

Statement of Changes in Net Position for Fiscal 2004 Reporting

							USSGL Account Attributes/1		
							Adjusted Trial Balance		
Cum. Res. of Oper.	Unexp. Approp.	Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Exch./ Nonexch.	Custodial/ Noncust.	Additional Information Required
		<b>1</b>	<b>Beginning Balances</b>						
	X	1	Pre	B	3100	Unexpended Appropriations - Cumulative			
X		1	Pre	B	3310	Cumulative Results of Operations			
		<b>2</b>	<b>Prior-Period Adjustments (+/-)</b>						
	X	2	Pre	E	3108	Unexpended Appropriations - Prior-Period Adjustments - Restated			
X		2	Pre	E	5708	Expended Appropriations - Prior-Period Adjustments - Restated			
X		2	Pre	E	7401	Prior-Period Adjustments - Restated			
	X	2	Pre	E	3109	Unexpended Appropriations - Prior-Period Adjustments - Not Restated			
X		2	Pre	E	5709	Expended Appropriations - Prior-Period Adjustments - Not Restated			
X		2	Pre	E	7400	Prior-Period Adjustments - Not Restated			
		<b>3</b>	<b>Beginning Balances, As Adjusted</b>						
X	X	3			CALC (1..2)				
		<b>Budgetary Financing Sources:</b>							
		<b>4</b>	<b>Appropriations Received</b>						
	X	4		E	3101	Unexpended Appropriations - Appropriations Received			Should tie to the Statement of Budgetary Resources, line 1A, except for trust and special funds and during a continuing resolution.
		<b>5</b>	<b>Appropriations Transferred-In/Out (+/-)</b>						
	X	5	Pre	E	3102	Unexpended Appropriations - Transfers-In			Debit - Decreases/Credit - Increases
	X	5	Pre	E	3103	Unexpended Appropriations - Transfers-Out			Debit - Decreases/Credit - Increases
		<b>6</b>	<b>Other Adjustments (Rescissions, etc.) (+/-)</b>						
	X	6	Pre	E	3106	Unexpended Appropriations - Adjustments			Debit - Decreases/Credit - Increases
X		6	Pre	E	5790	Other Financing Sources			Relating to adjustments. Debit - Decreases /Credit - Increases

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							Exch./ Nonexch.	Custodial/ Noncust.	
							<b>Adjusted Trial Balance</b>		
		<b>7</b>	<b>Appropriations Used</b>						
	X	7	Pre	E	3107	Unexpended Appropriations - Used			Debit - Decreases/Credit - Increases
X		7	Pre	E	5700	Expended Appropriations			Debit - Decreases/Credit - Increases
		<b>8</b>	<b>Nonexchange Revenue</b>						
X		8	Pre	E	5310	Interest Revenue - Other	T	A	
X		8	Pre	E	5311	Interest Revenue - Investments	T	A	
X		8	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	T	A	
X		8	Pre	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	T	A	
X		8	Pre	E	5318	Contra Revenue for Interest Revenue - Investments	T	A	
X		8	Pre	E	5319	Contra Revenue for Interest Revenue - Other	T	A	
X		8	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	T	A	
X		8	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	T	A	
X		8	Pre	E	5400	Benefit Program Revenue	T		
X		8	Pre	E	5409	Contra Revenue for Benefit Program Revenue	T		
X		8	Pre	E	5800	Tax Revenue Collected	T*	A	Reported by recipient/noncust. Entity only
X		8	Pre	E	5801	Tax Revenue Accrual Adjustment	T*	A	Reported by recipient/noncust. Entity only
X		8	Pre	E	5809	Contra Revenue for Taxes	T*	A	Reported by recipient/noncust. Entity only
X		8	Pre	E	5890	Tax Revenue Refunds	T*	A	Reported by recipient/noncust. Entity only
X		8	Pre	E	5900	Other Revenue	T	A	
X		8	Pre	E	5909	Contra Revenue for Other Revenue	T	A	
		<b>9</b>	<b>Donations and Forfeitures of Cash and Cash Equivalents</b>						
X		9	Pre	E	5600	Donated Revenue - Financial Resources	T*		
X		9	Pre	E	5609	Contra Revenue for Donations - Financial Resources	T*		
X		9	Pre	E	5900	Other Revenue	T		Budgetary. Related to forfeitures of cash and cash equivalents.
X		9	Pre	E	5909	Contra Revenue for Other Revenue	T		Budgetary. Related to forfeitures of cash and cash equivalents.

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		<b>10</b>	<b>Transfers-In/Out Without Reimbursement (+/-)</b>							
X		10	Pre	E	5740	Appropriated Earmarked Receipts Transferred In				
X		10	Pre	E	5745	Appropriated Earmarked Receipts Transferred Out				
X		10	Pre	E	5750	Expenditure Financing Sources - Transfers-In				
X		10	Pre	E	5755	Nonexpenditure Financing Sources - Transfers-In				
X		10	Pre	E	5760	Expenditure Financing Sources - Transfers-Out				
X		10	Pre	E	5765	Nonexpenditure Financing Sources - Transfers-Out				
		<b>11</b>	<b>Other Budgetary Financing Sources (+/-)</b>							
X		11	Pre	E	5790	Other Financing Sources			Budgetary	
X		11	Pre	E	7110	Gains on Disposition of Assets - Other	T		Budgetary	
X		11	Pre	E	7111	Gains on Disposition of Investments	T		Budgetary	
X		11	Pre	E	7112	Gains on Disposition of Borrowings	T		Budgetary	
X		11	Pre	E	7180	Unrealized Gains	T		Budgetary	
X		11	Pre	E	7190	Other Gains	T		Budgetary	
X		11	Pre	E	7210	Losses on Disposition of Assets - Other	T		Budgetary	
X		11	Pre	E	7211	Losses on Disposition of Investments	T		Budgetary	
X		11	Pre	E	7212	Losses on Disposition of Borrowings	T		Budgetary	
X		11	Pre	E	7280	Unrealized Losses	T		Budgetary	
X		11	Pre	E	7290	Other Losses	T		Budgetary	
X		11	Pre	E	7500	Distribution of Income - Dividend	T		Budgetary	
		<b>Other Financing Sources:</b>								
		<b>12</b>	<b>Donations and Forfeitures of Property</b>							
X		12	Pre	E	5610	Donated Revenue - Nonfinancial Resources	T*			
X		12	Pre	E	5619	Contra Donated Revenue - Nonfinancial Resources	T*			
X		12	Pre	E	5900	Other Revenue	T		No budgetary impact. Related to forfeitures of properties.	
X		12	Pre	E	5909	Contra Revenue for Other Revenue	T		No budgetary impact. Related to forfeitures of properties.	

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							Exch./ Nonexch.	Custodial/ Noncust.		
		<b>13</b>	<b>Transfers-In/Out Without Reimbursement (+/-)</b>							
X		13	Pre	E	5720	Financing Sources Transferred In Without Reimbursement				
X		13	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement				
		<b>14</b>	<b>Imputed Financing From Costs Absorbed by Others</b>							
X		14	Pre	E	5780	Imputed Financing Sources				
		<b>15</b>	<b>Other (+/-)</b>							
X		15	Pre	E	5790	Other Financing Sources			No budgetary impact.	
X		15	Pre	E	5799	Adjustment of Appropriations Used			No budgetary impact.	
X		15	Pre	E	5900	Other Revenue	T		Portion associated with nonexchange revenue. Nonbudgetary	
X		15	Pre	E	5909	Contra Revenue for Other Revenue	T		Portion associated with nonexchange revenue. Nonbudgetary	
X		15	Pre	E	7110	Gains on Disposition of Assets - Other	T		No budgetary impact.	
X		15	Pre	E	7111	Gains on Disposition of Investments	T		No budgetary impact.	
X		15	Pre	E	7112	Gains on Disposition of Borrowings	T		No budgetary impact.	
X		15	Pre	E	7180	Unrealized Gains	T		No budgetary impact.	
X		15	Pre	E	7190	Other Gains	T		No budgetary impact.	
X		15	Pre	E	7210	Losses on Disposition of Assets - Other	T		No budgetary impact.	
X		15	Pre	E	7211	Losses on Disposition of Investments	T		No budgetary impact.	
X		15	Pre	E	7212	Losses on Disposition of Borrowings	T		No budgetary impact.	
X		15	Pre	E	7280	Unrealized Losses	T		No budgetary impact.	
X		15	Pre	E	7290	Other Losses	T		No budgetary impact.	
X		15	Pre	E	7500	Distribution of Income - Dividend	T		No budgetary impact.	
		<b>16</b>	<b>Total Financing Sources</b>							
X		16			CALC (6..15)					
	X	16			CALC (4..7)					
X		<b>17</b>	<b>Net Cost of Operations (+/-)</b>							
		<b>18</b>	<b>Ending Balances</b>							
X		18			CALC ((3+16) -17)				Should equal the ending amount reported as net position on the Balance Sheet.	
	X	18			CALC (3 + 16)				Should equal the ending amount reported as net position on the Balance Sheet.	

\* By definition, the USSGL account can only have this USSGL attribute domain.

**Footnote:**

1 - Use USSGL account attribute domains as provided in USSGL Section IV, page 4.