

Reclassified Balance Sheet for the 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 | |
| 1 | Assets | | | | | |
| 2 | Non-Federal | | | | | |
| 2.1 | Cash and Other Monetary Assets | | | | | |
| 2.1 | Pre | E | 1110 | Undeposited Collections | N | |
| 2.1 | 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 | |
| 2.1 | Pre | E | 1532 | Seized Cash Deposited | N | |
| 2.1 | Pre | E | 1531 | Seized Monetary Instruments | N | |
| 2.2 | Accounts Receivable, Net | | | | | |
| 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 |
| 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 Receivable | | | | | |
| 2.3 | Pre | E | 1340 | Interest Receivable | N | Related to loans receivable |
| 2.3 | Pre | E | 1349 | Allowance for Loss on Interest Receivable | N | Related to loans receivable |
| 2.3 | Pre | E | 1350 | Loans Receivable | N | |
| 2.3 | Pre | E | 1359 | Allowance for Loss on Loans Receivable | N | |
| 2.3 | Pre | E | 1360 | Penalties, Fines, and Administrative Fees Receivable | N | Related to loans receivable |
| 2.3 | Pre | E | 1369 | Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable | N | Related to loans receivable |
| 2.3 | Pre | E | 1399 | Allowance for Subsidy | N | |
| 2.3 | Pre | E | 1551 | Foreclosed Property | N | |
| 2.3 | Pre | E | 1559 | Foreclosed Property - Allowance | N | |
| 2.4 | Taxes Receivable | | | | | |
| 2.4 | Pre | E | 1325 | Taxes Receivable | N | |
| 2.4 | 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 |
| 2.4 | Pre | E | 1369 | Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable | N | Related to taxes receivable |
| 2.5 | Inventory and Related Property | | | | | |
| 2.5 | Pre | E | 1511 | Operating Materials and Supplies Held for Use | N | |
| 2.5 | Pre | E | 1512 | Operating Materials and Supplies Held in Reserve for Future Use | N | |
| 2.5 | Pre | E | 1513 | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable | N | |
| 2.5 | Pre | E | 1514 | Operating Materials and Supplies Held For Repair | N | |
| 2.5 | Pre | E | 1519 | Operating Materials and Supplies - Allowance | N | |
| 2.5 | Pre | E | 1521 | Inventory Purchased for Resale | N | |

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| | | | | | Federal/ NonFederal /2 | |
| | | | | | N | |
| | | | | | N | |
| 2.5 | Pre | E | 1522 | Inventory Held in Reserve for Future Sale | N | |
| 2.5 | Pre | E | 1523 | Inventory Held for Repair | N | |
| 2.5 | Pre | E | 1524 | Inventory - Excess, Obsolete, and Unserviceable | N | |
| 2.5 | Pre | E | 1525 | Inventory - Raw Materials | N | |
| 2.5 | 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 | |
| 2.6 | Property, Plant, 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 | |
| 2.6 | Pre | E | 1830 | Internal-Use Software | N | |
| 2.6 | Pre | E | 1832 | Internal-Use Software in Development | N | |
| 2.6 | Pre | E | 1839 | Accumulated Amortization on Internal-Use Software | N | |
| 2.6 | Pre | E | 1840 | Other Natural Resources | N | |
| 2.6 | Pre | E | 1849 | Allowance for Depletion | N | |
| 2.6 | 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 | |
| 2.7 | Other Assets | | | | | |
| 2.7 | Pre | E | 1410 | Advances to Others | N | |
| 2.7 | Pre | E | 1450 | Prepayments | N | |
| 2.7 | Pre | E | 1340 | Interest Receivable | N | Related to investments |
| 2.7 | Pre | E | 1349 | Allowance for Loss on Interest Receivable | N | Related to investments |
| 2.7 | Pre | E | 1618 | Market Adjustment - Investments | N | |
| 2.7 | 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 | |

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| | | | | | Federal/ | |
| | | | | | NonFederal | |
| | | | | | /2 | |
| 2.7 | Pre | E | 1623 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities | N | |
| 2.7 | Pre | E | 1690 | Other Investments | N | |
| 2.7 | Pre | E | 1990 | Other Assets | N | |
| 2.8 | Total Non-Federal Assets CALC (2.1...2.7) | | | | | |
| 3 | Federal | | | | | |
| 3.1 | Fund 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 | |
| 3.2 | Pre | E | 1611 | 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 | Pre | E | 1613 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | F | |
| 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 | Pre | E | 1623 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities | F | |
| 3.2 | Pre | E | 1630 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | F | |
| 3.2 | Pre | 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 | 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 | |
| 3.3 | Accounts Receivable (RC 22) /3 | | | | | |
| 3.3 | Pre | E | 1310 | Accounts Receivable | F | |
| 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 | |

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| | | | | | Federal/ | |
| | | | | | NonFederal | |
| | | | | | /2 | |
| 3.8 | Advances to Others and Prepayments (RC 23) /3 | | | | | |
| 3.8 | Pre | E | 1410 | Advances to Others | F | |
| 3.8 | Pre | E | 1450 | Prepayments | F | |
| 3.9 | Other Assets Without Reciprocals (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 | |
| 3.9 | Pre | E | 1369 | Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable | F | |
| 3.9 | Pre | E | 1618 | Market Adjustment - Investments | F | |
| 3.9 | Pre | E | 1921 | Receivable From Appropriations | F | Do not use without permission from Treasury or OMB. |
| 3.9 | Pre | E | 1990 | Other Assets | F | |
| 3.10 | Total Federal Assets CALC (3.1...3.9) | | | | | |
| 4 | Total Assets CALC (2.8 + 3.10) | | | | | |
| 5 | Liabilities: | | | | | |
| 6 | Non-Federal | | | | | |
| 6.1 | Accounts Payable | | | | | |
| 6.1 | Pre | E | 2110 | Accounts Payable | N | |
| 6.1 | Pre | E | 2120 | Disbursements in Transit | N | |
| 6.1 | 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 Debt Securities Held by the Public | | | | | |
| 6.2 | 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 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 General and Special Financing Authority | N | |
| 6.3 | Federal Employee and 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 | |
| 6.3 | Pre | E | 2216 | Pension Benefits Due and Payable to Beneficiaries | N | |
| 6.3 | Pre | E | 2217 | Benefit Premiums Payable to Carriers | N | |
| 6.3 | Pre | E | 2218 | Life Insurance Benefits Due and Payable to Beneficiaries | N | |
| 6.3 | Pre | E | 2290 | Other Unfunded Employment Related Liability | N | |
| 6.3 | Pre | E | 2610 | Actuarial Pension Liability | N | |
| 6.3 | Pre | 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 | |

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| | | | | | Federal/ | |
| | | | | | NonFederal | |
| | | | | | /2 | |
| 6.3 | Pre | E | 2690 | Other Actuarial Liabilities | N | VA benefits only |

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| | | | | | Federal/ | |
| | | | | | NonFederal | |
| | | | | | /2 | |
| 6.4 | Environmental and Disposal Liabilities | | | | | |
| 6.4 | Pre | E | 2995 | Estimated Cleanup Cost Liability | N | |
| 6.5 | Benefits Due and Payable | | | | | |
| 6.5 | Pre | E | 2160 | Entitlement Benefits Due and Payable | N | |
| 6.6 | Loan Guarantee Liabilities | | | | | |
| 6.6 | Pre | E | 2180 | Loan Guarantee Liability | N | |
| 6.7 | Other Liabilities | | | | | |
| 6.7 | Pre | E | 2130 | Contract Holdbacks | N | |
| 6.7 | Pre | E | 2190 | Other Accrued Liabilities | N | |
| 6.7 | Pre | E | 2210 | Accrued Funded Payroll and Leave | N | |
| 6.7 | Pre | E | 2211 | Withholdings Payable | N | |
| 6.7 | Pre | E | 2220 | Unfunded Leave | N | |
| 6.7 | 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-Federal Liabilities CALC (6.1...6.7) | | | | | |
| 7 | Federal | | | | | |
| 7.1 | Accounts Payable (RC 22) /3 | | | | | |
| 7.1 | Pre | E | 2110 | Accounts Payable | F | |
| 7.1 | 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 | |
| 7.2 | 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 | |

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| | | | | | Federal/ | |
| | | | | | NonFederal | |
| | | | | | /2 | |
| 7.3 | Interest Payable (RC 2) /3 | | | | | |
| 7.3 | Pre | E | 2140 | Accrued Interest Payable | F | |
| 7.4 | Loans Payable (RC 17) /3 | | | | | |
| 7.4 | Pre | E | 2510 | Principal Payable to the Bureau of the Public Debt | F | |
| 7.4 | Pre | E | 2520 | Principal Payable to the Federal Financing Bank | F | |
| 7.4 | Pre | E | 2590 | Other Debt | F | |
| 7.5 | Transfers Payable (RC 27) /3 | | | | | |
| 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 Program Contribution Payable (RC 21) /3 | | | | | |
| 7.6 | 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 From Others and Deferred Credits (RC 23) /3 | | | | | |
| 7.7 | Pre | E | 2310 | Advances From Others | F | |
| 7.7 | Pre | E | 2320 | Deferred Credits | F | |
| 7.8 | Other Liabilities Without Reciprocals (RC 29) /3 | | | | | |
| 7.8 | Pre | E | 2170 | Subsidy Payable to the Financing Account | F | |
| 7.8 | 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 | |
| 7.8 | Pre | E | 2960 | Accounts Payable From Canceled Appropriations | F | |
| 7.8 | Pre | E | 2970 | Resources Payable to Treasury | F | |
| 7.8 | Pre | E | 2980 | Custodial Liability | F | |
| 7.9 | Total Federal Liabilities CALC (7.1...7.8) | | | | | |
| 8 | Total Liabilities CALC (6.8 + 7.9) | | | | | |
| 9 | Net Position: | | | | | |
| 9.1 | Unexpended Appropriation | | | | | |
| 9.1 | Pre | B | 3100 | Unexpended Appropriations - Cumulative | | |
| 9.1 | Pre | E | 3101 | Unexpended Appropriations - Appropriations Received | | |
| 9.1 | Pre | E | 3102 | Unexpended Appropriations - Transfers-In | F | |
| 9.1 | Pre | E | 3103 | Unexpended Appropriations - Transfers-Out | F | |
| 9.1 | Pre | E | 3106 | Unexpended Appropriations - Adjustments | | |
| 9.1 | Pre | E | 3107 | Unexpended Appropriations - Used | | |
| 9.1 | Pre | E | 3108 | Unexpended Appropriations - Prior-Period Adjustments - Restated | | |
| 9.1 | Pre | E | 3109 | Unexpended Appropriations - Prior-Period Adjustments - Not Restated | | |

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| | | | | | Federal/ | |
| | | | | | NonFederal | |
| | | | | | /2 | |
| 9.2 | Cumulative Results of Operations | | | | | |
| 9.2 | Pre | B | 3310 | Cumulative Results of Operations | | |
| 9.2 | Pre | E | 5100 | Revenue From Goods Sold | F/N | |
| 9.2 | Pre | E | 5109 | Contra Revenue for Goods Sold | F/N | |
| 9.2 | Pre | E | 5200 | Revenue From Services Provided | F/N | |
| 9.2 | Pre | E | 5209 | Contra Revenue for Services Provided | F/N | |
| 9.2 | Pre | E | 5310 | Interest Revenue - Other | F/N | |
| 9.2 | Pre | E | 5311 | Interest Revenue - Investments | F/N | |
| 9.2 | Pre | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | F/N | |
| 9.2 | Pre | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | F/N | |
| 9.2 | Pre | E | 5318 | Contra Revenue for Interest Revenue - Investments | F/N | |
| 9.2 | Pre | E | 5319 | Contra Revenue for Interest Revenue - Other | F/N | |
| 9.2 | Pre | E | 5320 | Penalties, Fines, and Administrative Fees Revenue | F/N | |
| 9.2 | Pre | E | 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | F/N | |
| 9.2 | Pre | E | 5400 | Benefit Program Revenue | F/N | |
| 9.2 | 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 | |
| 9.2 | Pre | E | 5755 | Nonexpenditure Financing Sources - Transfers-In | F | |
| 9.2 | Pre | E | 5760 | Expenditure Financing Sources - Transfers-Out | F | |
| 9.2 | Pre | E | 5765 | Nonexpenditure Financing Sources - Transfers-Out | F | |
| 9.2 | Pre | E | 5780 | Imputed Financing Sources | F | |
| 9.2 | Pre | E | 5790 | Other Financing Sources | F | |
| 9.2 | Pre | E | 5799 | Adjustment of Appropriations Used | | |
| 9.2 | Pre | E | 5800 | Tax Revenue Collected | F/N | |
| 9.2 | Pre | E | 5801 | Tax Revenue Accrual Adjustment | F/N | |
| 9.2 | Pre | E | 5809 | Contra Revenue for Taxes | F/N | |
| 9.2 | Pre | E | 5890 | Tax Revenue Refunds | F/N | |
| 9.2 | Pre | E | 5900 | Other Revenue | F/N | |
| 9.2 | Pre | E | 5909 | Contra Revenue for Other Revenue | F/N | |
| 9.2 | Pre | E | 5990 | Collections for Others | F/N | |
| 9.2 | Pre | E | 5991 | Accrued Collections for Others | F/N | |
| 9.2 | Pre | E | 6100 | Operating Expenses/Program Costs | F/N | |
| 9.2 | Pre | E | 6190 | Contra Bad Debt Expense - Incurred for Others | F/N | |
| 9.2 | 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 Financing Bank | F | |

Reclassified Balance Sheet for the 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 | |
| 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 | |
| 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 | |
| 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 | E | 7112 | Gains on Disposition of Borrowings | F | |
| 9.2 | Pre | E | 7180 | Unrealized Gains | F/N | |
| 9.2 | 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 | E | 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 | | #N/A | |
| 9.2 | Pre | E | 7401 | | #N/A | |
| 9.2 | Pre | E | 7500 | | #N/A | |
| 9.2 | Pre | E | 7600 | | #N/A | |
| 10 | Total Net Position CALC (9.1 + 9.2) | | | | | |
| 11 | Total Liabilities and Net Position 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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