              |              |                            | E/U                 | 2           |
| 14                                | 570005                                                               | Appropriations - Expended                                                                                          | E         |              |              |                            | U                   |             |
| <b>15</b>                         | <b>Nonexchange revenue</b>                                           |                                                                                                                    |           |              |              |                            |                     |             |

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|----------|---------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------------|--------------|----------------------------|---------------------|-------------|
| 15       | 531000                                                        | Interest Revenue - Other                                                                                                                                | E         | E/T          | A            |                            | E/U                 |             |
| 15       | 531100                                                        | Interest Revenue - Investments                                                                                                                          | E         | T            | A            |                            | E/U                 |             |
| 15       | 531200                                                        | Interest Revenue - Loans Receivable/Uninvested Funds                                                                                                    | E         | T            | A            |                            | E/U                 |             |
| 15       | 531700                                                        | Contra Revenue for Interest Revenue - Loans Receivable                                                                                                  | E         | T            | A            |                            | E/U                 |             |
| 15       | 531800                                                        | Contra Revenue for Interest Revenue - Investments                                                                                                       | E         | T            | A            |                            | E/U                 |             |
| 15       | 531900                                                        | Contra Revenue for Interest Revenue - Other                                                                                                             | E         | T            | A            |                            | E/U                 |             |
| 15       | 532000                                                        | Penalties and Fines Revenue                                                                                                                             | E         | T            | A            |                            | E/U                 |             |
| 15       | 532400                                                        | Contra Revenue for Penalties and Fines                                                                                                                  | E         | T            | A            |                            | E/U                 |             |
| 15       | 540000                                                        | Funded Benefit Program Revenue                                                                                                                          | E         | T            |              |                            | E/U                 |             |
| 15       | 540900                                                        | Contra Revenue for Funded Benefit Program Revenue                                                                                                       | E         | T            |              |                            | E/U                 |             |
| 15       | 571300                                                        | Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government | E         | E/T          | A            |                            | E/U                 | 4           |
| 15       | 580000                                                        | Tax Revenue Collected - Not Otherwise Classified                                                                                                        | E         | T            | A            |                            | E/U                 | 4           |
| 15       | 580100                                                        | Tax Revenue Collected - Individual                                                                                                                      | E         | T            | A            |                            | E/U                 | 4           |
| 15       | 580200                                                        | Tax Revenue Collected - Corporate                                                                                                                       | E         | T            | A            |                            | E/U                 | 4           |
| 15       | 580300                                                        | Tax Revenue Collected - Unemployment                                                                                                                    | E         | T            | A            |                            | E/U                 | 4           |
| 15       | 580400                                                        | Tax Revenue Collected - Excise                                                                                                                          | E         | T            | A            |                            | E/U                 | 4           |
| 15       | 580500                                                        | Tax Revenue Collected - Estate and Gift                                                                                                                 | E         | T            | A            |                            | E/U                 | 4           |
| 15       | 580600                                                        | Tax Revenue Collected - Customs                                                                                                                         | E         | T            | A            |                            | E/U                 | 4           |
| 15       | 582000                                                        | Tax Revenue Accrual Adjustment - Not Otherwise Classified                                                                                               | E         | T            | A            |                            | E/U                 | 4           |
| 15       | 582100                                                        | Tax Revenue Accrual Adjustment - Individual                                                                                                             | E         | T            | A            |                            | E/U                 | 4           |
| 15       | 582200                                                        | Tax Revenue Accrual Adjustment - Corporate                                                                                                              | E         | T            | A            |                            | E/U                 | 4           |
| 15       | 582300                                                        | Tax Revenue Accrual Adjustment - Unemployment                                                                                                           | E         | T            | A            |                            | E/U                 | 4           |
| 15       | 582400                                                        | Tax Revenue Accrual Adjustment - Excise                                                                                                                 | E         | T            | A            |                            | E/U                 | 4           |
| 15       | 582500                                                        | Tax Revenue Accrual Adjustment - Estate and Gift                                                                                                        | E         | T            | A            |                            | E/U                 | 4           |
| 15       | 582600                                                        | Tax Revenue Accrual Adjustment - Customs                                                                                                                | E         | T            | A            |                            | E/U                 | 4           |
| 15       | 583000                                                        | Contra Revenue for Taxes - Not Otherwise Classified                                                                                                     | E         | T            | A            |                            | E/U                 | 4           |
| 15       | 583100                                                        | Contra Revenue for Taxes - Individual                                                                                                                   | E         | T            | A            |                            | E/U                 | 4           |
| 15       | 583200                                                        | Contra Revenue for Taxes - Corporate                                                                                                                    | E         | T            | A            |                            | E/U                 | 4           |
| 15       | 583300                                                        | Contra Revenue for Taxes - Unemployment                                                                                                                 | E         | T            | A            |                            | E/U                 | 4           |
| 15       | 583400                                                        | Contra Revenue for Taxes - Excise                                                                                                                       | E         | T            | A            |                            | E/U                 | 4           |
| 15       | 583500                                                        | Contra Revenue for Taxes - Estate and Gift                                                                                                              | E         | T            | A            |                            | E/U                 | 4           |
| 15       | 583600                                                        | Contra Revenue for Taxes - Customs                                                                                                                      | E         | T            | A            |                            | E/U                 | 4           |
| 15       | 589000                                                        | Tax Revenue Refunds - Not Otherwise Classified                                                                                                          | E         | T            | A            |                            | E/U                 | 4           |
| 15       | 589100                                                        | Tax Revenue Refunds - Individual                                                                                                                        | E         | T            | A            |                            | E/U                 | 4           |
| 15       | 589200                                                        | Tax Revenue Refunds - Corporate                                                                                                                         | E         | T            | A            |                            | E/U                 | 4           |
| 15       | 589300                                                        | Tax Revenue Refunds - Unemployment                                                                                                                      | E         | T            | A            |                            | E/U                 | 4           |
| 15       | 589400                                                        | Tax Revenue Refunds - Excise                                                                                                                            | E         | T            | A            |                            | E/U                 | 4           |
| 15       | 589500                                                        | Tax Revenue Refunds - Estate and Gift                                                                                                                   | E         | T            | A            |                            | E/U                 | 4           |
| 15       | 589600                                                        | Tax Revenue Refunds - Customs                                                                                                                           | E         | T            | A            |                            | E/U                 | 4           |
| 15       | 590000                                                        | Other Revenue                                                                                                                                           | E         | E/T          | A            | D                          | E/U                 |             |
| 15       | 590900                                                        | Contra Revenue for Other Revenue                                                                                                                        | E         | E/T          | A            | D                          | E/U                 |             |
| 15       | 599700                                                        | Financing Sources Transferred In From Custodial Statement Collections                                                                                   | E         | E/T          | A            |                            | E/U                 |             |
| 16       | <b>Donations and forfeitures of cash and cash equivalents</b> |                                                                                                                                                         |           |              |              |                            |                     |             |
| 16       | 560000                                                        | Donated Revenue - Financial Resources                                                                                                                   | E         | T            | A            |                            | E/U                 |             |
| 16       | 560900                                                        | Contra Revenue for Donations - Financial Resources                                                                                                      | E         | T            | A            |                            | E/U                 |             |
| 16       | 564000                                                        | Forfeiture Revenue - Cash and Cash Equivalents                                                                                                          | E         | T            | A            | D                          | E/U                 |             |
| 16       | 564900                                                        | Contra Forfeiture Revenue - Cash and Cash Equivalents                                                                                                   | E         | T            | A            | D                          | E/U                 |             |
| 17       | <b>Transfers-in/out without reimbursement (+/-)</b>           |                                                                                                                                                         |           |              |              |                            |                     |             |
| 17       | 573500                                                        | Appropriated Dedicated Collections to be Transferred In                                                                                                 | E         |              |              |                            | E/U                 |             |
| 17       | 573600                                                        | Appropriated Dedicated Collections to be Transferred Out                                                                                                | E         |              |              |                            | E/U                 |             |
| 17       | 574000                                                        | Appropriated Dedicated Collections Transferred In                                                                                                       | E         |              |              |                            | E/U                 |             |
| 17       | 574500                                                        | Appropriated Dedicated Collections Transferred Out                                                                                                      | E         |              |              |                            | E/U                 |             |
| 17       | 575000                                                        | Expenditure Financing Sources - Transfers-In                                                                                                            | E         |              |              |                            | E/U                 |             |
| 17       | 575500                                                        | Non-Expenditure Financing Sources - Transfers-In - Other                                                                                                | E         |              |              |                            | E/U                 |             |
| 17       | 576000                                                        | Expenditure Financing Sources - Transfers-Out                                                                                                           | E         |              |              |                            | E/U                 |             |
| 17       | 576500                                                        | Non-Expenditure Financing Sources - Transfers-Out - Other                                                                                               | E         |              |              |                            | E/U                 |             |
| 17       | 576600                                                        | Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers                                                                                   | E         |              |              |                            | E/U                 |             |
| 18       | <b>Other (+/-)</b>                                            |                                                                                                                                                         |           |              |              |                            |                     |             |
| 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                 |             |

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|-----------------------------------------------|--------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|-----------|--------------|--------------|----------------------------|---------------------|-------------|
| 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                                            | 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                 |             |
| <b>Other Financing Sources (Nonexchange):</b> |                                                                                                              |                                                                                 |           |              |              |                            |                     |             |
| <b>19</b>                                     | <b>Donations and forfeitures of property</b>                                                                 |                                                                                 |           |              |              |                            |                     |             |
| 19                                            | 561000                                                                                                       | Donated Revenue - Non-Financial Resources                                       | E         | T            |              |                            | E/U                 |             |
| 19                                            | 561900                                                                                                       | Contra Donated Revenue - Nonfinancial Resources                                 | E         | T            |              |                            | E/U                 |             |
| 19                                            | 565000                                                                                                       | Forfeiture Revenue - Forfeitures of Property                                    | E         | T            | A            | E                          | E/U                 |             |
| 19                                            | 565900                                                                                                       | Contra Forfeiture Revenue - Forfeitures of Property                             | E         | T            | A            | E                          | E/U                 |             |
| <b>20</b>                                     | <b>Transfers-in/out without reimbursement (+/-)</b>                                                          |                                                                                 |           |              |              |                            |                     |             |
| 20                                            | 572000                                                                                                       | Financing Sources Transferred In Without Reimbursement                          | E         |              |              |                            | E/U                 |             |
| 20                                            | 573000                                                                                                       | Financing Sources Transferred Out Without Reimbursement                         | E         |              |              |                            | E/U                 |             |
| 20                                            | 575600                                                                                                       | Non-Expenditure Financing Sources - Transfers-In - Capital Transfers            | E         |              |              |                            | E/U                 |             |
| 20                                            | 577500                                                                                                       | Non-Budgetary Financing Sources Transferred In                                  | E         |              |              |                            | E/U                 |             |
| 20                                            | 577600                                                                                                       | Non-Budgetary Financing Sources Transferred Out                                 | E         |              |              |                            | E/U                 |             |
| 20                                            | 579200                                                                                                       | Financing Sources To Be Transferred Out - Contingent Liability                  | E         |              |              |                            | E/U                 |             |
| <b>21</b>                                     | <b>Imputed financing</b>                                                                                     |                                                                                 |           |              |              |                            |                     |             |
| 21                                            | 578000                                                                                                       | Imputed Financing Sources                                                       | E         |              |              |                            | E/U                 |             |
| <b>22</b>                                     | <b>Other (+/-)</b>                                                                                           |                                                                                 |           |              |              |                            |                     |             |
| 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                 |             |
| 22                                            | 721100                                                                                                       | Losses on Disposition of Investments                                            | E         | T            | A            | 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                 |             |
| <b>23</b>                                     | <b>Total Financing Sources</b>                                                                               |                                                                                 |           |              |              |                            |                     |             |
|                                               | <b>This line is calculated. Equals sum of lines 13 through 22.</b>                                           |                                                                                 |           |              |              |                            |                     |             |
| <b>24</b>                                     | <b>Net Cost of Operations (+/-)</b>                                                                          |                                                                                 |           |              |              |                            |                     |             |
|                                               | <b>See 6 in Footnotes and Additional Information.</b>                                                        |                                                                                 |           |              |              |                            |                     |             |
| <b>25</b>                                     | <b>Net Change</b>                                                                                            |                                                                                 |           |              |              |                            |                     |             |
|                                               | <b>This line is calculated. Line 23 minus line 24.</b>                                                       |                                                                                 |           |              |              |                            |                     |             |
| <b>26</b>                                     | <b>Cumulative Results of Operations</b>                                                                      |                                                                                 |           |              |              |                            |                     |             |
|                                               | <b>This line is calculated. Equals sum of lines 12 and 25.</b>                                               |                                                                                 |           |              |              |                            |                     |             |
| <b>27</b>                                     | <b>Net Position</b>                                                                                          |                                                                                 |           |              |              |                            |                     |             |
|                                               | <b>This line is calculated. Equals sum of lines 9 and 26. See 5 in Footnotes and Additional Information.</b> |                                                                                 |           |              |              |                            |                     |             |

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|----------------------------------------------|-------------|--------------------------------------------------------------------------------------------------|-----------|--------------|--------------|----------------------------|---------------------|-------------|
| <b>FOOTNOTES AND ADDITIONAL INFORMATION:</b> |             |                                                                                                  |           |              |              |                            |                     |             |
| 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.                             |           |              |              |                            |                     |             |