Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2005 Reporting USSGL Account Attribute /1

						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			
	110	_	7 101	The Follow Adjustments Treetated			
2	Non-Feder	ral Prio	r Period A	djustments (Not Restated)			
		E		Prior-Period Adjustments - Not Restated	N		
	116		7400	Thorrenou Aujustinents Not Restated	IN		
2	Endoral Dr	ior Poi	ind Adjust	ments (Not Restated) (RC-29)			
		E		Unexpended Appropriations - Prior-Period			
3	FIE	[e	3109				
	Pre	E	F700	Adjustments - Not Restated Expended Appropriations - Prior-Period		-	
3	rie	[=	5/09				
	_	E	7.100	Adjustments - Not Restated			
3	Pre	E	7400	Prior-Period Adjustments - Not Restated	F		
		<u></u>					
4	Adjusted I	3eginn	ing Net Po	sition Balance CALC (13)			
		ļ					
5	Non-Feder	ral Non	-Exchange	Revenue			
			ļ				
				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	
	Des	_	5000	Too Doors Dofords	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	mo Tayos				
	Pre	E		Tax Revenue Collected	N	Т	Related to corporation income tax - Department of the Treasury only
		E		Tax Revenue Collected Tax Revenue Accrual Adjustment	N N	<u>'</u>	Related to corporation income tax - Department of the Treasury only
	Pre Pre	E		Contra Revenue for Taxes	N N	T	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	<u> </u>	Related to corporation income tax - Department of the Treasury only Related to corporation income tax - Department of the Treasury only
5.2	Pre		5890	rax Revenue Returius	IN	1	Related to corporation income tax - Department of the Treasury only
	Harry 1	<u> </u>				1	
	Unemploy			Tour Double of College Act of		-	Deleted to an employment to an
		E		Tax Revenue Collected	N	T	Related to unemployment taxes
		E		Tax Revenue Accrual Adjustment	N	T	Related to unemployment taxes
		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
		l					
	Excise Tax						
		E		Tax Revenue Collected	N	T	Related to excise taxes
		Е		Tax Revenue Accrual Adjustment	N	Т	Related to excise taxes
		Е		Contra Revenue for Taxes	N	T	Related to excise taxes
5 A	Pre	E	5890	Tax Revenue Refunds	N	Т	Related to excise taxes

Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2005 Reporting USSGL Account Attribute /1

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 E 5409 Contra Revenue for Benefit Program Revenue N T					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 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 7210 Losses on Disposition of Assets - Other N T 5.7 Pre E 7280 Unrealized Losses N<	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 5991 Accrued 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 Los					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	711-16		5400	Denom i Togram Nevellue	F -	<u> </u>	
6.4	Other To	YAS and	Receipts (I RC 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		

Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2005 Reporting USSGL Account Attribute /1

	USSGL Account Attribute /1						
Line	Pre/	Trial	USSGL	USSGL Account	Fed./	Exch./	Additional Information Required
No.	Post	Bal.	Account	Title	NonFed. /2	Nonexch.	
7.7	Appropr	iations 1	ransfers-C	ut (RC 19) /3			
	Pre	E	5745	Appropriated Earmarked Receipts			
	1 10	-	3743	Transferred Out	F		
7 7	Pre	E	5760	Expenditure Financing Sources - Transfers-	- '		
1.1	FIE	-	3700	Out	F		
77	Pre	E	F70F	Nonexpenditure Financing Sources -	Г		
1.1	Pre	-	5/65		_		
				Transfers-Out	F		
			<u></u>				
7.8	Other Fi		Sources (
	Pre	E		Interest Revenue - Other	F	Т	
7.8	Pre	Е	5317	Contra Revenue for Interest Revenue - Loans			
				Receivable	F	T	
7.8	Pre	E	5318	Contra Revenue for Interest Revenue -			
				Investments	F	T	
7.8	Pre	Е	5319	Contra Revenue for Interest Revenue - Other	F	Т	
	Pre	Е		Penalties, Fines, and Administrative Fees			
				Revenue	F	Т	
7.8	Pre	Е	5329	Contra Revenue for Penalties, Fines, and		İ	
		-	0020	Administrative Fees	F	Т	
7.8	Pre	Е	5409	Contra Revenue for Benefit Program		·	
7.0	1 10	-	3403	Revenue	F	Т	
7.0	Pre	E	5700	Other Financing Sources	F	'	
	Pre	E	5790	Adjustment of Appropriations Used	Г		
						-	
	Pre	E		Other Revenue	F	T	
7.8	Pre	E		Contra Revenue for Other Revenue	F	T	
	Pre	E		Collections for Others	F	T	
	Pre	Е		Accrued Collections for Others	F	Т	
	Pre	Е		Gains on Disposition of Investments	F	T	
	Pre	E		Gains on Disposition of Borrowings	F	T	
	Pre	E		Unrealized Gains	F	T	
	Pre	Е		Other Gains	F	Т	
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	Е	7280	Unrealized Losses	F	T	
7.8	Pre	Е	7290	Other Losses	F	Т	
	Pre	E		Distribution of Income - Dividend	F	Т	
7 9	Total Bu	Idgetary	Financing	Sources CALC (7.17.8)			
ρ	Other Fi	nancing	Sources			 	
- 0	Cuiei Fi	lancing	Jources			1	
9 4	Transfer	re-In Witt	hout Poimh	L oursement (RC 18) /3		 	
		E E		Financing Sources Transferred In Without			
ö. 1	Pre	-	5/20		F	1	
	-	-	1	Reimbursement	۲	 	
						ļ	
				nbursement (RC 18) /3		ļ	
8.2	Pre	E	5730	Financing Sources Transferred Out Without			
				Reimbursement	F		
8.3	Imputed	Financi		(RC 25) /3			
	Pre	E		Imputed Financing Sources	F		
8.4	Total Of	her Fina	ncina Sour	ces CALC (8.18.3)			
					1	I .	ı

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	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.