Reclassi	fied Balance	Sheet fo	r the Closin	g Package for Fiscal 2004 Reporting		
	Pre/Post	Trial		USSGL Account Title	USSGL	Additional Information Required
		Bal.	Acct.		Account	
					Attribute /1	
					Federal/	
					NonFederal	
					/2	
1	Assets					
•	ASSOLS					
2	Non-Federa					
_	NOII-Federa					
2.4	Cash and O	thar Man	otom. Accet			
2.1	Pre	Liter Mon	1110	Undeposited Collections	N	
		E				
	Pre	E	1120	Imprest Funds	N	
	Pre		1130	Funds Held by the Public	N	
	Pre	E	1190	Other Cash	N	
	Pre	E	1195	Other Monetary Assets	N	
	Pre	E	1200	Foreign Currency	N	
	Pre	E	1532	Seized Cash Deposited	N	
2.1	Pre	E	1531	Seized Monetary Instruments	N	
	Accounts R	eceivable	, ,			
2.2	Pre	E	1310	Accounts Receivable	N	
2.2	Pre	E	1319	Allowance for Loss on Accounts Receivable	N	
2.2	Pre	E	1320	Employment Benefit Contributions Receivable	N	
2.2	Pre	E	1340	Interest Receivable	N	Related to accounts receivable
2.2	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	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	Related to accounts receivable
		_	.000	The trained for 2000 off total doo, through and training date to 000 trood training	.,	Trotated to decodific receivable
2.3	Loans Rece	ivable				
	Pre	F	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 N	Related to loans receivable
	Pre	E	1359		N N	
	Pre	E	1360	Allowance for Loss on Loans Receivable Penalties. Fines, and Administrative Fees Receivable	N N	Deleted to leave receivable
		E				Related to loans receivable
	Pre		1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N N	Related to loans receivable
	Pre	E	1399	Allowance for Subsidy	N	
	Pre	E	1551	Foreclosed Property	N N	
2.3	Pre	E	1559	Foreclosed Property - Allowance	N	
2.4	Taxes Rece					
	Pre	E	1325	Taxes Receivable	N	
	Pre	E	1329	Allowance for Loss on Taxes Receivable	N	
2.4	Pre	E	1340	Interest Receivable	N	Related to taxes receivable
2.4	Pre	E	1349	Allowance for Loss on Interest Receivable	N	Related to taxes receivable
2.4	Pre	E	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
				, ,		
2.5	Inventory a	nd Relate	ed Property			
	Pre	E	1511	Operating Materials and Supplies Held for Use	N	
	Pre	E	1512	Operating Materials and Supplies Held in Reserve for Future Use	N	
	Pre	E	1512	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable	N N	
	Pre	E	1513	Operating Materials and Supplies - Excess, Obsolete, and Oriserviceable  Operating Materials and Supplies Held For Repair	N N	<del> </del>
		E				
	Pre		1519	Operating Materials and Supplies - Allowance	N	
	Pre	E	1521	Inventory Purchased for Resale	N N	
2.5	Pre	E	1522	Inventory Held in Reserve for Future Sale	N	

Reclass	ified Balance	Sheet for	or the Closii	ng 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	1599	Other Related Property - Allowance	N	
2.0	PIE		1599	Utilet Related Property - Allowance	IN	
2.6	Droporty D	lont one	l Eauinmant			
			I 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		1			
2.7	Other Asse					
	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	
2.7	Pre	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	N	
2.7	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	
	1			Debt Securities		

				ng Package for Fiscal 2004 Reporting		
Line No.	Pre/Post	Trial		USSGL Account Title	USSGL	Additional Information Required
		Bal.	Acct.		Account	
					Attribute /1	
					Federal/	
					NonFederal	
					/2	
2.7	Pre	E	1690	Other Investments	N	
	Pre	F	1990	Other Assets	N	
	1.0	_		- Carlot Modelo	.,	
2.8	Total Non-F	ederal A	ssets CALC	: (21 27)		
	Total Holl I	- Cuorui A	Toolo GALL	, (a. m.a.)		
3	Federal	1				
	i cuciui					
3.1	Fumd Balar	ann Mith '	Tracalini			
		E WILLI	1010	Frank Delegae With Tracerus		
3.1	Pre	E	1010	Fund Balance With Treasury		
• •	1	- (DO 4)	<b>'0</b>			
3.2	Investment		/3		_	
	Pre	E	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	
	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		
	Pre	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	F	
	Pre	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	F	
	Pre	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	F	
3.2	2	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public	F	
	Pre			Debt Securities		
3.2	2	E	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	
	Pre					
3.2		E	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	
	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	
	Pre	F	1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F	
	Pre	E	1690	Other Investments	F	
0.2	110	_	1000	Other invocations		
3.3	Accounts R	Peceivable	(RC 22)	3		
	Pre	F	1310	Accounts Receivable	F	
0.0	71116		1310	Accounts Necervable	'	
3.4	Interest Red	ooiyabla (	DC 2) /2			
	Pre	reivanie (	1340	Interest Receivable	F	
3.4	PIE	<u></u>	1340	Interest Receivable	Г	
2 -	Lagra Di	l disable (5	00.47\ /0			
3.5	Loans Rece				_	
3.5	Pre	E	1350	Loans Receivable	F	
	<u> </u>	<u> </u>	(50.5=)			
3.6	Transfers R				_	
	Pre	E	1330	Receivable for Transfers of Currently Invested Balances	F	
3.6	Pre	E	1335	Expenditure Transfers Receivable	F	
3.7		<del></del>		eceivable (RC 21) /3		
3.7	Pre	E	1320	Employment Benefit Contributions Receivable	F	

				ng Package for Fiscal 2004 Reporting		1
Line No.	Pre/Post	Trial		USSGL Account Title	USSGL	Additional Information Required
		Bal.	Acct.		Account	
					Attribute /1	
					Federal/	
					NonFederal	
					/2	
3.8	Advances to	o Others	and Prepay	ments (RC 23) /3		
3.8	Pre	Е	1410	Advances to Others	F	
	Pre	Е	1450	Prepayments	F	
3.9	Other Asset	ts Withou	t Reciproca	als (RC 29) /3		
3.9	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	Ē	1618	Market Adjustment - Investments	F	
	Pre	E	1921	Receivable From Appropriations	F	Do not use without permission from Treasury or OMB.
	Pre	F	1990	Other Assets	F	Do not use without permission from Heasury of Olvid.
3.9	1 10	_	1990	Other Assets	Г	
3.10	Total Federa	al Accete	CALC /2.4	20)	<del> </del>	
J. 1U	TOTAL FEGER	ai ASSETS	CALC (3.1	ə.ə)	<del>                                     </del>	
	Total Assets	- 0410	(0.0 + 0.40)			
4	Total Assets	S CALC	(2.8 + 3.10)			
5	Liabilities:					
		<u> </u>				
6	Non-Federa					
6.1	Accounts Pa					
	Pre	E	2110	Accounts Payable	N	
	Pre	E	2120	Disbursements in Transit	N	
	Pre	E	2140	Accrued Interest Payable	N	Related to accounts payable
6.1	Pre	E	2960	Accounts Payable From Canceled Appropriations	N	
6.2	Federal Deb	t Securit				
	Pre	E	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		
6.3	Federal Em	ployee ai	nd Veteran	Benefits Payable		
6.3	Pre	E	2213	Employer Contributions and Payroll Taxes Payable	N	
6.3	Pre	E	2215	Other Post-Employment Benefits Due and Payable	N	
	Pre	E	2216	Pension Benefits Due and Payable 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	Ē	2610	Actuarial Pension Liability	N	
	Pre	E	2620	Actuarial Health Insurance Liability	N	
	Pre	E	2630	Actuarial Life Insurance Liability	N	
	Pre	F	2650	Actuarial FECA Liability	N	
	Pre	F	2690	Other Actuarial Liabilities	N	VA Benefits only
0.5	11.16	<u> </u>	2030	Potrior Actualities	IN	VA Donono only

				ng Package for Fiscal 2004 Reporting	1	
∟ine No.	Pre/Post	Trial	USSGL	USSGL Account Title	USSGL	Additional Information Required
		Bal.	Acct.		Account	
					Attribute /1	
					Federal/	
					NonFederal	
					/2	
6.4	Environmer	tal and F	Dienneal I ia	hilities	·-	
	Pre	E	2995	Estimated Cleanup Cost Liability	N	
0.4	FIE	_	2995	Estimated Cleanup Cost Liability	IN	
			L			
6.5	Benefits Du					
6.5	Pre	E	2160	Entitlement Benefits Due and Payable	N	
6.6	Loan Guara					
6.6	Pre	E	2180	Loan Guarantee Liability	N	
6.7	Other Liabil	ities				
	Pre	E	2130	Contract Holdbacks	N	
	Pre	E	2190	Other Accrued Liabilities	N	
	Pre	E	2210	Accrued Funded Payroll and Leave	N	
6.7	Pre	E	2211	Withholdings Payable	N	
	Pre	E	2220	Unfunded Leave	N	
6.7	Pre	E	2310	Advances From Others	N	
	Pre	E	2320	Deferred Credits	N	
	Pre	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	N	
	Pre	E	2540	Participation Certificates	N	
	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	
	Pre	E	2920	Contingent Liabilities	N	
	Pre	E	2940	Capital Lease Liability	N	
	Pre	E	2980	Custodial Liability	N	
	Pre	E	2990	Other Liabilities	N	
	Pre	F	2995	Estimated Cleanup Cost Liability	N	
0.7	FIE	_	2995	Estimated Cleanup Cost Liability	IN	
		<u> </u>				
6.8	Total Non-F	ederal Li	abilities CA	ALC (6.16.7)		
<u>/</u>	Federal					
7.1	Accounts P	ayable (F				
	Pre	E	2110	Accounts Payable	F	
7.1	Pre	E	2120	Disbursements in Transit	F	
	Pre	E	2130	Contract Holdbacks	F	
	Pre	E	2190	Other Accrued Liabilities	F	
	Pre	E	2990	Other Liabilities	F	
		_	2000	Otto Liabilito		
7.2	Debt (RC 1)	/3				
	Pre	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	F	
1.2	FIE	_	2550	Securities issued by Federal Agencies officer General and Special Financing Authority		
	Pre	E	0504	Discount on Coonsition Insued by Fodoral Association United Consent and One 115	F	
7.2	Pre	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing	F	
	1			Authority		
	1			Premium on Securities Issued by Federal Agencies Under General and Special Financing	F	
7.2	Pre	E	2532		1	
				Authority		
	Pre Pre	E E	2532		F	
				Authority		

				ng Package for Fiscal 2004 Reporting	1	
Line No.				USSGL Account Title	USSGL	Additional Information Required
		Bal.	Acct.		Account	
					Attribute /1	
					Federal/	
					NonFederal	
					/2	
7.3	Interest Pay	able (RC	2) /3			
		E	2140	Accrued Interest Payable	F	
7.4	Loans Paya	ble (RC 1	17) /3			
		E	2510	Principal Payable to the Bureau of the Public Debt	F	
	Pre	F	2520	Principal Payable to the Federal Financing Bank	F	
		F	2590	Other Debt	F	
	110	_	2000	Other Desic	· ·	
7.5	Transfers Pa	avahla (R	PC 27) /3			
		E	2150	Payable for Transfers of Currently Invested Balances	F	
		E	2155	Expenditure Transfers Payable	F	
1.5	. 10	_	2100	Experience transfers a ayable	<del>'</del>	
7.6	Renefit Proc	ram Cor	ntribution D	ayable (RC 21) /3	+	
7.0	Pre		2213	Employer Contributions and Payroll Taxes Payable	F	
		E	2215	Other Post-Employment Benefits Due and Payable	F	
		E	2225	Unfunded FECA Liability	F	
		E	2223	Other Unfunded Employment Related Liability	F	
7.6	Pre	E	2290	Other Untunded Employment Related Liability	F	
				10 11 (70.00) 10		
		rom Othe		erred Credits (RC 23) /3		
	Pre	E	2310	Advances From Others	F	
1.1	Pre	E	2320	Deferred Credits	F	
			L	1 (00.00) (0		
7.8		ities Witr		ocals (RC 29) /3	_	
	Pre	<u> </u>	2170	Subsidy Payable to the Financing Account	F	
		E	2179	Contra Liability for Subsidy Payable to the Financing Account	F	
		E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	F	
	Pre	E	2940	Capital Lease Liability	F	
		E	2950	Liability for Subsidy Related to Undisbursed Loans	F	
		E	2960	Accounts Payable From Canceled Appropriations	F	
		E	2970	Resources Payable to Treasury	F	
7.8	Pre	E	2980	Custodial Liability	F	
7.9	Total Federa	al Liabilit	ies CALC (	7.17.8)		
8	Total Liabili	ties CAL	C (6.8 + 7.9			
9	<b>Net Position</b>	1:				
	Unexpended	d Approp	riation			
9.1	Pre	В	3100	Unexpended Appropriations - Cumulative		
9.1	Pre	E	3101	Unexpended Appropriations - Appropriations Received		
		E	3102	Unexpended Appropriations - Transfers-In	F	
		E	3103	Unexpended Appropriations - Transfers-Out	F	
	Pre	E	3106	Unexpended Appropriations - Adjustments		
		E	3107	Unexpended Appropriations - Used		
		E	3108	Unexpended Appropriations - Prior-Period Adjustments - Restated		
	Pre	F	3109	Unexpended Appropriations - Prior-Period Adjustments - Not Restated		
g. I	1 10		0100	Tonexpended Appropriations - Frior-Letton Adjustments - Not restated		

Reclass	ified Balance	Sheet fo	r the Closii	ng 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	
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	Interest Revenue - Other	F/N	
	Pre	E	5311	Interest Revenue - Unier	F/N	
	Pre	E	5312 5317	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	
	Pre	E		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	
	Pre	E	5610	Donated Revenue - Nonfinancial Resources	N	
	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		
	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	
9.2	Pre	E	5755	Nonexpenditure Financing Sources - Transfers-In	F	
9.2	Pre Pre	E	5760	Expenditure Financing Sources - Transfers-Out	F	
9.2	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	Ē	5890	Tax Revenues Refund	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	E	5991	Accrued Collections for Others	F/N	
	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 N	
	Pre	F	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal	F	
9.2		_	0310	Financing Bank	F	
0.0	Dro	F	6220		E/N	
9.2	Pre	[	6320	Interest Expenses on Securities	F/N	

Reclassified Balance Sheet for the Closing Package for Fiscal 2004 Reporting

9.2 Pre 9.2 Pre 9.2 Pre 9.2 Pre 9.2 Pre 9.2 Pre 9.2 Pre 9.2 Pre	re r	E E E E E E E E E E E E E E E E E E E	6330 6400 6500 6610 6710 6720		Account Attribute /1 Federal/ NonFederal /2 F/N F/N N N N N	
9.2 Pre 9.2 Pre 9.2 Pre 9.2 Pre 9.2 Pre 9.2 Pre 9.2 Pre	re re re re re re	E E E E E	6400 6500 6610 6710 6720	Other Interest Expenses Benefit Expense Cost of Goods Sold Cost Capitalization Offset Depreciation, Amortization, and Depletion	Federal	
9.2 Pre 9.2 Pre 9.2 Pre 9.2 Pre 9.2 Pre 9.2 Pre 9.2 Pre	re re re re re re	E E E E E	6400 6500 6610 6710 6720	Benefit Expense Cost of Goods Sold Cost Capitalization Offset Depreciation, Amortization, and Depletion	NonFederal	
9.2 Pre 9.2 Pre 9.2 Pre 9.2 Pre 9.2 Pre 9.2 Pre 9.2 Pre	re re re re re re	E E E E E	6400 6500 6610 6710 6720	Benefit Expense Cost of Goods Sold Cost Capitalization Offset Depreciation, Amortization, and Depletion	/2 F/N F/N N N	
9.2 Pre 9.2 Pre 9.2 Pre 9.2 Pre 9.2 Pre 9.2 Pre 9.2 Pre	re re re re re re	E E E E E	6400 6500 6610 6710 6720	Benefit Expense Cost of Goods Sold Cost Capitalization Offset Depreciation, Amortization, and Depletion	F/N F/N N	
9.2 Pre 9.2 Pre 9.2 Pre 9.2 Pre 9.2 Pre 9.2 Pre 9.2 Pre	re re re re re re	E E E E E	6400 6500 6610 6710 6720	Benefit Expense Cost of Goods Sold Cost Capitalization Offset Depreciation, Amortization, and Depletion	F/N N N	
9.2 Pre 9.2 Pre 9.2 Pre 9.2 Pre 9.2 Pre 9.2 Pre	re re re re re	E E E E	6500 6610 6710 6720	Cost of Goods Sold Cost Capitalization Offset Depreciation, Amortization, and Depletion	N N	
9.2 Pre 9.2 Pre 9.2 Pre 9.2 Pre 9.2 Pre	re re re re	E E E	6610 6710 6720	Cost Capitalization Offset Depreciation, Amortization, and Depletion	N	
9.2 Pre 9.2 Pre 9.2 Pre 9.2 Pre	re re re	E E E	6710 6720	Depreciation, Amortization, and Depletion		
9.2 Pre 9.2 Pre 9.2 Pre	re re	E E	6720		N	
9.2 Pre	re	E		Rad Dobt Evnance		
9.2 Pre	re			Bad Debt Expense	F/N	
			6730	Imputed Costs	F	
	re	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N	
9.2 Pre		E	6800	Future Funded Expenses	F/N	
9.2 Pre	re	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F	
9.2 Pre	re	E	6900	Nonproduction Costs	F/N	
9.2 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	re	E	7112	Gains on Disposition of Borrowings	F	
9.2 Pre	re	E	7180	Unrealized Gains	F/N	
9.2 Pre	re	E	7190	Other Gains	F/N	
9.2 Pre	re	E	7210	Losses on Disposition of Assets - Other	N	
9.2 Pre	re	E	7211	Losses on Disposition of Investments	F/N	
9.2 Pre	re	E	7212	Losses on Disposition of Borrowings	F	
9.2 Pre	re	E	7280	Unrealized Losses	F/N	
9.2 Pre	re	E	7290	Other Losses	F/N	
9.2 Pre	re	E	7300	Extraordinary Items	N	
9.2 Pre	re	E	7400	Prior-Period Adjustments - Not Restated	F/N	
9.2 Pre	re	E	7401	Prior-Period Adjustments - Restated	F/N	
9.2 Pre	re	E	7500	Distribution of Income - Dividend	F/N	
9.2 Pre	re	E	7600	Changes in Actuarial Liability	N	
То	otal Net Po	sition (	CALC (9.1 +	+ 9.2)		

## 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.