

VOLUME 6B, CHAPTER 6: “STATEMENT OF CHANGES IN NET POSITION”**SUMMARY OF MAJOR CHANGES**

All changes are denoted by [blue font](#).

Substantive revisions are denoted by an (*) symbol preceding the section, paragraph, table, or figure that includes the revision.

Unless otherwise noted, chapters referenced are contained in this volume.

Hyperlinks are denoted by [bold, italic, blue and underlined font](#).

The previous version dated [January 2018](#) is archived.

| PARAGRAPH | EXPLANATION OF CHANGE/REVISION | PURPOSE |
|------------------|--|----------------|
| All | Clarified existing language and updated hyperlinks. | Revision |
| 060102 | Added reference to Tier 1 entities per Deputy Chief Financial Officer Memorandum, “Annual List of Department of Defense Reporting Entities (FPM 19-08),” dated August 29, 2019. | Revision |
| 060102 | Updated title of Treasury Financial Manual (TFM), Volume 1, Part 2, Chapter 4700 (TFM 2 4700), “Federal Entity Reporting Requirements for the Financial Report of the United States Government.” | Revision |
| 060102 | Added that annual updates to Office of Management and Budget (OMB) Circular A-136, dated June 28, 2019, are on the OMB website. | Revision |
| 060301.B | Changed note reference to Note 18 for Funds from Dedicated Collections to align with current note numbering in OMB Circular A-136. | Revision |
| 060301.C.3 | Changed note reference to Note 28 for Restatements, and to Note 20 for Disclosures Related to the Statement of Changes in Net Position, to align with current note numbering in OMB Circular A-136. | Revision |
| 060301.C.4 | Corrected Financial Reporting Directorate (Audited Financial Statements) responsible entity from “DoD” to “DFAS” per Department of Defense Financial Reporting Guidance, Section 405, dated September 13, 2019. Clarified language regarding statements with a material error. | Revision |
| 060302 | Renumbered line references of Figure 6-1, and revised section heading verbiage, per OMB Circular A-136. | Revision |

| PARAGRAPH | EXPLANATION OF CHANGE/REVISION | PURPOSE |
|---------------------------|---|----------|
| 060302.C.1, 060302.J.1 | Revised generally accepted accounting principle (GAAP) to U.S. generally accepted accounting principle (USGAAP) to distinguish from international standards, which differ significantly. | Revision |
| 060302.M.3 | Added reference to Statement of Federal Financial Accounting Standards (SFFAS) 55, "Amending Inter-entity Cost Provisions," which revises SFFAS 4, "Managerial Cost Accounting Standards and Concepts," and rescinds Interpretation 6, "Accounting for Imputed Intra-departmental Costs: An Interpretation of SFFAS No. 4." | Revision |
| 060302.M.3 | Deleted reference to Interpretation 6, "Accounting for Imputed Intra-departmental Costs: An Interpretation of SFFAS No. 4," as rescinded by SFFAS 55. | Deletion |
| Figure 6-1 | Renumbered line references of Figure 6-1, and revised section heading verbiage, per OMB Circular A-136. | Revision |

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CHAPTER 6

STATEMENT OF CHANGES IN NET POSITION

0601 GENERAL

060101. Purpose

This chapter prescribes the policy surrounding preparation of the Department of Defense (DoD) Statement of Changes in Net Position (SCNP). It provides details for the formatting required for the SCNP and instructions for preparing the Unexpended Appropriations and Cumulative Results of Operations sections thereof.

*060102. Authoritative Guidance

The requirements of this chapter apply to [Tier 1](#) reporting entities [referenced](#) in Chapter 1, section 0104. The SCNP reports the change in net position during the reporting period. Guidance from Office of Management and Budget (OMB) [Circular A-136](#), “Financial Reporting Requirements,” and Treasury Financial Manual (TFM), Volume 1, Part 2, Chapter 4700 ([TFM 2-4700](#)), “Federal Entity Reporting Requirements for the Financial Report of the United States Government,” is incorporated throughout this chapter. [Annual updates to OMB Circular A-136 are on the OMB website.](#)

0602 FORMAT FOR THE SCNP

060201. General Information

The SCNP reports the change in net position during the reporting period. The net position is affected by changes to its two components: Unexpended Appropriations and Cumulative Results of Operations. The SCNP format displays both components of net position separately to enable the user to understand better the nature of changes to net position as a whole.

060202. Format for the SCNP

The SCNP will be prepared in accordance with the format presented in Figure 6-1. The working versions of all statements and notes must include line numbers as shown in Figure 6-1. All amounts are in dollars and cents in the working versions of the statements and notes in order to facilitate communication among the preparers, reviewers, and auditors during the financial statements preparation process. This process minimizes the additional time and workload required to round and reconcile dollar amounts.

060203. Format for the Final Published SCNP

The final published DoD principal statements, including the SCNP, and notes to the principal statements display dollars rounded to millions with one decimal point. All Component statements, and notes to the statements, display dollar amounts rounded to the nearest thousand on

the final published principal statements and in the tables/schedules contained in the notes to the principal statements. Dollar amounts in note narratives must be reported with a maximum of three position integers and a single decimal value followed by an identifier, such as millions or billions (e.g., \$340.1 million, not \$340,100 thousand). The line numbers shown in Figure 6-1 are for reference purposes only. Line number references are not included on the final published statements.

0603 INSTRUCTIONS FOR THE PREPARATION OF THE SCNP

060301. General Instructions

A. Preparation. The SCNP is prepared from information utilizing Department of the Treasury (Treasury) United States Standard General Ledger (USSGL) accounts and crosswalks. System users can access crosswalk information within the USSGL section of the [TFM](#) for current fiscal year reporting. The crosswalk for each line of the SCNP is included in the Defense Departmental Reporting System - Audited Financial Statements ([DDRS-AFS](#)). Authorized DDRS users may access the most current mapping of the SCNP by selecting “Query” from the main DDRS-AFS menu, then selecting “Referential Data,” and then SCNP under one of the “Report Map” options.

* B. Dedicated Collections

1. Generally, funds from dedicated collections are financed by specifically identified revenues provided to the government by non-federal sources, often supplemented by other financing sources, which remain available over time. These specifically identified revenues and other financing sources are required by statute for designated benefits, activities, or purposes, and must be reported separately from the Federal government’s general revenues. The Statement of Federal Financial Accounting Standards ([SFFAS](#)) 43, “Funds from Dedicated Collections: Amending Statement of Federal Financial Accounting Standards 27, Identifying and Reporting Earmarked Funds,” contains the complete definition and criteria for dedicated collections. Report the portions of Cumulative Results of Operations and Unexpended Appropriations attributable to dedicated collections in Note 18, “Funds from Dedicated Collections,” of the notes to the financial statements.

2. Resources from “Funds from Dedicated Collections” derived from trust or special fund receipts are often commingled or mixed with resources from the General Fund of the U.S. Government. If the predominant source of a mixed fund is “Funds from Dedicated Collections,” the entire fund may be reported in the financial statements as “Funds from Dedicated Collections.” Whether a mixed fund is reported as “Funds from Dedicated Collections” depends upon the predominant use of the fund and whether the fund as a whole meets the definition of “Funds from Dedicated Collections” in SFFAS 43.

C. Prior Period Adjustments. A prior period adjustment is an adjustment to balances of a prior period due to a change in accounting principle or correction of a material error (or an aggregation of errors). Prior period adjustments for correction of material errors require restatement of prior period balances, while adjustments for changes in accounting principles

generally do not. Immaterial errors must be corrected in the period discovered, using the accounts that would have been posted had the transactions occurred in the current period. For additional guidance, refer to [SFFAS 21](#), “Reporting Corrections of Errors and Changes in Accounting Principles, Amendment of SFFAS 7, Accounting for Revenue and Other Financing Sources,” and the [Prior-Period and Prior-Year Adjustment Scenarios](#).

1. [Requests for Prior Period Adjustments](#). Prior period adjustments will be included in the quarterly financial statements in accordance with the guidance found in Section 405 of the DoD Financial Reporting Guidance, hereafter referred to as “[DoD FRG](#).” Components should not record prior period adjustments in USSGL accounts without prior approval from Defense Finance and Accounting Service (DFAS) Financial Reporting Directorate. Forward all requests for prior period adjustments to DFAS Financial Reporting, accompanied by prior period adjustment packages with required supporting documentation, as outlined in the DoD FRG.

2. [Calculating Materiality](#). Calculate materiality separately at the DoD reporting entity level, and against a materiality base. If the misstatement involves assets, then the materiality base should be total assets. If the misstatement involves liabilities, then the materiality base should be total liabilities. If the misstatement involves expenses, then the materiality base should be total expenses. Calculate the materiality base net of intragovernmental balances. For DoD reporting entities, an error (or aggregate of errors) is material when it equals or exceeds one percent of the materiality base. See the DoD FRG for additional information.

* 3. [Disclosure of Prior Period Adjustments](#). Prior period adjustments that require restatements are included in Note 28, “Restatements.” Note disclosures to the principal financial statements are explained in Chapter 10. Disclosures include the nature of the errors and the effect on relevant balances in the current period. Financial statements of subsequent periods need not repeat the full disclosures, but should disclose whether there are prior period adjustments not reflected in comparative balances. A note disclosure is required when management becomes aware of a potential misstatement due to material error(s) whether or not the exact amount is known or has been corrected at the time financial statements are prepared. Disclose the nature of a prior period adjustment as the result of a change in accounting principle in accordance with the guidance found in Chapter 10, Note 20, “Disclosures Related to the Statement of Changes in Net Position.”

* 4. [Management’s Responsibility and Notification of Auditors](#). Upon discovery that material errors escaped detection and were included in the published audited financial statements, management must assume responsibility for any false or misleading information in the financial statements, or omissions that render information or disclosures made in the financial statements misleading. As soon as possible after the detection of an error, management must notify their auditors and the primary users of their financial statements of the error and management’s plans to correct it in the financial statements. Components with prior period adjustments will immediately notify DFAS Financial Reporting Directorate (Audited Financial Statements) of the material error. The Office of the Secretary of Defense will make the formal notification to the Congress, OMB, Treasury, and the Government Accountability Office. The notification should include the cause of the error, an estimated dollar amount of the error, and

whether a previously issued financial statement(s) will or may be restated. The general public can see the revised statements on the Office of the Under Secretary of Defense ([Comptroller](#)) website. [The misstated financial statements will be removed from the website.](#)

5. Auditor's Responsibility. If a "Subsequent Discovery of Facts" exists on the date of the auditor's report, the auditors will determine whether action is required to prevent future reliance on the published audit report. The auditors may determine if revised financial statements and a revised auditor's report are required. The auditors may decide to change the audit opinion if it is determined that subsequently discovered information is not reliable. Therefore, it is imperative management work with their auditor as soon as possible after the detection of an error and assist in any actions to resolve the audit finding.

*060302. Line Item Instructions for the Preparation of the SCNP

A. Section Heading – Unexpended Appropriations. This section displays the unexpended balances brought forward from the prior period, in addition to any prior period adjustments that affect the beginning balance.

B. Beginning Balances, Line 1. The total for beginning balances for the consolidated "Unexpended Appropriations" must agree with the total of the ending balances for consolidated "Unexpended Appropriations" of the prior year.

C. Prior Period Adjustments, Line 2. Report prior period adjustments separately for "Changes in accounting principles" (Line 2.A) and "Corrections of errors" (Line 2.B).

1. Changes in accounting principles, Line 2.A. A change in accounting principle is a change from one U.S. generally accepted accounting principle (USGAAP) to another USGAAP that can be justified as preferable. Changes in accounting principles include those that result from the adoption of a new Federal Accounting Standards Advisory Board (FASAB) standard. This line reports the cumulative effect of the change on prior periods as a change in accounting principle. Do not restate the prior periods financial statements (see SFFAS 21).

2. Corrections of errors (+/-), Line 2.B. Errors in financial statements can result from mathematical mistakes, mistakes in the application of accounting principles, and/or oversight or misuse of the facts that existed at the time the financial statements were prepared. For errors discovered after the issuance of the financial statements, if the misstatement to the financial statements is material absent correction of the errors, then corrections are required and treated as prior period adjustments. Use the following criteria to determine proper display of financial statements containing material corrections of errors in prior periods (see SFFAS 21).

a. When only the current period statements are presented, report the cumulative effect of correcting the error as a prior period adjustment on Line 2.B, "Corrections of errors," and restated on Line 3, "Beginning balances, as adjusted."

b. When comparative financial statements are presented, correct the error in the earliest affected period presented by correcting any individual amounts on

the financial statements. If the earliest period presented is not the period in which the error occurred and the cumulative effect is attributable to prior periods, report the cumulative effect as a prior period adjustment on Line 2.B, “Corrections of errors,” of the earliest period presented. The beginning position of the earliest period presented is restated on Line 3, “Beginning balances, as adjusted.”

D. Beginning balances, as adjusted, Line 3. This line is the sum of the adjusted “Beginning Balances” (Line 1) of “Unexpended Appropriations” and “Prior Period Adjustments.”

E. Budgetary Financing Sources, Line 4. Report financing sources that represent budgetary resources or adjustments to those resources, as reported on the Statement of Budgetary Resources (SBR) and defined by OMB Circular A-11, “Preparation, Submission, and Execution of the Budget.”

1. Appropriations received, Line 4.A. This amount includes appropriations received during the current reporting period. This amount does not always agree with the appropriations received amount reported on the SBR because of differences between proprietary and budgetary accounting concepts and reporting requirements. For example, certain dedicated collections are recorded as appropriations received on the SBR, but are recognized as exchange or nonexchange revenue (i.e., in special and nonrevolving trust funds) and reported on the SCNP in accordance with SFFAS 7.

2. Appropriations transferred-in/out (+/-), Line 4.B. This line is the amount of appropriations received in the current or prior year(s) that have been transferred-in or out during the current reporting year.

3. Other adjustments (e.g. rescissions) (+/-), Line 4.C. This amount includes adjustments to unexpended appropriations. Some examples of adjustments include reductions of appropriations and cancellations of expired appropriations/expenditure accounts.

4. Appropriations used, Line 4.D. Appropriations are considered used as a financing source when goods and services are received or benefits are provided. This statement is true whether the goods, services, and benefits are payable or paid as of the reporting date and whether the appropriations are used for items that are expensed or capitalized. “Appropriations used” does not include undelivered orders or unobligated appropriations. “Appropriations used” does not increase “Net Position” since it is subtracted from “Unexpended Appropriations” and added to “Cumulative Results of Operations” for a net zero effect on “Net Position” as a whole.

F. Total Budgetary Financing Sources, Line 5. This line is a summation of “Budgetary Financing Sources” (Lines 4.A through 4.D).

G. Total Unexpended Appropriations, Line 6. This line represents the total amount of “Unexpended Appropriations” for the period. The calculated value results from adding Line 5, “Total Budgetary Financing Sources,” to Line 3, “Beginning balances, as adjusted.”

H. Section Heading - Cumulative Results of Operations. This section displays the beginning balances brought forward from the prior year, in addition to any prior period adjustments that affect the beginning balance.

I. Beginning Balances, Line 7. The total for beginning balances for the “Consolidated Cumulative Results of Operations” must agree with the total of the ending balances for “Consolidated Cumulative Results of Operations” of the prior year.

J. Prior Period Adjustments, Line 8. Report prior period adjustments separately for “Changes in accounting principles” (Line 8.A) and “Corrections of errors” (Line 8.B).

1. Changes in accounting principles, Line 8.A. A change in accounting principle is a change from one USGAAP to another one that can be justified as preferable. Adoption of a new FASAB standard is a change in accounting principle. Unless otherwise specified in transitioning instructions of a new FASAB standard, report the cumulative effect of the change on prior periods on this line. Record the adjustment to the beginning balance of “Cumulative Results of Operations” in the SCNP for the period the change is made. Prior period financial statements will not be restated (see SFFAS 21).

2. Corrections of errors (+/-), Line 8.B. Errors in financial statements can result from mathematical mistakes, mistakes in the application of accounting principles, and/or oversight or misuse of the facts that existed at the time the financial statements were prepared. For errors discovered after the issuance of the financial statements, if the misstatement to the financial statements is material absent correction of the errors, then corrections are required and treated as prior period adjustments. Use the following criteria to determine proper display of financial statements containing material corrections of errors in prior periods (see SFFAS 21).

a. When only the current period statements are presented, report the cumulative effect of correcting the error as a prior period adjustment on Line 8.B., “Corrections of errors,” and the beginning position restated on Line 9, “Beginning Balances, as adjusted.”

b. When comparative financial statements are presented, correct the error in the earliest affected period presented by correcting any individual amounts on the financial statements. If the earliest period presented is not the period in which the error occurred and the cumulative effect is attributable to prior periods, report the cumulative effect as a prior period adjustment on Line 8.B., “Corrections of errors,” of the earliest period presented. The beginning position of the earliest period presented is also restated on Line 9, “Beginning balances, as adjusted.”

K. Beginning balances, as adjusted, Line 9. This line is the sum of the beginning balances of “Cumulative Results of Operations” and “Prior Period Adjustments.”

L. Budgetary Financing Sources, Line 10. Report financing sources and nonexchange revenue that are also budgetary resources or adjustments to those resources, as reported on the SBR and defined by OMB Circular A-11.

1. Other adjustments (+/-), Line 10.A. This amount includes adjustments to “Cumulative Results of Operations” that also have an impact on budgetary resources.

2. Appropriations used, Line 10.B. Appropriations are considered used as a financing source when goods and services are received or benefits are provided. This statement is true whether the goods, services, and benefits are payable or paid as of the reporting date and whether the appropriations are used for items that are expensed or capitalized. “Appropriations used” does not include undelivered orders or unobligated appropriations. “Appropriations used” does not increase “Net Position” since it is subtracted from “Unexpended Appropriations” and added to “Cumulative Results of Operations” for a net zero effect on “Net Position” as a whole.

3. Nonexchange revenue, Line 10.C. This includes revenues the Federal Government obtains through the use of its sovereign powers. [SFFAS 7](#), “Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting,” discusses the recognition and measurement criteria for taxes and other nonexchange revenues. If Federal securities investment revenue is material, report it as a separate line item on the SCNP.

4. Donations and forfeitures of cash and cash equivalents, Line 10.D. This amount includes voluntary gifts and involuntary forfeitures of resources to the Federal Government by nonfederal entities. Donations of financial resources include cash, cash equivalents, and securities. Involuntary forfeitures include seized cash and cash equivalents.

5. Transfers-in/out without reimbursement (+/-), Line 10.E. This amount includes intragovernmental non-appropriated balance transfers-in or out during the current reporting year. This line includes financing sources and revenue not reported as “Unexpended Appropriations.” Exchange revenue (included in calculating an entity's net cost of operations) transferred to the Treasury or another Federal entity must be recognized as a transfer-out.

6. Other budgetary financing sources (+/-), Line 10.F. This line includes other financing sources that affect budgetary resources and are not included in Lines 10.A through 10.E. Disclose in Note 20 of the Financial Statements all items equaling 10 percent or more of the value reported on Line 10.F.

M. Other Financing Sources (Nonexchange), Line 11. Report financing sources and nonexchange revenue that do not represent budgetary resources reported on the SBR and are not defined by OMB Circular A-11.

1. Donations and forfeitures of property, Line 11.A. This amount includes voluntary gifts and involuntary forfeitures of resources to the Federal Government by

nonfederal entities, such as land or buildings. [SFFAS 6](#), “Accounting for Property, Plant, and Equipment,” contains additional guidance for recognizing revenue arising from donations/involuntary forfeitures of non-financial resources.

2. Transfers-in/out without reimbursement (+/-), Line 11.B. This amount includes intragovernmental transfers-in/out of capitalized assets during the current reporting year. Record the amount of the transfer at the net book value of the transferring entity. If the net book value is unknown, then the amount recognized will be the asset's estimated fair value at the date of the transfer. Both parties to the transfer must confer when fair value is used to ensure balanced intragovernmental entries are recorded.

* 3. Imputed financing from costs absorbed by others, Line 11.C. This amount includes financing of certain costs by one Federal entity on behalf of another Federal entity. “Imputed financing from costs absorbed by others” must equal the amount of imputed costs reported on the Statement of Net Cost (SNC). Refer to [SFFAS 55](#), “Amending Inter-entity Cost Provisions,” and [SFFAS 4](#), “Managerial Cost Accounting Standards and Concepts,” for additional guidance on the recognition of inter-entity and material intra-entity unreimbursed costs.

4. Other (+/-), Line 11.D. This line includes other financing sources that do not represent budgetary resources and are not included in Lines 11.A through 11.C. Disclose in Note 20 of the Financial Statements all items equaling 10 percent or more of the value reported on Line 11.D.

N. Total Financing Sources, Line 12. This line is a summation of “Budgetary Financing Sources” (Lines 10.A through 10.F) and “Other Financing Sources (Nonexchange)” (Lines 11.A through 11.D).

O. Net Cost of Operations (+/-), Line 13. This amount must agree with the “Net Cost of Operations” as reported on the SNC.

P. Net Change, Line 14. This line represents the net change in “Cumulative Results of Operations” during the period. Subtract Line 13, “Net Cost of Operations,” from Line 12, “Total Financing Sources.”

Q. Cumulative Results of Operations, Line 15. The “Net Cost of Operations” on Line 13 is subtracted from the totaled amount of Line 12, “Total Financing Sources,” and Line 9, “Beginning balances, as adjusted,” to yield the “Cumulative Results of Operations” balance on Line 15.

R. Net Position, Line 16. This line represents the summation of Line 6, “Total Unexpended Appropriations,” and Line 15, “Cumulative Results of Operations.” The value for this line must agree with the “Total Net Position” reported on the “Balance Sheet.”

*Figure 6-1. SCNP

| Department of Defense Reporting Entity Statement of Changes in Net Position For the Periods Ending Month/Day 2XXX and 2XXX | | |
|---|---------------------|-------------------|
| | Current Year | Prior Year |
| UNEXPENDED APPROPRIATIONS | | |
| 1. Beginning Balances (Includes Funds from Dedicated Collections - See Note 18) | \$ XXX | \$ XXX |
| 2. Prior Period Adjustments: | | |
| 2.A. Changes in accounting principles | \$ XXX | \$ XXX |
| 2.B. Corrections of errors (+/-) | \$ XXX | \$ XXX |
| 3. Beginning balances, as adjusted | \$ XXX | \$ XXX |
| 4. Budgetary Financing Sources: | | |
| 4.A. Appropriations received | \$ XXX | \$ XXX |
| 4.B. Appropriations transferred-in/out (+/-) | \$ XXX | \$ XXX |
| 4.C. Other adjustments (e.g. rescissions) (+/-) | \$ XXX | \$ XXX |
| 4.D. Appropriations used | \$ XXX | \$ XXX |
| 5. Total Budgetary Financing Sources (Includes Funds from Dedicated Collections - See Note 18) | \$ XXX | \$ XXX |
| 6. Total Unexpended Appropriations (Includes Funds from Dedicated Collections - See Note 18) | \$ XXX | \$ XXX |
| CUMULATIVE RESULTS OF OPERATIONS: | | |
| 7. Beginning Balances | \$ XXX | \$ XXX |
| 8. Prior Period Adjustments: | | |
| 8.A. Changes in accounting principles | \$ XXX | \$ XXX |
| 8.B. Corrections of errors (+/-) | \$ XXX | \$ XXX |
| 9. Beginning balances, as adjusted (Includes Funds from Dedicated Collections - See Note 18) | \$ XXX | \$ XXX |

Figure 6-1. SCNP (continued)

| Department of Defense Reporting Entity Statement of Changes in Net Position For the Periods Ending Month/Day 2XXX and 2XXX | | |
|---|---------------------|-------------------|
| | Current Year | Prior Year |
| 10. Budgetary Financing Sources: | | |
| 10.A. Other adjustments (+/-) | \$ XXX | \$ XXX |
| 10.B. Appropriations used | \$ XXX | \$ XXX |
| 10.C. Nonexchange revenue | \$ XXX | \$ XXX |
| 10.D. Donations and forfeitures of cash and cash equivalents | \$ XXX | \$ XXX |
| 10.E. Transfers-in/out without reimbursement (+/-) | \$ XXX | \$ XXX |
| 10.F. Other budgetary financing sources (+/-) | \$ XXX | \$ XXX |
| 11. Other Financing Sources (Nonexchange): | \$ XXX | \$ XXX |
| 11.A. Donations and forfeitures of property | \$ XXX | \$ XXX |
| 11.B. Transfers-in/out without reimbursement (+/-) | \$ XXX | \$ XXX |
| 11.C. Imputed financing from costs absorbed by others | \$ XXX | \$ XXX |
| 11.D. Other (+/-) | \$ XXX | \$ XXX |
| 12. Total Financing Sources (Includes Funds from Dedicated Collections - See Note 18) | \$ XXX | \$ XXX |
| 13. Net Cost of Operations (+/-) (Includes Funds from Dedicated Collections - See Note 18) | \$ XXX | \$ XXX |
| 14. Net Change | \$ XXX | \$ XXX |
| 15. Cumulative Results of Operations (Includes Funds from Dedicated Collections - See Note 18) | \$ XXX | \$ XXX |
| 16. Net Position | \$ XXX | \$ XXX |