## U.S. Government Standard General Ledger

## **SECTION VI. USSGL Crosswalks - Reclassified Statements**

This section includes crosswalks for use in fiscal 2005. These crosswalks map USSGL accounts to external reports in accordance with FMS Volume I, TFM, Part 2, Chapter 4700, Transmittal Letter 623, dated May 6, 2005.

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 2005 Reporting:                            | Page Number |
|---|-------------|
| Reclassified Balance Sheet                        | VI - 3      |
| Reclassified Statement of Net Cost                | . VI - 11   |
| Reclassified Statement of Changes in Net Position | . VI - 17   |

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|  |   |                            |  | e Sheet for the Closing Package for Fiscal 2005 Reporting  | 1                                     | T  |
|--|---|----------------------------|--|--|---------------------------------------|--|
| ine No.  | Pre/Post                                | Trial                      |  | USSGL Account Title  | USSGL                                 | Additional Information Required          |
|  |   | Bal.                       | Acct.  |  | Account                               |  |
|  |   |                            |  |  | Attribute /1                          |  |
|  |   |                            |  |  | Federal/                              |  |
|  |   |                            |  |  | NonFederal                            |  |
|  |   |                            |  |  | /2                                    |  |
|  | Assets                                  |                            |  |  |                                       |  |
|  |   |                            |  |  |                                       |  |
|  | Non-Federa                              | al                         |  |  |                                       |  |
|  |   |                            |  |  |                                       |  |
| 1  | Cash and C                              | Other Mor                  | netary Asse  | ts   |                                       |  |
| 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                          | 1531   | Seized Monetary Instruments  | N                                     |  |
| 2.1  | Pre                                     | E                          | 1532   | Seized Cash Deposited  | N                                     |  |
|  |   |                            |  |  |                                       |  |
| 2  | Accounts a                              | nd Taxes                   | Receivable   | e  |                                       |  |
| 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                          | 1325   | Taxes Receivable   | N                                     |  |
| 2.2  | Pre                                     | E                          | 1329   | Allowance for Loss on Taxes Receivable   | N                                     |  |
| 2.2  | Pre                                     | E                          | 1340   | Interest Receivable  | N                                     | Related to accounts and taxes receivable |
|  | Pre                                     | E                          | 1349   | Allowance for Loss on Interest Receivable  | N                                     | Related to accounts and taxes receivable |
| 2.2  | Pre                                     | E                          | 1360   | Penalties, Fines, and Administrative Fees Receivable   | N                                     | Related to accounts and taxes receivable |
|  | Pre                                     | E                          | 1369   | Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable   | N                                     | Related to accounts and taxes receivable |
|  |   |                            |  | , ,  |                                       |  |
| 3  | Loans Rece                              | eivable                    |  |  |                                       |  |
| 2.3  | 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                                     |  |
| 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              |
|  | Pre                                     | E                          | 1399   | Allowance for Subsidy  | N                                     |  |
|  | Pre                                     | Ē                          | 1551   | Foreclosed Property  | N                                     |  |
|  | Pre                                     | E                          | 1559   | Foreclosed Property - Allowance  | N                                     |  |
|  | -                                       |                            |  |  |                                       |  |
| 4  | 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                                     |  |
|  |   |                            | 1513   | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable   | N                                     |  |
|  | Pre                                     | IE                         | 11010  |  |                                       |  |
| 2.4  | Pre<br>Pre                              | E                          |  |  |                                       |  |
| 2.4<br>2.4   | Pre                                     | E                          | 1514   | Operating Materials and Supplies Held For Repair   | N                                     |  |
| 2.4<br>2.4<br>2.4  | Pre<br>Pre                              | E<br>E                     | 1514<br>1519   | Operating Materials and Supplies Held For Repair Operating Materials and Supplies - Allowance  | N<br>N                                |  |
| 2.4<br>2.4<br>2.4<br>2.4   | Pre<br>Pre<br>Pre                       | E<br>E<br>E                | 1514<br>1519<br>1521   | Operating Materials and Supplies Held For Repair Operating Materials and Supplies - Allowance Inventory Purchased for Resale   | N<br>N<br>N                           |  |
| 2.4<br>2.4<br>2.4<br>2.4<br>2.4                                    | Pre<br>Pre<br>Pre<br>Pre                | E<br>E<br>E                | 1514<br>1519<br>1521<br>1522                                 | Operating Materials and Supplies Held For Repair Operating Materials and Supplies - Allowance Inventory Purchased for Resale Inventory Held in Reserve for Future Sale   | N<br>N<br>N                           |  |
| 2.4<br>2.4<br>2.4<br>2.4<br>2.4<br>2.4                             | Pre Pre Pre Pre Pre                     | E<br>E<br>E<br>E           | 1514<br>1519<br>1521<br>1522<br>1523                         | Operating Materials and Supplies Held For Repair Operating Materials and Supplies - Allowance Inventory Purchased for Resale Inventory Held in Reserve for Future Sale Inventory Held for Repair   | N<br>N<br>N<br>N                      |  |
| 2.4<br>2.4<br>2.4<br>2.4<br>2.4<br>2.4<br>2.4                      | Pre Pre Pre Pre Pre Pre Pre             | E<br>E<br>E<br>E           | 1514<br>1519<br>1521<br>1522<br>1523<br>1524                 | Operating Materials and Supplies Held For Repair Operating Materials and Supplies - Allowance Inventory Purchased for Resale Inventory Held in Reserve for Future Sale Inventory Held for Repair Inventory - Excess, Obsolete, and Unserviceable   | N<br>N<br>N<br>N<br>N                 |  |
| 2.4<br>2.4<br>2.4<br>2.4<br>2.4<br>2.4<br>2.4<br>2.4               | Pre Pre Pre Pre Pre Pre Pre Pre Pre     | E<br>E<br>E<br>E           | 1514<br>1519<br>1521<br>1522<br>1523<br>1524<br>1525         | Operating Materials and Supplies Held For Repair Operating Materials and Supplies - Allowance Inventory Purchased for Resale Inventory Held in Reserve for Future Sale Inventory Held for Repair Inventory - Excess, Obsolete, and Unserviceable Inventory - Raw Materials                             | N<br>N<br>N<br>N<br>N<br>N            |  |
| 2.4<br>2.4<br>2.4<br>2.4<br>2.4<br>2.4<br>2.4<br>2.4<br>2.4        | Pre | E<br>E<br>E<br>E<br>E<br>E | 1514<br>1519<br>1521<br>1522<br>1523<br>1524<br>1525<br>1526 | Operating Materials and Supplies Held For Repair Operating Materials and Supplies - Allowance Inventory Purchased for Resale Inventory Held in Reserve for Future Sale Inventory Held for Repair Inventory - Excess, Obsolete, and Unserviceable Inventory - Raw Materials Inventory - Work-in-Process | N N N N N N N N N N N N N N N N N N N |  |
| 2.4<br>2.4<br>2.4<br>2.4<br>2.4<br>2.4<br>2.4<br>2.4<br>2.4<br>2.4 | Pre Pre Pre Pre Pre Pre Pre Pre Pre     | E<br>E<br>E<br>E           | 1514<br>1519<br>1521<br>1522<br>1523<br>1524<br>1525         | Operating Materials and Supplies Held For Repair Operating Materials and Supplies - Allowance Inventory Purchased for Resale Inventory Held in Reserve for Future Sale Inventory Held for Repair Inventory - Excess, Obsolete, and Unserviceable Inventory - Raw Materials                             | N<br>N<br>N<br>N<br>N<br>N            |  |

| Attribute / Federal   | formation Required |
|---|--------------------|
| Part  |                    |
|   |                    |
| 2.4   Pre   |                    |
| 2.4 Pre   |                    |
| 2.4   Pre   |                    |
| 2.4   Pre   |                    |
| 2.4   Pre   |                    |
| 2.4   Pre   E   1572   Stockpile Materials Held in Reserve  |                    |
| 2.4   Pre   E   1572  |                    |
| 2.4   Pre   E   1591   Other Related Property   N   |                    |
| 2.4   Pre   E   1599  |                    |
| Property, Plant, and Equipment  |                    |
| 2.5 Pre         E         1711         Land and Land Rights         N           2.5 Pre         E         1712         Improvements to Land         N           2.5 Pre         E         1779         Accumulated Depreciation on Improvements to Land         N           2.5 Pre         E         1720         Construction-in-Progress         N           2.5 Pre         E         1730         Buildings, Improvements, and Renovations         N           2.5 Pre         E         1739         Accumulated Depreciation on Buildings, Improvements, and Renovations         N           2.5 Pre         E         1740         Other Structures and Facilities         N           2.5 Pre         E         1740         Other Structures and Facilities         N           2.5 Pre         E         1750         Equipment         N           2.5 Pre         E         1750         Equipment         N           2.5 Pre         E         1810         Assets Under Capital Lease         N           2.5 Pre         E         1810         Assets Under Capital Lease         N           2.5 Pre         E         1820         Accumulated Depreciation on Assets Under Capital Lease         N           2.5 Pre         E   |                    |
| 2.5 Pre         E         1711         Land and Land Rights         N           2.5 Pre         E         1712         Improvements to Land         N           2.5 Pre         E         1779         Accumulated Depreciation on Improvements to Land         N           2.5 Pre         E         1720         Construction-in-Progress         N           2.5 Pre         E         1730         Buildings, Improvements, and Renovations         N           2.5 Pre         E         1739         Accumulated Depreciation on Buildings, Improvements, and Renovations         N           2.5 Pre         E         1740         Other Structures and Facilities         N           2.5 Pre         E         1740         Other Structures and Facilities         N           2.5 Pre         E         1750         Equipment         N           2.5 Pre         E         1750         Equipment         N           2.5 Pre         E         1810         Assets Under Capital Lease         N           2.5 Pre         E         1810         Assets Under Capital Lease         N           2.5 Pre         E         1820         Accumulated Depreciation on Assets Under Capital Lease         N           2.5 Pre         E   |                    |
| 2.5   Pre   E   1712  |                    |
| 2.5   Pre   E   1712  |                    |
| 2.5 Pre         E         1720         Construction-in-Progress         N           2.5 Pre         E         1730         Buildings, Improvements, and Renovations         N           2.5 Pre         E         1730         Accumulated Depreciation on Buildings, Improvements, and Renovations         N           2.5 Pre         E         1740         Other Structures and Facilities         N           2.5 Pre         E         1740         Accumulated Depreciation on Other Structures and Facilities         N           2.5 Pre         E         1759         Accumulated Depreciation on Equipment         N           2.5 Pre         E         1759         Accumulated Depreciation on Equipment         N           2.5 Pre         E         1819         Accumulated Depreciation on Assets Under Capital Lease         N           2.5 Pre         E         1820         Accumulated Depreciation on Assets Under Capital Lease         N           2.5 Pre         E         1820         Accumulated Depreciation on Leasehold Improvements         N           2.5 Pre         E         1830         Internal-Use Software         N           2.5 Pre         E         1830         Internal-Use Software in Development         N           2.5 Pre         E         1840   |                    |
| 2.5 Pre         E         1720         Construction-in-Progress         N           2.5 Pre         E         1730         Buildings, Improvements, and Renovations         N           2.5 Pre         E         1730         Accumulated Depreciation on Buildings, Improvements, and Renovations         N           2.5 Pre         E         1740         Other Structures and Facilities         N           2.5 Pre         E         1740         Accumulated Depreciation on Other Structures and Facilities         N           2.5 Pre         E         1759         Accumulated Depreciation on Equipment         N           2.5 Pre         E         1759         Accumulated Depreciation on Equipment         N           2.5 Pre         E         1819         Accumulated Depreciation on Assets Under Capital Lease         N           2.5 Pre         E         1820         Accumulated Depreciation on Assets Under Capital Lease         N           2.5 Pre         E         1820         Accumulated Depreciation on Leasehold Improvements         N           2.5 Pre         E         1830         Internal-Use Software         N           2.5 Pre         E         1830         Internal-Use Software in Development         N           2.5 Pre         E         1840   |                    |
| 2.5   Pre   E   1730  |                    |
| 2.5         Pre         E         1740         Other Structures and Facilities         N           2.5         Pre         E         1749         Accumulated Depreciation on Other Structures and Facilities         N           2.5         Pre         E         1759         Accumulated Depreciation on Equipment         N           2.5         Pre         E         1879         Accumulated Depreciation on Assets Under Capital Lease         N           2.5         Pre         E         1810         Assets Under Capital Lease         N           2.5         Pre         E         1820         Accumulated Approximates         N           2.5         Pre         E         1820         Leasehold Improvements         N           2.5         Pre         E         1829         Accumulated Amortization on Leasehold Improvements         N           2.5         Pre         E         1832         Internal-Use Software         N           2.5         Pre         E         1832         Internal-Use Software in Development         N           2.5         Pre         E         1839         Accumulated Amortization on Internal-Use Software         N           2.5         Pre         E         1849         Al  |                    |
| 2.5         Pre         E         1749         Accumulated Depreciation on Other Structures and Facilities         N           2.5         Pre         E         1750         Equipment         N           2.5         Pre         E         1759         Accumulated Depreciation on Equipment         N           2.5         Pre         E         1810         Assets Under Capital Lease         N           2.5         Pre         E         1819         Accumulated Depreciation on Assets Under Capital Lease         N           2.5         Pre         E         1829         Accumulated Depreciation on Assets Under Capital Lease         N           2.5         Pre         E         1829         Accumulated Amortization on Leasehold Improvements         N           2.5         Pre         E         1830         Internal-Use Software         N           2.5         Pre         E         1830         Internal-Use Software in Development         N           2.5         Pre         E         1830         Accumulated Amortization on Internal-Use Software         N           2.5         Pre         E         1840         Other Natural Resources         N           2.5         Pre         E         1840  |                    |
| 2.5 Pre         E         1750         Equipment         N           2.5 Pre         E         1759         Accumulated Depreciation on Equipment         N           2.5 Pre         E         1810         Assets Under Capital Lease         N           2.5 Pre         E         1819         Accumulated Depreciation on Assets Under Capital Lease         N           2.5 Pre         E         1820         Leasehold Improvements         N           2.5 Pre         E         1820         Leasehold Improvements         N           2.5 Pre         E         1829         Accumulated Amortization on Leasehold Improvements         N           2.5 Pre         E         1830         Internal-Use Software         N           2.5 Pre         E         1832         Internal-Use Software         N           2.5 Pre         E         1839         Accumulated Amortization on Internal-Use Software         N           2.5 Pre         E         1840         Other Natural Resources         N           2.5 Pre         E         1849         Allowance for Depletion         N           2.5 Pre         E         1849         Allowance for Depletion on Cause of the General Property, Plant, and Equipment         N           2.   |                    |
| 2.5 Pre         E         1759         Accumulated Depreciation on Equipment         N           2.5 Pre         E         1810         Assets Under Capital Lease         N           2.5 Pre         E         1819         Accumulated Depreciation on Assets Under Capital Lease         N           2.5 Pre         E         1820         Leasehold Improvements         N           2.5 Pre         E         1829         Accumulated Amortization on Leasehold Improvements         N           2.5 Pre         E         1830         Internal-Use Software in Development         N           2.5 Pre         E         1832         Internal-Use Software in Development         N           2.5 Pre         E         1839         Accumulated Amortization on Internal-Use Software         N           2.5 Pre         E         1840         Other Natural Resources         N           2.5 Pre         E         1840         Other Natural Resources         N           2.5 Pre         E         1890         Other General Property, Plant, and Equipment         N           2.5 Pre         E         1890         Other General Property, Plant, and Equipment         N           2.6 Pre         E         1340         Interest Receivable         N  |                    |
| 2.5         Pre         E         1759         Accumulated Depreciation on Equipment         N           2.5         Pre         E         1810         Assets Under Capital Lease         N           2.5         Pre         E         1819         Accumulated Depreciation on Assets Under Capital Lease         N           2.5         Pre         E         1820         Leasehold Improvements         N           2.5         Pre         E         1829         Accumulated Amortization on Leasehold Improvements         N           2.5         Pre         E         1830         Internal-Use Software in Development         N           2.5         Pre         E         1832         Internal-Use Software in Development         N           2.5         Pre         E         1830         Accumulated Amortization on Internal-Use Software         N           2.5         Pre         E         1830         Accumulated Amortization on Internal-Use Software         N           2.5         Pre         E         1840         Other Natural Resources         N           2.5         Pre         E         1840         Other General Property, Plant, and Equipment         N           2.5         Pre         E         1890 <td></td>  |                    |
| 2.5         Pre         E         1819         Accumulated Depreciation on Assets Under Capital Lease         N           2.5         Pre         E         1820         Leasehold Improvements         N           2.5         Pre         E         1820         Accumulated Amortization on Leasehold Improvements         N           2.5         Pre         E         1830         Internal-Use Software         N           2.5         Pre         E         1832         Internal-Use Software         N           2.5         Pre         E         1832         Internal-Use Software         N           2.5         Pre         E         1839         Accumulated Amortization on Internal-Use Software         N           2.5         Pre         E         1840         Other Natural Resources         N           2.5         Pre         E         1840         Other Natural Resources         N           2.5         Pre         E         1849         Allowance for Depletion         N           2.5         Pre         E         1890         Other General Property, Plant, and Equipment         N           2.6         Pre         E         1349         Alcounulated Depreciation on Other General Property, Plant,   |                    |
| 2.5         Pre         E         1819         Accumulated Depreciation on Assets Under Capital Lease         N           2.5         Pre         E         1820         Leasehold Improvements         N           2.5         Pre         E         1829         Accumulated Amortization on Leasehold Improvements         N           2.5         Pre         E         1830         Internal-Use Software         N           2.5         Pre         E         1832         Internal-Use Software         N           2.5         Pre         E         1832         Internal-Use Software         N           2.5         Pre         E         1839         Accumulated Amortization on Internal-Use Software         N           2.5         Pre         E         1840         Other Natural Resources         N           2.5         Pre         E         1840         Other Natural Resources         N           2.5         Pre         E         1849         Allowance for Depletion         N           2.5         Pre         E         1890         Other General Property, Plant, and Equipment         N           2.6         Pre         E         1349         Alcounulated Depreciation on Other General Property, Plant,   |                    |
| 2.5 Pre         E         1829         Accumulated Amortization on Leasehold Improvements         N           2.5 Pre         E         1830         Internal-Use Software         N           2.5 Pre         E         1832         Internal-Use Software in Development         N           2.5 Pre         E         1839         Accumulated Amortization on Internal-Use Software         N           2.5 Pre         E         1840         Other Natural Resources         N           2.5 Pre         E         1849         Allowance for Depletion         N           2.5 Pre         E         1890         Other General Property, Plant, and Equipment         N           2.5 Pre         E         1899         Accumulated Depreciation on Other General Property, Plant, and Equipment         N           2.6 Pre         E         1340         Interest Receivable on Other General Property, Plant, and Equipment         N           2.6 Pre         E         1340         Interest Receivable on Other General Property, Plant, and Equipment         N           2.6 Pre         E         1340         Interest Receivable on Other General Property, Plant, and Equipment         N           2.6 Pre         E         1340         Allowance for Loss on Interest Receivable on Other General Property, Plant, and Equipment |                    |
| 2.5 Pre         E         1829         Accumulated Amortization on Leasehold Improvements         N           2.5 Pre         E         1830         Internal-Use Software         N           2.5 Pre         E         1832         Internal-Use Software in Development         N           2.5 Pre         E         1839         Accumulated Amortization on Internal-Use Software         N           2.5 Pre         E         1840         Other Natural Resources         N           2.5 Pre         E         1849         Allowance for Depletion         N           2.5 Pre         E         1890         Other General Property, Plant, and Equipment         N           2.5 Pre         E         1899         Accumulated Depreciation on Other General Property, Plant, and Equipment         N           2.6 Pre         E         1340         Interest Receivable on Other General Property, Plant, and Equipment         N           2.6 Pre         E         1340         Interest Receivable on Other General Property, Plant, and Equipment         N           2.6 Pre         E         1340         Interest Receivable on Other General Property, Plant, and Equipment         N           2.6 Pre         E         1340         Allowance for Loss on Interest Receivable on Other General Property, Plant, and Equipment |                    |
| 2.5 Pre E 1832 Internal-Use Software in Development N  2.5 Pre E 1839 Accumulated Amortization on Internal-Use Software N  2.5 Pre E 1840 Other Natural Resources N  2.5 Pre E 1849 Allowance for Depletion N  2.5 Pre E 1890 Other General Property, Plant, and Equipment N  2.5 Pre E 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment N  2.6 Pre E 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment N  2.6 Pre E 1340 Interest Receivable N Related to investments  2.6 Pre E 1349 Allowance for Loss on Interest Receivable N Related to investments  2.6 Pre E 1618 Market Adjustment - Investments  2.6 Pre E 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities N  2.6 Pre E 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities N  2.6 Pre E 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities N  2.6 Pre E 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities N  Debt Securities   |                    |
| 2.5 Pre E 1840 Other Natural Resources N 2.5 Pre E 1849 Allowance for Depletion N 2.5 Pre E 1890 Other General Property, Plant, and Equipment N 2.5 Pre E 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment N 2.5 Pre E 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment N 2.6 Pre E 1340 Interest Receivable N Related to investments 2.6 Pre E 1349 Allowance for Loss on Interest Receivable N Related to investments 2.6 Pre E 1618 Market Adjustment - Investments 2.6 Pre E 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities N 2.6 Pre E 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities N 2.6 Pre E 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities N Debt Securities Other Than the Bureau of the Public Debt Securities N Debt Securities Other Than the Bureau of the Public Debt Securities N Debt Securities Other Than the Bureau of the Public Debt Securities N Debt Securities Other Than the Bureau of the Public Debt Securities N   |                    |
| 2.5 Pre         E         1840         Other Natural Resources         N           2.5 Pre         E         1849         Allowance for Depletion         N           2.5 Pre         E         1890         Other General Property, Plant, and Equipment         N           2.5 Pre         E         1899         Accumulated Depreciation on Other General Property, Plant, and Equipment         N           2.6 Pre         E         1340         Interest Receivable         N         Related to investments           2.6 Pre         E         1349         Allowance for Loss on Interest Receivable         N         Related to investments           2.6 Pre         E         1618         Market Adjustment - Investments         N           2.6 Pre         E         1620         Investments in Securities Other Than the Bureau of the Public Debt Securities         N           2.6 Pre         E         1621         Discount on Securities Other Than the Bureau of the Public Debt Securities         N           2.6 Pre         E         1622         Premium on Securities Other Than the Bureau of the Public Debt Securities         N           2.6 Pre         E         1623         Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities         N                  |                    |
| 2.5 Pre         E         1840         Other Natural Resources         N           2.5 Pre         E         1849         Allowance for Depletion         N           2.5 Pre         E         1890         Other General Property, Plant, and Equipment         N           2.5 Pre         E         1899         Accumulated Depreciation on Other General Property, Plant, and Equipment         N           2.6 Pre         E         1340         Interest Receivable         N         Related to investments           2.6 Pre         E         1349         Allowance for Loss on Interest Receivable         N         Related to investments           2.6 Pre         E         1618         Market Adjustment - Investments         N           2.6 Pre         E         1620         Investments in Securities Other Than the Bureau of the Public Debt Securities         N           2.6 Pre         E         1621         Discount on Securities Other Than the Bureau of the Public Debt Securities         N           2.6 Pre         E         1622         Premium on Securities Other Than the Bureau of the Public Debt Securities         N           2.6 Pre         E         1623         Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities         N                  |                    |
| 2.5 Pre E 1890 Other General Property, Plant, and Equipment N  2.5 Pre E 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment N  2.6 Pre E 1340 Interest Receivable N Related to investments  2.6 Pre E 1349 Allowance for Loss on Interest Receivable N Related to investments  2.6 Pre E 1618 Market Adjustment - Investments  2.6 Pre E 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities N  2.6 Pre E 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities N  2.6 Pre E 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities N  2.6 Pre E 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities N  Debt Securities   |                    |
| 2.5 Pre E 1890 Other General Property, Plant, and Equipment N  2.5 Pre E 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment N  2.6 Pre E 1340 Interest Receivable N Related to investments  2.6 Pre E 1349 Allowance for Loss on Interest Receivable N Related to investments  2.6 Pre E 1618 Market Adjustment - Investments  2.6 Pre E 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities N  2.6 Pre E 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities N  2.6 Pre E 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities N  2.6 Pre E 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities N  Debt Securities   |                    |
| 2.5 Pre E 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment N  2.6 Pre E 1340 Interest Receivable N Related to investments 2.6 Pre E 1349 Allowance for Loss on Interest Receivable N Related to investments 2.6 Pre E 1618 Market Adjustment - Investments 2.6 Pre E 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities N  2.6 Pre E 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities N  2.6 Pre E 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities N  2.6 Pre E 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities N  Debt Securities   |                    |
| 2.6   Securities and Investments   N Related to investments   2.6   Pre   E   1349   Allowance for Loss on Interest Receivable   N Related to investments   2.6   Pre   E   1618   Market Adjustment - Investments   N Related to investments   2.6   Pre   E   1620   Investments in Securities Other Than the Bureau of the Public Debt Securities   N   2.6   Pre   E   1621   Discount on Securities Other Than the Bureau of the Public Debt Securities   N   2.6   Pre   E   1622   Premium on Securities Other Than the Bureau of the Public Debt Securities   N   2.6   Pre   E   1623   Premium on Securities Other Than the Bureau of the Public Debt Securities   N   2.6   Pre   E   1623   Amortization of Discount and Premium on Securities Other Than the Bureau of the Public   N   Debt Securities   N  |                    |
| 2.6 Pre E 1340 Interest Receivable N Related to investments 2.6 Pre E 1349 Allowance for Loss on Interest Receivable N Related to investments 2.6 Pre E 1618 Market Adjustment - Investments N 2.6 Pre E 1620 Investments Scurities Other Than the Bureau of the Public Debt Securities N 2.6 Pre E 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities N 2.6 Pre E 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities N 2.6 Pre E 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities N 2.6 Pre E 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public N Debt Securities  |                    |
| 2.6 Pre E 1340 Interest Receivable N Related to investments 2.6 Pre E 1349 Allowance for Loss on Interest Receivable N Related to investments 2.6 Pre E 1618 Market Adjustment - Investments N 2.6 Pre E 1620 Investments Scurities Other Than the Bureau of the Public Debt Securities N 2.6 Pre E 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities N 2.6 Pre E 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities N 2.6 Pre E 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities N 2.6 Pre E 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public N Debt Securities  |                    |
| 2.6 Pre E 1618 Market Adjustment - Investments N  2.6 Pre E 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities N  2.6 Pre E 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities N  2.6 Pre E 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities N  2.6 Pre E 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public N  Debt Securities   |                    |
| 2.6 Pre E 1618 Market Adjustment - Investments N  2.6 Pre E 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities N  2.6 Pre E 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities N  2.6 Pre E 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities N  2.6 Pre E 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public N  Debt Securities   |                    |
| Z.6 Pre E 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities N     J.6 Pre E 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities N     J.6 Pre E 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities N     J.6 Pre E 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public N     Debt Securities Other Than the Bureau of the Public N     Debt Securities Other Than the Bureau of the Public N   |                    |
| 2.6 Pre     E     1621     Discount on Securities Other Than the Bureau of the Public Debt Securities     N       2.6 Pre     E     1622     Premium on Securities Other Than the Bureau of the Public Debt Securities     N       2.6 Pre     E     1623     Amortization of Discount and Premium on Securities Other Than the Bureau of the Public     N       Debt Securities  |                    |
| 2.6 Pre E 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities N  2.6 Pre E 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public N  Debt Securities  |                    |
| 2.6 Pre E 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public N  Debt Securities  |                    |
| Debt Securities   |                    |
|   |                    |
| 2.6 Pre   E   1690   Other Investments   N  | -                  |
|   |                    |
| .7 Other Assets   |                    |
| 2.7 Pre   E   1410   Advances to Others   N   |                    |
| 2.7 Pre E 1450 Prepayments N  |                    |
| 2.7 Pre E 1990 Other Assets N   |                    |
|   |                    |
| 2.8 Total Non-Federal Assets CALC (2.12.7)  |                    |

|         |             |              |                   | e Sheet for the Closing Package for Fiscal 2005 Reporting   | 110001         | Additional Information Bounds 1 |
|---------|-------------|--------------|-------------------|---|----------------|---------------------------------|
| ine No. | Pre/Post    | Trial        | USSGL             | USSGL Account Title   | USSGL          | Additional Information Required |
|         |             | Bal.         | Acct.             |   | Account        |                                 |
|         |             |              |                   |   | Attribute /1   |                                 |
|         |             |              |                   |   | Federal/       |                                 |
|         |             |              |                   |   | NonFederal     |                                 |
|         |             |              |                   |   | /2             |                                 |
|         | Federal     |              |                   |   |                |                                 |
|         |             |              | <u> </u>          |   |                |                                 |
| 1       | Fund Balan  |              |                   |   |                |                                 |
| 3.1     | Pre         | E            | 1010              | Fund Balance With Treasury  |                |                                 |
|         |             | 1            | <u> </u>          | 1   |                |                                 |
| 2       | Federal Inv |              |                   | /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            | 1618              | Market Adjustment - Investments   | F              |                                 |
|         | 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     |             | E            | 1623              | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public              | F              |                                 |
|         | Pre         | <u> </u>     |                   | Debt Securities   |                |                                 |
| 3.2     | Pre         | E            | 1630              | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Deb               | 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     |             | 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              |                                 |
|         | Pre         | Ē            | 1639              | Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds                           | F              |                                 |
|         | Pre         | F            | 1690              | Other Investments   | F              |                                 |
|         |             | <del> </del> |                   | - Carlot invocation.  |                |                                 |
| 3       | Accounts F  | Receivabl    | le (RC 22)        | /3  |                |                                 |
|         | Pre         | E            | 1310              | Accounts Receivable   | F              |                                 |
|         | Pre         | Ē            | 1319              | Allowance for Loss on Accounts Receivable   | F              |                                 |
| 0.0     |             |              | .0.0              | A MICHAELOG TO ESCO OTT TOGGATA TOGGATA   | ·              |                                 |
| 1       | Interest Re | ceivable     | (RC 2) /3         |   |                |                                 |
|         | Pre         | E            | 1340              | Interest Receivable   | F              |                                 |
|         | Pre         | Ē            | 1349              | Allowance for Loss on Interest Receivable   | F              |                                 |
| 0.1     |             | 1            | 1.0.0             |   | ·              |                                 |
| 5       | Loans Rece  | eivable (F   | RC 17) /3         |   |                |                                 |
|         | Pre         | E            | 1350              | Loans Receivable  | F              |                                 |
|         | Pre         | Ē            | 1359              | Allowance for Loss on Loans Receivable  | F              |                                 |
| 0.0     |             | 1            | . 500             | National Str. 2000 Str Edulio (Goodfabio  | <del>'  </del> |                                 |
| 3       | Transfers F | Receivahl    | le (RC 27)        | /3  |                |                                 |
|         | Pre         | E            | 1330              | Receivable for Transfers of Currently Invested Balances   | F              |                                 |
|         | Pre         | E            | 1335              | Expenditure Transfers Receivable  | F              |                                 |
| 0.0     |             | +            | 1000              | Experiental of Transfers (Newsylands)   | '              |                                 |
| 7       | Renefit Pro | aram Co      | ntribution F      | Receivable (RC 21) /3   |                |                                 |
|         | Pre         | E            | 1320              | Employment Benefit Contributions Receivable   | F              |                                 |
| 5.7     |             | 1            | 1020              | Employment benefit continuations receivable   | '              |                                 |
| 8       | Advances t  | to Others    | and Propa         | vments (RC 23) /3   |                |                                 |
|         | Pre         | E            | 1410              | Advances to Others  | F              |                                 |
|         | Pre         | E            | 1450              | Prepayments   | F              |                                 |
| ა.8     | ו וכ        | <u> </u>     | 1 <del>4</del> 00 | н тераушень   | Г              |                                 |

| USSGL    | Crosswalk - I | Reclassif | ied Balanc   | e 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           |   |
| 3.9      | Other Asset   | te Withou | t Reciproc   | als (RC 29) /3   | /-           |   |
|          | Pre           | F         | 1360         | Penalties, Fines, and Administrative Fees Receivable   | F            |   |
|          | Pre           | E         | 1369         | Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable   | F            |   |
|          | Pre           | E         | 1921         | Receivable From Appropriations   | F            | Do not use without permission from Treasury or OMB. |
|          | Pre           | E         | 1990         | Other Assets   | F            | Do not use without permission from Treasury of OMB. |
| 0.5      | 116           | _         | 1990         | Other Assets   |              |   |
| 3.10     | Total Federa  | al Assats | CALC         | ( 20)  |              |   |
| 3.10     | Total reder   | ai Assets | CALC (3.     | 13.3)<br>  |              |   |
| _        | T-4-1 A 4     | - 0410    | (0.0 + 0.40) |  |              |   |
| 4        | Total Asset   | S CALC    | 2.8 + 3.10)  |  |              |   |
| _        |               |           |              |  |              |   |
| 5        | Liabilities:  |           |              |  |              |   |
|          |               | <u> </u>  |              |  |              |   |
| 6        | Non-Federa    |           |              |  |              |   |
| 6.1      | Accounts P    | _         | 0.1.1.0      | <br>   |              |   |
|          | 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            |   |
|          | 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<br>General and Special Financing Authority | N            |   |
|          | <u>.</u>      | L         |              |  |              |   |
| 6.3      |               | pioyee ar | nd Veteran   | Benefits Payable   |              |   |
|          | Pre           | E         | 2213         | Employer Contributions and Payroll Taxes Payable   | N            |   |
|          | 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           | E         | 2610         | Actuarial Pension Liability  | N            |   |
|          | Pre           | E         | 2620         | Actuarial Health Insurance Liability   | N            |   |
|          | Pre           | E         | 2630         | Actuarial Life Insurance Liability   | N            |   |
|          | Pre           | E         | 2650         | Actuarial FECA Liability   | N            |   |
| 6.3      | Pre           | E         | 2690         | Other Actuarial Liabilities  | N            | VA benefits only                                    |
|          |               |           |              |  |              |   |
| 6.4      | Environmer    | tal and E |              |  |              |   |
| 6.4      | Pre           | E         | 2995         | Estimated Cleanup Cost Liability   | N            |   |
|          |               |           |              |  |              |   |
| 6.5      | Benefits Du   |           |              |  |              |   |
| 6.5      | Pre           | E         | 2160         | Entitlement Benefits Due and Payable   | N            |   |

|                   | Pre/Post                  | Trial      | USSGL              | e Sheet for the Closing Package for Fiscal 2005 Reporting  | USSGL                    | Additional Information Required |
|-------------------|---------------------------|------------|--------------------|--|--------------------------|---------------------------------|
| ile NO.           | FIE/FUSI                  | Bal.       | Acct.              | OSSIC ACCOUNT TIME   | Account                  | Additional information Required |
|                   |                           | раі.       | ACCI.              |  |                          |                                 |
|                   |                           | 1          |                    |  | Attribute /1<br>Federal/ |                                 |
|                   |                           |            |                    |  | NonFederal               |                                 |
|                   |                           |            |                    |  |                          |                                 |
|                   |                           |            |                    |  | /2                       |                                 |
| <u> </u>          | Loan Guara                | intee Liai |                    | Lean Coornates Linkillia   | M                        |                                 |
| 0.0               | Pre                       | E          | 2180               | Loan Guarantee Liability   | N                        |                                 |
|                   |                           |            |                    |  |                          |                                 |
| 7 ^ 7             | Insurance I               |            |                    | Officer Astronomy College (College College Col | N.                       | Others these MA has a file      |
| 0.7               | Pre                       | E          | 2690               | Other Actuarial Liabilities  | N                        | Other than VA benefits          |
| В                 | Other Liabi               | 1141       |                    |  |                          |                                 |
|                   |                           | _          | 0400               | One transfer to the table of the   | NI NI                    |                                 |
|                   | Pre                       | E          | 2130<br>2190       | Contract Holdbacks   | N                        |                                 |
|                   | Pre<br>Pre                | E          | 2210               | Other Accrued Liabilities Accrued Funded Payroll and Leave   | N<br>N                   |                                 |
|                   |                           |            |                    |  |                          |                                 |
|                   | Pre                       | E          | 2211               | Withholdings Payable   | N                        |                                 |
|                   | Pre                       | E          | 2220               | Unfunded Leave   | N                        |                                 |
|                   | Pre                       | E          | 2310               | Advances From Others Deferred Credits  | N<br>N                   |                                 |
|                   | Pre                       | E          | 2320               |  |                          |                                 |
|                   | Pre                       | E          | 2400               | Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections  | N                        |                                 |
|                   | Pre                       | E          | 2540               | Participation Certificates   | N N                      |                                 |
|                   | Pre                       | E          | 2590               | Other Debt   | N                        |                                 |
|                   | 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                        |                                 |
| 6.8               | Pre                       | E          | 2995               | Estimated Cleanup Cost Liability   | N                        |                                 |
|                   |                           |            | L                  |  |                          |                                 |
| 9                 | Total Non-F               | ederal Li  | abilities C        | ALC (6.16.8)   |                          |                                 |
|                   |                           |            |                    |  |                          |                                 |
|                   | Federal                   |            |                    |  |                          |                                 |
|                   |                           |            | ļ                  |  |                          |                                 |
|                   | Accounts F                |            |                    |  |                          |                                 |
|                   | Pre                       | E          | 2110               | Accounts Payable   | F                        |                                 |
|                   | Pre                       | E          | 2120               | Disbursements in Transit   | F                        |                                 |
|                   | Pre                       | E          | 2130               | Contract Holdbacks   | F                        |                                 |
|                   | Pre                       | E          | 2190               | Other Accrued Liabilities  | F                        |                                 |
|                   | IPre .                    | E          | 2990               | Other Liabilities  | F                        |                                 |
| 7.1               |                           |            |                    | 1  |                          |                                 |
|                   |                           | <u> </u>   |                    |  |                          |                                 |
| 2                 | Federal De                | 1          | /3                 |  |                          |                                 |
| 2                 |                           | bt (RC 1)  | / <b>3</b><br>2530 | Securities Issued by Federal Agencies Under General and Special Financing Authority  | F                        |                                 |
| <b>2</b><br>7.2   | Federal De                | 1          |                    | Discount on Securities Issued by Federal Agencies Under General and Special Financing  | F                        |                                 |
| <b>2</b> 7.2 7.2  | Federal Del<br>Pre<br>Pre | E          | 2530<br>2531       | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority  | F                        |                                 |
| <b>2</b> 7.2 7.2  | Federal Del               | E          | 2530               | Discount on Securities Issued by Federal Agencies Under General and Special Financing  |                          |                                 |
| 7.2<br>7.2<br>7.2 | Federal Del<br>Pre<br>Pre | E          | 2530<br>2531       | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority Premium on Securities Issued by Federal Agencies Under General and Special Financing   | F                        |                                 |

|        |              |             |              | e Sheet for the Closing Package for Fiscal 2005 Reporting                   |  |                                 |
|--------|--------------|-------------|--------------|---|--|---------------------------------|
| ine No | Pre/Post     | Trial       |              | USSGL Account Title   | USSGL  | Additional Information Required |
|        |              | Bal.        | Acct.        |   | Account  |                                 |
|        |              |             |              |   | Attribute /1   |                                 |
|        |              |             |              |   | Federal/   |                                 |
|        |              |             |              |   | NonFederal   |                                 |
|        |              |             |              |   | /2   |                                 |
| .3     | Interest Pa  | vable (RC   | : 2) /3      |   | · · ·  |                                 |
|        | Pre          | E           | 2140         | Accrued Interest Payable  | F  |                                 |
| 7.0    | 7110         | _           | 2110         | Noorded interest rayable  | <del>-   -                       -                       -                       -                       -   -     -     -   -   -   -   -   -   -   -   -   -   -  </del> |                                 |
| .4     | Loans Paya   | able (RC    | 17) /3       |   |  |                                 |
|        | Pre          | IE          | 2510         | Principal Payable to the Bureau of the Public Debt                          | F  |                                 |
|        | Pre          | E           | 2520         | Principal Payable to the Federal Financing Bank                             | F  |                                 |
|        | Pre          | IE .        | 2590         | Other Debt  | F  |                                 |
| 7.4    | PIE          |             | 2590         | Other Debt  |  |                                 |
|        | T            | la la       | 20.07) (0    |   |  |                                 |
| .5     | Transfers F  |             |              | Developed for Toron (con a Comment below to the Delegan                     |  |                                 |
|        | Pre          | E           | 2150         | Payable for Transfers of Currently Invested Balances                        | F  |                                 |
| 7.5    | Pre          | E           | 2155         | Expenditure Transfers Payable   | F  |                                 |
|        | <u> </u>     |             | <u> </u>     | 1   |  |                                 |
| .6     |              |             |              | Payable (RC 21) /3  |  |                                 |
|        | Pre          | E           | 2213         | Employer Contributions and Payroll Taxes Payable                            | F  |                                 |
|        | Pre          | E           | 2215         | Other Post-Employment Benefits Due and Payable                              | F  |                                 |
|        | Pre          | E           | 2225         | Unfunded FECA Liability   | F  |                                 |
| 7.6    | Pre          | E           | 2290         | Other Unfunded Employment Related Liability                                 | F  |                                 |
|        |              |             |              |   |  |                                 |
| .7     | Advances I   | From Oth    | ers and De   | ferred Credits (RC 23) /3   |  |                                 |
| 7.7    | Pre          | E           | 2310         | Advances From Others  | F  |                                 |
|        | Pre          | E           | 2320         | Deferred Credits  | F  |                                 |
|        |              |             |              |   |  |                                 |
| .8     | Other Liabi  | ilities Wit | hout Recip   | rocals (RC 29) /3   |  |                                 |
|        | Pre          | F           | 2170         | Subsidy Payable to the Financing Account                                    | F  |                                 |
|        | Pre          | F           | 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          | F           | 2940         | Capital Lease Liability   | F  |                                 |
|        | 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          | F           | 2980         | Custodial Liability   | F  |                                 |
| 7.0    | 511.16       | -           | 2300         | Custodial Elability   |  |                                 |
| .9     | Total Feder  | ral Liabili | tion CALC    | (7.4 7.9)   | +  |                                 |
| .9     | Total rede   | rai Liabili | LIES CALC    | (7.17.0)  |  |                                 |
|        | Total Liabil | litica CAI  | C (C 0 + 7   | 0)  | <del>-  -  -</del>   |                                 |
|        | TOTAL LIABIL | nues CAI    | LC (0.9 + /. | য়)<br>   | <del></del>  |                                 |
|        | Net Deet     | <u> </u>    |              |   |  |                                 |
|        | Net Positio  |             | 0400         | Harmondad America dell'anno Ormalettica                                     |  |                                 |
|        | Pre          | В           | 3100         | Unexpended Appropriations - Cumulative                                      |  |                                 |
|        | Pre          | E           | 3101         | Unexpended Appropriations - Appropriations Received                         |  |                                 |
|        | Pre          | E           | 3102         | Unexpended Appropriations - Transfers-In                                    | F  |                                 |
|        | Pre          | ĮΕ          | 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             |  |                                 |
|        | Pre          | E           | 3109         | Unexpended Appropriations - Prior-Period Adjustments - Not Restated         |  |                                 |
| 9      | Pre          | В           | 3310         | Cumulative Results of Operations  |  |                                 |
| ç      | Pre          | E           | 5100         | Revenue From Goods Sold   | F/N  |                                 |
|        | Pre          | E           | 5109         | Contra Revenue for Goods Sold   | F/N  |                                 |
|        |              | Ī           | 5200         | Revenue From Services Provided  | F/N  |                                 |
|        | Pre          | I C         | 3200         |   |  |                                 |
| ç      | Pre<br>Pre   | E           | 5200         | Contra Revenue for Services Provided  | F/N  |                                 |

|   |     | Trial | USSGL | USSGL Account Title  | USSGL        | Additional Information Required |
|---|-----|-------|-------|--|--------------|---------------------------------|
|   |     | Bal.  | Acct. |  | Account      |                                 |
|   |     |       |       |  | Attribute /1 |                                 |
|   |     |       |       |  | Federal/     |                                 |
|   |     |       |       |  | NonFederal   |                                 |
|   |     |       |       |  | /2           |                                 |
| 9 | Pre | E     | 5311  | Interest Revenue - Investments   | F/N          |                                 |
|   | Pre | E     | 5312  | Interest Revenue - Loans Receivable/Uninvested Funds   | F/N          |                                 |
|   | Pre | F     | 5317  | Contra Revenue for Interest Revenue - Loans Receivable   | F/N          |                                 |
|   | Pre | Ē     | 5318  | Contra Revenue for Interest Revenue - Investments  | F/N          |                                 |
|   | Pre | Ē     | 5319  | Contra Revenue for Interest Revenue - Other  | F/N          |                                 |
|   | Pre | F     | 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 | Ē     | 5409  | Contra Revenue for Benefit Program Revenue   | F/N          |                                 |
|   | Pre | Ē     | 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 | Ē     | 5610  | Donated Revenue - Nonfinancial Resources   | N            |                                 |
|   | Pre | E     | 5619  | Contra Donated Revenue - Nonfinancial Resources  | N            |                                 |
|   | Pre | E     | 5700  | Expended Appropriations  | IN           |                                 |
|   | Pre | E     | 5700  | Expended Appropriations - Prior-Period Adjustments - Restated  |              |                                 |
|   |     |       | 5708  | Expended Appropriations - Prior-Period Adjustments - Restated  Expended Appropriations - Prior-Period Adjustments - Not Restated |              |                                 |
|   | Pre | E     |       |  | _            |                                 |
|   | Pre | E     | 5720  | Financing Sources Transferred In Without Reimbursement   | F            |                                 |
|   | Pre | E     | 5730  | Financing Sources Transferred Out Without Reimbursement  | F            |                                 |
|   | Pre | E     | 5740  | Appropriated Earmarked Receipts Transferred In   | F            |                                 |
|   | Pre | E     | 5745  | Appropriated Earmarked Receipts Transferred Out  | F            |                                 |
|   | 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            |                                 |
| 9 | Pre | E     | 5799  | Adjustment of Appropriations Used  |              |                                 |
| 9 | Pre | E     | 5800  | Tax Revenue Collected  | F/N          |                                 |
| 9 | Pre | E     | 5801  | Tax Revenue Accrual Adjustment   | F/N          |                                 |
| 9 | Pre | E     | 5809  | Contra Revenue for Taxes   | F/N          |                                 |
| 9 | Pre | E     | 5890  | Tax Revenue Refunds  | F/N          |                                 |
| 9 | Pre | E     | 5900  | Other Revenue  | F/N          |                                 |
| 9 | Pre | E     | 5909  | Contra Revenue for Other Revenue   | F/N          |                                 |
| 9 | Pre | E     | 5990  | Collections for Others   | F/N          |                                 |
| 9 | Pre | E     | 5991  | Accrued Collections for Others   | F/N          |                                 |
| 9 | Pre | E     | 6100  | Operating Expenses/Program Costs   | F/N          |                                 |
| 9 | 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            |                                 |
| 3 |     |       |       | Financing Bank   |              |                                 |
| 9 | Pre | E     | 6320  | Interest Expenses on Securities  | F/N          |                                 |
|   | Pre | E     | 6330  | Other Interest Expenses  | F/N          |                                 |
|   | Pre | E     | 6400  | Benefit Expense  | F/N          |                                 |
|   | Pre | E     | 6500  | Cost of Goods Sold   | N F/IN       |                                 |
|   | Pre | E     | 6600  | Applied Overhead   | N N          |                                 |
|   | Pre | E     | 6610  | - ' '  | N N          |                                 |
|   |     |       |       | Cost Capitalization Offset   |              |                                 |
|   | Pre | E     | 6710  | Depreciation, Amortization, and Depletion  | N            |                                 |
|   | Pre | E     | 6720  | Bad Debt Expense   | F/N          |                                 |
| 9 | Pre | E     | 6730  | Imputed Costs  | F            |                                 |

| ne No. | Pre/Post    | Trial      | USSGL      | USSGL Account Title  | USSGL        | Additional Information Required |
|--------|-------------|------------|------------|--|--------------|---------------------------------|
|        |             | Bal.       | Acct.      |  | Account      |                                 |
|        |             |            |            |  | Attribute /1 |                                 |
|        |             |            |            |  | Federal/     |                                 |
|        |             |            |            |  | NonFederal   |                                 |
|        |             |            |            |  | /2           |                                 |
| 9      | Pre         | E          | 6790       | Other Expenses Not Requiring Budgetary Resources                               | F/N          |                                 |
| 9      | Pre         | E          | 6800       | Future Funded Expenses   | F/N          |                                 |
| 9      | Pre         | E          | 6850       | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year | F            |                                 |
|        |             |            |            | Budget Authority (Unobligated)   |              |                                 |
| 9      | Pre         | E          | 6900       | Nonproduction Costs  | F/N          |                                 |
| 9      | Pre         | E          | 7110       | Gains on Disposition of Assets - Other   | N            |                                 |
| 9      | Pre         | E          | 7111       | Gains on Disposition of Investments  | F/N          |                                 |
| 9      | Pre         | E          | 7112       | Gains on Disposition of Borrowings   | F            |                                 |
| 9      | Pre         | E          | 7180       | Unrealized Gains   | F/N          |                                 |
| 9      | Pre         | E          | 7190       | Other Gains  | F/N          |                                 |
| 9      | Pre         | E          | 7210       | Losses on Disposition of Assets - Other  | N            |                                 |
| 9      | Pre         | E          | 7211       | Losses on Disposition of Investments   | F/N          |                                 |
| 9      | Pre         | E          | 7212       | Losses on Disposition of Borrowings  | F            |                                 |
| 9      | Pre         | E          | 7280       | Unrealized Losses  | F/N          |                                 |
| 9      | Pre         | E          | 7290       | Other Losses   | F/N          |                                 |
| 9      | Pre         | E          | 7300       | Extraordinary Items  | N            |                                 |
| 9      | Pre         | E          | 7400       | Prior-Period Adjustments - Not Restated  | F/N          |                                 |
| 9      | Pre         | E          | 7401       | Prior-Period Adjustments - Restated  | F/N          |                                 |
| 9      | Pre         | E          | 7500       | Distribution of Income - Dividend  | F/N          |                                 |
| 9      | Pre         | E          | 7600       | Changes in Actuarial Liability   | N            |                                 |
|        |             |            |            |  | _            |                                 |
|        | Total Liabi | lities and | Net Positi | on CALC (8 + 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 Reciprocal Category (RC) detail information, see TFM Volume I, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government, Appendix 7.

## USSGL Crosswalk - 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 |
| Lille NO.  | FUSI      | Dai.     | Acci.       | 033GL Account Title                                 | NonFed. /2 | NOHEXCH. | Additional information Required |
| 1. Gross ( | Cost:     |          |             |   |            |          |                                 |
| 1. 01033 ( | 1         |          |             |   |            |          |                                 |
|            |           |          |             |   |            |          |                                 |
| 2. Non-Fe  | deral G   | ross Co  | et          |   |            |          |                                 |
|            | Pre       | IE       |             | Operating Expenses/Program Costs                    | N          |          |                                 |
|            | Pre       | E        |             | Contra Bad Debt Expense - Incurred for Others       | N          |          |                                 |
|            | Pre       | E        |             | Adjustment to Subsidy Expense                       | N          |          |                                 |
|            | Pre       | E        |             | Interest Expenses on Securities                     | N          |          |                                 |
|            | Pre       | E        |             | Other Interest Expenses                             | N          |          |                                 |
|            | Pre       | E        |             | Benefit Expense                                     | N          |          |                                 |
|            | Pre       | E        |             | Cost of Goods Sold                                  | N          |          |                                 |
|            | Pre       | E        |             | Applied Overhead                                    | N          |          |                                 |
|            | Pre       | E        |             | Cost Capitalization Offset                          | N          |          |                                 |
|            | Pre       | E        |             | Depreciation, Amortization, and Depletion           | N          |          |                                 |
|            | Pre       | E        |             | Bad Debt Expense                                    | N          |          |                                 |
|            | Pre       | E        |             | Other Expenses Not Requiring Budgetary Resources    | N          |          |                                 |
|            | Pre       | E        |             | Future Funded Expenses                              | N          |          |                                 |
|            | Pre       | E        |             | Nonproduction Costs                                 | N          |          |                                 |
|            | Pre       | E        |             | Losses on Disposition of Assets - Other             | N          | Х        |                                 |
| 2          | Pre       | E        |             | Losses on Disposition of Investments                | N          | Х        |                                 |
|            | Pre       | E        |             | Unrealized Losses                                   | N          | Х        |                                 |
|            | Pre Pre   | Е        | 7290        | Other Losses  | N          | Х        |                                 |
| 2          | Pre       | E        | 7300        | Extraordinary Items                                 | N          |          |                                 |
| 2          | Pre       | E        |             | Distribution of Income - Dividend                   | N          | Х        |                                 |
| 2          | Pre Pre   | Е        | 7600        | Changes in Actuarial Liability                      | N          |          |                                 |
|            |           |          |             | ,   |            |          |                                 |
| 3. Interes | t on Deb  | t Held I | by the Publ | ic  |            |          |                                 |
|            |           |          |             |   |            |          | Department of the Treasury Only |
| 4. Total N | on-Fede   | ral Gro  | ss Cost C   | ALC (2 + 3)   |            |          |                                 |
|            |           |          |             |   |            |          |                                 |
| 5. Federa  | Gross     | Cost     |             |   |            |          |                                 |
|            |           |          |             |   |            |          |                                 |
| 5.1 Bene   | fit Progr | am Cos   | ts (RC 26)  | /3  |            |          |                                 |
| 5.1        | Pre       | E        | 6400        | Benefit Expense                                     | F          |          |                                 |
|            |           |          |             | Employer Contributions to Employee Benefit Programs |            |          |                                 |
|            |           |          |             | Not Requiring Current-Year Budget Authority         |            |          |                                 |
| 5.1        | Pre       | E        | 6850        | (Unobligated)                                       | F          |          |                                 |

## USSGL Crosswalk - Reclassified Statement of Net Cost for the Closing Package for Fiscal 2005 Reporting

|             |          |           |             |   |            | Count Attribute | · / I                           |
|-------------|----------|-----------|-------------|---|------------|-----------------|---------------------------------|
|             | Pre /    | Trial     | USSGL       |   | Fed. /     | Exch. /         |                                 |
| Line No.    | Post     | Bal.      | Acct.       | USSGL Account Title                                   | NonFed. /2 | Nonexch.        | Additional Information Required |
| 5.2 Impute  | d Costs  | (RC 25    | ) /3        |   |            |                 |                                 |
| 5.2         | Pre      | E         | 6730        | Imputed Costs   | F          |                 |                                 |
|             |          |           |             |   |            |                 |                                 |
| 5.3 Buy/Se  | ell Cost | (RC 24)   | /3          |   |            |                 |                                 |
| 5.3         | Pre      | E         |             | Operating Expenses/Program Costs                      | F          |                 |                                 |
| 5.3         | Pre      | E         | 6190        | Contra Bad Debt Expense - Incurred for Others         | F          |                 |                                 |
| 5.3         | Pre      | E         | 6790        | Other Expenses Not Requiring Budgetary Resources      | F          |                 |                                 |
| 5.3         | Pre      | E         | 6800        | Future Funded Expenses                                | F          |                 |                                 |
| 5.3         | Pre      | E         | 6900        | Nonproduction Costs                                   | F          |                 |                                 |
|             |          |           |             | ·   |            |                 |                                 |
| 5.4 Federa  | I Securi | ties Inte | erest Expe  | nse (RC 3) /3   |            |                 |                                 |
|             | Pre      | E         |             | Interest Expenses on Securities                       | F          |                 | Department of the Treasury Only |
| 5.4         | Pre      | E         | 7211        | Losses on Disposition of Investments                  | F          | Х               |                                 |
| 5.4         | Pre      | E         | 7280        | Unrealized Losses                                     | F          | Х               |                                 |
|             |          |           |             |   |            |                 |                                 |
|             |          |           |             |   |            |                 |                                 |
| 5.5 Borrow  | ving and | Other I   | Interest Ex | pense (RC 5) /3                                       |            |                 |                                 |
|             |          |           |             |   |            |                 |                                 |
|             |          |           |             | Interest Expenses on Borrowing From the Bureau of the |            |                 |                                 |
|             | Pre      | E         |             | Public Debt and/or the Federal Financing Bank         | F          |                 |                                 |
| 5.5         | Pre      | E         | 6330        | Other Interest Expenses                               | F          |                 |                                 |
|             |          |           |             |   |            |                 |                                 |
| 5.6 Borrov  |          |           |             |   |            |                 |                                 |
|             | Pre      | E         |             | Other Losses  | F          | X               |                                 |
| 5.6         | Pre      | E         | 7212        | Losses on Disposition of Borrowings                   | F          | X               | Department of the Treasury Only |
|             |          |           |             |   |            |                 |                                 |
|             |          |           |             | s (RC 29) /3  |            |                 |                                 |
|             | Pre      | E         |             | Bad Debt Expense                                      | F          |                 |                                 |
| 5.7         | Pre      | E         | 7500        | Distribution of Income - Dividend                     | F          | X               |                                 |
|             |          |           |             |   |            |                 |                                 |
| 6. Total Fe | deral G  | ross Co   | st CALC (   | 5.15.10)  |            |                 |                                 |

## USSGL Crosswalk - 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. Department Total Gross Cost (The line item, departmental total gross cost, is the full cost (Federal and Non-Federal) of |         |         |               |   |            |          |                                 |  |  |  |
| all prog  | rams an | d/or en | tities of a c | lepartment/agency.) CALC (2 + 5)                      |            | ,        |                                 |  |  |  |
|   | Pre     | E       | 6100          | Operating Expenses/Program Costs                      | F/N        |          |                                 |  |  |  |
| 7   | Pre     | E       | 6190          | Contra Bad Debt Expense - Incurred for Others         | F/N        |          |                                 |  |  |  |
| 7   | Pre     | Е       |               | Adjustment to Subsidy Expense                         | N          |          |                                 |  |  |  |
|   |         |         |               | Interest Expenses on Borrowing From the Bureau of the |            |          |                                 |  |  |  |
|   | Pre     | E       |               | Public Debt and/or the Federal Financing Bank         | F          |          |                                 |  |  |  |
|   | Pre     | E       |               | Interest Expenses on Securities                       | F/N        |          |                                 |  |  |  |
|   | Pre     | E       |               | Other Interest Expenses                               | F/N        |          |                                 |  |  |  |
|   | Pre     | Е       |               | Benefit Expense                                       | F/N        |          |                                 |  |  |  |
|   | Pre     | E       |               | Cost of Goods Sold                                    | N          |          |                                 |  |  |  |
|   | Pre     | Е       |               | Applied Overhead                                      | N          |          |                                 |  |  |  |
|   | Pre     | E       |               | Cost Capitalization Offset                            | N          |          |                                 |  |  |  |
|   | Pre     | Е       | 6710          | Depreciation, Amortization, and Depletion             | N          |          |                                 |  |  |  |
|   | Pre     | E       |               | Bad Debt Expense                                      | F/N        |          |                                 |  |  |  |
|   | Pre     | Е       |               | Imputed Costs   | F          |          |                                 |  |  |  |
|   | Pre     | Е       |               | Other Expenses Not Requiring Budgetary Resources      | F/N        |          |                                 |  |  |  |
| 7   | Pre     | E       | 6800          | Future Funded Expenses                                | F/N        |          |                                 |  |  |  |
|   |         |         |               | Employer Contributions to Employee Benefit Programs   |            |          |                                 |  |  |  |
|   |         |         |               | Not Requiring Current-Year Budget Authority           |            |          |                                 |  |  |  |
|   | Pre     | E       |               | (Unobligated)   | F          |          |                                 |  |  |  |
|   | Pre     | E       |               | Nonproduction Costs                                   | F/N        |          |                                 |  |  |  |
|   | Pre     | Е       | 7210          | Losses on Disposition of Assets - Other               | N          | X        |                                 |  |  |  |
|   | Pre     | E       |               | Losses on Disposition of Investments                  | F/N        | X        |                                 |  |  |  |
|   | Pre     | E       |               | Losses on Disposition of Borrowings                   | F          | Х        |                                 |  |  |  |
|   | Pre     | Е       |               | Unrealized Losses                                     | F/N        | X        |                                 |  |  |  |
|   | Pre     | E       |               | Other Losses  | F/N        | X        |                                 |  |  |  |
|   | Pre     | E       | 7300          | Extraordinary Items                                   | N          |          |                                 |  |  |  |
|   | Pre     | E       |               | Distribution of Income - Dividend                     | F/N        | X        |                                 |  |  |  |
| 7   | Pre     | E       | 7600          | Changes in Actuarial Liability                        | N          |          |                                 |  |  |  |
|   |         |         |               |   |            |          |                                 |  |  |  |
| 8. Earned   | Revenu  | ie      |               |   |            |          |                                 |  |  |  |
|   |         |         |               |   |            |          |                                 |  |  |  |
| 9. Non-Fee  |         |         |               |   |            |          |                                 |  |  |  |
|   | Pre     | E       |               | Revenue From Goods Sold                               | N          | X        |                                 |  |  |  |
|   | Pre     | E       |               | Contra Revenue for Goods Sold                         | N          | X        |                                 |  |  |  |
|   | Pre     | E       |               | Revenue From Services Provided                        | N          | X        |                                 |  |  |  |
|   | Pre     | Е       |               | Contra Revenue for Services Provided                  | N          | X        |                                 |  |  |  |
|   | Pre     | E       |               | Interest Revenue - Other                              | N          | X        |                                 |  |  |  |
| 9   | Pre     | E       | 5311          | Interest Revenue - Investments                        | N          | Х        |                                 |  |  |  |
| 9   | Pre     | E       | 5312          | Interest Revenue - Loans Receivable/Uninvested Funds  | N          | Х        |                                 |  |  |  |

## USSGL Crosswalk - 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 |
|                                  |          |           |            | Contra Revenue for Interest Revenue - Loans                           |            |          | ·                               |
| 9                                | Pre      | E         | 5317       | Receivable  | N          | X        |                                 |
| 9                                | Pre      | E         | 5318       | Contra Revenue for Interest Revenue - Investments                     | N          | Х        |                                 |
| 9                                | Pre      | E         | 5319       | Contra Revenue for Interest Revenue - Other                           | N          | Х        |                                 |
| 9                                | Pre      | E         | 5320       | Penalties, Fines, and Administrative Fees Revenue                     | N          | Х        |                                 |
|                                  |          |           | 5329       | Contra Revenue for Penalties, Fines, and Administrative               |            |          |                                 |
|                                  | Pre      | E         |            | Fees  | N          | X        |                                 |
| 9                                | Pre      | E         | 5400       | Benefit Program Revenue   | N          | Х        |                                 |
| 9                                | Pre      | E         |            | Contra Revenue for Benefit Program Revenue                            | N          | Х        |                                 |
| 9                                | Pre      | E         |            | Insurance and Guarantee Premium Revenue                               | N          | Х        |                                 |
|                                  |          |           |            | Contra Revenue for Insurance and Guarantee Premium                    |            |          |                                 |
| 9                                | Pre      | E         | 5509       | Revenue   | N          | X        |                                 |
|                                  | Pre      | E<br>E    | 5900       | Other Revenue   | N          | Х        |                                 |
| 9                                | Pre      | E         | 5909       | Contra Revenue for Other Revenue                                      | N          | Х        |                                 |
|                                  | Pre      | E         |            | Collections for Others  | N          | Х        |                                 |
|                                  | Pre      | Е         | 5991       | Accrued Collections for Others  | N          | Х        |                                 |
|                                  | Pre      | Е         |            | Gains on Disposition of Assets - Other                                | N          | Х        |                                 |
|                                  | Pre      | E         |            | Gains on Disposition of Investments                                   | N          | X        |                                 |
|                                  | Pre      | Е         |            | Unrealized Gains  | N          | Х        |                                 |
|                                  | Pre      | E         |            | Other Gains   | N          | Х        |                                 |
|                                  |          |           |            |   |            |          |                                 |
| 0. Federa                        | al Earne | d Reven   | ue         |   |            |          |                                 |
|                                  |          |           |            |   |            |          |                                 |
| 0.1 Bene                         | fit Prog | ram Rev   | enues (RC  | 26) /3  |            |          |                                 |
|                                  | Pre      | E         |            | Benefit Program Revenue   | F          | Х        |                                 |
|                                  | Pre      | E         |            | Contra Revenue for Benefit Program Revenue                            | F          | Х        |                                 |
|                                  |          |           |            |   |            |          |                                 |
| 0.2 Buv/S                        | Sell Rev | enues (F  | RC 24) /3  |   |            |          |                                 |
| 10.2                             | Pre      | E         |            | Revenue From Goods Sold   | F          | Х        |                                 |
| 10.2                             |          | Е         |            | Contra Revenue for Goods Sold   | F          | Х        |                                 |
|                                  | Pre      | E         |            | Revenue From Services Provided  | F          | X        |                                 |
|                                  | Pre      | E         |            | Contra Revenue for Services Provided                                  | F          | X        |                                 |
|                                  | Pre      | E         |            | Other Revenue   | F          | X        |                                 |
| 10.2                             |          | E         |            | Contra Revenue for Other Revenue                                      | F          | X        |                                 |
|                                  |          |           |            |   |            |          |                                 |
| 0.3 Fede                         | ral Secu | rities In | terest Rev | enues Investments (RC 3) /3   |            |          |                                 |
| 10.3                             |          | E         |            | Interest Revenue - Investments  | F          | Х        |                                 |
|                                  | Pre      | E         |            | Gains on Disposition of Investments                                   | F          | X        |                                 |
| 10.3 Pre E 7180 Unrealized Gains |          | F         | X          |   |            |          |                                 |
| 10.3                             |          | Ē         |            | Contra Revenue for Interest Revenue - Investments                     | F          | X        |                                 |
| 10.0                             | . 10     |           | 0010       | Contra 1 to 1 on the root 1 to 1 on the contract in 1 to 5 the cities | <u> </u>   | ^        |                                 |

## USSGL Crosswalk - Reclassified Statement of Net Cost for the Closing Package for Fiscal 2005 Reporting

|           | Dre / Trial HOCCI |          |           |   |            | USSGL Account Attribute / I |                                 |  |  |
|-----------|-------------------|----------|-----------|---|------------|-----------------------------|---------------------------------|--|--|
|           | Pre /             |          | USSGL     |   | Fed. /     | Exch. /                     |                                 |  |  |
| Line No.  |                   | Bal.     | Acct.     | USSGL Account Title                                     | NonFed. /2 | Nonexch.                    | Additional Information Required |  |  |
|           |                   |          |           | evenue (RC 5) /3  |            |                             |                                 |  |  |
| 10.4      | 4 Pre             | E        | 5310      | Interest Revenue - Other                                | F          | X                           |                                 |  |  |
|           |                   |          |           |   | _          |                             |                                 |  |  |
| 10.4      | 4 Pre             | E        | 5312      | Interest Revenue - Loans Receivable/Uninvested Funds    | F          | X                           | Department of the Treasury Only |  |  |
|           |                   |          |           | Contra Revenue for Interest Revenue - Loans             | _          |                             |                                 |  |  |
|           | 4 Pre             | E        |           | Receivable  | F          | X                           |                                 |  |  |
| 10.4      | 4 Pre             | Е        | 5319      | Contra Revenue for Interest Revenue - Other             | F          | X                           |                                 |  |  |
|           |                   |          |           |   |            |                             |                                 |  |  |
| 10.5 Borr |                   |          |           |   |            |                             |                                 |  |  |
|           | 5 Pre             | E        |           | Gains on Disposition of Borrowings                      | F          | Х                           | Department of the Treasury Only |  |  |
|           | 5 Pre             | E        |           | Other Gains   | F          | Х                           |                                 |  |  |
|           |                   |          |           | rocal (RC 29) /3  |            |                             |                                 |  |  |
| 10.6      | 6 Pre             | E        |           | Penalties, Fines, and Administrative Fees Revenue       | F          | X                           |                                 |  |  |
|           |                   |          | 5329      | Contra Revenue for Penalties, Fines, and Administrative |            |                             |                                 |  |  |
|           | 6 Pre             | E        |           | Fees  | F          | Х                           |                                 |  |  |
|           | 6 Pre             | Е        |           | Collections for Others                                  | F          |                             |                                 |  |  |
| 10.6      | 6 Pre             | E        | 5991      | Accrued Collections for Others                          | F          |                             |                                 |  |  |
|           |                   | <u> </u> | <u> </u>  |   |            |                             |                                 |  |  |
| 11. Total | <u>Federal</u>    | Earned   | Revenue C | ALC (10.110.6)  |            |                             |                                 |  |  |
|           |                   | <u> </u> |           |   |            |                             |                                 |  |  |
|           |                   |          |           | ue CALC (9 + 10)  |            |                             |                                 |  |  |
| 12        | 2 Pre             | E        |           | Revenue From Goods Sold                                 | F/N        | Х                           |                                 |  |  |
|           | 2 Pre             | Е        |           | Contra Revenue for Goods Sold                           | F/N        | Х                           |                                 |  |  |
| 12        | 2 Pre             | E        |           | Revenue From Services Provided                          | F/N        | Х                           |                                 |  |  |
|           | 2 Pre             | Е        |           | Contra Revenue for Services Provided                    | F/N        | Х                           |                                 |  |  |
|           | 2 Pre             | E        |           | Interest Revenue - Other                                | F/N        | Х                           |                                 |  |  |
| 12        | 2 Pre             | E        | 5311      | Interest Revenue - Investments                          | F/N        | Х                           |                                 |  |  |
| İ         |                   |          |           |   |            |                             |                                 |  |  |
| 12        | 2 Pre             | E        | 5312      | Interest Revenue - Loans Receivable/Uninvested Funds    | F/N        | Х                           |                                 |  |  |
|           |                   |          |           | Contra Revenue for Interest Revenue - Loans             |            |                             |                                 |  |  |
|           | 2 Pre             | E        |           | Receivable  | N          | X                           |                                 |  |  |
|           | 2 Pre             | E        |           | Contra Revenue for Interest Revenue - Investments       | N          | Х                           |                                 |  |  |
| 12        | 2 Pre             | Е        |           | Contra Revenue for Interest Revenue - Other             | F/N        | Х                           |                                 |  |  |
| 12        | 2 Pre             | Е        |           | Penalties, Fines, and Administrative Fees Revenue       | F/N        | Х                           |                                 |  |  |
|           |                   |          | 5329      | Contra Revenue for Penalties, Fines, and Administrative |            |                             |                                 |  |  |
|           | 2 Pre             | Е        |           | Fees  | F/N        | X                           |                                 |  |  |
|           | 2 Pre             | E        |           | Benefit Program Revenue                                 | F/N        | Х                           |                                 |  |  |
|           | 2 Pre             | E        | 5409      | Contra Revenue for Benefit Program Revenue              | F/N        | Х                           |                                 |  |  |
| 12        | 2 Pre             | E        | 5500      | Insurance and Guarantee Premium Revenue                 | N          | Х                           |                                 |  |  |
|           |                   |          |           | Contra Revenue for Insurance and Guarantee Premium      |            |                             |                                 |  |  |
|           | 2 Pre             | E        |           | Revenue   | N          | X                           |                                 |  |  |
|           | 2 Pre             | E        | 5900      | Other Revenue   | F/N        | Х                           |                                 |  |  |
|           | 2 Pre             | E        |           | Contra Revenue for Other Revenue                        | F/N        | Х                           |                                 |  |  |

#### USSGL Crosswalk - 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 |  |  |  |
| 12         | Pre                                     | E     | 5990  | Collections for Others                 | N          | X        |                                 |  |  |  |
| 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        | X        |                                 |  |  |  |
| 12         | Pre                                     | E     | 7190  | Other Gains                            | F/N        | X        |                                 |  |  |  |
|            |   |       |       |  |            |          |                                 |  |  |  |
| 13. Net Co | 3. Net Cost of Operations CALC (7 - 12) |       |       |  |            |          |                                 |  |  |  |

#### Footnotes:

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

| ina      | Pre/        | Trial  | USSGL        | USSGL Account                             | Fed./      | ount Attribute /<br>Exch./                       | Additional Information Required  |
|----------|-------------|--|--------------|---|------------|--|--|
| lo.      |             |  |              |   | NonFed. /2 | Nonexch.   | Additional information Required  |
| 0.       | Post        | Bal.   | Account      | Title                                     | Nonred. /2 | Nonexcn.   |  |
|          |             | <u> </u>                                     | <u> </u>     |   |            |  |  |
|          |             | 4  | Position Ba  |   |            |  |  |
|          | Pre         | В  |              | Unexpended Appropriations - Cumulative    |            |  |  |
|          | Pre         | В  |              | Cumulative Results of Operations          |            |  |  |
| 1        | Pre         | E  | 3108         | Unexpended Appropriations - Prior-Period  |            |  |  |
|          |             |  |              | Adjustments - Restated                    |            |  |  |
| 1        | Pre         | E  | 5708         | Expended Appropriations - Prior-Period    |            |  |  |
|          |             |  |              | Adjustments - Restated                    |            |  |  |
| 1        | Pre         | E  | 7401         | Prior-Period Adjustments - Restated       |            |  |  |
|          |             |  |              |   |            |  |  |
| 2        | Non-Fede    | ral Pri                                      | or Period A  | djustments (Not Restated)                 |            |  |  |
|          | 2 Pre       | E  |              | Prior-Period Adjustments - Not Restated   | N          |  |  |
|          | 1           | 1  | 1            | ,   |            |  |  |
| -3       | R Federal P | rior Pe                                      | rind Adjust  | ments (Not Restated) (RC-29)              |            |  |  |
|          | Pre         | E  |              | Unexpended Appropriations - Prior-Period  |            |  |  |
|          | 7 10        | _  | ]            | Adjustments - Not Restated                |            |  |  |
| 2        | 3 Pre       | E  | 5700         | Expended Appropriations - Prior-Period    | +          |  |  |
| J        | 71 16       | -  | 3,09         | Adjustments - Not Restated                |            |  |  |
| _        | 3 Pre       | E  | 7400         | Prior-Period Adjustments - Not Restated   | F          |  |  |
| - 0      | PIE         |  | 7400         | Filor-Period Adjustifierts - Not Restated | Г          |  |  |
| _        |             | <u>.                                    </u> |              | W 5 1 2012 (4 2)                          | _          |  |  |
| 4        | Adjusted    | Begini                                       | ing Net Po   | sition Balance CALC (13)                  |            |  |  |
|          |             | <u> </u>                                     | <del>-</del> |   |            |  |  |
| 5        | Non-Fede    | rai Noi                                      | n-Exchange   | Revenue                                   |            |  |  |
|          |             |  | 1            |   |            |  |  |
|          |             |  |              | Tax Withholdings (Treasury only)          |            |  |  |
| 5.1      | Pre         | E  | 5800         | Tax Revenue Collected                     | N          | Т  | Related to individual income tax and tax withholdings - Department of the                |
|          | <u> </u>    | <u> </u>                                     | <b></b>      |   |            | _  | Treasury only  |
| 5.1      | Pre         | Е  | 5801         | Tax Revenue Accrual Adjustment            | N          | Т  | Related to individual income tax and tax withholdings - Department of the                |
|          |             | <u> </u>                                     |              |   | <b>_</b>   | _  | Treasury only  |
| 5.1      | Pre         | Е  | 5809         | Contra Revenue for Taxes                  | N          | T  | Related to individual income tax and tax withholdings - Department of the                |
|          |             | <u> </u>                                     |              |   |            |  | Treasury only  Related to individual income tax and tax withholdings - Department of the |
| 5.1      | Pre         | E  | 5890         | Tax Revenue Refunds                       | N          | Т  |  |
|          |             |  | 1            |   |            |  | Treasury only  |
|          | 0           |  | <u> </u>     | (T  |            |  |  |
|          |             |  |              | (Treasury only)                           | N.         | _  | Deleted to comparation in course to a Demonstrate of The T                               |
|          | Pre Pre     | E  |              | Tax Revenue Collected                     | N N        | T  | Related to corporation income tax - Department of The Treasury                           |
|          | Pre         | E  |              | Tax Revenue Accrual Adjustment            | N          | T  | Related to corporation income tax - Department of The Treasury                           |
|          | Pre Pre     | E  |              | Contra Revenue for Taxes                  | N          | T  | Related to corporation income tax - Department of The Treasury                           |
| 5.2      | Pre Pre     | E  | 5890         | Tax Revenue Refunds                       | N          | Т  | Related to corporation income tax - Department of The Treasury                           |
|          |             |  | 1            |   |            |  |  |
| 5.3      | Unemploy    | /ment  |              |   |            |  |  |
| 5.3      | Pre Pre     | E  | 5800         | Tax Revenue Collected                     | N          | Т  | Related to unemployment taxes  |
| 5.3      | Pre         | Е  |              | Tax Revenue Accrual Adjustment            | N          | Т  | Related to unemployment taxes  |
|          | Pre         | Е  |              | Contra Revenue for Taxes                  | N          | Т  | Related to unemployment taxes  |
| 5.3      | Pre         | E  |              | Tax Revenue Refunds                       | N          | Т  | Related to unemployment taxes  |
| <u> </u> |             | +=   | 5500         |   | - ''       | <del>                                     </del> | Troutes to shortprogramme taxoo  |

|       |            |          |          |   |            | ount Attribute |  |
|-------|------------|----------|----------|---|------------|----------------|--|
| Line  |            |          |          | USSGL Account                               | Fed./      | Exch./         | Additional Information Required                                    |
| No.   | Post       | Bal.     | Account  | Title                                       | NonFed. /2 | Nonexch.       |  |
| 5.4   | Excise Tax | xes      |          |   |            |                |  |
| 5.4   | Pre        | E        | 5800     | Tax Revenue Collected                       | N          | Т              | Related to excise taxes  |
|       | Pre        | E        | 5801     | Tax Revenue Accrual Adjustment              | N          | Т              | Related to excise taxes  |
|       | Pre        | E        | 5809     | Contra Revenue for Taxes                    | N          | Т              | Related to excise taxes  |
| 5.4   | Pre        | E        | 5890     | Tax Revenue Refunds                         | N          | Т              | Related to excise taxes  |
|       |            |          |          |   |            |                |  |
| 5.5   | Estate and | d Gift T | axes     |   |            |                |  |
| 5.5   | Pre        | E        | 5800     | Tax Revenue Collected                       | N          | Т              | Related to estate and gift taxes - Department of the Treasury only |
|       | Pre        | E        | 5801     | Tax Revenue Accrual Adjustment              | N          | Т              | Related to estate and gift taxes - Department of the Treasury only |
|       | Pre        | Е        |          | Contra Revenue for Taxes                    | N          | Т              | Related to estate and gift taxes - Department of the Treasury only |
|       | Pre        | Е        |          | Tax Revenue Refunds                         | N          | Т              | Related to estate and gift taxes - Department of the Treasury only |
|       | _          |          |          |   |            |                |  |
| 5.6   | Customs I  | Duties   |          |   |            |                |  |
|       | Pre        | E        | 5800     | Tax Revenue Collected                       | N          | Т              | Related to custom duties - Department of Homeland Security         |
| 5.6   | Pre        | E        | 5801     | Tax Revenue Accrual Adjustment              | N          | Т              | Related to custom duties - Department of Homeland Security         |
|       | Pre        | Е        | 5809     | Contra Revenue for Taxes                    | N          | Т              | Related to custom duties - Department of Homeland Security         |
|       | Pre        | E        | 5890     | Tax Revenue Refunds                         | N          | Т              | Related to custom duties - Department of Homeland Security         |
|       | _          |          |          |   |            |                | ,  |
| 5.7   | Other Tax  | es and   | Receipts |   |            |                |  |
|       | Pre        | E        |          | Interest Revenue - Investments              | N          | Т              |  |
|       | Pre        | E        |          | Interest Revenue - Loans                    |            |                |  |
|       |            |          |          | Receivable/Uninvested Funds                 | N          | Т              |  |
| 5.7   | Pre        | E        | 5317     | 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        | Е        | 5800     | Tax Revenue Collected                       | N          | T              | Related to other taxes   |
|       | Pre        | E        |          | Tax Revenue Accrual Adjustment              | N          | Ť              | Related to other taxes   |
|       | Pre        | E        |          | Contra Revenue for Taxes                    | N          | Ť              | Related to other taxes   |
|       | Pre        | E        |          | Tax Revenue Refunds                         | N          | Ť              | Related to other taxes   |
|       | Pre        | E        |          | Interest Revenue - Other                    | N          | † ÷            | Totaled to exite. (and   |
|       | Pre        | E        |          | Contra Revenue for Interest Revenue - Other | N          | † †            |  |
|       | Pre        | E        | 5320     | Penalties, Fines, and Administrative Fees   | 1          | 1              |  |
| •     | •          | _        | 3320     | Revenue                                     | N          | Т              |  |
| 5.7   | Pre        | E        | 5329     | Contra Revenue for Penalties, Fines, and    |            | <u> </u>       |  |
| ],    |            | 1        | 0020     | Administrative Fees                         | N          | Т              |  |
| 5.7   | Pre        | Е        | 5400     | Benefit Program Revenue                     | N          | Ť              |  |
|       | Pre        | E        |          | Contra Revenue for Benefit Program          | 1          | · ·            |  |
| ] 3.7 |            | -        | 0-100    | Revenue                                     | N          | Т              |  |
| 5.7   | Pre        | Е        | 5600     | Donated Revenue - Financial Resources       | N          | Ť              |  |
|       | Pre        | E        |          | Contra Revenue for Donations - Financial    |            | <u> </u>       |  |
| 0.7   |            | -        |          | Resources                                   | N          | Т              |  |
| 5.7   | Pre        | E        | 5610     | Donated Revenue - Nonfinancial Resources    | N          | Ť              |  |
|       | Pre        | E        |          | Contra Donated Revenue - Nonfinancial       | IN         | 1              |  |
| 5.7   | FIE        | <u></u>  | 5019     | Resources                                   | N          | т              |  |
| l     |            | <u> </u> |          | resources                                   | IN         | I              |  |

|      |             |         |             |   | USSGL Acc  | ount Attribute /1 |   |
|------|-------------|---------|-------------|---|------------|-------------------|---|
| Line | Pre/        | Trial   | USSGL       | USSGL Account                               | Fed./      | Exch./            | Additional Information Required   |
|      | Post        | Bal.    |             | Title                                       | NonFed. /2 | Nonexch.          |   |
| 5.7  | Pre         | Е       | 5900        | Other Revenue                               | N          | Т                 |   |
| 5.7  | Pre         | Е       | 5909        | Contra Revenue for Other Revenue            | N          | Т                 |   |
| 5.7  | Pre         | Е       |             | Collections for Others                      | N          | Т                 |   |
| 5.7  | Pre         | Е       | 5991        | Accrued Collections for Others              | N          | Т                 |   |
|      | Pre         | Е       | 7110        | Gains on Disposition of Assets - Other      | N          | Т                 |   |
|      | Pre         | Е       |             | Gains on Disposition of Investments         | N          | Т                 |   |
|      | Pre         | Е       |             | Unrealized Gains                            | N          | Т                 |   |
|      | Pre         | E       |             | Other Gains                                 | N          | Ť                 |   |
|      | Pre         | E       |             | Losses on Disposition of Assets - Other     | N          | T                 |   |
|      | Pre         | E       |             | Losses on Disposition of Investments        | N          | Ť                 |   |
|      | Pre         | E       |             | Unrealized Losses                           | N          | T T               |   |
|      | Pre         | E       |             | Other Losses                                | N          | T T               |   |
| 5.7  | Pre         | E       |             | Distribution of Income - Dividend           | N          | T                 |   |
| 5.7  | rie         | E       | 7500        | Distribution of income - Dividend           | IN         | <u>'</u>          |   |
| 5.8  | Miscellane  | eous E  | arned Reve  | I<br>enue                                   |            |                   | As defined in TFM, Volume I, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government |
|      | T-4-1 No.   | Fadaa   |             |   |            |                   |   |
| 5.9  | I otal Non- | -Federa | ai Non-Exci | hange Revenue CALC (5.15.8)                 |            |                   |   |
| _    |             | L       | <del></del> |   |            |                   |   |
| - 6  | Federal No  | on-Exc  | hange Rev   | enue<br>T                                   |            |                   |   |
|      |             |         | L           |   |            |                   |   |
| 6.1  | Federal Se  |         |             | Revenue (Non-Exchange) (RC 03) /3           |            |                   |   |
|      | Pre         | E       |             | Interest Revenue - Investments              | F          | Т                 |   |
| 6.1  | Pre         | E       | 5318        | Contra Revenue for Interest Revenue -       | _          | _                 |   |
|      |             |         |             | Investments                                 | F          | T                 |   |
|      | Pre         | E       |             | Gains on Disposition of Investments         | F          | Т                 |   |
|      | Pre         | E       |             | Losses on Disposition of Investments        | F          | Т                 |   |
|      | Pre         | E       |             | Unrealized Gains                            | F          | Т                 |   |
| 6.1  | Pre         | E       | 7280        | Unrealized Losses                           | F          | Т                 |   |
|      |             |         |             |   |            |                   |   |
|      |             | s and   |             | est Revenue (Non-Exchange) (RC05) /3        |            |                   |   |
|      | Pre         | Е       |             | Interest Revenue - Other                    | F          | T                 |   |
| 6.2  | Pre         | E       | 5312        | Interest Revenue - Loans                    |            |                   |   |
|      |             |         |             | Receivable/Uninvested Funds                 | F          | T                 |   |
| 6.2  | Pre         | E       | 5317        | Contra Revenue for Interest Revenue - Loans |            |                   |   |
|      |             |         |             | Receivable                                  | F          | T                 |   |
| 6.2  | Pre         | E       |             | Contra Revenue for Interest Revenue - Other | F          | T                 |   |
| 6.2  | Pre         | E       | 7112        | Gains on Disposition of Borrowings          | F          | Т                 |   |
| 6.2  | Pre         | Е       | 7212        | Losses on Disposition of Borrowings         | F          | Т                 |   |
|      | Pre         | Е       | 7190        | Other Gains                                 | F          | Т                 |   |
|      | Pre         | Е       |             | Other Losses                                | F          | Т                 |   |
|      |             |         |             |   |            |                   |   |
| 6.3  | Benefit Pr  | ogram   | Revenue (I  | Non-Exchange) (RC 26) /3                    | 1          | 1                 |   |
| 6.3  | Pre         | E       | 5400        | Benefit Program Revenue                     | F          | Т                 |   |
|      | Pre         | E       |             | Contra Revenue for Benefit Program          | <u> </u>   | · ·               |   |
| 0.0  | •           |         | 0.00        | Revenue                                     | F          | Т                 |   |
|      |             | 1       | 1           | ··-·  |            |                   |   |

| Lino   Prof   Trial   USSGL   Account   Fed./   NonFed. /2   Nonexch.  |       |            |           |              |  |            | ount Attribute /1 |                                 |
|--|-------|------------|-----------|--------------|--|------------|-------------------|---------------------------------|
| 6.4 Other Taxes and Receipts (RC 29) /3 6.4 Pre  | Line  | Pre/       | Trial     | USSGL        | USSGL Account                                | Fed./      | Exch./            | Additional Information Required |
| 6.4 Pre  | No.   | Post       | Bal.      | Account      | Title  | NonFed. /2 | Nonexch.          |                                 |
| 6.4 Pre  |       |            |           |              |  |            |                   |                                 |
| 6.4 Pre  | 6.4   | Othor Tay  | oe and    | Pocointe (   | DC 30/ /3                                    |            |                   |                                 |
| 6.4 Pre  |       |            |           |              |  | _          | _                 |                                 |
| 6.4   Pre  |       |            |           |              |  |            | ·                 |                                 |
| Section   Sect |       |            |           |              |  |            |                   |                                 |
| 6.5 Total Federal Non-Exchange Revenue CALC (6.16.4)  7 Budgetary Financing Sources:  7.1 Appropriations Received (RC-29) /3  7.2 Pre E 3101 Unexpended Appropriations - Appropriations - Received RC-29 /3  7.2 Pre E 3102 Unexpended Appropriations - Transferred-Int (RC 28) /3  7.3 Pre E 3103 Unexpended Appropriations - Transferred-Out (RC 28) /3  7.4 Other Adjustments (Resclassions, etc.) (RC 29) /3  7.4 Pre E 3108 Unexpended Appropriations - Adjustments (Resclassions, etc.) (RC 29) /3  7.4 Pre E 3109 Unexpended Appropriations - Adjustments F Resclassions - Received Recei  |       |            |           |              |  |            | Т                 |                                 |
| Tabugetary Financing Sources:  | 6.4   | Pre        | E         | 5890         | Tax Revenue Refunds                          | F          | T                 |                                 |
| Tabugetary Financing Sources:  |       |            |           |              |  |            |                   |                                 |
| Tabugetary Financing Sources:  | 6.5   | Total Fede | eral No   | n-Exchange   | e Revenue CALC (6.1 6.4)                     |            |                   |                                 |
| 1.1 Appropriations Received (RC-29) /3   | 0.0   | rotal rous | J. a. 110 | Lexonang     |  |            |                   |                                 |
| 1.1   Appropriations Received (RC-29) /3   | _     | D          | . =:      | -:           |  |            |                   |                                 |
| T.1  |       | Budgetary  | / Finan   | cing Sourc   | es:  |            |                   |                                 |
| T.1  |       |            |           |              |  |            |                   |                                 |
| Received   |       |            | tions F   |              |  |            |                   |                                 |
| 7.2 Unexpended Appropriations Transferred-In (RC 28) /3 7.2 Pre  | 7.1   | Pre        | E         | 3101         | Unexpended Appropriations - Appropriations   |            |                   |                                 |
| 7.2 Unexpended Appropriations Transferred-In (RC 28) /3 7.2 Pre  |       | 1          |           |              |  |            |                   |                                 |
| 7.2   Pre  |       | 1          | <b>†</b>  |              |  | 1          | 1                 |                                 |
| 7.2   Pre  | 7 2   | Haavaand   | lod Anı   | oronriation  | Transferred in (BC 29) /2                    |            |                   |                                 |
| 7.3   Unexpended Appropriations Transferred-Out (RC 28) /3   7.3   Pre   E   3103   Unexpended Appropriations - Transfers-Out   F  |       |            |           | 2422         | I leave and a depression of Transfers In     |            | -                 |                                 |
| 7.3 Pre         E         3103 Unexpended Appropriations - Transfers-Out         F           7.4 Other Adjustments (Rescissions, etc.) (RC 29) /3  | 1.2   | Pre        | E         | 3102         | Unexpended Appropriations - Transfers-in     | F          |                   |                                 |
| 7.3 Pre         E         3103 Unexpended Appropriations - Transfers-Out         F           7.4 Other Adjustments (Rescissions, etc.) (RC 29) /3  |       |            |           |              |  |            |                   |                                 |
| 7.4 Other Adjustments (Rescissions, etc.) (RC 29) /3 7.4 Pre   | 7.3   | Unexpend   |           | propriations | s Transferred-Out (RC 28) /3                 |            |                   |                                 |
| 7.4 Pre         E         3106 Unexpended Appropriations - Adjustments           7.4 Pre         E         5790 Other Financing Sources         F           7.5 Appropriations Used (RC 29) /3         F         F           7.5 Pre         E         3107 Unexpended Appropriations - Used         F           7.5 Pre         E         5700 Expended Appropriations         F           7.6 Pre         E         5740 Appropriated Earmarked Receipts   | 7.3   | Pre        | E         | 3103         | Unexpended Appropriations - Transfers-Out    | F          |                   |                                 |
| 7.4 Pre         E         3106 Unexpended Appropriations - Adjustments           7.4 Pre         E         5790 Other Financing Sources         F           7.5 Appropriations Used (RC 29) /3         F         F           7.5 Pre         E         3107 Unexpended Appropriations - Used         F           7.5 Pre         E         5700 Expended Appropriations         F           7.6 Pre         E         5740 Appropriated Earmarked Receipts   |       |            |           |              |  |            |                   |                                 |
| 7.4 Pre         E         3106 Unexpended Appropriations - Adjustments           7.4 Pre         E         5790 Other Financing Sources         F           7.5 Appropriations Used (RC 29) /3         7.5 Pre         E         3107 Unexpended Appropriations - Used           7.5 Pre         E         5700 Expended Appropriations         Expended Appropriations           7.6 Pre         E         5700 Expended Appropriations         F           7.6 Pre         E         5740 Appropriated Earmarked Receipts Transferred In         F           7.6 Pre         E         5750 Expenditure Financing Sources - Transfers-In F         F           7.6 Pre         E         5755 Nonexpenditure Financing Sources - Transfers-In         F           7.7 Appropriations Transfers-Out (RC 19) /3         F           7.7 Pre         E         5760 Expenditure Financing Sources - Transfers-Out F           7.7 Pre         E         5760 Expenditure Financing Sources - Transfers-Out F           7.7 Pre         E         5765 Nonexpenditure Financing Sources - Transfers-Out F  | 7.4   | Other Adi  | uetmor    | te (Roscies  | sions etc.) (RC 29) /3                       |            |                   |                                 |
| 7.4   Pre   E   5790   Other Financing Sources   F   |       |            |           | 2106         | I Incorporated Appropriations Adjustments    |            |                   |                                 |
| 7.5 Appropriations Used (RC 29) /3 7.5 Pre   | 7.4   | FIE<br>D   |           |              |  |            |                   |                                 |
| 7.5 Pre         E         3107 Unexpended Appropriations - Used           7.5 Pre         E         5700 Expended Appropriations           7.6 Appropriations Transfers-In (RC 19) /3         7.6 Pre           7.6 Pre         E         5740 Appropriated Earmarked Receipts Transferred In         F           7.6 Pre         E         5750 Expenditure Financing Sources - Transfers-In F         F           7.6 Pre         E         5755 Nonexpenditure Financing Sources - Transfers-In F         F           7.7 Appropriations Transfers-Out (RC 19) /3         F           7.7 Pre         E         5745 Appropriated Earmarked Receipts Transferred Out         F           7.7 Pre         E         5760 Expenditure Financing Sources - Transfers-Out F         F           7.7 Pre         E         5760 Nonexpenditure Financing Sources - Transfers-Out F         F   | 7.4   | Pre        | E         | 5790         | Other Financing Sources                      | F          |                   |                                 |
| 7.5 Pre         E         3107 Unexpended Appropriations - Used           7.5 Pre         E         5700 Expended Appropriations           7.6 Appropriations Transfers-In (RC 19) /3         7.6 Pre           7.6 Pre         E         5740 Appropriated Earmarked Receipts Transferred In         F           7.6 Pre         E         5750 Expenditure Financing Sources - Transfers-In F         F           7.6 Pre         E         5755 Nonexpenditure Financing Sources - Transfers-In F         F           7.7 Appropriations Transfers-Out (RC 19) /3         F           7.7 Pre         E         5745 Appropriated Earmarked Receipts Transferred Out         F           7.7 Pre         E         5760 Expenditure Financing Sources - Transfers-Out F         F           7.7 Pre         E         5760 Nonexpenditure Financing Sources - Transfers-Out F         F   |       |            |           |              |  |            |                   |                                 |
| 7.5 Pre  | 7.5   | Appropria  | tions l   | Jsed (RC 2   | 9) /3  |            |                   |                                 |
| 7.6 Appropriations Transfers-In (RC 19) /3           7.6 Pre         E         5740 Appropriated Earmarked Receipts  | 7.5   | Pre        | E         | 3107         | Unexpended Appropriations - Used             |            |                   |                                 |
| 7.6 Appropriations Transfers-In (RC 19) /3 7.6 Pre   | 7.5   | Pre        | E         | 5700         | Expended Appropriations                      |            |                   |                                 |
| 7.6         Pre         E         5740         Appropriated Earmarked Receipts Transferred In         F           7.6         Pre         E         5750         Expenditure Financing Sources - Transfers-In         F           7.6         Pre         E         5755         Nonexpenditure Financing Sources - Transfers-In         F           7.7         Appropriations Transfers-Out (RC 19)         /3         F           7.7         Pre         E         5745         Appropriated Earmarked Receipts Transferred Out         F           7.7         Pre         E         5760         Expenditure Financing Sources - Transfers- Out         F           7.7         Pre         E         5765         Nonexpenditure Financing Sources -  |       |            |           |              |  |            |                   |                                 |
| 7.6         Pre         E         5740         Appropriated Earmarked Receipts Transferred In         F           7.6         Pre         E         5750         Expenditure Financing Sources - Transfers-In         F           7.6         Pre         E         5755         Nonexpenditure Financing Sources - Transfers-In         F           7.7         Appropriations Transfers-Out (RC 19)         /3         F           7.7         Pre         E         5745         Appropriated Earmarked Receipts Transferred Out         F           7.7         Pre         E         5760         Expenditure Financing Sources - Transfers- Out         F           7.7         Pre         E         5765         Nonexpenditure Financing Sources -  | 7.6   | Appropria  | tions I   | Transfore In | /PC 10\ /2                                   |            |                   |                                 |
| Transferred In   |       |            |           | 5740         | Appropriated Formarked Descipts              |            |                   |                                 |
| 7.6         Pre         E         5750         Expenditure Financing Sources - Transfers-In         F           7.6         Pre         E         5755         Nonexpenditure Financing Sources - Transfers-In         F           7.7         Appropriations Transfers-Out (RC 19) /3         F           7.7         Pre         E         5745         Appropriated Earmarked Receipts Transferred Out         F           7.7         Pre         E         5760         Expenditure Financing Sources - Transfers-Out         F           7.7         Pre         E         5765         Nonexpenditure Financing Sources -   | 7.6   | Pre        | E         | 5/40         |  | _          |                   |                                 |
| Expenditure Financing Sources - Transfers-In F  7.6 Pre E 5755 Nonexpenditure Financing Sources - Transfers-In F  7.7 Appropriations Transfers-Out (RC 19) /3  7.7 Pre E 5745 Appropriated Earmarked Receipts Transferred Out F  7.7 Pre E 5760 Expenditure Financing Sources - Transfers-Out F  7.7 Pre E 5765 Nonexpenditure Financing Sources -   |       |            |           |              |  | F          |                   |                                 |
| 7.6 Pre E 5755 Nonexpenditure Financing Sources - Transfers-In F  7.7 Appropriations Transfers-Out (RC 19) /3  7.7 Pre E 5745 Appropriated Earmarked Receipts Transferred Out F  7.7 Pre E 5760 Expenditure Financing Sources - Transfers-Out F  7.7 Pre E 5765 Nonexpenditure Financing Sources -   | 7.6   | Pre        | E         | 5750         |  |            |                   |                                 |
| 7.6 Pre E 5755 Nonexpenditure Financing Sources - Transfers-In F  7.7 Appropriations Transfers-Out (RC 19) /3  7.7 Pre E 5745 Appropriated Earmarked Receipts Transferred Out F  7.7 Pre E 5760 Expenditure Financing Sources - Transfers-Out F  7.7 Pre E 5765 Nonexpenditure Financing Sources -   |       | 1          | 1         |              | Expenditure Financing Sources - Transfers-In | F          |                   |                                 |
| Transfers-In   | 7.6   | Pre        | E         | 5755         | Nonexpenditure Financing Sources -           |            |                   |                                 |
| 7.7 Appropriations Transfers-Out (RC 19) /3  7.7 Pre   |       | _          | ] -       |              |  | F          |                   |                                 |
| 7.7 Pre         E         5745 Appropriated Earmarked Receipts   |       | 1          | <u> </u>  |              | Transfero III                                | '          |                   |                                 |
| 7.7 Pre         E         5745 Appropriated Earmarked Receipts   |       | A          | 4: 7      | <u> </u>     |  |            |                   |                                 |
| Transferred Out   F  |       |            |           |              |  |            |                   |                                 |
| 7.7 Pre E 5760 Expenditure Financing Sources - Transfers- Out F  7.7 Pre E 5765 Nonexpenditure Financing Sources -   | 7.7   | Pre        | E         | 5745         |  |            |                   |                                 |
| 7.7 Pre E 5760 Expenditure Financing Sources - Transfers- Out F  7.7 Pre E 5765 Nonexpenditure Financing Sources -   |       |            |           |              |  | F          |                   |                                 |
| Out  | 7.7   | Pre        | E         | 5760         | Expenditure Financing Sources - Transfers-   |            |                   |                                 |
| 7.7 Pre E 5765 Nonexpenditure Financing Sources -  | • • • |            | _         | 0.00         |  | F          |                   |                                 |
|  | 77    | Dro        | _         | 5765         |  | <u>'</u>   |                   |                                 |
| Transfers-Out F  | 1.1   | 1 16       | -         | 3/05         |  | _          |                   |                                 |
|  |       |            | <b> </b>  |              | Transiers-Out                                | F          |                   |                                 |
|  |       |            |           |              |  |            |                   |                                 |

|      |           |         |               |   | USSGL Acc  | ount Attribute | /1   |  |  |
|------|-----------|---------|---------------|---|------------|----------------|--|--|--|
| Line |           |         |               | USSGL Account                             | Fed./      | Exch./         | Additional Information Required                          |  |  |
|      | Post      |         | Account       |   | NonFed. /2 | Nonexch.       |  |  |  |
|      |           | ancing  | Sources (F    |   |            |                |  |  |  |
| 7.8  | Pre       | E       | 5320          | Penalties, Fines, and Administrative Fees |            |                |  |  |  |
|      |           |         |               | Revenue                                   | F          | Т              |  |  |  |
| 7.8  | Pre       | E       | 5329          | Contra Revenue for Penalties, Fines, and  |            |                |  |  |  |
|      |           |         |               | Administrative Fees                       | F          | Т              |  |  |  |
|      | Pre       | E       | 5790          | Other Financing Sources                   | F          |                |  |  |  |
| 7.8  | Pre       | E       | 5799          | Adjustment of Appropriations Used         |            |                |  |  |  |
| 7.8  | Pre       | E       | 5900          | Other Revenue                             | F          | Т              | This account is associated with RC 24 rather than RC 29. |  |  |
| 7.8  | Pre       | E       | 5909          | Contra Revenue for Other Revenue          | F          | Т              | This account is associated with RC 24 rather than RC 29. |  |  |
| 7.8  | Pre       | E       |               | Collections for Others                    | F          | Т              |  |  |  |
| 7.8  | Pre       | E       | 5991          | Accrued Collections for Others            | F          | Т              |  |  |  |
| 7.8  | Pre       | E       | 7500          | Distribution of Income - Dividend         | F          | Т              |  |  |  |
|      |           |         |               |   |            |                |  |  |  |
| 7.9  | Total Bud | lgetary | Financing 9   | Sources CALC (7.17.8)                     |            |                |  |  |  |
|      |           |         |               | , ,                                       |            |                |  |  |  |
| 8    | Other Fin | ancing  | Sources       |   |            |                |  |  |  |
|      |           |         |               |   |            |                |  |  |  |
| 8.1  | Transfers | -In Wit | hout Reimb    | ursement (RC 18) /3                       |            |                |  |  |  |
|      | Pre       | E       | 5720          | Financing Sources Transferred In Without  |            |                |  |  |  |
|      |           |         |               | Reimbursement                             | F          |                |  |  |  |
|      |           |         |               |   |            |                |  |  |  |
| 8.2  | Transfers | -Out W  | ithout Rein   | nbursement (RC 18) /3                     |            |                |  |  |  |
|      | Pre       | E       |               | Financing Sources Transferred Out Without |            |                |  |  |  |
| l    |           |         |               | Reimbursement                             | F          |                |  |  |  |
|      |           |         |               |   |            |                |  |  |  |
| 8.3  | Imputed F | inanci  | ng Sources    | (RC 25) /3                                |            |                |  |  |  |
|      | Pre       | E       |               | Imputed Financing Sources                 | F          |                |  |  |  |
|      |           |         |               | -   |            |                |  |  |  |
| 8.4  | Total Oth | er Fina | ncing Sour    | ces CALC (8.18.3)                         |            |                |  |  |  |
|      |           |         |               | ,   |            |                |  |  |  |
| 9    | Net Cost  | of Oper | rations (+/-) |   |            |                |  |  |  |
|      |           |         | ' '           |   |            |                |  |  |  |
| 10   | Ending No | et Posi | tion Balanc   | e 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 Reciprocal Category (RC) detail information, see TFM Volume I, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government, Appendix 7.