U.S. Government Standard General Ledger

SECTION VI. Crosswalks to the Closing Package

This section includes crosswalks for use in fiscal 2004 and 2005. These crosswalks map USSGL accounts to external reports in accordance with current guidance from FMS.

Each report crosswalk lists the proper USSGL accounts and applicable attributes for each line and/or column on the reports. Attributes identify information subsidiary to the basic 4-digit USSGL accounts. This subsidiary information is necessary to meet external reporting requirements. See Section IV for additional information on attributes.

The following are crosswalks from the USSGL Chart of Accounts to standard external reports required by FMS:

Fiscal	I 2004 Reporting:	Page Number
•	Reclassified Balance Sheet.	VI - 3
•	Reclassified Statement of Net Cost.	. VI - 11
•	Reclassified Statement of Changes in Net Position	VI - 19
	1 2005 Reporting:	
•	Reclassified Balance Sheet.	VI - 25
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Reclassified Balance Sheet for the Closing Package for Fiscal 2004 Reporting								
Line No.	Pre/Post	Trial	USSGL	USSGL Account Title	USSGL	Additional Information Required		
		Bal.	Acct.		Account			
					Attribute /1			
					Federal/			
					NonFederal			
		1			/2			
1	Assets		1		,,,			
<u> </u>	ASSELS		-					
	Non Foden							
2	Non-Federa	31						
			<u> </u>					
2.1	Cash and C	ther Moi						
	Pre	E	1110	Undeposited Collections	N			
	Pre	E	1120	Imprest Funds	N			
2.1	Pre	E	1130	Funds Held by the Public	N			
2.1	Pre	E	1190	Other Cash	N			
2.1	Pre	E	1195	Other Monetary Assets	N			
2.1	Pre	E	1200	Foreign Currency	N			
	Pre	E	1532	Seized Cash Deposited	N			
	Pre	F	1531	Seized Monetary Instruments	N			
4.1	1.10	+	1001	Colect Monotary monthline	TV .			
2.2	Accounts R	Pocoivehi	lo Not					
		Ceceivabl	1310	Accounts Pagaiyable	N			
	Pre	<u> </u>		Accounts Receivable				
	Pre	E	1319	Allowance for Loss on Accounts Receivable	N			
	Pre	E	1320	Employment Benefit Contributions Receivable	N			
	Pre	E	1340	Interest Receivable	N	Related to accounts receivable		
	Pre	E	1349	Allowance for Loss on Interest Receivable	N	Related to accounts receivable		
2.2	Pre	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	Related to accounts receivable		
2.2	Pre	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	Related to accounts receivable		
2.3	Loans Rece	eivable						
	Pre	E	1340	Interest Receivable	N	Related to loans receivable		
	Pre	E	1349	Allowance for Loss on Interest Receivable	N	Related to loans receivable		
	Pre	E	1350	Loans Receivable	N	Treface to fourie receivable		
	Pre	E	1359	Allowance for Loss on Loans Receivable	N			
	Pre	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	Related to loans receivable		
		E	1369		N N			
	Pre			Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable		Related to loans receivable		
	Pre	E	1399	Allowance for Subsidy	N			
	Pre	E	1551	Foreclosed Property	N			
2.3	Pre	E	1559	Foreclosed Property - Allowance	N			
2.4	Taxes Rece	ivable						
2.4	Pre	E	1325	Taxes Receivable	N			
2.4	Pre	E	1329	Allowance for Loss on Taxes Receivable	N			
	Pre	E	1340	Interest Receivable	N	Related to taxes receivable		
	Pre	E	1349	Allowance for Loss on Interest Receivable	N	Related to taxes receivable		
	Pre	Ē	1360	Penalties, Fines, and Administrative Fees Receivable	N	Related to taxes receivable		
	Pre	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	Related to taxes receivable		
		_	1.555					
2.5	Inventory a	nd Relat	ed Property					
	Pre	E Kelat	1511	Operating Materials and Supplies Held for Use	N			
	Pre	E	1512	Operating Materials and Supplies Held in Reserve for Future Use	N N			
	Pre	E	1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable	N			
	Pre	E	1514	Operating Materials and Supplies Held For Repair	N			
	Pre	E	1519	Operating Materials and Supplies - Allowance	N			
	Pre	E	1521	Inventory Purchased for Resale	N			
2.5	Pre	E	1522	Inventory Held in Reserve for Future Sale	N			

Reclassi	eclassified Balance Sheet for the Closing Package for Fiscal 2004 Reporting								
Line No.	Pre/Post	Trial	USSGL	USSGL Account Title	USSGL	Additional Information Required			
		Bal.	Acct.		Account				
					Attribute /1				
					Federal/				
					NonFederal				
					/2				
2.5	Pre	E	1523	Inventory Held for Repair	N				
	Pre	E	1524	Inventory - Excess, Obsolete, and Unserviceable	N				
	Pre	E	1525	Inventory - Raw Materials	N				
	Pre	E	1526	Inventory - Work-in-Process	N				
	Pre	Ē	1527	Inventory - Finished Goods	N				
	Pre	Ē	1529	Inventory - Allowance	N				
	Pre	E	1541	Forfeited Property Held for Sale	N				
	Pre	Ē	1542	Forfeited Property Held for Donation or Use	N				
	Pre	E	1549	Forfeited Property - Allowance	N				
	Pre	E	1561	Commodities Held Under Price Support and Stabilization Support Programs	N				
	Pre	E	1569	Commodities - Allowance	N				
	Pre	E	1571	Stockpile Materials Held in Reserve	N				
	Pre	E	1572	Stockpile Materials Held for Sale	N				
	Pre	E	1572	Other Related Property	N				
	Pre	E	1591	Other Related Property - Allowance	N N				
2.5	71.16	-	1000	Other Neidled Froperty - Allowanice	IN				
2.6	Proporty P	lant and	 Equipment						
					N				
	Pre Pre	E	1711 1712	Land and Land Rights	N N				
				Improvements to Land					
	Pre	E	1719 1720	Accumulated Depreciation on Improvements to Land	N				
	Pre			Construction-in-Progress	N				
	Pre	E	1730	Buildings, Improvements, and Renovations	N				
	Pre	E	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	N				
	Pre	E	1740	Other Structures and Facilities	N				
	Pre	E	1749	Accumulated Depreciation on Other Structures and Facilities	N				
	Pre	E	1750	Equipment	N				
	Pre	E	1759	Accumulated Depreciation on Equipment	N				
	Pre	E	1810	Assets Under Capital Lease	N				
	Pre	E	1819	Accumulated Depreciation on Assets Under Capital Lease	N				
	Pre	E	1820	Leasehold Improvements	N				
	Pre	E	1829	Accumulated Amortization on Leasehold Improvements	N				
	Pre	E	1830	Internal-Use Software	N				
	Pre	E	1832	Internal-Use Software in Development	N				
	Pre	E	1839	Accumulated Amortization on Internal-Use Software	N				
	Pre	E	1840	Other Natural Resources	N				
	Pre	E	1849	Allowance for Depletion	N				
	Pre	E	1890	Other General Property, Plant, and Equipment	N				
2.6	Pre	E	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment	N				
	1								
2.7	Other Asse								
	Pre	E	1410	Advances to Others	N				
	Pre Pre	E	1450	Prepayments	N				
	Pre	E	1340	Interest Receivable	N	Related to investments			
	Pre	E	1349	Allowance for Loss on Interest Receivable	N	Related to investments			
	Pre	E	1618	Market Adjustment - Investments	N				
	Pre	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N				
	Pre	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	N				
	Pre	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	N				
2.7	Pre	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public	N				
				Debt Securities					

Line No. Pre/Post Frial Bal. Acct. Account Title Acct. Account Attribute /1 Federal/ NonFederal NonFederal	Additional Information Required
Attribute /1 Federal/ Federal/ Federal/ Federal/ Federal/ Federal/ Federal/ Federal/ Federal/ Federal/	
Federal NonFederal	
NonFederal 1/2	
NonFederal 1/2	
1/2 2.7 Pre	
2.7 Pre E 1690 Other Investments N 2.7 Pre E 1990 Other Assets N 2.8 Total Non-Federal Assets CALC (2.12.7)	
2.7 Pre E 1990 Other Assets N 2.8 Total Non-Federal Assets CALC (2.12.7) 3 Federal	
2.8 Total Non-Federal Assets CALC (2.12.7) 3 Federal 3.1 Fumd Balance With Treasury 3.1 Pre E 1010 Fund Balance With Treasury 3.2 Investments (RC 1) /3 3.2 Pre E 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt F	
3.1 Fumd Balance With Treasury 3.1 Pre E 1010 Fund Balance With Treasury 3.2 Investments (RC 1) /3 3.2 Pre E 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt F	
3.1 Fumd Balance With Treasury 3.1 Pre E 1010 Fund Balance With Treasury 3.2 Investments (RC 1) /3 3.2 Pre E 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt F	
3.1 Fumd Balance With Treasury 3.1 Pre	
3.1 Fumd Balance With Treasury 3.1 Pre	
3.1 Pre E 1010 Fund Balance With Treasury 3.2 Investments (RC 1) /3 3.2 Pre E 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt F	
3.1 Pre	
3.2 Investments (RC 1) /3 3.2 Pre E 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt F	
3.2 Pre E 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt F	
3.2 Pre E 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt F	
	-
3 2 Pre IF I1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt F	
3.2 Pre E 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt F	
3.2 E 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau F	
Pre of the Public Debt	
3.2 Pre E 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities F	
3.2 Pre E 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities F	
3.2 Pre E 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities F	
3.2 E 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public F	
Pre Debt Securities	
3.2 E 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt F	
Pre Pre	
3.2 E 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt F	
Pre Pre	
3.2 E 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of F	
Pre the Public Debt	
3.2 Pre E 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds F	
3.2 Pre E 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds F	
3.2 Pre E 1690 Other Investments F	
3.2 PTE E 1690 Other investments	
3,3 Accounts Receivable (RC 22) /3	
3.3 Pre E 1310 Accounts Receivable F	
A Mariant Description (DO 9) (9)	
3.4 Interest Receivable (RC 2) /3	
3.4 Pre E 1340 Interest Receivable F	
3.5 Loans Receivable (RC 17) /3	
3.5 Pre E 1350 Loans Receivable F	
3.6 Transfers Receivable (RC 27) /3	
3.6 Pre E 1330 Receivable for Transfers of Currently Invested Balances F	
3.6 Pre E 1335 Expenditure Transfers Receivable F	
3.7 Benefit Program Contribution Receivable (RC 21) /3	
3.7 Pre E 1320 Employment Benefit Contributions Receivable F	

				ng Package for Fiscal 2004 Reporting	Lucasi	A 1 100 11 5 01 15 1 1
Line No.			USSGL	USSGL Account Title	USSGL	Additional Information Required
		Bal.	Acct.		Account	
					Attribute /1	
					Federal/	
					NonFederal	
					/2	
3.8	Advances to	Others	and Prepay	ments (RC 23) /3		
		E	1410	Advances to Others	F	
3.8	Pre	E	1450	Prepayments	F	
3.9	Other Asset	s Withou	t Reciproca	als (RC 29) /3		
3.9	Pre	E	1319	Allowance for Loss on Accounts Receivable	F	
3.9	Pre	E	1349	Allowance for Loss on Interest Receivable	F	
3.9	Pre	E	1359	Allowance for Loss on Loans Receivable	F	
3.9	Pre	E	1360	Penalties, Fines, and Administrative Fees Receivable	F	
		E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	
3.9	Pre	E	1618	Market Adjustment - Investments	F	
		E	1921	Receivable From Appropriations	F	Do not use without permission from Treasury or OMB.
	Pre	E	1990	Other Assets	F	Do not doe manda permission from Treateury or emp.
3.0		_			· ·	
3.10	Total Federa	al Assets	CALC (3.1	3 9)		
	. Juli i Guero	7.03013	37,20 (0.1		<u> </u>	
4	Total Assets	CALC	28 + 310)			
7	Total Assets	CALC	2.0 : 3.10)			
E	Liabilities:					
J	Liabilities.					
c	Non-Federa					
6.1	Accounts Pa					
		E	2110	Accounts Payable	N	
	Pre	E	2120	Disbursements in Transit	N	Deleted to account a combine
		E	2140 2960	Accrued Interest Payable	N	Related to accounts payable
6.1	Pre	E	2960	Accounts Payable From Canceled Appropriations	N	
	F. d I D. l.	4.0		dis Builds		
	Federal Deb					
	Pre	<u>E</u>	2140	Accrued Interest Payable	N	Related to interest on the debt
6.2	Pre	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
6.2	Pre	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing	N	
				Authority		
6.2	Pre	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing	N	
				Authority		
6.2	Pre	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under	N	
				General and Special Financing Authority	ļ	
				Benefits Payable		
		E	2213	Employer Contributions and Payroll Taxes Payable	N	
			2215	Other Post-Employment Benefits Due and Payable	N	
		E	2216	Pension Benefits Due and Payable to Beneficiaries	N	
		E	2217	Benefit Premiums Payable to Carriers	N	
		E	2218	Life Insurance Benefits Due and Payable to Beneficiaries	N	
		E	2290	Other Unfunded Employment Related Liability	N	
		E	2610	Actuarial Pension Liability	N	
		E	2620	Actuarial Health Insurance Liability	N	
6.3	Pre	E	2630	Actuarial Life Insurance Liability	N	
6.3	Pre	E	2650	Actuarial FECA Liability	N	
		E	2690	Other Actuarial Liabilities	N	VA Benefits only
0				1	1	1

			ng Package for Fiscal 2004 Reporting	1	T
Pre/Post	_		USSGL Account Title		Additional Information Required
	Bal.	Acct.		Account	
				Attribute /1	
				Federal/	
				NonFederal	
				/2	
Environmen	tal and D	Disposal Lia	ibilities		
				N	
110	_	2000	Estimated distinct Cost Elability	- ''	
Ronofite Du	o and Da	vahlo			
			Entitlement Penefite Due and Payable	N	
rie	_	2100	Entitlement benefits Due and Fayable	IN	
Laan Cuana	nto o I i ob	11141			
			1 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
Pre	E	2180	Loan Guarantee Liability	N	
	E			N	
Pre	E	2190	Other Accrued Liabilities	N	
Pre	E	2210	Accrued Funded Payroll and Leave	N	
Pre	E	2211	Withholdings Payable	N	
Pre	E	2220	Unfunded Leave	N	
Pre	E	2310	Advances From Others	N	
Pre					
					Other Than VA Benefits
					Other Than VA Benefits
	E				
Pre	E	2995	Estimated Cleanup Cost Liability	N	
Total Non-F	ederal Li	abilities CA	ALC (6.16.7)		
Federal					
		İ			
Accounts P	avable (F	C 22) /3		1	
			Accounts Payable	F	
	E				
Pre	E	2990	Other Liabilities	F	
Pre	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	F	
	_	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing	F	
Pre	E			1	
Pre	E		Authority		
		2532	Authority Premium on Securities Issued by Federal Agencies Under General and Special Financing	F	
Pre Pre	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing	F	
Pre	E		Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority		
		2532 2533	Premium on Securities Issued by Federal Agencies Under General and Special Financing	F	
	Environmer Pre Benefits Du Pre Loan Guara Pre Other Liabil Pre	Pre/Post Trial Bal. Environmental and E Pre E Benefits Due and Pa Pre E Loan Guarantee Liab Pre E	Pre/Post Trial Bal. Acct.	Pre/Post Trial USSGL Account Title Bal. Acct. Bal. Acct. USSGL Account Title	Pre Post

	Pre/Post	Trial		ng Package for Fiscal 2004 Reporting	USSGL	Additional Information Required
ine No.	r ie/r ost	Bal.	Acct.	OSSIC ACCOUNT THE	Account	Additional information Required
		Dai.	Acci.		Attribute /1	
			1		Federal/	
					NonFederal	
					NonFederal /2	
.3	Interest Pa	vable (BC	2) /2		12	
	Pre	F	2140	Approved Internet Develo	F	
1.3	rie	-	2140	Accrued Interest Payable	Г	
.4	Loans Paya	able (RC	17) /3			
	Pre	E IE	2510	Principal Payable to the Bureau of the Public Debt	F	
	Pre	E	2520	Principal Payable to the Federal Financing Bank	F	
	Pre	E	2590	Other Debt	F	
7	110	<u> </u>	2000	Culci Debi	<u> </u>	
.5	Transfers F	Pavable (F	RC 27) /3			
	Pre	IE	2150	Payable for Transfers of Currently Invested Balances	F	
	Pre	F	2155	Expenditure Transfers Payable	F	
7.0	110	-	2100	Experience Francisco Fayable		
.6	Benefit Pro	gram Co	ntribution P	ayable (RC 21) /3		
	Pre	ĬE	2213	Employer Contributions and Payroll Taxes Payable	F	
	Pre	E	2215	Other Post-Employment Benefits Due and Payable	F	
	Pre	F	2225	Unfunded FECA Liability	F	
	Pre	F	2290	Other Unfunded Employment Related Liability	F	
		-		outor official and Employment Hotalea Elasting	·	
.7	Advances I	From Oth	ers and Def	erred Credits (RC 23) /3		
	Pre	E	2310	Advances From Others	F	
	Pre	E	2320	Deferred Credits	F	
.8	Other Liabi	lities Wit	hout Recipr	ocals (RC 29) /3		
7.8	Pre	E	2170	Subsidy Payable to the Financing Account	F	
	Pre	E	2179	Contra Liability for Subsidy Payable to the Financing Account	F	
7.8	Pre	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	F	
7.8	Pre	E	2940	Capital Lease Liability	F	
7.8	Pre	E	2950	Liability for Subsidy Related to Undisbursed Loans	F	
	Pre	E	2960	Accounts Payable From Canceled Appropriations	F	
	Pre	E	2970	Resources Payable to Treasury	F	
	Pre	E	2980	Custodial Liability	F	
				,		
.9	Total Feder	ral Liabili	ties CALC	7.17.8)		
				,		
	Total Liabil	ities CAI	LC (6.8 + 7.9			
	Net Positio	n:				
	Unexpende					
	Pre	В	3100	Unexpended Appropriations - Cumulative		
	Pre	E	3101	Unexpended Appropriations - Appropriations Received		
	Pre	E	3102	Unexpended Appropriations - Transfers-In	F	
	Pre	E	3103	Unexpended Appropriations - Transfers-Out	F	
	Pre	E	3106	Unexpended Appropriations - Adjustments		
	Pre	E	3107	Unexpended Appropriations - Used		
	Pre	E	3108	Unexpended Appropriations - Prior-Period Adjustments - Restated		
9.1	Pre	E	3109	Unexpended Appropriations - Prior-Period Adjustments - Not Restated		

Reclassi	ified Balance	Sheet fo	r the Closii	ng Package for Fiscal 2004 Reporting		
	Pre/Post	Trial		USSGL Account Title	USSGL	Additional Information Required
		Bal.	Acct.		Account	
		-			Attribute /1	
					Federal/	
					NonFederal	
					/2	
9.2	Cumulative	Regulte	of Operatio	ine	- '-	
	Pre	В	3310	Cumulative Results of Operations		
	Pre	E	5100	Revenue From Goods Sold	F/N	
	Pre	E	5100	Contra Revenue for Goods Sold	F/N	
	Pre	E	5200	Revenue From Services Provided	F/N	
	Pre	E	5200	Contra Revenue for Services Provided	F/N	
	Pre	E	5310		F/N	
		E	5311	Interest Revenue - Other	F/N	
	Pre			Interest Revenue - Investments		
	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	
	Pre	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N	
	Pre	E	5318	Contra Revenue for Interest Revenue - Investments	F/N	
	Pre	E	5319	Contra Revenue for Interest Revenue - Other	F/N	
	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	F/N	
	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F/N	
	Pre	E	5400	Benefit Program Revenue	F/N	
	Pre	E	5409	Contra Revenue for Benefit Program Revenue	F/N	
	Pre	E	5500	Insurance and Guarantee Premium Revenue	N	
	Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	
	Pre	E	5600	Donated Revenue - Financial Resources	N	
	Pre	E	5609	Contra Revenue for Donations - Financial Resources	N	
9.2	Pre	E	5610	Donated Revenue - Nonfinancial Resources	N	
9.2	Pre	E	5619	Contra Donated Revenue - Nonfinancial Resources	N	
9.2	Pre	E	5700	Expended Appropriations		
9.2	Pre	E	5708	Expended Appropriations - Prior-Period Adjustments - Restated		
9.2	Pre	E	5709	Expended Appropriations - Prior-Period Adjustments - Not Restated		
9.2	Pre	E	5720	Financing Sources Transferred In Without Reimbursement	F	
9.2	Pre Pre	E	5730	Financing Sources Transferred Out Without Reimbursement	F	
9.2	Pre Pre	E	5740	Appropriated Earmarked Receipts Transferred In	F	
9.2	Pre	E	5745	Appropriated Earmarked Receipts Transferred Out	F	
9.2	Pre	E	5750	Expenditure Financing Sources - Transfers-In	F	
9.2	Pre	E	5755	Nonexpenditure Financing Sources - Transfers-In	F	
	Pre	E	5760	Expenditure Financing Sources - Transfers-Out	F	
	Pre	E	5765	Nonexpenditure Financing Sources - Transfers-Out	F	
	Pre	E	5780	Imputed Financing Sources	F	
	Pre	E	5790	Other Financing Sources	F	
	Pre	E	5799	Adjustment of Appropriations Used	· ·	
	Pre	E	5800	Tax Revenue Collected	F/N	
	Pre	E	5801	Tax Revenue Accrual Adjustment	F/N	
	Pre	E	5809	Contra Revenue for Taxes	F/N	
	Pre	E	5890	Tax Revenues Refund	F/N	
	Pre	E	5900	Other Revenue	F/N	
	Pre	E	5900	Contra Revenue for Other Revenue	F/N	
	Pre	E	5990	Collections for Others	F/N	
		E	5990		F/N F/N	
	Pre			Accrued Collections for Others		
	Pre	E	6100	Operating Expenses/Program Costs	F/N	
	Pre	E	6190	Contra Bad Debts Expense - Incurred for Others	F/N	
	Pre	E	6199	Adjustment to Subsidy Expense	N	
9.2	Pre	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal	F	
	<u> </u>	<u> </u>		Financing Bank		
9.2	Pre	E	6320	Interest Expenses on Securities	F/N	

Reclassified Balance Sheet for the Closing Package for Fiscal 2004 Reporting

Line No.	Pre/Post	Trial	USSGL	USSGL Account Title	USSGL	Additional Information Required
		Bal.	Acct.		Account	
					Attribute /1	
					Federal/	
					NonFederal	
					/2	
	Pre	E	6330	Other Interest Expenses	F/N	
	Pre	E	6400	Benefit Expense	F/N	
9.2	Pre	E	6500	Cost of Goods Sold	N	
9.2	Pre	E	6610	Cost Capitalization Offset	N	
9.2	Pre	E	6710	Depreciation, Amortization, and Depletion	N	
9.2	Pre	E	6720	Bad Debt Expense	F/N	
9.2	Pre	E	6730	Imputed Costs	F	
9.2	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N	
9.2	Pre	E	6800	Future Funded Expenses	F/N	
9.2	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F	
9.2	Pre	E	6900	Nonproduction Costs	F/N	
	Pre	E	7110	Gains on Disposition of Assets - Other	N	
9.2	Pre	E	7111	Gains on Disposition of Investments	F/N	
9.2	Pre	E	7112	Gains on Disposition of Borrowings	F	
9.2	Pre	E	7180	Unrealized Gains	F/N	
	Pre	E	7190	Other Gains	F/N	
9.2	Pre	E	7210	Losses on Disposition of Assets - Other	N	
9.2	Pre	E	7211	Losses on Disposition of Investments	F/N	
9.2	Pre	E	7212	Losses on Disposition of Borrowings	F	
9.2	Pre	Е	7280	Unrealized Losses	F/N	
9.2	Pre	E	7290	Other Losses	F/N	
9.2	Pre	E	7300	Extraordinary Items	N	
9.2	Pre	E	7400	Prior-Period Adjustments - Not Restated	F/N	
9.2	Pre	E	7401	Prior-Period Adjustments - Restated	F/N	
	Pre	E	7500	Distribution of Income - Dividend	F/N	
9.2	Pre	E	7600	Changes in Actuarial Liability	N	
				<u> </u>		
10	Total Net Po	osition C	CALC (9.1 +	9.2)		
11	Total Liabil	ties and	Net Positio	n CALC (8 + 10)		

Footnotes:

- 1. Use USSGL account attribute domains as provided in USSGL TFM Section IV, page 4.
- 2. The USSGL account attribute domain "F" excludes intradepartmental amounts.
- 3. For RC (Reciprocal Category) detail information, see TFM Volume I, Part 2 Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government, Appendix 7.

Reclassified Statement of Net Cost for the Closing Package for Fiscal 2004 Reporting

	Pre /	Trial	USSGL		Fed. /	Exch. /	
Line No.	Post	Bal.	Acct.	USSGL Account Title	NonFed. /2	Nonexch.	Additional Information Required
1. Gross C	Cost:						
2. Non-Fed							
	Pre	E	6100	Operating Expenses/Program Costs	N		
	Pre	Е		Contra Bad Debt Expense - Incurred for Others	N		
	Pre	Е		Adjustment to Subsidy Expense	N		
	Pre	Е		Interest Expenses on Securities	N		
	Pre	Е		Other Interest Expenses	N		
	Pre	Е		Benefit Expense	N		
	Pre	Е		Cost of Goods Sold	N		
	Pre	Е		Applied Overhead	N		
	Pre	Е		Cost Capitalization Offset	N		
	Pre	Е		Depreciation, Amortization, and Depletion	N		
2	Pre	E		Bad Debt Expense	N		
			6790	Other Expenses Not Requiring Budgetary			
	Pre	E		Resources	N		
	Pre	Е		Future Funded Expenses	N		
	Pre	Е		Nonproduction Costs	N		
2	Pre	E		Losses on Disposition of Assets - Other	N	X	
2	Pre	Е		Losses on Disposition of Investments	N	Х	
	Pre	Е	7280	Unrealized Losses	N	X	
	Pre	E		Other Losses	N	X	
	Pre	Е		Extraordinary Items	N		
	Pre	Е		Distribution of Income - Dividend	N	X	
2	Pre	E	7600	Changes in Actuarial Liability	N		
3. Interest	on Deb	t Held I	l by the Publ	l ic			
							Department of the Treasury Only
4. Total No	on-Fede	ral Gro	ss Cost C	ALC (2 + 3)			

Reclassified Statement of Net Cost for the Closing Package for Fiscal 2004 Reporting

	Pre /	Trial	USSGL		Fed. /	Exch. /	
Line No.	Post	Bal.	Acct.	USSGL Account Title	NonFed. /2	Nonexch.	Additional Information Required
5. Federal	Gross (Cost					
5.1 Benef	it Progr	am Cos		to Exchange Transactions (RC 26) /3			
5.1	Pre	E	6400	Benefit Expense	F		
				Employer Contributions to Employee Benefit			
				Programs Not Requiring Current-Year Budget			
5.1	Pre	E	6850	Authority (Unobligated)	F		
		am Cos		to Nonexchange Transactions (RC 08) /3			
5.2	Pre	E	6400	Benefit Expense	F		
				Employer Contributions to Employee Benefit			
				Programs Not Requiring Current-Year Budget			
5.2	Pre	E	6850	Authority (Unobligated)	F		
5.3 Impute							
5.2	Pre	E	6730	Imputed Costs	F		
5.4 Buy/ S		,					
5.4	Pre	E		Operating Expenses/Program Costs	F		
			6790	Other Expenses Not Requiring Budgetary			
	Pre	E		Resources	F		
	Pre	E		Future Funded Expenses	F		
5.4	Pre	Е	6900	Nonproduction Costs	F		
	<u> </u>		L				
5.5 Federa	l Secur			nse Related to Exchange Transactions (RC 3) /3			
	Pre	E		Interest Expenses on Securities	F		Department of the Treasury Only
	Pre	E		Losses on Disposition of Investments	F	X	
5.5	Pre	Е	7280	Unrealized Losses	F	Х	
	<u> </u>	<u> </u>	<u> </u>				
				nse Related to Nonexchange Transactions (RC 4			D + + (II T - 2 :
	Pre	E		Interest Expenses on Securities	F	ļ	Department of the Treasury Only
	Pre	E		Losses on Disposition of Investments	F	X	
5.6	Pre	E	7280	Unrealized Losses	F	Х	

Reclassified Statement of Net Cost for the Closing Package for Fiscal 2004 Reporting

	Pre /	Trial	USSGL		Fed. /	Exch. /	
Line No.	Post	Bal.	Acct.	USSGL Account Title	NonFed. /2	Nonexch.	Additional Information Required
5.7 Borrov	wing Int	erest ar	nd Other Ex	spenses Related to Exchange Transactions (RC 5	5) /3		
	Ī			penses Related to Exchange Transactions (RC solutions to Expenses on Borrowing From the Bureau			
				of the Public Debt and/or the Federal Financing			
	Pre	E		Bank	F		
5.7	Pre	Е	6330	Other Interest Expenses	F		
5.8 Borrov	wing Int	erest Ex	xpense Rel	ated to Nonexchange Transactions (RC 7) /3 Interest Expenses on Borrowing From the Bureau			
				of the Public Debt and/or the Federal Financing			
5.8	Pre	E	6310	Bank	F		
5.9 Borrov							
	Pre	Е		Other Losses	F	X	
5.9	Pre	E	7212	Losses on Disposition of Borrowings	F	X	Department of the Treasury Only
5.10 Other	r Costs	Withou		als (RC 29) /3			
5.10	Pre	E	6190	Contra Bad Debt Expense - Incurred for Others	F		
5.10	Pre	Е	6720	Bad Debt Expense	F		
5.10	Pre	E	7500	Distribution of Income - Dividend	F	X	
6. Total Fe	ederal G	ross C	ost CALC	(5.15.10)			
				,			
7. Departr	nent To	tal Gros	s Cost (Th	e line item, departmental total gross cost, is the	full cost (Fed	eral and Non-Fe	deral) o
				department/agency) Calc.(2 + 5)	,		'
	Pre	E		Operating Expenses/Program Costs	F/N		
7	Pre	Е		Contra Bad Debt Expense - Incurred for Others	F/N		
	Pre	E		Adjustment to Subsidy Expense	N		
				Interest Expenses on Borrowing From the Bureau			
				of the Public Debt and/or the Federal Financing			
7	Pre	E		Bank	F		
	Pre	Ē	6320	Interest Expenses on Securities	F/N	1	
	Pre	Ē		Other Interest Expenses	F/N	1	
	Pre	Ē		Benefit Expense	F/N		+
	Pre	Ē		Cost of Goods Sold	N		
	Pre	Ē		Applied Overhead	N		+
	Pre	Ė		Cost Capitalization Offset	N		
	116	<u></u>	0010	Oost Oapitalization Onset	IN	1	

Reclassified Statement of Net Cost for the Closing Package for Fiscal 2004 Reporting

	Pre /	Trial	USSGL		Fed. /	Exch. /	
	Post	Bal.	Acct.	USSGL Account Title	NonFed. /2	Nonexch.	Additional Information Required
	Pre	Е		Depreciation, Amortization, and Depletion	N		
	Pre	E		Bad Debt Expense	F/N		
7	Pre	Е	6730	Imputed Costs	F		
				Other Expenses Not Requiring Budgetary			
	Pre	Е		Resources	F/N		
7	Pre	Е		Future Funded Expenses	F/N		
			6850	Employer Contributions to Employee Benefit			
				Programs Not Requiring Current-Year Budget			
	Pre	Е		Authority (Unobligated)	F		
	Pre	Е		Nonproduction Costs	F/N		
	Pre	Е		Losses on Disposition of Assets - Other	N	Х	
	Pre	Е		Losses on Disposition of Investments	F/N	Х	
	Pre	E		Losses on Disposition of Borrowings	F	X	
	Pre	E		Unrealized Losses	F/N	X	
	Pre	Е		Other Losses	F/N	X	
	Pre	Е		Extraordinary Items	N		
	Pre	Е		Distribution of Income - Dividend	F/N	X	
7	Pre	Е	7600	Changes in Actuarial Liability	N		
8. Earned	Revenu	ue					
	<u> </u>						
9. Non-Fe							
	Pre	E		Revenue From Goods Sold	N	Х	
	Pre	E		Contra Revenue for Goods Sold	N	X	
	Pre	E		Revenue From Services Provided	N	X	
	Pre	E		Contra Revenue for Services Provided	N	Х	
	Pre	E		Interest Revenue - Other	N	X	
9	Pre	Е	5311	Interest Revenue - Investments	N	Х	
				Interest Revenue - Loans Receivable/Uninvested			
9	Pre	E	5312	Funds	N	X	
				Contra Revenue for Interest Revenue - Loans			
9	Pre	E	5317	Receivable	N	X	
				Contra Revenue for Interest Revenue -			
	Pre	E		Investments	N	X	
9	Pre	E		Contra Revenue for Interest Revenue - Other	N	Х	
			5320				
9	Pre	E		Penalties, Fines, and Administrative Fees Revenue	N	X	

Reclassified Statement of Net Cost for the Closing Package for Fiscal 2004 Reporting

	Pre /	Trial	USSGL		Fed. /	Exch. /	
Line No.	Post	Bal.	Acct.	USSGL Account Title	NonFed. /2	Nonexch.	Additional Information Required
			5329	Contra Revenue for Penalties, Fines, and			
	Pre	E		Administrative Fees	N	X	
9	Pre	E	5400	Benefit Program Revenue	N	Х	
9	Pre	E	5409	Contra Revenue for Benefit Program Revenue	N	Х	
9	Pre	E	5500	Insurance and Guarantee Premium Revenue	N	Х	
				Contra Revenue for Insurance and Guarantee			
9	Pre	E	5509	Premium Revenue	N	X	
9	Pre	E	5900	Other Revenue	N	Х	
9	Pre	E	5909	Contra Revenue for Other Revenue	N	Х	
9	Pre	E	5990	Collections for Others	N	X	
9	Pre	E	5991	Accrued Collections for Others	N	Х	
9	Pre	E	7110	Gains on Disposition of Assets - Other	N	Х	
9	Pre	E	7111	Gains on Disposition of Investments	N	Х	
9	Pre	E	7180	Unrealized Gains	N	Х	
9	Pre	Е	7190	Other Gains	N	Х	
10. Federa	l al Earne	d Reve	nue				
10 1 Bono	fit Prog	ram Po	venues (RC	26) /3			
	Pre	E E		Benefit Program Revenue	F	X	
10.1	Pie	=	5400	Berleik Program Revenue	<u> </u>		
			(RC 24) /3				
	Pre Pre	E	5100	Revenue From Goods Sold	F	X	
10.2	Pre Pre	E	5200	Revenue From Services Provided	F	X	
10.2	Pre	Е	5900	Other Revenue	F	Х	
10 3 Fodo	ral Soci	ıritias lı	ntarest Rev	enues Investments (RC 3) /3			
	Pre	E		Interest Revenue - Investments	F	Х	
	Pre	Ē		Gains on Disposition of Investments	F	X	
	Pre Pre	E		Unrealized Gains	F	X	

Reclassified Statement of Net Cost for the Closing Package for Fiscal 2004 Reporting

	Pre /	Trial	USSGL		Fed. /	Exch. /	
Line No.	Post	Bal.	Acct.	USSGL Account Title	NonFed. /2	Nonexch.	Additional Information Required
10.4 Borro	owings	Interest	Revenues	and Other Revenues (RC 5) /3			
				Interest Revenue - Loans Receivable/Uninvested			
10.4	Pre	E	5312	Funds	F	Х	Department of the Treasury Only
10.5 Borro	l owing G	iains (R	C 6) /3				
	Pre	E		Gains on Disposition of Borrowings	F	Х	Department of the Treasury Only
10.5	Pre	Е		Other Gains	F	Х	
10.6 Othe	r Reven	ues Wit	 hout Recip	 rocal (RC 29) /3			
	Pre	E		Contra Revenue for Goods Sold	F	Х	
	Pre	E		Contra Revenue for Services Provided	F	X	
	Pre	E		Interest Revenue - Other	F	X	
10.6	Pre	Е	5319	Contra Revenue for Interest Revenue - Other	F	х	
10.6	Pre	E		Penalties, Fines, and Administrative Fees Revenue	F	Х	
10.6	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F	Х	
	Pre	E		Contra Revenue for Benefit Program Revenue	F	Х	
	Pre	E		Contra Revenue for Other Revenue	F	Х	
	Pre	E		Collections for Others	F		
10.6	Pre	E	5991	Accrued Collections for Others	F		
11. Total F	ederal	Earned	Revenue (CALC (10.110.6)			
12. Depar	tment 1	 Total Ea	 rned Rever	 nue CALC (9 + 10)			
	Pre	E		Revenue From Goods Sold	F/N	Х	
	Pre	E		Contra Revenue for Goods Sold	F/N	Х	
	Pre	E		Revenue From Services Provided	F/N	Х	
	Pre	E		Contra Revenue for Services Provided	F/N	X	
	Pre	E		Interest Revenue - Other	F/N	X	
	Pre	E		Interest Revenue - Investments	F/N	Х	
		_		Interest Revenue - Loans Receivable/Uninvested			
12	Pre	E	5312	Funds	F/N	X	

Reclassified Statement of Net Cost for the Closing Package for Fiscal 2004 Reporting

USSGL Account Attribute /1

	Pre /	Trial	USSGL		Fed. /	Exch. /	
Line No.	Post	Bal.	Acct.	USSGL Account Title	NonFed. /2	Nonexch.	Additional Information Required
				Contra Revenue for Interest Revenue - Loans			
12	Pre	E	5317	Receivable	N	X	
				Contra Revenue for Interest Revenue -			
12	Pre	E	5318	Investments	N	X	
12	Pre	E	5319	Contra Revenue for Interest Revenue - Other	F/N	X	
10	Des	_	5320		□ /N I	V	
12	Pre	E		Penalties, Fines, and Administrative Fees Revenue	F/N	X	
12	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F/N	Х	
	Pre	E	5400	Benefit Program Revenue	F/N	Х	
12	Pre	E		Contra Revenue for Benefit Program Revenue	F/N	Х	
12	Pre	E	5500	Insurance and Guarantee Premium Revenue	N	X	
			5509	Contra Revenue for Insurance and Guarantee			
12	Pre	E		Premium Revenue	N	X	
12	Pre	E	5900	Other Revenue	F/N	Х	
12	Pre	E	5909	Contra Revenue for Other Revenue	F/N	X	
12	Pre	E	5990	Collections for Others	N	X	
	Pre	E	5991	Accrued Collections for Others	N	Х	
12	Pre	E	7110	Gains on Disposition of Assets - Other	N	Х	
	Pre	E		Gains on Disposition of Investments	F/N	Х	
	Pre	E		Gains on Disposition of Borrowings	F	Х	
	Pre	E		Unrealized Gains	F/N	Х	
12	Pre	E	7190	Other Gains	F/N	Х	
3 Net Co	et of O	 neration	ns CALC (2	<u> </u> 			

Footnotes:

- 1. Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
- 2. USSGL account attribute domain "F" excludes intradepartmental amounts.
- 3. For RC (Reciprocal Category) detail information, see TFM Volume I, Part 2 Chapter 4700 Agency Reporting Requirements for the Financial Report of the United States Government, Appendix 7

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	,		,	T		ount Attribute /	
	Pre/	Trial		USSGL Account	Fed./	Exch./	Additional Information Required
No.	Post	Bal.	Account	Title	NonFed. /2	Nonexch.	
1	Beginning	Net F	Position Ba	ance			
	Pre	В		Unexpended Appropriations - Cumulative			
		В		Cumulative Results of Operations			
	Pre	E		Unexpended Appropriations - Prior-Period			
	1 10	-	0100	Adjustments - Restated			
1	Pre	E	5708	Expended Appropriations - Prior-Period	-		
'	1 10	-	3700	Adjustments - Restated			
1	Pre	E	7401	Prior-Period Adjustments - Restated	+		
	FIE		7401	Hor-r endu Aujustments - Nestateu			
-	Non Fodo	rol Drie	Poriod A	l djustments (Not Restated)			
					- N		
	Pre	E	7400	Prior-Period Adjustments - Not Restated	N		
		<u> </u>	<u> </u>				
		ior Pe		ments (Not Restated) (RC-29)	-	 	
3	Pre	E	3109	Unexpended Appropriations - Prior-Period			
				Adjustments - Not Restated			
3	Pre	E	5709	Expended Appropriations - Prior-Period			
				Adjustments - Not Restated			
3	Pre	Е	7400	Prior-Period Adjustments - Not Restated	F		
4	Adjusted E	Beginn	ing Net Po	sition Balance CALC (13)			
5	Non-Feder	ral Nor	n-Exchange	Revenue			
5.1	Individual	Incom	e Tax and	Tax Withholdings			
5.1	Pre	E	5800	Tax Revenue Collected	N	T	Related to individual income tax and tax withholdings - Department of the
							Treasury only
5.1	Pre	E	5801	Tax Revenue Accrual Adjustment	N	Т	Related to individual income tax and tax withholdings - Department of the
							Treasury only
5.1	Pre	E	5809	Contra Revenue for Taxes	N	Т	Related to individual income tax and tax withholdings - Department of the
							Treasury only
5.1	Pre	E	5890	Tax Revenue Refunds	N	Т	Related to individual income tax and tax withholdings - Department of the
							Treasury only
	Corporation						
		E		Tax Revenue Collected	N	Т	Related to corporation income tax - Department of the Treasury only
	Pre	E		Tax Revenue Accrual Adjustment	N	Т	Related to corporation income tax - Department of the Treasury only
	Pre	E		Contra Revenue for Taxes	N	Т	Related to corporation income tax - Department of the Treasury only
5.2	Pre	E	5890	Tax Revenue Refunds	N	Т	Related to corporation income tax - Department of the Treasury only
	Unemploy						
		E		Tax Revenue Collected	N	T	Related to unemployment taxes
		Е		Tax Revenue Accrual Adjustment	N	T	Related to unemployment taxes
	Pre	Е		Contra Revenue for Taxes	N	T	Related to unemployment taxes
5.3	Pre	E	5890	Tax Revenue Refunds	N	T	Related to unemployment taxes
5.4	Excise Tax	xes					
5.4	Pre	E	5800	Tax Revenue Collected	N	Т	Related to excise taxes
		E		Tax Revenue Accrual Adjustment	N	Т	Related to excise taxes
		E		Contra Revenue for Taxes	N	Т	Related to excise taxes
	Pre	E		Tax Revenue Refunds	N	Ť	Related to excise taxes

			•			ount Attribute /1	·
					Fed./	Exch./	Additional Information Required
No.	Post	Bal.	Account	Title	NonFed. /2	Nonexch.	
5.5	Estate and	Gift T	axes				
5.5	Pre	E	5800	Tax Revenue Collected	N	T	Related to estate and gift taxes - Department of the Treasury only
5.5	Pre	E	5801	Tax Revenue Accrual Adjustment	N	Т	Related to estate and gift taxes - Department of the Treasury only
5.5	Pre	E	5809	Contra Revenue for Taxes	N	Т	Related to estate and gift taxes - Department of the Treasury only
5.5	Pre	E	5890	Tax Revenue Refunds	N	Т	Related to estate and gift taxes - Department of the Treasury only
5.6	Customs D	Outies					
5.6	Pre	E	5800	Tax Revenue Collected	N	Т	Related to custom duties - Department of the Treasury only
5.6	Pre	E	5801	Tax Revenue Accrual Adjustment	N	Т	Related to custom duties - Department of the Treasury only
5.6	Pre	E	5809	Contra Revenue for Taxes	N	Т	Related to custom duties - Department of the Treasury only
5.6	Pre	E	5890	Tax Revenue Refunds	N	Т	Related to custom duties - Department of the Treasury only
5.7	Other Taxe	s and	Receipts				
5.7	Pre	E	5311	Interest Revenue - Investments	N	Т	
5.7	Pre	E	5312	Interest Revenue - Loans			
				Receivable/Uninvested Funds	N	Т	
5.7	Pre	Е		Contra Revenue for Interest Revenue - Loans			
				Receivable	N	Т	
5.7	Pre	E	5318	Contra Revenue for Interest Revenue -			
				Investments	N	Т	
5.7	Pre	E	5800	Tax Revenue Collected	N	Т	Related to other taxes
		E		Tax Revenue Accrual Adjustment	N	Т	Related to other taxes
5.7	Pre	E		Contra Revenue for Taxes	N	Т	Related to other taxes
5.7	Pre	Е	5890	Tax Revenue Refunds	N	Т	Related to other taxes
		Е	5310	Interest Revenue - Other	N	Т	
		Е	5319	Contra Revenue for Interest Revenue - Other	N	Т	
		E		Penalties, Fines, and Administrative Fees			
				Revenue	N	Т	
5.7	Pre	E	5329	Contra Revenue for Penalties, Fines, and			
				Administrative Fees	N	Т	
5.7	Pre	E	5400	Benefit Program Revenue	N	Т	
5.7	Pre	E	5409	Contra Revenue for Benefit Program			
				Revenue	N	Т	
5.7	Pre	E	5600	Donated Revenue - Financial Resources	N	Т	
		E		Contra Revenue for Donations - Financial			
				Resources	N	Т	
5.7	Pre	Е	5610	Donated Revenue - Nonfinancial Resources	N	Т	
5.7	Pre	E		Contra Donated Revenue - Nonfinancial			
				Resources	N	Т	
5.7	Pre	E		Other Revenue	N	Ť	
		E		Contra Revenue for Other Revenue	N	Ť	
		E		Collections for Others	N	Ť	
		E		Accrued Collections for Others	N	Ť	
		E		Gains on Disposition of Assets - Other	N	Ť	
		E		Gains on Disposition of Investments	N	Ť	
		E		Unrealized Gains	N	Ť	
		E		Other Gains	N	Ť	
		E		Losses on Disposition of Assets - Other	N	Ť	
		E		Losses on Disposition of Investments	N	†	
		E		Unrealized Losses	N	†	
		E		Other Losses	N	†	
		<u> </u>		Distribution of Income - Dividend	N	Ť	
5.1	1 10		7 300	Distribution of modific - Dividend		'	I .

						ount Attribute /1	
Line	Pre/	Trial	USSGL	USSGL Account	Fed./	Exch./	Additional Information Required
No.	Post	Bal.	Account	Title	NonFed. /2	Nonexch.	·
5.8	Miscellane	ous F	rned Reve	enue	1		As defined in TFM, Volume I, Part 2, Chapter 4700, Reporting Requirements
5.5	oconane	. Jus = (······································	1		for the Financial Report of the United States Government
—		1			 		is the imanoid report of the office office officer
E 0	Total Non	Fodora	l Non Eval	l hange Revenue CALC (5.15.8)	 		
5.9	TOTAL NOTE	-reuera	II NOII-EXC	lange Revenue CALC (5.15.6)			
_	Fada:! *!	<u> </u>	hanne D:	<u> </u>	-		
6	Federal No	on-Exc	nange Rev	enue I			
6.1	Federal Se		s Interest I	Revenue (Non-Exchange) (RC 04) /3			
6.1	Pre	E	5311	Interest Revenue - Investments	F	Т	
6.2	Borrowing		est Revenu	ue (Non-Exchange) (RC 07) /3			
6.2	Pre	E	5312	Interest Revenue - Loans	_		
		<u> </u>		Receivable/Uninvested Funds	F	Т	
6.3	Benefit Pr	ogram	Revenue (Non-Exchange) (RC-08) /3			
		Ē		Benefit Program Revenue	F	T	
				<u> </u>			
6.4	Other Tax	es and	Receipts (RC 29) /3			
		E		Tax Revenue Collected	F	Т	
		E		Tax Revenue Accrual Adjustment	F	Ť	
		E		Contra Revenue for Taxes	F	Ť	
		E		Tax Revenue Refunds	F	T	
0.4	1 10	_	5090	Lay Vescure Veinurs		'	
0.5	Total Fact	wal Ne	- Evolution	a Bayanya CALC (6.4 C.4)	-		
6.5	rotal Fede	rai NOI	ı-⊏xcnang	e Revenue CALC (6.16.4)	 		
<u> </u>	<u> </u>	<u> </u>			-		
7	Budgetary	Finan	cing Sourc	es:			
		<u> </u>			ļ		
	Appropria						
7.1	Pre	E	3101	Unexpended Appropriations - Appropriations	1		
				Received			
7.2	Unexpend	ed Apr	ropriation	s Transferred-In (RC 28) /3			
		E		Unexpended Appropriations - Transfers-In	F		
7.3	Unexpend	ed Apr	ropriation	s Transferred-Out (RC 28) /3			
		E		Unexpended Appropriations - Transfers-Out	F		
		Ι	0.00		<u> </u>		
7 /	Other Adio	ıstman	ts (Rescise	sions, etc.) (RC-29) /3			
		E		Unexpended Appropriations - Adjustments	 		
		E		Other Financing Sources	F		
7.4	rie		5/90	Other Financing Sources	F		
- -	A	41	(50	100 (0	 		
	Appropria				-		
	Pre	E		Unexpended Appropriations - Used			
7.5	Pre	Е	5700	Expended Appropriations	ļ		
		<u> </u>					
			ransfers-Ir	(RC 19) /3			
7.6	Pre	E	5740	Appropriated Earmarked Receipts			
1				Transferred In	F		
7.6	Pre	E	5750				
			1.50	Expenditure Financing Sources - Transfers-In	F		
7.6	Pre	Е	5755	Nonexpenditure Financing Sources -	 		
1.0		l ⁻		Transfers-In	F		
L	<u> </u>	l		Transists III	<u> </u>	l	

Line	Pre/	Trial	USSGL	USSGL Account	Fed./	Exch./	Additional Information Required
	Post	Bal.		Title	NonFed. /2	Nonexch.	
			1.0000				
77	Annronri	ations 1	Fransfers-C	Out (RC 19) /3			
	Pre	E		Appropriated Earmarked Receipts			
1.1	rie	_	5745	Transferred Out	F		
77	Pre	E	5700	Expenditure Financing Sources - Transfers-	Г		
1.1	Pie	E	5/60	=	_		
77	Pre	E	5705	Out Nonexpenditure Financing Sources -	F		
1.1	Pre	E	5/65		_		
				Transfers-Out	F		
		⊥	Ļ	<u> </u>			
			Sources (
	Pre	E		Interest Revenue - Other	F	T	
7.8	Pre	E	5317	Contra Revenue for Interest Revenue - Loans		_	
				Receivable	F	Т	
7.8	Pre	E	5318	Contra Revenue for Interest Revenue -			
				Investments	F	Т	
	Pre	E		Contra Revenue for Interest Revenue - Other	F	T	
7.8	Pre	Е	5320	Penalties, Fines, and Administrative Fees			
				Revenue	F	T	
7.8	Pre	E	5329	Contra Revenue for Penalties, Fines, and			
				Administrative Fees	F	T	
7.8	Pre	Е	5409	Contra Revenue for Benefit Program			
				Revenue	F	Т	
7.8	Pre	Е	5790	Other Financing Sources	F		
7.8	Pre	Е		Adjustment of Appropriations Used			
	Pre	Е	5900	Other Revenue	F	Т	
	Pre	E	5909	Contra Revenue for Other Revenue	F	Т	
	Pre	Е	5990	Collections for Others	F	Т	
	Pre	E	5991	Accrued Collections for Others	F	T	
	Pre	E		Gains on Disposition of Investments	F	T	
	Pre	E		Gains on Disposition of Borrowings	F	Ť	
	Pre	E	7180	Unrealized Gains	F	Ť	
	Pre	E		Other Gains	F	Ť	
	Pre	E		Losses on Disposition of Investments	F	Ť	
	Pre	E		Losses on Disposition of Borrowings	F	<u>'</u>	
	Pre	E		Unrealized Losses	F	<u>'</u> T	
	Pre	E		Other Losses	F	<u>'</u> T	
		E		Distribution of Income - Dividend	F	T	
7.8	Pre	E	/500	Distribution of income - Dividend	F -	1	
	T-4-1 F	1	Florensis	0	1	1	
7.9	rotal Bud	igetary	Financing	Sources CALC (7.17.8)			
		1	<u> </u>				
	Other Fin						
				pursement (RC 18) /3			
8.1	Pre	E	5720	Financing Sources Transferred In Without			
				Reimbursement	F		

Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2004 Reporting USSGL Account Attribute /1

Line	Pre/	Trial	USSGL	USSGL Account	Fed./	Exch./	Additional Information Required
No.	Post	Bal.	Account	Title	NonFed. /2	Nonexch.	
8.2	Transfers-	Out Wi	thout Rein	bursement (RC 18) /3			
8.2	Pre	E	5730	Financing Sources Transferred Out Without			
				Reimbursement	F		
8.3	Imputed F	inancir	ng Sources	(RC 25) /3			
8.3	Pre	Е	5780	Imputed Financing Sources	F		
8.4	Total Othe	r Finar	ncing Sour	ces CALC (8.18.3)			
9	Net Cost o	f Oper	ations (+/-)				

Footnotes:

- 1. Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
- 2. USSGL account attribute domain "F" excludes intradepartmental amounts.

10 Ending Net Position Balance CALC (4 + 5.9 + 6.5 + 7.9 + 8.4) - 9)

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

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ine No	Pre/Post	Trial	USSGL	USSGL Account Title	USSGL	Additional Information Required
		Bal.	Acct.		Account	
					Attribute /1	
					Federal/	
					NonFederal	
					/2	
	Assets				<i>'-</i>	
	7.00010					
	Non-Federa	l				
		Ī				
.1	Cash and O	ther Mon	etary Asset	'S		
	Pre	E	1110	Undeposited Collections	N	
	Pre	E	1120	Imprest Funds	N	
	Pre	E	1130	Funds Held by the Public	N	
	Pre	E	1190	Other Cash	N	
	Pre	E	1195	Other Monetary Assets	N	
	Pre	Ē	1200	Foreign Currency	N	
	Pre	E	1532	Seized Cash Deposited	N	
	Pre	E	1531	Seized Monetary Instruments	N	
		1		· , · · · · ·		
.2	Accounts R	eceivable	e, Net			
	Pre	E	1310	Accounts Receivable	N	
	Pre	E	1319	Allowance for Loss on Accounts Receivable	N	
	Pre	E	1320	Employment Benefit Contributions Receivable	N	
	Pre	E	1340	Interest Receivable	N	Related to accounts receivable
	Pre	E	1349	Allowance for Loss on Interest Receivable	N	Related to accounts receivable
	Pre	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	Related to accounts receivable
	Pre	F	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	Related to accounts receivable
		_	.000	7 Michael Co. 2000 Chill Chalasco, 1 Mico, and 7 Alliminotation 1 Co. 1 Co. 1 Co. 1		Treated to descent recentable
.3	Loans Rece	ivable				
	Pre	E	1340	Interest Receivable	N	Related to loans receivable
	Pre	E	1349	Allowance for Loss on Interest Receivable	N	Related to loans receivable
	Pre	E	1350	Loans Receivable	N	
	Pre	E	1359	Allowance for Loss on Loans Receivable	N	
	Pre	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	Related to loans receivable
	Pre	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	Related to loans receivable
	Pre	E	1399	Allowance for Subsidy	N N	
	Pre	E	1551	Foreclosed Property	N	
	Pre	E	1559	Foreclosed Property - Allowance	N	
	† · -	<u> </u>			1	
.4	Taxes Rece	ivable				
	Pre	lE	1325	Taxes Receivable	N	
	Pre	E	1329	Allowance for Loss on Taxes Receivable	N N	
	Pre	E	1340	Interest Receivable	N	Related to taxes receivable
	Pre	E	1349	Allowance for Loss on Interest Receivable	N	Related to taxes receivable
	Pre	Ē	1360	Penalties, Fines, and Administrative Fees Receivable	N	Related to taxes receivable
/ 4		F	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	Related to taxes receivable
	Pre	ΙE		- management and a contraction of the contraction o		1
	Pre	E	.000			
2.4						
2.4 . 5	Inventory ar	nd Relate	ed Property	Operating Materials and Supplies Held for Use	N	
2.4 .5 2.5	Inventory as	nd Relate	ed Property	Operating Materials and Supplies Held for Use Operating Materials and Supplies Held in Reserve for Future Use	N N	
2.4 2.5 2.5	Inventory as Pre Pre	nd Relate	1511 1512	Operating Materials and Supplies Held in Reserve for Future Use	N	
2.4 .5 2.5 2.5 2.5	Inventory as Pre Pre Pre	nd Relate	ed Property 1511 1512 1513	Operating Materials and Supplies Held in Reserve for Future Use Operating Materials and Supplies - Excess, Obsolete, and Unserviceable	N N	
2.4 2.5 2.5 2.5 2.5 2.5	Inventory as Pre Pre	nd Relate	1511 1512	Operating Materials and Supplies Held in Reserve for Future Use	N	

ine No.	Pre/Post	Trial	USSGL	USSGL Account Title	USSGL	Additional Information Required
		Bal.	Acct.		Account	
					Attribute /1	
					Federal/	
					NonFederal	
					/2	
2.5	Pre	E	1522	Inventory Held in Reserve for Future Sale	N	
2.5	Pre	E	1523	Inventory Held for Repair	N	
	Pre	E	1524	Inventory - Excess, Obsolete, and Unserviceable	N	
	Pre	E	1525	Inventory - Raw Materials	N	
	Pre	E	1526	Inventory - Work-in-Process	N	
2.5	Pre	E	1527	Inventory - Finished Goods	N	
2.5	Pre	E	1529	Inventory - Allowance	N	
2.5	Pre	E	1541	Forfeited Property Held for Sale	N	
2.5	Pre	E	1542	Forfeited Property Held for Donation or Use	N	
2.5	Pre	E	1549	Forfeited Property - Allowance	N	
2.5	Pre	E	1561	Commodities Held Under Price Support and Stabilization Support Programs	N	
2.5	Pre	E	1569	Commodities - Allowance	N	
2.5	Pre	E	1571	Stockpile Materials Held in Reserve	N	
2.5	Pre	E	1572	Stockpile Materials Held for Sale	N	
2.5	Pre	E	1591	Other Related Property	N	
2.5	Pre	E	1599	Other Related Property - Allowance	N	
;	Property, P	lant, and	Equipment			
2.6	Pre	E	1711	Land and Land Rights	N	
2.6	Pre	E	1712	Improvements to Land	N	
2.6	Pre	E	1719	Accumulated Depreciation on Improvements to Land	N	
2.6	Pre	E	1720	Construction-in-Progress	N	
2.6	Pre	E	1730	Buildings, Improvements, and Renovations	N	
2.6	Pre	E	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	N	
2.6	Pre	E	1740	Other Structures and Facilities	N	
2.6	Pre	E	1749	Accumulated Depreciation on Other Structures and Facilities	N	
2.6	Pre	E	1750	Equipment	N	
2.6	Pre	E	1759	Accumulated Depreciation on Equipment	N	
2.6	Pre	E	1810	Assets Under Capital Lease	N	
2.6	Pre	E	1819	Accumulated Depreciation on Assets Under Capital Lease	N	
2.6	Pre	E	1820	Leasehold Improvements	N	
2.6	Pre	E	1829	Accumulated Amortization on Leasehold Improvements	N	
	Pre	E	1830	Internal-Use Software	N	
	Pre	E	1832	Internal-Use Software in Development	N	
	Pre	E	1839	Accumulated Amortization on Internal-Use Software	N	
	Pre	E	1840	Other Natural Resources	N	
	Pre	E	1849	Allowance for Depletion	N	
	Pre	E	1890	Other General Property, Plant, and Equipment	N	
	Pre	E	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment	N	
,	Other Asse	ts				
	Pre	E	1410	Advances to Others	N	
	Pre	E	1450	Prepayments	N	
	Pre	E	1340	Interest Receivable	N	Related to investments
	Pre	E	1349	Allowance for Loss on Interest Receivable	N	Related to investments
	Pre	E	1618	Market Adjustment - Investments	N	
	Pre	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N	
	Pre	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	N	
	Pre	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	N	<u> </u>

				e Closing Package for Fiscal 2005 Reporting		
	Pre/Post	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute /1 Federal/	Additional Information Required
					NonFederal	
		<u> </u>			/2	
2.7	Pre	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public	N	
				Debt Securities		
	Pre	E	1690	Other Investments	N	
2.7	Pre	E	1990	Other Assets	N	
		<u> </u>				
2.8	Total Non-F	ederal A	ssets CAL	C (2.12.7)		
2	Federal					
,	rederai					
3.1	Fund Balan	ce With 1	Freasury			
	Pre	le	1010	Fund Balance With Treasury	1	
0.1		-	1.0.0	- December 1100000		
3.2	Investment	s (RC 1)	/3			
	2 Pre	È	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	
	Pre	E	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	
	2 Pre	E	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	
3.2		E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau	F	
	Pre			of the Public Debt		
3.2	Pre	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	F	
3.2	Pre Pre	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	F	
3.2	Pre Pre	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	F	
3.2	Pre	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	F	
3.2		E	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	
3.2		E	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	
3.2	Pre	E	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	
3.2	Pre Pre	E	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F	
3.2	Pre Pre	E	1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F	
3.2	Pre Pre	E	1690	Other Investments	F	
	ļ	<u> </u>				
3.3	Accounts R				_	
3.3	Pre	E	1310	Accounts Receivable	F	
	1	l 	(DO 0) (C			
3.4	Interest Red	ceivable (Interest Presidents	_	
3.4	Pre	E	1340	Interest Receivable	F	
3.5	Loans Rece	ivable (P	PC 17\ /3			
	Pre	F	1350	Loans Receivable	F	
0.0	1	_	.500	200.10 1 1000.100.10	·	
3.6	Transfers R	eceivable	e (RC 27)	13		
	Pre	E	1330	Receivable for Transfers of Currently Invested Balances	F	
	Pre	E	1335	Expenditure Transfers Receivable	F	
3.7	Benefit Pro	gram Coi	ntribution F	Receivable (RC 21) /3		
3.7	Pre	E	1320	Employment Benefit Contributions Receivable	F	
_		_				

				Closing Package for Fiscal 2005 Reporting		
Line No.	Pre/Post			USSGL Account Title	USSGL	Additional Information Required
		Bal.	Acct.		Account	
					Attribute /1	
					Federal/	
					NonFederal	
					/2	
3.8		o Others		rments (RC 23) /3		
	Pre	E	1410	Advances to Others	F	
3.8	Pre	E	1450	Prepayments	F	
3.9		ts Withou		als (RC 29) /3		
	Pre	E	1319	Allowance for Loss on Accounts Receivable	F	
	Pre	E	1349	Allowance for Loss on Interest Receivable	F	
	Pre	E	1359	Allowance for Loss on Loans Receivable	F	
	Pre	E	1360	Penalties, Fines, and Administrative Fees Receivable	F	
	Pre	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	
	Pre	E	1618	Market Adjustment - Investments	F	
	Pre	E	1921	Receivable From Appropriations	F	Do not use without permission from Treasury or OMB.
3.9	Pre	E	1990	Other Assets	F	
		<u>. </u>				
3.10	Total Federa	aı Assets	CALC (3.1	I3.9)		
	T-4-1 A 4	- 0410	(0.0 + 0.40)			
4	Total Asset	S CALC	(2.8 + 3.10)			
_	1.1-1-11141					
5	Liabilities:					
	Non-Federa					
0 C 4						
6.1	Accounts P Pre	ayabie	2110	A security Develop	N	
	Pre	E	2110 2120	Accounts Payable Disbursements in Transit	N	
	Pre	F	2140	Accrued Interest Payable	N N	Related to accounts payable
	Pre	E	2960	Accounts Payable From Canceled Appropriations	N	Related to accounts payable
0.1	FIE	_	2900	Accounts Fayable From Canceled Appropriations	IN	
6.2	Federal Deb	t Socurit	ice Hold by	the Public		
	Pre	E Securit	2140	Accrued Interest Payable	N	Related to interest on the debt
6.2	Pre	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	N	Theiated to interest on the debt
0.2		_	2330	Securities issued by Federal Agencies officer General and Special Financing Admonty	IN .	
6.2	Pre	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
6.2	Pre	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
6.2	Pre	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under	N	
0.2	1116	_	2000	General and Special Financing Authority	IN	
		-	-	Seneral and Special Pillanding Admonty		
6.3	Fodoral Em	nloves s	d Votoron	l Benefits Payable	+	
	Pre	F	2213	Employer Contributions and Payroll Taxes Payable	N	
	Pre	F	2215	Other Post-Employment Benefits Due and Payable	N	
	Pre	F	2216	Pension Benefits Due and Pavable to Beneficiaries	N	
	Pre	E	2217	Benefit Premiums Payable to Carriers	N	
	Pre	E	2218	Life Insurance Benefits Due and Payable to Beneficiaries	N	
	Pre	E	2290	Other Unfunded Employment Related Liability	N	
	Pre	E	2610	Actuarial Pension Liability	N	
	Pre	F	2620	Actuarial Health Insurance Liability	N	
	Pre	E	2630	Actuarial Life Insurance Liability	N	
	Pre	F	2650	Actuarial FECA Liability	N	
0.0	1. 10			r totalistic Levi Euromy	1.8	l

Line No.	Pre/Post	Trial	USSGL	USSGL Account Title	USSGL	Additional Information Required
		Bal.	Acct.		Account	
					Attribute /1	
					Federal/	
					NonFederal	
					/2	
6.3	Pre	E	2690	Other Actuarial Liabilities	N	VA benefits only

	classified Balance Sheet for the Closing Package for Fiscal 2005 Reporting								
	Pre/Post	Trial Bal.		USSGL Account Title	USSGL Account	Additional Information Required			
					Attribute /1				
			1		Federal/				
					NonFederal				
					/2				
6.4	Environme	ntal and I	Disposal Lia	abilities					
	Pre	E	2995	Estimated Cleanup Cost Liability	N				
				,					
6.5	Benefits Du	e and Pa	vable						
	Pre	E	2160	Entitlement Benefits Due and Payable	N				
				,					
6.6	Loan Guara	ntee Lial	oilities						
6.6	Pre	E	2180	Loan Guarantee Liability	N				
				,					
6.7	Other Liabi	lities							
6.7	Pre	E	2130	Contract Holdbacks	N				
	Pre	E	2190	Other Accrued Liabilities	N				
	Pre	E	2210	Accrued Funded Payroll and Leave	N				
	Pre	E	2211	Withholdings Payable	N				
6.7	Pre	E	2220	Unfunded Leave	N				
	Pre	E	2310	Advances From Others	N				
6.7	Pre	E	2320	Deferred Credits	N				
6.7	Pre	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	N				
6.7	Pre	E	2540	Participation Certificates	N				
6.7	Pre	E	2590	Other Debt	N				
6.7	Pre	E	2690	Other Actuarial Liabilities	N	Other than VA benefits			
6.7	Pre	E	2910	Prior Liens Outstanding on Acquired Collateral	N				
6.7	Pre	E	2920	Contingent Liabilities	N				
6.7	Pre	E	2940	Capital Lease Liability	N				
6.7	Pre	E	2980	Custodial Liability	N				
6.7	Pre	E	2990	Other Liabilities	N				
6.7	Pre	E	2995	Estimated Cleanup Cost Liability	N				
6.8	Total Non-F	ederal Li	abilities C	ALC (6.16.7)					
7	Federal								
7.1	Accounts P	ayable (F	RC 22) /3						
7.1	Pre	E	2110	Accounts Payable	F				
	Pre	E	2120	Disbursements in Transit	F				
7.1	Pre	E	2130	Contract Holdbacks	F				
7.1	Pre	E	2190	Other Accrued Liabilities	F				
7.1	Pre	E	2990	Other Liabilities	F				
7.2	Debt (RC 1)	/3							
7.2	Pre	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	F				
7.2	Pre	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	F				
	Pre	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F				
7.2	Pre	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F				
7.2	Pre	E	2540	Participation Certificates	F				

				e Closing Package for Fiscal 2005 Reporting		
Line No.	Pre/Post	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute /1	Additional Information Required
					Federal/	
					NonFederal	
					/2	
7.3	Interest Pay	rable (BC	2) /2		12	
	Pre	E	2140	A served Interest Develo	F	
1.3	Pre	E	2140	Accrued Interest Payable	F	
	l	hite (DO	47) (0			
	Loans Paya			Directoral Develop to the Domestic of the Dublic Debt		
	Pre	E	2510	Principal Payable to the Bureau of the Public Debt	F	
	Pre	E	2520	Principal Payable to the Federal Financing Bank	F	
7.4	Pre	E	2590	Other Debt	F	
	Transfers P	ayable (F				
7.5	Pre	E	2150	Payable for Transfers of Currently Invested Balances	F	
7.5	Pre	E	2155	Expenditure Transfers Payable	F	
7.6	Benefit Pro	gram Co	ntribution F	Payable (RC 21) /3		
	Pre	E	2213	Employer Contributions and Payroll Taxes Payable	F	
7.6	Pre	E	2215	Other Post-Employment Benefits Due and Payable	F	
7.6	Pre	E	2225	Unfunded FECA Liability	F	
7.6	Pre	E	2290	Other Unfunded Employment Related Liability	F	
7.7	Advances F	rom Oth	ers and Det	ferred Credits (RC 23) /3		
	Pre	F	2310	Advances From Others	F	
	Pre	E	2320	Deferred Credits	F	
	110	_	2020	Bolomed Greate	- 	
7.8	Other Liahil	litios Witl	hout Recini	rocals (RC 29) /3		
	Pre	E	2170	Subsidy Payable to the Financing Account	F	
	Pre	E	2179	Contra Liability for Subsidy Payable to the Financing Account	F	
	Pre	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	F	
	Pre	_	2940	Capital Lease Liability	F	
	Pre		2940	Liability for Subsidy Related to Undisbursed Loans	F	
	Pre	E		Liability for Subsidy Related to Undisbursed Loans	F	
			2960	Accounts Payable From Canceled Appropriations		
	Pre	E	2970	Resources Payable to Treasury	F F	
7.8	Pre	E	2980	Custodial Liability	F	
		<u> </u>				
7.9	Total Feder	al Liabili	ties CALC	(7.17.8)		
8	Total Liabili	ities CAI	LC (6.8 + 7.9	9)		
9	Net Position	n:				
9.1	Unexpende	d Approp	oriation			
9.1	Pre	В	3100	Unexpended Appropriations - Cumulative		
9.1	Pre	E	3101	Unexpended Appropriations - Appropriations Received		
	Pre	E	3102	Unexpended Appropriations - Transfers-In	F	
	Pre	E	3103	Unexpended Appropriations - Transfers-Out	F	
	Pre	E	3106	Unexpended Appropriations - Adjustments		
	Pre	Ē	3107	Unexpended Appropriations - Used		
	Pre	E	3108	Unexpended Appropriations - Prior-Period Adjustments - Restated		
	Pre	F	3109	Unexpended Appropriations - Prior-Period Adjustments - Not Restated		
J. I	. 10	<u> </u>	0100	Tomosponada Appropriationa - i nort enod Adjustinenta - Not Nestated		

ne No.	Pre/Post	Trial	USSGL		USSGL	Additional Information Required
		Bal.	Acct.		Account	
					Attribute /1	
					Federal/	
					NonFederal	
		<u> </u>			/2	
	Cumulative	Results				
	Pre	В	3310	Cumulative Results of Operations		
	Pre	E	5100	Revenue From Goods Sold	F/N	
	Pre	E	5109	Contra Revenue for Goods Sold	F/N	
	Pre	E	5200	Revenue From Services Provided	F/N	
	Pre	E	5209	Contra Revenue for Services Provided	F/N	
	Pre	E	5310	Interest Revenue - Other	F/N	
	Pre	E	5311	Interest Revenue - Investments	F/N	
	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	
	Pre	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N	
	Pre	E	5318	Contra Revenue for Interest Revenue - Investments	F/N	
	Pre	E	5319	Contra Revenue for Interest Revenue - Other	F/N	
	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	F/N	
	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F/N	
	Pre	E	5400	Benefit Program Revenue	F/N	
	Pre	E	5409	Contra Revenue for Benefit Program Revenue	F/N	
9.2	Pre	E	5500	Insurance and Guarantee Premium Revenue	N	
9.2	Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	
9.2	Pre	E	5600	Donated Revenue - Financial Resources	N	
9.2	Pre	E	5609	Contra Revenue for Donations - Financial Resources	N	
9.2	Pre	E	5610	Donated Revenue - Nonfinancial Resources	N	
9.2	Pre	E	5619	Contra Donated Revenue - Nonfinancial Resources	N	
9.2	Pre	E	5700	Expended Appropriations		
9.2	Pre	E	5708	Expended Appropriations - Prior-Period Adjustments - Restated		
9.2	Pre	E	5709	Expended Appropriations - Prior-Period Adjustments - Not Restated		
9.2	Pre	E	5720	Financing Sources Transferred In Without Reimbursement	F	
9.2	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement	F	
9.2	Pre	E	5740	Appropriated Earmarked Receipts Transferred In	F	
9.2	Pre	E	5745	Appropriated Earmarked Receipts Transferred Out	F	
9.2	Pre	E	5750	Expenditure Financing Sources - Transfers-In	F	
	Pre	E	5755	Nonexpenditure Financing Sources - Transfers-In	F	
	Pre	E	5760	Expenditure Financing Sources - Transfers-Out	F	
	Pre	E	5765	Nonexpenditure Financing Sources - Transfers-Out	F	
	Pre	E	5780	Imputed Financing Sources	F	
	Pre	E	5790	Other Financing Sources	F	
	Pre	E	5799	Adjustment of Appropriations Used		
	Pre	Е	5800	Tax Revenue Collected	F/N	
	Pre	Ē	5801	Tax Revenue Accrual Adjustment	F/N	
	Pre	E	5809	Contra Revenue for Taxes	F/N	
	Pre	E	5890	Tax Revenue Refunds	F/N	
	Pre	Ē	5900	Other Revenue	F/N	
	Pre	E	5909	Contra Revenue for Other Revenue	F/N	
	Pre	E	5990	Collections for Others	F/N	
	Pre	F	5991	Accrued Collections for Others	F/N	
	Pre	E	6100	Operating Expenses/Program Costs	F/N	
	Pre	E	6190	Contra Bad Debt Expense - Incurred for Others	F/N	
	Pre	E	6199	Adjustment to Subsidy Expense	N	
	Pre	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal	F	
5.2	1 16	_	0010	Financing Bank	'	

Reclassified Balance Sheet for the Closing Package for Fiscal 2005 Reporting

Line No.	Pre/Post	Trial	USSGL	USSGL Account Title	USSGL	Additional Information Required
		Bal.	Acct.		Account	
					Attribute /1	
					Federal/	
					NonFederal	
					/2	
9.2	Pre	E	6320	Interest Expenses on Securities	F/N	
9.2	Pre	E	6330	Other Interest Expenses	F/N	
9.2	Pre	E	6400	Benefit Expense	F/N	
9.2	Pre	E	6500	Cost of Goods Sold	N	
9.2	Pre	E	6610	Cost Capitalization Offset	N	
9.2	Pre	E	6710	Depreciation, Amortization, and Depletion	N	
9.2	Pre	E	6720	Bad Debt Expense	F/N	
9.2	Pre	E	6730	Imputed Costs	F	
	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N	
9.2	Pre	E	6800	Future Funded Expenses	F/N	
9.2	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget	F	
				Authority (Unobligated)		
	Pre	E	6900	Nonproduction Costs	F/N	
	Pre	E	7110	Gains on Disposition of Assets - Other	N	
	Pre	E	7111	Gains on Disposition of Investments	F/N	
9.2	Pre	E	7112	Gains on Disposition of Borrowings	F	
9.2	Pre	E	7180	Unrealized Gains	F/N	
	Pre	E	7190	Other Gains	F/N	
9.2	Pre	E	7210	Losses on Disposition of Assets - Other	N	
	Pre	E	7211	Losses on Disposition of Investments	F/N	
9.2	Pre	E	7212	Losses on Disposition of Borrowings	F	
9.2	Pre	E	7280	Unrealized Losses	F/N	
	Pre	E	7290	Other Losses	F/N	
	Pre	E	7300	Extraordinary Items	N	
	Pre	E	7400	#N/A	F/N	
	Pre	E	7401	#N/A	F/N	
	Pre	E	7500	#N/A	F/N	
9.2	Pre	E	7600	#N/A	N	
10	Total Net P	osition (CALC (9.1 +	9.2)		
11	Total Liabil	ities and	Net Position	on CALC (8 + 10)		

Footnotes:

^{1.} Use USSGL account attribute domains as provided in USSGL TFM Section IV, page 4.

^{2.} The USSGL account attribute domain "F" excludes intradepartmental amounts.

^{3.} For RC (Reciprocal Category) detail information, see TFM Volume I, Part 2 - Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government, Appendix 7.

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Reclassified Statement of Net Cost for the Closing Package for Fiscal 2005 Reporting

	Pre /	Trial	USSGL		Fed. /	Exch. /	
Line No.	Post	Bal.	Acct.	USSGL Account Title	NonFed. /2	Nonexch.	Additional Information Required
	<u></u>						
1. Gross (Cost:						
2. Non-Fe	deral Gi	ross Co	<u>l</u>				
	Pre	E		Operating Expenses/Program Costs	N		
	Pre	E		Contra Bad Debt Expense - Incurred for Others	N		
	Pre	Ē		Adjustment to Subsidy Expense	N		
	Pre	E		Interest Expenses on Securities	N		
	Pre	Ē		Other Interest Expenses	N	1	
	Pre	Ē		Benefit Expense	N		
	Pre	Ē		Cost of Goods Sold	N		
	Pre	Ē		Applied Overhead	N		
	Pre	E		Cost Capitalization Offset	N		
	Pre	E		Depreciation, Amortization, and Depletion	N		
2	Pre	E		Bad Debt Expense	N	1	
2	Pre	Е	6790	Other Expenses Not Requiring Budgetary Resources	N		
2	Pre	E		Future Funded Expenses	N		
2	Pre	Е	6900	Nonproduction Costs	N		
2	Pre	E	7210	Losses on Disposition of Assets - Other	N	Х	
2	Pre	E	7211	Losses on Disposition of Investments	N	Х	
2	Pre	E	7280	Unrealized Losses	N	Х	
2	Pre	Е	7290	Other Losses	N	X	
2	Pre	Е	7300	Extraordinary Items	N		
	Pre	Е		Distribution of Income - Dividend	N	Х	
2	Pre	Е	7600	Changes in Actuarial Liability	N		
3. Interest	on Deb	t Held	 by the Publ	ic			+
J. 111131301	1	1				†	Department of the Treasury Only
4. Total No	on-Fede	eral Gro	ss Cost C	ALC (2 + 3)		1	

Reclassified Statement of Net Cost for the Closing Package for Fiscal 2005 Reporting

	Pre /	Trial	USSGL		Fed. /	Exch. /	
Line No.	Post	Bal.	Acct.	USSGL Account Title	NonFed. /2	Nonexch.	Additional Information Required
							-
5. Federal	Gross	Cost					
5.1 Benef	it Progr	am Cos	sts Related	to Exchange Transactions (RC 26) /3			
5.1	Pre	Е	6400	Benefit Expense	F		
				Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority			
5.1	Pre	E	6850	(Unobligated)	F		
E 2 Barat	it Drogg	om Car	to Boloted	to Nanayahanga Transastiana (BC 09) /2			
	Pre	IE		to Nonexchange Transactions (RC 08) /3 Benefit Expense	F		
5.2	Pre	E	6400	Employer Contributions to Employee Benefit Programs	Г		
				Not Requiring Current-Year Budget Authority			
5.2	Pre	Е	6850	(Unobligated)	F		
5.3 Impute							
5.2	Pre	Е	6730	Imputed Costs	F		
5.4 Buy/ S	ell Cost	(RC 24	1) /3				
	Pre	E		Operating Expenses/Program Costs	F		
	Pre	E		Other Expenses Not Requiring Budgetary Resources	F		
	Pre	Е		Future Funded Expenses	F		
5.4	Pre	Е		Nonproduction Costs	F		
5 5 5 · ·	10	 		Belefalta Francisco (BOO) (B			
				nse Related to Exchange Transactions (RC 3) /3	_		Description of all the Tenant Co.
	Pre	E		Interest Expenses on Securities	F		Department of the Treasury Only
	Pre	E		Losses on Disposition of Investments	F	X	
5.5	Pre	E	7280	Unrealized Losses	F	Х	
5.6 Federa	ı al Secur	ities Int	erest Expe	l nse Related to Nonexchange Transactions (RC 4) /3			
	Pre	E		Interest Expenses on Securities	F		Department of the Treasury Only
	Pre	E		Losses on Disposition of Investments	F	Х	
5.6	Pre	E	7280	Unrealized Losses	F	Х	

Reclassified Statement of Net Cost for the Closing Package for Fiscal 2005 Reporting

	Pre /	Trial	USSGL		Fed. /	Exch. /	
Line No.	Post	Bal.	Acct.	USSGL Account Title	NonFed. /2	Nonexch.	Additional Information Required
5.7 Borrov	ving Inte	erest an	d Other Ex	penses Related to Exchange Transactions (RC 5) /3			
				Interest Expenses on Borrowing From the Bureau of the			
	Pre	E		Public Debt and/or the Federal Financing Bank	F		
5.7	Pre	E	6330	Other Interest Expenses	F		
5.8 Borrov	ving Inte	erest Ex	cpense Rel	ated to Nonexchange Transactions (RC 7) /3			
5.8	Pre	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F		
5.9 Borrov	L vina Los	ses (R	C 6) /3				
		E		Other Losses	F	Х	
	Pre	E		Losses on Disposition of Borrowings	F	X	Department of the Treasury Only
5.10 Other	Costs V		Reciproca	ıls (RC 29) /3			
5.10		Е	6190	Contra Bad Debt Expense - Incurred for Others	F		
5.10		E	6720	Bad Debt Expense	F		
5.10	Pre	E		Distribution of Income - Dividend	F	Х	
6. Total Fe	deral G	ross Co	st CALC (5.15.10)			
7. Departn	nent Tot	al Gros	s Cost (Th	e line item, departmental total gross cost, is the full c	ost (Federal a	nd Non-Federal)	of
all prog	rams an	d/or en	tities of a d	department/agency) CALC (2 + 5)			
		Е	6100	Operating Expenses/Program Costs	F/N		
	Pre	Е	6190	Contra Bad Debt Expense - Incurred for Others	F/N		
7	Pre	E		Adjustment to Subsidy Expense	N		
			6310	Interest Expenses on Borrowing From the Bureau of the			
	Pre	E		Public Debt and/or the Federal Financing Bank	F		
7	Pre	E	6320	Interest Expenses on Securities	F/N		
7	Pre	E	6330	Other Interest Expenses	F/N		
7	Pre	E		Benefit Expense	F/N		
7	Pre	E	6500	Cost of Goods Sold	N		
	Pre	E		Applied Overhead	N		
7	Pre	E	6610	Cost Capitalization Offset	N		

Reclassified Statement of Net Cost for the Closing Package for Fiscal 2005 Reporting

	Pre /	Trial	USSGL		Fed. /	Exch. /	
Line No.	Post	Bal.	Acct.	USSGL Account Title	NonFed. /2	Nonexch.	Additional Information Required
7	Pre	Е	6710	Depreciation, Amortization, and Depletion	N		
7	Pre	E	6720	Bad Debt Expense	F/N		
7	Pre	E		Imputed Costs	F		
	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N		
7	Pre	Е		Future Funded Expenses	F/N		
			6850	Employer Contributions to Employee Benefit Programs			
				Not Requiring Current-Year Budget Authority			
7	Pre	Е		(Unobligated)	F		
7	Pre	E	6900	Nonproduction Costs	F/N		
	Pre	Е		Losses on Disposition of Assets - Other	N	X	
7	Pre	E	7211	Losses on Disposition of Investments	F/N	X	
7	Pre	E	7212	Losses on Disposition of Borrowings	F	X	
7	Pre	E	7280	Unrealized Losses	F/N	X	
	Pre	Е	7290	Other Losses	F/N	X	
	Pre	Е	7300	Extraordinary Items	N		
7	Pre	E	7500	Distribution of Income - Dividend	F/N	X	
7	Pre	Е	7600	Changes in Actuarial Liability	N		
8. Earned	Revenu	ie I					
9. Non-Fed	doral Fa	rned P	avenue.				
	Pre	E		Revenue From Goods Sold	N	Х	
	Pre	E		Contra Revenue for Goods Sold	N	X	
	Pre	E		Revenue From Services Provided	N	X	
	Pre	E		Contra Revenue for Services Provided	N	X	
	Pre	E		Interest Revenue - Other	N	X	
	Pre	E		Interest Revenue - Investments	N	X	
9	Pre	Е	5312	Interest Revenue - Loans Receivable/Uninvested Funds	N	Х	
	D	_	5047	Contra Revenue for Interest Revenue - Loans	,	V	
	Pre	E		Receivable	N	X	
	Pre	E		Contra Revenue for Interest Revenue - Investments	N	X	
	Pre	E		Contra Revenue for Interest Revenue - Other	N	X	
9	Pre	Е		Penalties, Fines, and Administrative Fees Revenue	N	Х	
9	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	N	X	

Reclassified Statement of Net Cost for the Closing Package for Fiscal 2005 Reporting

	Pre /	Trial	USSGL		Fed. /	Exch. /	
Line No.	Post	Bal.	Acct.	USSGL Account Title	NonFed. /2	Nonexch.	Additional Information Required
9	Pre	Е	5400	Benefit Program Revenue	N	Х	
9	Pre	E	5409	Contra Revenue for Benefit Program Revenue	N	X	
9	Pre	Е	5500	Insurance and Guarantee Premium Revenue	N	X	
				Contra Revenue for Insurance and Guarantee Premium			
	Pre	Е		Revenue	N	X	
	Pre	Е		Other Revenue	N	Х	
	Pre	Е		Contra Revenue for Other Revenue	N	X	
9	Pre	Е		Collections for Others	N	X	
	Pre	Е	5991	Accrued Collections for Others	N	X	
	Pre	Е		Gains on Disposition of Assets - Other	N	X	
9	Pre	Е	7111	Gains on Disposition of Investments	N	X	
9	Pre	Е	7180	Unrealized Gains	N	X	
9	Pre	Е	7190	Other Gains	N	X	
10. Federa	I Earne	d Rever	nue				
			venues (RC	26) /3			
10.1	Pre	E	5400	Benefit Program Revenue	F	X	
	<u> </u>	L .					
10.2 Buy/S							
10.2		Е		Revenue From Goods Sold	F	X	
10.2		E		Revenue From Services Provided	F	X	
10.2	Pre	Е	5900	Other Revenue	F	Х	
			,				
				enues Investments (RC 3) /3			
10.3		E		Interest Revenue - Investments	F F	X	
10.3		E		Gains on Disposition of Investments	F	X	
10.3	Pre	Е	7180	Unrealized Gains	F	Х	
10 4 Porro	wings !	ntoroct	Povonuss	and Other Peyenues (PC 5) /2			-
10.4 DOFFO	wings ii I	literest	Revenues	and Other Revenues (RC 5) /3			
10.4	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F	X	Department of the Treasury Only
							, , , , , , , , , , , , , , , , , , , ,
10.5 Borro	wing G	ains (R	C 6) /3				
10.5	Pre	E		Gains on Disposition of Borrowings	F	Х	Department of the Treasury Only
10.5		Е		Other Gains	F	Х	

Reclassified Statement of Net Cost for the Closing Package for Fiscal 2005 Reporting

	Pre /	Trial	USSGL		Fed. /	Exch. /	
Line No.	Post	Bal.	Acct.	USSGL Account Title	NonFed. /2	Nonexch.	Additional Information Required
10.6 Other	Revenu	ies Wit	hout Recip	rocal (RC 29) /3			
10.6	Pre	E	5109	Contra Revenue for Goods Sold	F	X	
10.6		Е	5209	Contra Revenue for Services Provided	F	X	
10.6	Pre	Е	5310	Interest Revenue - Other	F	X	
10.6	Pre	Е	5319	Contra Revenue for Interest Revenue - Other	F	X	
10.6	Pre	Е	5320	Penalties, Fines, and Administrative Fees Revenue	F	X	
			5329	Contra Revenue for Penalties, Fines, and Administrative			
10.6		Е		Fees	F	X	
10.6		Е		Contra Revenue for Benefit Program Revenue	F	Х	
10.6		E		Contra Revenue for Other Revenue	F	X	
10.6		E		Collections for Others	F		
10.6	Pre	Е	5991	Accrued Collections for Others	F		
11. Total F	ederal I	arned	Revenue C	ALC (10.110.6)			
	<u> </u>	L	L				
				ue CALC (9 + 10)			
		Е		Revenue From Goods Sold	F/N	X	
	Pre	Е		Contra Revenue for Goods Sold	F/N	X	
	Pre	E		Revenue From Services Provided	F/N	X	
	Pre	E		Contra Revenue for Services Provided	F/N	X	
	Pre	E		Interest Revenue - Other	F/N	X	
12	Pre	E	5311	Interest Revenue - Investments	F/N	Х	
12	Pre	Е	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	X	
				Contra Revenue for Interest Revenue - Loans			
	Pre	Е		Receivable	N	X	
	Pre	Е	5318	Contra Revenue for Interest Revenue - Investments	N	Х	
	Pre	Е		Contra Revenue for Interest Revenue - Other	F/N	X	
12	Pre	Е	5320	Penalties, Fines, and Administrative Fees Revenue	F/N	X	

Reclassified Statement of Net Cost for the Closing Package for Fiscal 2005 Reporting

USSGL Account Attribute /1

	Pre /	Trial	USSGL		Fed. /	Exch. /	
Line No.	Post	Bal.	Acct.	USSGL Account Title	NonFed. /2	Nonexch.	Additional Information Required
			5329	Contra Revenue for Penalties, Fines, and Administrative			
12	Pre	E		Fees	F/N	X	
12	Pre	E	5400	Benefit Program Revenue	F/N	Х	
12	Pre	E	5409	Contra Revenue for Benefit Program Revenue	F/N	Х	
12	Pre	E	5500	Insurance and Guarantee Premium Revenue	N	Х	
			5509	Contra Revenue for Insurance and Guarantee Premium			
12	Pre	E		Revenue	N	X	
12	Pre	E	5900	Other Revenue	F/N	Х	
12	Pre	E	5909	Contra Revenue for Other Revenue	F/N	Х	
12	Pre	E	5990	Collections for Others	N	Х	
12	Pre	E	5991	Accrued Collections for Others	N	X	
12	Pre	E	7110	Gains on Disposition of Assets - Other	N	X	
12	Pre	E	7111	Gains on Disposition of Investments	F/N	X	
12	Pre	E	7112	Gains on Disposition of Borrowings	F	X	
12	Pre	E	7180	Unrealized Gains	F/N	Х	
12	Pre	E	7190	Other Gains	F/N	Х	
13. Net Co	st of O	 peration	 ns CALC (2	29)			

Footnotes:

- 1. Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
- 2. USSGL account attribute domain "F" excludes intradepartmental amounts.
- 3. For RC (Reciprocal Category) detail information, see TFM Volume I, Part 2 Chapter 4700
 Agency Reporting Requirements for the Financial Report of the United States Government, Appendix 7

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						ount Attribute	
Line				USSGL Account	Fed./	Exch./	Additional Information Required
No.	Post	Bal.	Account	Title	NonFed. /2	Nonexch.	
1	Beginning	Net P	osition Ba	ance			
1	Pre	В	3100	Unexpended Appropriations - Cumulative			
1	Pre	В		Cumulative Results of Operations			
		E	3108	Unexpended Appropriations - Prior-Period			
				Adjustments - Restated			
1	Pre	Е	5708	Expended Appropriations - Prior-Period			
				Adjustments - Restated			
1	Pre	E	7401	Prior-Period Adjustments - Restated			
2	Non-Feder	ral Prio	r Period A	djustments (Not Restated)	+		
		E		Prior-Period Adjustments - Not Restated	N		
	116		7400	Thorrenou Aujustinents Thorrestateu	IN		
2	Endoral Br	ior Poi	iod Adiust	ments (Not Restated) (RC-29)			
		E		Unexpended Appropriations - Prior-Period			
3	FIE	C	3109	1 ' ' '			
	Dro	E	F700	Adjustments - Not Restated Expended Appropriations - Prior-Period	+		
3	Pre	-	5/09				
	D	E	7400	Adjustments - Not Restated	+		
3	Pre	E	7400	Prior-Period Adjustments - Not Restated	F		
		<u></u>					
4	Adjusted E	Beginn	ing Net Po	sition Balance CALC (13)			
			ļ				
5	Non-Feder	ral Non	-Exchange	Revenue			
				Tax Withholdings			
5.1	Pre	Е	5800	Tax Revenue Collected	N	Т	Related to individual income tax and tax withholdings - Department of the
							Treasury only
5.1	Pre	Е	5801	Tax Revenue Accrual Adjustment	N	Т	Related to individual income tax and tax withholdings - Department of the
							Treasury only Related to individual income tax and tax withholdings - Department of the
5.1	Pre	Е	5809	Contra Revenue for Taxes	N	Т	
- 1	D	_	5000	Too Down on Defende	N.	_	Treasury only Related to individual income tax and tax withholdings - Department of the
5.1	Pre	Е	5890	Tax Revenue Refunds	N	Т	9 1
							Treasury only
5.2	Corporation	n Inco	me Tayes		+		
	Pre	E		Tax Revenue Collected	N	Т	Related to corporation income tax - Department of the Treasury only
5.2		E		Tax Revenue Collected Tax Revenue Accrual Adjustment	N N	†	Related to corporation income tax - Department of the Treasury only
5.2		E		Contra Revenue for Taxes	N N	'	Related to corporation income tax - Department of the Treasury only Related to corporation income tax - Department of the Treasury only
		E		Tax Revenue Refunds	N N	 	Related to corporation income tax - Department of the Treasury only Related to corporation income tax - Department of the Treasury only
5.2	P16		5890	rax Revenue Returius	IN	l l	Related to corporation income tax - Department of the Treasury only
	Haran I	<u> </u>			-		
	Unemploy			Too Day and Calledted	N	_	Deleted to an employment to an
5.3		E		Tax Revenue Collected	N	Ţ	Related to unemployment taxes
5.3		Е		Tax Revenue Accrual Adjustment	N	T	Related to unemployment taxes
5.3	_	Е		Contra Revenue for Taxes	N	Т	Related to unemployment taxes
5.3	Pre	Е	5890	Tax Revenue Refunds	N	Т	Related to unemployment taxes
	Excise Tax						
		E		Tax Revenue Collected	N	T	Related to excise taxes
5.4		Е		Tax Revenue Accrual Adjustment	N	Т	Related to excise taxes
		Е		Contra Revenue for Taxes	N	Т	Related to excise taxes
	Pre	F	5890	Tax Revenue Refunds	N	Т	Related to excise taxes

Line Pref Trial USSGL LOCATION Title NonFedJ Robert NonFedJ Robert Robert		USSGL Account Attribute /1									
S. Seata and Giff Taxes	Line	Pre/	Trial	USSGL	USSGL Account	Fed./	Exch./	Additional Information Required			
5.5 Pie E 5800 Tax Revenue Collected N T Related to estate and glit taxes - Department of the Treasury only	No.	Post	Bal.	Account	Title	NonFed. /2	Nonexch.				
5.5 Pire E 5800 Tax Reverue Collected N T Related to estate and glit taxes - Department of the Treasury only											
5.5 Pre E 5801 Tax Revenue Accrual Adjustment N T Related to estate and gift taxes - Department of the Treasury only	5.5	Estate and	Gift T	axes							
5.5 Pre E	5.5	Pre	Е	5800	Tax Revenue Collected	N	Т	Related to estate and gift taxes - Department of the Treasury only			
S.5 Pire E 5880 Tax Revenue Retunds	5.5	Pre	E	5801	Tax Revenue Accrual Adjustment	N	Т	Related to estate and gift taxes - Department of the Treasury only			
S.6 Customs Duties	5.5	Pre	Е	5809	Contra Revenue for Taxes	N	Т	Related to estate and gift taxes - Department of the Treasury only			
5.6 Pre E 5800 Tax Revenue Collected N T Related to custom duties - Department of the Treasury only	5.5	Pre	E	5890	Tax Revenue Refunds	N	Т	Related to estate and gift taxes - Department of the Treasury only			
5.6 Pre E 5800 Tax Revenue Collected N T Related to custom duties - Department of the Treasury only											
5.6 Pre E	5.6	Customs I	Duties								
5.6 Pie E 5809 Contra Revenue for Taxes N T Related to custom duties - Department of the Treasury only	5.6	Pre	Е	5800	Tax Revenue Collected	N	Т	Related to custom duties - Department of the Treasury only			
5.5 Pre E 5890 Tax Revenue Refunds	5.6	Pre	Е	5801	Tax Revenue Accrual Adjustment	N	Т	Related to custom duties - Department of the Treasury only			
S.7 Other Taxes and Receipts S.7 Pre E S.311 Interest Revenue - Investments N T	5.6	Pre	Е	5809	Contra Revenue for Taxes	N	Т	Related to custom duties - Department of the Treasury only			
5.7 Pre E S311 Interest Revenue - Loans Receivable/Uninvested Funds N T	5.6	Pre	Е	5890	Tax Revenue Refunds	N	Т	Related to custom duties - Department of the Treasury only			
S.7 Pre											
S.7 Pre	5.7	Other Tax	es and	Receipts							
Receivable Uninvested Funds					Interest Revenue - Investments	N	Т				
5.7 Pre	5.7	Pre	Е	5312	Interest Revenue - Loans						
Receivable					Receivable/Uninvested Funds	N	T				
5.7 Pre E 5318 Contra Revenue for Interest Revenue - Investments N T	5.7	Pre	Е	5317	Contra Revenue for Interest Revenue - Loans						
Investments					Receivable	N	T				
5.7 Pre E 5801 Tax Revenue Collected N T Related to other taxes	5.7	Pre	Е	5318	Contra Revenue for Interest Revenue -						
5.7 Pre E 5801 Tax Revenue Accrual Adjustment N T Related to other taxes 5.7 Pre E 5809 Contra Revenue for Taxes N T Related to other taxes 5.7 Pre E 5890 Tax Revenue Refunds N T Related to other taxes 5.7 Pre E 5310 Interest Revenue - Other N T T 5.7 Pre E 5319 Contra Revenue for Levenue for Interest Revenue - Other N T 5.7 Pre E 5320 Penalties, Fines, and Administrative Fees Revenue N T 7.7 Pre E 5320 Contra Revenue for Penalties, Fines, and Administrative Fees N T 5.7 Pre E 5409 Benefit Program Revenue N T 5.7 Pre E 5409 Contra Revenue for Benefit Program Revenue N T 5.7 Pre E 5600 Donated Revenue - Financial Resources N T 5.7 Pre E 5600 Donated Revenue - Nonfinancial Resources N T 5.7 Pre E 5610 Donated Revenue - Nonfinancial Resources N					Investments	N	T				
5.7 Pre E 5809 Contra Revenue for Taxes N T Related to other taxes	5.7	Pre	Е	5800	Tax Revenue Collected	N	Т	Related to other taxes			
5.7 Pre E 5890 Tax Revenue Refunds N T Related to other taxes 5.7 Pre E 5310 Contra Revenue - Other N T 5.7 Pre E 5319 Contra Revenue for Interest Revenue - Other N T 5.7 Pre E 5320 Contra Revenue for Penalties, Fines, and Administrative Fees Revenue N T 5.7 Pre E 5320 Contra Revenue for Penalties, Fines, and Administrative Fees N T 5.7 Pre E 5400 Benefit Program Revenue N T 5.7 Pre E 5409 Contra Revenue for Benefit Program Revenue N T 5.7 Pre E 5600 Donated Revenue - Financial Resources N T 5.7 Pre E 5600 Contra Revenue for Donations - Financial Resources N T 5.7 Pre E 5610 Donated Revenue - Nonfinancial Resources N T 5.7 Pre E 5610 Contra Donated Revenue - Nonfinancial Resources N T 5.7 Pre E 5900 Contra Revenue N T 5.7 Pre E <td>5.7</td> <td>Pre</td> <td>Е</td> <td>5801</td> <td>Tax Revenue Accrual Adjustment</td> <td>N</td> <td>Т</td> <td>Related to other taxes</td>	5.7	Pre	Е	5801	Tax Revenue Accrual Adjustment	N	Т	Related to other taxes			
5.7 Pre E 5310 Interest Revenue - Other N T	5.7	Pre	Е	5809	Contra Revenue for Taxes	N	Т	Related to other taxes			
5.7 Pre E 5319 Contra Revenue for Interest Revenue - Other N T 5.7 Pre E 520 Penalties, Fines, and Administrative Fees Revenue N T 5.7 Pre E 5329 Contra Revenue for Penalties, Fines, and Administrative Fees N T 5.7 Pre E 5400 Benefit Program Revenue N T 5.7 Pre E 5400 Benefit Program Revenue N T 5.7 Pre E 5400 Donated Revenue for Benefit Program Revenue N T 5.7 Pre E 5600 Donated Revenue - Financial Resources N T 5.7 Pre E 5600 Donated Revenue - Financial Resources N T 5.7 Pre E 5610 Donated Revenue - Nonfinancial Resources N T 5.7 Pre E 5610 Donated Revenue - Nonfinancial Resources N T 5.7 Pre E 5610 Donated Revenue - Nonfinancial Resources N T 5.7 Pre E 5610 Contra Revenue Resources N T 5.7 Pre E 5900 Other Revenue <	5.7	Pre	Е	5890	Tax Revenue Refunds	N	Т	Related to other taxes			
5.7 Pre	5.7	Pre	Е	5310	Interest Revenue - Other	N	Т				
Revenue	5.7	Pre	Е	5319	Contra Revenue for Interest Revenue - Other	N	Т				
5.7 Pre	5.7	Pre	Е	5320	Penalties, Fines, and Administrative Fees						
Administrative Fees					Revenue	N	Т				
5.7 Pre E 5400 Benefit Program Revenue N T 5.7 Pre E 5409 Contra Revenue for Benefit Program Revenue N T 5.7 Pre E 5600 Donated Revenue - Financial Resources N T 5.7 Pre E 5609 Contra Revenue for Donations - Financial Resources N T 5.7 Pre E 5610 Donated Revenue - Nonfinancial Resources N T 5.7 Pre E 5619 Contra Donated Revenue - Nonfinancial Resources N T 5.7 Pre E 5690 Contra Revenue - Nonfinancial Resources N T 5.7 Pre E 5900 Contra Revenue - Nonfinancial Resources N T 5.7 Pre E 5900 Contra Revenue - Nonfinancial Resources N T 5.7 Pre E 5900 Contra Revenue - Nonfinancial Resources N T 5.7 Pre E 5900 Contra Revenue - Nonfinancial Resources N T 5.7 Pre E 5900 Contra Revenue - Nonfinancial Resources N T 5.7 Pre E 5900 Collections f	5.7	Pre	Е	5329	Contra Revenue for Penalties, Fines, and						
S.7 Pre					Administrative Fees						
Revenue	5.7	Pre	Е	5400	Benefit Program Revenue	Ν	Т				
5.7 Pre E 5600 Donated Revenue - Financial Resources N T 5.7 Pre E 5609 Contra Revenue for Donations - Financial Resources N T 5.7 Pre E 5610 Donated Revenue - Nonfinancial Resources N T 5.7 Pre E 5619 Contra Donated Revenue - Nonfinancial Resources N T 5.7 Pre E 5900 Other Revenue - Nonfinancial Resources N T 5.7 Pre E 5900 Other Revenue - Nonfinancial Resources N T 5.7 Pre E 5900 Other Revenue - Nonfinancial Resources N T 5.7 Pre E 5900 Other Revenue - Nonfinancial Resources N T 5.7 Pre E 5900 Contra Revenue for Other Revenue N T T 5.7 Pre E 5990 Collections for Others N N T 5.7 Pre E 5991 Accrued Collections for Others N N T 5.7 Pre E 7110 Gains on Disposition of Investments N N T 5.7 Pre E 7180 Unrealized Gains N <	5.7	Pre	Е	5409	Contra Revenue for Benefit Program						
5.7 Pre E 5609 Contra Revenue for Donations - Financial Resources N T 5.7 Pre E 5610 Donated Revenue - Nonfinancial Resources N T 5.7 Pre E 5619 Contra Donated Revenue - Nonfinancial Resources N T 5.7 Pre E 5900 Other Revenue N T 5.7 Pre E 5900 Contra Revenue for Other Revenue N T 5.7 Pre E 5900 Contra Revenue for Other Revenue N T 5.7 Pre E 5900 Collections for Others N T 5.7 Pre E 5990 Collections for Others N T 5.7 Pre E 5991 Accrued Collections for Others N T 5.7 Pre E 7110 Gains on Disposition of Investments N T 5.7 Pre E 7180 Unrealized Gains N </td <td></td> <td></td> <td></td> <td></td> <td>Revenue</td> <td></td> <td></td> <td></td>					Revenue						
Resources	5.7	Pre				N	Т				
5.7 Pre E 5610 Donated Revenue - Nonfinancial Resources N T 5.7 Pre E 5619 Contra Donated Revenue - Nonfinancial Resources N T 5.7 Pre E 5900 Other Revenue N T 5.7 Pre E 5900 Contra Revenue for Other Revenue N T 5.7 Pre E 5990 Contra Revenue for Other Revenue N T 5.7 Pre E 5990 Collections for Others N T 5.7 Pre E 5991 Accrued Collections for Others N T 5.7 Pre E 7110 Gains on Disposition of Assets - Other N T 5.7 Pre E 7111 Gains on Disposition of Investments N T 5.7 Pre E 7180 Unrealized Gains N T 5.7 Pre E 7210 Losses on Disposition of Assets - Other N T 5.7 Pre E 7210 Losses on Disposition of Investments N T 5.7 Pre E 7280 Unrealized Losses N T 5.7 Pre	5.7	Pre	E	5609							
5.7 Pre E 5619 Contra Donated Revenue - Nonfinancial Resources N T 5.7 Pre E 5900 Other Revenue N T 5.7 Pre E 5909 Contra Revenue for Other Revenue N T 5.7 Pre E 5990 Collections for Others N T 5.7 Pre E 5990 Collections for Others N T 5.7 Pre E 5991 Accrued Collections for Others N T 5.7 Pre E 7110 Gains on Disposition of Assets - Other N T 5.7 Pre E 7180 Unrealized Gains N T 5.7 Pre E 7190 Other Gains N T 5.7 Pre E 7210 Losses on Disposition of Assets - Other N T 5.7 Pre E 7211 Losses on Disposition of Investments N T 5.7 Pre E 7280 Unrealized Losses N T 5.7 Pre E 7280 Unrealized Losses N T 5.7 Pre E 7280 Unrealized Losses					Resources						
Resources	5.7	Pre	E	5610	Donated Revenue - Nonfinancial Resources	N	Т				
5.7 Pre E 5900 Other Revenue N T 5.7 Pre E 5909 Contra Revenue for Other Revenue N T 5.7 Pre E 5990 Collections for Others N T 5.7 Pre E 5991 Accrued Collections for Others N T 5.7 Pre E 7110 Gains on Disposition of Assets - Other N T 5.7 Pre E 7111 Gains on Disposition of Investments N T 5.7 Pre E 7180 Unrealized Gains N T 5.7 Pre E 7190 Other Gains N T 5.7 Pre E 7210 Losses on Disposition of Assets - Other N T 5.7 Pre E 7211 Losses on Disposition of Investments N T 5.7 Pre E 7280 Unrealized Losses N T 5.7 Pre E 7280 Unrealized Losses N T 5.7 Pre E 7280 Unrealized Losses N T	5.7	Pre	E	5619	Contra Donated Revenue - Nonfinancial						
5.7 Pre E 5909 Contra Revenue for Other Revenue N T 5.7 Pre E 5990 Collections for Others N T 5.7 Pre E 5991 Accrued Collections for Others N T 5.7 Pre E 7110 Gains on Disposition of Assets - Other N T 5.7 Pre E 7111 Gains on Disposition of Investments N T 5.7 Pre E 7180 Unrealized Gains N T 5.7 Pre E 7190 Other Gains N T 5.7 Pre E 7210 Losses on Disposition of Assets - Other N T 5.7 Pre E 7211 Losses on Disposition of Investments N T 5.7 Pre E 7280 Unrealized Losses N T				<u> </u>	Resources	N	T				
5.7 Pre E 5990 Collections for Others N T 5.7 Pre E 5991 Accrued Collections for Others N T 5.7 Pre E 7110 Gains on Disposition of Assets - Other N T 5.7 Pre E 7111 Gains on Disposition of Investments N T 5.7 Pre E 7180 Unrealized Gains N T 5.7 Pre E 7190 Other Gains N T 5.7 Pre E 7210 Losses on Disposition of Assets - Other N T 5.7 Pre E 7211 Losses on Disposition of Investments N T 5.7 Pre E 7280 Unrealized Losses N T 5.7 Pre E 7280 Unrealized Losses N T 5.7 Pre E 7290 Other Losses N T	5.7	Pre	E	5900	Other Revenue	N	Т				
5.7 Pre E 5991 Accrued Collections for Others N T 5.7 Pre E 7110 Gains on Disposition of Assets - Other N T 5.7 Pre E 7111 Gains on Disposition of Investments N T 5.7 Pre E 7180 Unrealized Gains N T 5.7 Pre E 7190 Other Gains N T 5.7 Pre E 7210 Losses on Disposition of Assets - Other N T 5.7 Pre E 7211 Losses on Disposition of Investments N T 5.7 Pre E 7280 Unrealized Losses N T 5.7 Pre E 7290 Other Losses N T	5.7	Pre	E	5909	Contra Revenue for Other Revenue	N	Т				
5.7 Pre E 7110 Gains on Disposition of Assets - Other N T 5.7 Pre E 7111 Gains on Disposition of Investments N T 5.7 Pre E 7180 Unrealized Gains N T 5.7 Pre E 7190 Other Gains N T 5.7 Pre E 7210 Losses on Disposition of Assets - Other N T 5.7 Pre E 7211 Losses on Disposition of Investments N T 5.7 Pre E 7280 Unrealized Losses N T 5.7 Pre E 7290 Other Losses N T	5.7	Pre	E	5990	Collections for Others	N	Т				
5.7 Pre E 7110 Gains on Disposition of Assets - Other N T 5.7 Pre E 7111 Gains on Disposition of Investments N T 5.7 Pre E 7180 Unrealized Gains N T 5.7 Pre E 7190 Other Gains N T 5.7 Pre E 7210 Losses on Disposition of Assets - Other N T 5.7 Pre E 7211 Losses on Disposition of Investments N T 5.7 Pre E 7280 Unrealized Losses N T 5.7 Pre E 7290 Other Losses N T	5.7	Pre	Е	5991	Accrued Collections for Others	N	Т				
5.7 Pre E 7111 Gains on Disposition of Investments N T 5.7 Pre E 7180 Unrealized Gains N T 5.7 Pre E 7190 Other Gains N T 5.7 Pre E 7210 Losses on Disposition of Assets - Other N T 5.7 Pre E 7211 Losses on Disposition of Investments N T 5.7 Pre E 7280 Unrealized Losses N T 5.7 Pre E 7290 Other Losses N T	5.7	Pre	Е			N	Т				
5.7 Pre E 7180 Unrealized Gains N T 5.7 Pre E 7190 Other Gains N T 5.7 Pre E 7210 Losses on Disposition of Assets - Other N T 5.7 Pre E 7211 Losses on Disposition of Investments N T 5.7 Pre E 7280 Unrealized Losses N T 5.7 Pre E 7290 Other Losses N T	5.7	Pre	E	7111	Gains on Disposition of Investments	N	Т				
5.7 Pre E 7210 Losses on Disposition of Assets - Other N T 5.7 Pre E 7211 Losses on Disposition of Investments N T 5.7 Pre E 7280 Unrealized Losses N T 5.7 Pre E 7290 Other Losses N T	5.7	Pre	E			N	Т				
5.7 Pre E 7211 Losses on Disposition of Investments N T 5.7 Pre E 7280 Unrealized Losses N T 5.7 Pre E 7290 Other Losses N T	5.7	Pre	Е	7190	Other Gains	N	Т				
5.7 Pre E 7211 Losses on Disposition of Investments N T 5.7 Pre E 7280 Unrealized Losses N T 5.7 Pre E 7290 Other Losses N T	5.7	Pre	E	7210	Losses on Disposition of Assets - Other	N	Т				
5.7 Pre E 7280 Unrealized Losses N T 5.7 Pre E 7290 Other Losses N T	5.7	Pre	E			N	Т				
	5.7	Pre	E			N	Т				
E 7 Dre	5.7	Pre	Е	7290	Other Losses	N	Т				
5.7 Pre LE 7500 Distribution of income - Dividend N I I	5.7	Pre	Е	7500	Distribution of Income - Dividend	N	Т				

Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2005 Reporting

ine	Pre/	Trial	USSGL	USSGL Account	Fed./	ount Attribute Exch./	Additional Information Required
э.	Post	Bal.	Account	Title	NonFed. /2	Nonexch.	·
5.8	Miscellar	neous E	arned Reve	enue			As defined in TFM, Volume I, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government
5.9	Total No	n-Feder	al Non-Exc	hange Revenue CALC (5.15.8)			
6	Federal N	lon-Exc	hange Rev	enue			
	<u> </u>	<u></u>			ļ		
				Revenue (Non-Exchange) (RC 04) /3		-	
6.1	Pre	E	5311	Interest Revenue - Investments	F	Т	
	Di		D	(Nam Freshamma) (DO 07) (0			
		_		ue (Non-Exchange) (RC 07) /3			
6.2	Pre	E	5312	Interest Revenue - Loans	_	_	
	-	-		Receivable/Uninvested Funds	F	Т	
6 2	Bonofit D	rogram	Povenue /	Non-Evolungo\ (BC-0°\ /2	 		
	Pre	rogram E	FACO	Non-Exchange) (RC-08) /3 Benefit Program Revenue	F	Т	
0.3	, i-16		5400	Denom i Togram Nevellue	F -	<u> </u>	
6.4	Other To	YAS and	Receipts (EC 29) /3			
	Pre	E		Tax Revenue Collected	F	Т	
	Pre	E		Tax Revenue Accrual Adjustment	F	Ť	
	Pre	Ē		Contra Revenue for Taxes	F	Ť	
	Pre	E		Tax Revenue Refunds	F	Ť	
0. 1	11.10	_	0000	Tax Novolido Notarido	•	· ·	
6.5	Total Fed	leral No	n-Exchang	e Revenue CALC (6.16.4)			
		1					
7	' Budgetai	v Finan	cing Source	.ee.			
	- aagota.	<u>,</u>					
7.1	Appropri	ations F	Received (RC-29) /3			
	Pre	E		Unexpended Appropriations - Appropriations Received			
				s Transferred-In (RC 28) /3			
7.2	Pre	Е	3102	Unexpended Appropriations - Transfers-In	F		
		1					
				s Transferred-Out (RC 28) /3			
7.3	Pre	Е	3103	Unexpended Appropriations - Transfers-Out	F		
- -	000	<u> </u>			1	1	
				sions, etc.) (RC-29) /3 Unexpended Appropriations - Adjustments			
	Pre Pre	E		Other Financing Sources	F		
1.4	rre	ᄃ	5/90	Other Financing Sources	F -		
7.5	Annra	otions !	lood (BC 1	20) /2	 	 	
	Pre	E E	Jsed (RC-2	Unexpended Appropriations - Used	 		
	Pre	E		Expended Appropriations - Used Expended Appropriations	1		
ı.:	711-16		5700	Expended Appropriations	+	1	
7 6	Annron	ations 3	Transfore I	l 1 (RC 19) /3	+	1	
	Pre	E		Appropriated Earmarked Receipts	+	1	
7.0	, 16		3740	Transferred In	F		
7.6	Pre	E	5750				
	1			Expenditure Financing Sources - Transfers-In	F		
	Pre	Е	5755	Nonexpenditure Financing Sources -			
7.6	FIE	_	0.00		F		

Per Trial USSGL USSGL Account Fed NonFed 12 Nonexch.							USSGL Account Attribute /1				
7.7 Appropriations Transfers-Out (RC 19) 73 77 Pre E 5745 Appropriated Earmanked Receipts F F F F F F F F F	Line	Pre/	Trial	USSGL	USSGL Account	Fed./	Exch./	Additional Information Required			
7.7 Pre	No.	Post	Bal.	Account	Title	NonFed. /2	Nonexch.				
7.7 Pre											
7.7 Pre	7.7	Appropr	riations 1	ransfers-C	ut (RC 19) /3						
Transferred Out				5745	Appropriated Farmarked Receipts						
7.7 Pre		1 10	-	3743		F					
Out	7 7	Dro	F	5760		- '					
7.7 Pre E 5756 Nonexpenditure Financing Sources - Transfers-Out F F F F F F F F F	1.1	FIE	-	3700		-					
Transfers-Out	77	Dec	F	F70F		Г					
7.8 Other Financing Sources (RC 29) F T T T T T T T T T	1.1	Pre	E	5/65		-					
7.8 Pre E 5310 Interest Revenue - Other F T					Transfers-Out	ŀ					
7.8 Pre E 5310 Interest Revenue - Other F T				<u></u>							
7.6 Fe E S317 Contra Revenue for Interest Revenue - Loans Receivable F T	7.8	Other Fi									
Receivable F T						F	Т				
7.6 Pre E 5318 Contra Revenue for Interest Revenue - Other F T	7.8	Pre	E	5317							
Investments						F	T				
7.8 Pre E 5319 Contra Revenue for Interest Revenue - Other F T T T T T T T T T	7.8	Pre	E	5318	Contra Revenue for Interest Revenue -						
Table Fig.						F	Т				
Revenue	7.8	Pre	Е	5319	Contra Revenue for Interest Revenue - Other	F	Т				
Revenue			Е	5320	Penalties, Fines, and Administrative Fees						
Administrative Fees					Revenue	F	Т				
Administrative Fees	7.8	Pre	E	5329	Contra Revenue for Penalties, Fines, and						
Total Pre E 5409 Contra Revenue for Benefit Program F T Revenue F T T T T T T T T T						F	Т				
Revenue	7.8	Pre	F	5409							
7.8 Pre E 5790 Other Financing Sources F 7.8 Pre E 5799 Adjustment of Appropriations Used F T 7.8 Pre E 5900 Other Revenue F T 7.8 Pre E 5900 Collections for Others F T 7.8 Pre E 5900 Collections for Others F T 7.8 Pre E 5901 Collections for Others F T 7.8 Pre E 5991 Accrued Collections for Others F T 7.8 Pre E 5991 Accrued Collections for Others F T 7.8 Pre E 7111 Gains on Disposition of Horestments F T 7.8 Pre E 7112 Cains on Disposition of Borrowings F T 7.8 Pre E 7180 Unrealized Gains F T 7.8 Pre E 7180 Unrealized Gains F T 7.8 Pre E 7190 Other Gains F T 7.8 Pre E 7121 Losses on Disposition of Investments F T 7.8 Pre E 7212 Losses on Disposition of Borrowings F T 7.8 Pre E 7220 Other Losses F T 7.8 Pre E 7220 Other Losses F T 7.8 Pre E 7280 Other Closses F T 7.8 Pre E 7280 Other Losses F T 7.8 Pre E 7290 Other Losses F T 7.8 Pre E 7200 Other Losses T 7.8 Pre E 7200 Other Losses T 7.8 Pre E 7200 Other Losses 7.8 Pre E 7200 Ot			-	0.00		F	т				
7.8 Pre E 5799 Adjustment of Appropriations Used	7.8	Pre	F	5790							
7.8 Pre E 5900 Colter Revenue F T				5790	Adjustment of Appropriations Used	- '					
7.8 Pre E 5909 Collections for Other Revenue F T						E	т				
7.8 Pre E 5990 Collections for Others F T											
7.8 Pre E 5991 Accrued Collections for Others F T	7.0	Pie									
7.8 Pre E 7111 Gains on Disposition of Investments F T											
7.8 Pre E 7112 Gains on Disposition of Borrowings F T											
7.8 Pre E 7180 Unrealized Gains F T 7.8 Pre E 7190 Other Gains F T 7.8 Pre E 7211 Losses on Disposition of Investments F T 7.8 Pre E 7212 Losses on Disposition of Borrowings F T 7.8 Pre E 7280 Unrealized Losses F T 7.8 Pre E 7290 Unrealized Losses F T 7.8 Pre E 7500 Distribution of Income - Dividend F T 7.9 Total Budgetary Financing Sources CALC (7.17.8) T 8 Other Financing Sources B B T T 8.1 Transfers-In Without Reimbursement (RC 18) /3 B B T B F 8.2 Pre E 5730 Financing Sources Transferred Out Without Reimbursement (RC 18) /3											
7.8 Pre E 7190 Other Gains F T											
7.8 Pre E 7211 Losses on Disposition of Investments F T											
7.8 Pre											
7.8 Pre E 7280 Unrealized Losses F T T T T T T T T T											
7.8 Pre											
7.8 Pre E 7500 Distribution of Income - Dividend F T 7.9 Total Budgetary Financing Sources CALC (7.17.8) 8 Other Financing Sources 8.1 Transfers-In Without Reimbursement (RC 18) /3 8.1 Pre E 5720 Financing Sources Transferred In Without Reimbursement F 8.2 Transfers-Out Without Reimbursement (RC 18) /3 8.3 Pre E 5730 Financing Sources Transferred Out Without Reimbursement F 8.3 Imputed Financing Sources (RC 25) /3 8.4 Pre E 5780 Imputed Financing Sources F F							T				
7.9 Total Budgetary Financing Sources CALC (7.17.8) 8 Other Financing Sources 8.1 Transfers-In Without Reimbursement (RC 18) /3 8.1 Pre						F	Т				
8 Other Financing Sources 8.1 Transfers-In Without Reimbursement (RC 18) /3 8.1 Pre	7.8	Pre	Е	7500	Distribution of Income - Dividend	F	T				
8 Other Financing Sources 8.1 Transfers-In Without Reimbursement (RC 18) /3 8.1 Pre											
8.1 Transfers-In Without Reimbursement (RC 18) /3 8.1 Pre	7.9	Total Bu	ıdgetary	Financing	Sources CALC (7.17.8)						
8.1 Transfers-In Without Reimbursement (RC 18) /3 8.1 Pre			Ť		,						
8.1 Transfers-In Without Reimbursement (RC 18) /3 8.1 Pre	8	Other Fi	inancing	Sources							
8.1 Pre E 5720 Financing Sources Transferred In Without Reimbursement F 8.2 Transfers-Out Without Reimbursement (RC 18) /3 8.2 Pre E 5730 Financing Sources Transferred Out Without Reimbursement F 8.3 Imputed Financing Sources (RC 25) /3 8.3 Pre E 5780 Imputed Financing Sources F F							İ				
8.1 Pre E 5720 Financing Sources Transferred In Without Reimbursement F 8.2 Transfers-Out Without Reimbursement (RC 18) /3 8.2 Pre E 5730 Financing Sources Transferred Out Without Reimbursement F 8.3 Imputed Financing Sources (RC 25) /3 8.3 Pre E 5780 Imputed Financing Sources F F	8.1	Transfer	rs-In Wit	hout Reimh	oursement (RC 18) /3		1				
Reimbursement F 8.2 Transfers-Out Without Reimbursement (RC 18) /3 8.2 Pre E 5730 Financing Sources Transferred Out Without Reimbursement F 8.3 Imputed Financing Sources (RC 25) /3 8.3 Pre E 5780 Imputed Financing Sources F F							1				
8.2 Transfers-Out Without Reimbursement (RC 18) /3 8.2 Pre E 5730 Financing Sources Transferred Out Without Reimbursement F 8.3 Imputed Financing Sources (RC 25) /3 8.3 Pre E 5780 Imputed Financing Sources F	J. I		_	3720		F	1				
8.2 Pre E 5730 Financing Sources Transferred Out Without Reimbursement F 8.3 Imputed Financing Sources (RC 25) /3 8.3 Pre E 5780 Imputed Financing Sources F					rombarooment		1				
8.2 Pre E 5730 Financing Sources Transferred Out Without Reimbursement F 8.3 Imputed Financing Sources (RC 25) /3 8.3 Pre E 5780 Imputed Financing Sources F	0 1	Transfer	re-O-+ 144	ithout Bair	hursoment (PC 19) /2						
Reimbursement F							 				
8.3 Imputed Financing Sources (RC 25) /3 8.3 Pre E 5780 Imputed Financing Sources F	8.2	Pre	E	5/30		_	1				
8.3 Pre E 5780 Imputed Financing Sources F					Reimbursement	F					
8.3 Pre E 5780 Imputed Financing Sources F				<u> </u>			ļ				
8.4 Total Other Financing Sources CALC (8.18.3)	8.3	Pre	E	5780	Imputed Financing Sources	F					
8.4 Total Other Financing Sources CALC (8.18.3)							<u> </u>				
	8.4	Total Ot	her Fina	ncing Sour	ces CALC (8.18.3)						

Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2005 Reporting

USSGL Account Attribute /1

Line	Pre/	Trial	USSGL	USSGL Account	Fed./	Exch./	Additional Information Required		
No.	Post	Bal.	Account	Title	NonFed. /2	Nonexch.			
9	9 Net Cost of Operations (+/-)								
10 Ending Net Position Balance CALC (4 + 5.9 + 6.5 + 7.9 + 8.4) - 9)									

Footnotes:

- 1. Use USSGL account attribute domains as provided in USSGL TFM Section IV, page 4.
- 2. The USSGL account attribute domain "F" excludes intradepartmental amounts.
- 3. For RC (Reciprocal Category) detail information, see TFM Volume I, Part 2 Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government, Appendix 7.