U.S. Government Standard General Ledger

SECTION VI. Crosswalks to the Closing Package

This section includes crosswalks for use in fiscal 2004 and 2005. These crosswalks map USSGL accounts to external reports in accordance with current guidance from FMS.

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:

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Reclassified Statement of Net Cost	. VI - 11
Reclassified Statement of Changes in Net Position	. VI - 19
Fiscal 2005 Reporting:	
Reclassified Balance Sheet	VI - 25
Reclassified Statement of Net Cost	. VI - 33
Reclassified Statement of Changes in Net Position	. VI - 41

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Reclassi	fied Balance	Sheet to	r the Closin	g Package for Fiscal 2004 Reporting		
Line No.	Pre/Post	Trial	USSGL	USSGL Account Title	USSGL	Additional Information Required
		Bal.	Acct.		Account	
					Attribute /1	
					Federal/	
					NonFederal	
	-				/2	
1	Assets					
2	Non-Federa	l				
2.1	Cash and Of	ther Mon	etary Asset	S		
2.1	Pre	E	1110	Undeposited Collections	N	
	Pre	E	1120	Imprest Funds	N	
	Pre	E	1130	Funds Held by the Public	N	
	Pre	F	1190	Other Cash	N	
	Pre	E	1195	Other Monetary Assets	N	
	Pre	E	1200	Foreign Currency	N	
		E				
	Pre	E	1532	Seized Cash Deposited	N	
2.1	Pre	E	1531	Seized Monetary Instruments	N	
	Accounts R	eceivable	/			
	Pre	E	1310	Accounts Receivable	N	
	Pre	E	1319	Allowance for Loss on Accounts Receivable	N	
2.2	Pre	E	1320	Employment Benefit Contributions Receivable	N	
2.2	Pre	E	1340	Interest Receivable	N	Related to accounts receivable
2.2	Pre	E	1349	Allowance for Loss on Interest Receivable	N	Related to accounts receivable
	Pre	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	Related to accounts receivable
	Pre	F	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	Related to accounts receivable
2.2	110	-	1000			
2.3	Loans Rece	ivabla				
	Pre	E	1340	Interest Receivable	N	Related to loans receivable
	Pre		1340	Allowance for Loss on Interest Receivable	N	Related to loans receivable
		C				
	Pre	E	1350	Loans Receivable	N	
	Pre	E	1359	Allowance for Loss on Loans Receivable	N	
	Pre	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	Related to loans receivable
	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	E	1551	Foreclosed Property	N	
2.3	Pre	E	1559	Foreclosed Property - Allowance	N	
2.4	Taxes Recei	ivable				
2.4	Pre	E	1325	Taxes Receivable	N	
	Pre	E	1329	Allowance for Loss on Taxes Receivable	N	
	Pre	E	1340	Interest Receivable	N	Related to taxes receivable
	Pre	F	1349	Allowance for Loss on Interest Receivable	N	Related to taxes receivable
	Pre	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	Related to taxes receivable
	Pre	F	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	Related to taxes receivable
2.4		-	1009	Anowance for Loss of Fernances, Fines, and Authinistrative Fees Receivable	IN	
2.5	Inventor	d Balata	d Bronortic			<u> </u>
	Inventory ar			On another Materials and Oversline Hald for Har	N	
	Pre	E	1511	Operating Materials and Supplies Held for Use	N	
	Pre	E	1512	Operating Materials and Supplies Held in Reserve for Future Use	N	
	Pre	E	1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable	N	
	Pre	E	1514	Operating Materials and Supplies Held For Repair	N	
2.5	Pre	E	1519	Operating Materials and Supplies - Allowance	N	
2.5	Pre	E	1521	Inventory Purchased for Resale	N	
2.5	Pre	E	1522	Inventory Held in Reserve for Future Sale	N	
	•		•		•	

Reclassified Balance Sheet for the Closing Package for Fiscal 2004 Reporting

Reclassified Balance Sheet for the Closing Package for Fiscal 2004 Reporting

	Pre/Post	Trial	USSGL	ng Package for Fiscal 2004 Reporting USSGL Account Title	USSGL	Additional Information Required
		Bal.	Acct.		Account	Additional information Required
		Dai.	ACCI.		Attribute /1	
		-				
			-		Federal/	
		_			NonFederal	
					/2	
	Pre	E	1523	Inventory Held for Repair	N	
	Pre	E	1524	Inventory - Excess, Obsolete, and Unserviceable	N	
	Pre	E	1525	Inventory - Raw Materials	N	
2.5	Pre	E	1526	Inventory - Work-in-Process	N	
2.5	Pre	E	1527	Inventory - Finished Goods	N	
2.5	Pre	E	1529	Inventory - Allowance	N	
2.5	Pre	E	1541	Forfeited Property Held for Sale	N	
2.5	Pre	E	1542	Forfeited Property Held for Donation or Use	N	
	Pre	E	1549	Forfeited Property - Allowance	N	
	Pre	E	1561	Commodities Held Under Price Support and Stabilization Support Programs	N	
	Pre	E	1569	Commodities - Allowance	N	
	Pre	F	1571	Stockpile Materials Held in Reserve	N	
	Pre	E	1572	Stockpile Materials Held for Sale	N	
	Pre	F	1591	Other Related Property	N	
	Pre		1591	Other Related Property - Allowance	N	
2.5	Fie	E	1599		IN	
	Description D	N		4		
	Property, P	lant, and			N	
	Pre	E	1711	Land and Land Rights	N	
	Pre	E	1712	Improvements to Land	N	
	Pre	E	1719	Accumulated Depreciation on Improvements to Land	N	
	Pre	E	1720	Construction-in-Progress	N	
	Pre	E	1730	Buildings, Improvements, and Renovations	N	
	Pre	E	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	N	
	Pre	E	1740	Other Structures and Facilities	Ν	
2.6	Pre	E	1749	Accumulated Depreciation on Other Structures and Facilities	N	
2.6	Pre	E	1750	Equipment	N	
2.6	Pre	E	1759	Accumulated Depreciation on Equipment	N	
2.6	Pre	E	1810	Assets Under Capital Lease	N	
2.6	Pre	E	1819	Accumulated Depreciation on Assets Under Capital Lease	N	
	Pre	E	1820	Leasehold Improvements	N	
	Pre	F	1829	Accumulated Amortization on Leasehold Improvements	N	
	Pre	F	1830	Internal-Use Software	N	
	Pre	F	1832	Internal-Use Software in Development	N	
	Pre		1839	Accumulated Amortization on Internal-Use Software	N	
	Pre		1840	Other Natural Resources	N	
	Pre		1840	Allowance for Depletion	N	
		E			N	
	Pre		1890	Other General Property, Plant, and Equipment		
2.6	Pre	E	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment	N	
		<u> </u>	+		+	
	Other Asse	ets	1.1.0			
	Pre	Ē	1410	Advances to Others	N	
	Pre	E	1450	Prepayments	N	
	Pre	E	1340	Interest Receivable	N	Related to investments
	Pre	E	1349	Allowance for Loss on Interest Receivable	N	Related to investments
	Pre	E	1618	Market Adjustment - Investments	Ν	
2.7	Pre	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	Ν	
2.7	Pre	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	N	
2.7	Pre	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	N	
	Pre	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public	N	
				Debt Securities		

Reclass	ified Balance	Sheet fo	r the Closi	ng Package for Fiscal 2004 Reporting		
	Pre/Post	Trial	USSGL	USSGL Account Title	USSGL	Additional Information Required
		Bal.	Acct.		Account	
		Dai.	AUUI.		Attribute /1	
					Federal/	
					NonFederal	
					/2	
	Pre	E	1690	Other Investments	N	
2.7	Pre	E	1990	Other Assets	N	
2.8	Total Non-F	ederal A	ssets CALC	C (2.12.7)		
3	Federal					
-						
3.1	Fumd Balar	nce With	Treasury			
	Pre	F	1010	Fund Balance With Treasury		
J. I	110	L	1010			
3.2	Investment		/3			
			1610	Investments in LLC. Tressury Cognities logued by the Dynamy of the Dynkie Date		
	Pre			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		
	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		
3.2	Pre	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	F	
3.2	Pre	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	F	
	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			Debt Securities		
3.2		F	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	
0.2	Pre	-	1000			
3.2		E	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	
0.2	Pre	L	1031	Discourt of 0.5. Treasury Zero Coupon Donus issued by the Duread of the Fublic Debt		
3.2		-	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of	F	
3.2		E	1033	, , ,	F	
	Pre	_		the Public Debt	_	
	Pre	E	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F	
	Pre	E	1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F	
3.2	Pre	E	1690	Other Investments	F	
3.3	Accounts R	eceivabl				
3.3	Pre	E	1310	Accounts Receivable	F	
3.4	Interest Red	eivable (RC 2) /3			
	Pre	E	1340	Interest Receivable	F	
	İ	1	1		i i	
3.5	Loans Rece	ivable (R	C 17) /3			
	Pre	F	1350	Loans Receivable	F	
0.0		<u> </u>	1000			
3.6	Transfers R	ocoivabl	(PC 27)	12	<u>├</u>	
					F	
	Pre		1330	Receivable for Transfers of Currently Invested Balances		
3.6	Pre	E	1335	Expenditure Transfers Receivable	F	
	L	L	L			
3.7		gram Coi		Receivable (RC 21) /3		
3.7	Pre	E	1320	Employment Benefit Contributions Receivable	F	

				ng Package for Fiscal 2004 Reporting		
Line No.	Pre/Post	Trial	USSGL	USSGL Account Title	USSGL	Additional Information Required
		Bal.	Acct.		Account	
					Attribute /1	
					Federal/	
					NonFederal	
					/2	
3.8	Advances to	Othere	and Bronay	/ments (RC 23) /3	12	
	Pre			Advances to Others	F	
		E	1410		F	
3.8	Pre	E	1450	Prepayments	F	
					-	
3.9				als (RC 29) /3		
	Pre	E	1319	Allowance for Loss on Accounts Receivable	F	
	Pre	E	1349	Allowance for Loss on Interest Receivable	F	
		E	1359	Allowance for Loss on Loans Receivable	F	
3.9	Pre	E	1360	Penalties, Fines, and Administrative Fees Receivable	F	
3.9	Pre	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	
3.9	Pre	E	1618	Market Adjustment - Investments	F	
3.9	Pre	E	1921	Receivable From Appropriations	F	Do not use without permission from Treasury or OMB.
	Pre	E	1990	Other Assets	F	
3.10	Total Federa	al Assets	CALC (3.1			
4	Total Assets	s CALC	(2.8 + 3.10)			
5	Liabilities:					
-						
6	Non-Federa					
6.1	Accounts P					
	Pre	E	2110	Accounts Payable	N	
	Pre	E	2120	Disbursements in Transit	N	
	Pre	E	2140	Accrued Interest Payable	N	Related to accounts payable
	Pre	E	2960	Accounts Payable From Canceled Appropriations	N	
0.1	110	<u> </u>	2000			
6.2	Federal Deb	t Securit	ies Held by	the Public		
	Pre		2140	Accrued Interest Payable	N	Related to interest on the debt
	Pre	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
0.2	FIE		2000	Securities issued by Federal Agencies Order General and Special Financing Admonty	IN	
	Pre	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing	N	
0.2	FIE		2551		IN	
	Pre	E	2532	Authority Premium on Securities Issued by Federal Agencies Under General and Special Financing	N	
0.2	Pre	E	2532		IN	
6.0	Pre	E	2533	Authority Amortization of Discount and Premium on Securities Issued by Federal Agencies Under	N	
0.2	FIE	<u>د</u>	2000	General and Special Financing Authority	IN	
		<u> </u>	<u> </u>	General and Special Financing Authonity		
	E a da mal E	<u> </u>		Deve fite Deve bla		
6.3				Benefits Payable	K1	
	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

Reclassified Balance Sheet for the Closing Package for Fiscal 2004 Reporting

Reclassi	classified Balance Sheet for the Closing Package for Fiscal 2004 Reporting									
	Pre/Post	Trial	USSGL	USSGL Account Title	USSGL	Additional Information Required				
		Bal.	Acct.		Account					
					Attribute /1					
					Federal/					
					NonFederal					
					/2					
6.4	Environme	ntal and I	Disposal Lia	bilities						
	Pre	E	2995	Estimated Cleanup Cost Liability	N					
0.1		-	2000							
6.5	Benefits Du	e and Pa	vable							
	Pre	E	2160	Entitlement Benefits Due and Payable	N					
		1								
6.6	Loan Guara	ntee Lia	bilities							
	Pre	E	2180	Loan Guarantee Liability	N					
6.7	Other Liabi	lities								
	Pre	E	2130	Contract Holdbacks	N					
	Pre	Е	2190	Other Accrued Liabilities	N					
	Pre	E	2210	Accrued Funded Payroll and Leave	N					
	Pre	E	2211	Withholdings Payable	N					
	Pre	E	2220	Unfunded Leave	N					
	Pre	E	2310	Advances From Others	N					
	Pre	E	2320	Deferred Credits	N					
	Pre	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	N					
	Pre	E	2540	Participation Certificates	N					
	Pre	E	2590	Other Debt	N					
	Pre	E	2690	Other Actuarial Liabilities	N	Other Than VA Benefits				
	Pre	E	2090	Prior Liens Outstanding on Acquired Collateral	N	Other Than VA Benefits				
	Pre	E	2910	Contingent Liabilities	N					
		E	2920		N					
	Pre	E	2940	Capital Lease Liability Custodial Liability	N					
	Pre Pre	E	2980	Other Liabilities						
	Pre		2990	Estimated Cleanup Cost Liability	N N					
0.7	Pre	E	2995		IN					
C 0	Total Nam F	l a danal I i	abilities Ci							
6.8	TOTAL NOT-F			ALC (6.16.7)						
7	Federal									
1	reuerai									
7.1	Accounts P	avable (C 22) /2		<u> </u>					
				Assessments Device la	-					
	Pre	E	2110	Accounts Payable	F					
	Pre Pre	E	2120 2130	Disbursements in Transit Contract Holdbacks	F					
			2130							
	Pre	E		Other Accrued Liabilities	F					
7.1	Pre	E	2990	Other Liabilities	F					
7.2	Debt (RC 1)		0500	On a sitis have a by Factoral Association that a Ocean stand One side First site. As the site	-					
1.2	Pre	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	F					
	_									
7.2	Pre	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing	F					
	-	_		Authority						
7.2	Pre	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing	F					
L	-	I		Authority						
7.2	Pre	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under	F					
L	-	I	l	General and Special Financing Authority						
7.2	Pre	E	2540	Participation Certificates	F					

7.5 Pre E 2150 Payable for Transfers of Currently Invested Balances F 7.5 Pre E Z155 Expenditure Transfers Payable F 7.6 Pre E 2155 Expenditure Transfers Payable F 7.6 Pre E 213 Employer Contribution Payable (RC 21) /3 F 7.6 Pre E 2213 Employer Contributions and Payroll Taxes Payable F 7.6 Pre E 2215 Other Post-Employment Benefits Due and Payable F 7.6 Pre E 2220 Other Unfundet FECA Liability F 7.7 Pre E 2210 Other Unfundet FECA Liability F 7.7 Pre E 2310 Advances From Others F 7.7 Pre E 2310 Advances From Others F 7.7 Pre E 2310 Advances From Others F 7.8 Pre E 2179 Outer Unbilitits Without Reciprocate (RC 29) /3 <th></th> <th></th> <th></th> <th></th> <th>ng Package for Fiscal 2004 Reporting</th> <th></th> <th></th>					ng Package for Fiscal 2004 Reporting		
Interest Psychia Res Production Production 7.3 Interest Psychia RC RC RC 7.3 Interest Psychia RC RC RC 7.4 Proc E 2140 Accurate Interest Psychia F 7.4 Proc E 2500 Principal Psychia to the Function Bank F 7.4 Proc E 2500 Principal Psychia to the Function Bank F 7.4 Proc E 2500 Principal Psychia to the Function Bank F 7.4 Proc E 2500 Principal Psychia to the Function Bank F 7.5 Proc E 2150 Psychia to the Function Bank F 7.5 Proc E 2150 Psychia to the Function Bank F 7.6 Proc E 2150 Psychia to the Function Bank F 7.6 Proc E 2150 Employable to The Function Bank F 7.6 Proc E 2160	Line No.	Pre/Post	-		USSGL Account Title	Account	Additional Information Required
Interest Psychie (KC 2) / 3 Interest Psychie (KC 2) / 3 NonFederal 7.3 Pres E 2140 Accurate Interest Psychie (KC 1) / 3 P 7.4 Pres E 2140 Accurate Interest Psychie (KC 1) / 3 P 7.4 Pres E 2500 Prescopial Psychie to the floating of the Public Debt F 7.4 Pres E 2500 Other Debt F 7.4 Pres E 2500 Other Debt F 7.5 Pres E 2500 Other Debt F 7.5 Pres E 2500 Other Debt F 7.5 Pres E 2160 Presolate for Transfers of Currently Invested Balances F 7.5 Pres E 2160 Presolate for Transfers Psychie Revolating Transfers of Currently Invested Balances F 7.6 Pres E 2100 Other Deat Engloymerent Dense Psychie F 7.6 Pres E 2100 Other Deat Engloymerent Dense Psychie F							
Interest Payable (RC 2) Interest Payable (RC 2) Interest Payable (RC 1) 7.3 Pres E 214.0 Accurate Interest Payable F 7.4 Loans Payable (RC 1) Image: Payable (RC 1) F F 7.4 Image: Payable (RC 1) F F 7.4 Pres E 250.0 Principal Payable to the Bureau of the Public Debt F 7.4 Pres E 250.0 Difter Debt F 7.5 Pres E 250.0 Difter Debt F 7.5 Pres E 215.0 Propulse Payable for Transfers of Currently Invested Balances F 7.5 Pres E 215.0 Englengter Contransfers of Qurrently Invested Balances F 7.6 Pres E 215.0 Englengter Contransfers on Querently Invested Balances F 7.6 Pres E 215.0 Englengter Contransfers on Querently Payable (EC 2) A 7.6 Pres E 221.0 Infurinder ECoL Liability Payable (EC 2) A				1			
7.3 Proc E 2140 Accound Interest Payable F 7.3 Proc E 2140 Accound Interest Payable F 7.4 Icans Payable (RC 17) /3 F F F 7.4 Proc E 2500 Principal Payable to the Ederal Financing Bank F 7.4 Proc E 2500 Other Debt F 7.4 Proc E 2500 Other Debt F 7.5 Proc E 2150 Payable for Transfers Payable (RC 17) F 7.5 Proc E 2150 Payable for Transfers Payable F 7.5 Proc E 2150 Payable for Transfers Payable F 7.6 Proc E 2151 Employer Contribution Payable (RC 17) F 7.6 Proc E 2151 Employer Contribution Payable (RC 17) F 7.6 Proc E 2150 Other Unitable and Payable RC 17 F 7.6 Proc E 2100 Other Unitable and Payable PA F 7.6 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
7.3 Prev E 2140 Accurated Interest Psyable F 7.4 Prev E 2510 Principal Psyable (N 17) / 3 F 7.4 Prev E 2510 Principal Psyable (N 19) F 7.4 Prev E 2510 Other Uebt F 7.4 Prev E 2500 Other Uebt F 7.5 Prev E 2150 Psyable (N 17) / 3 F 7.5 Prev E 2150 Psyable (N 17) / 3 F 7.5 Prev E 2150 Psyable (N 17) / 3 F 7.5 Prev E 2150 Psyable (N 17) / 3 F 7.6 Benefit Program Contribution Psyable (R 21) / 3 F F F 7.6 Benefit Program Contribution Psyable (R 21) / 3 F F F 7.6 Benefit Program Contribution Psyable (R 21) / 3 F F F 7.6 Benefit Program Contribution Psyable (R 21) / 3 F F F 7.7 Proce E 2250 Other La	73	Interest Pa	vable (RC	2) /3		/2	
Loss Payable (RC 17) Amount of the Public Dett F 7.4 Proc. E 2510 Principal Payable to the Ederal Financing Bank F 7.4 Proc. E 2500 Other Dett F 7.4 Proc. E 2500 Other Dett F 7.4 Proc. E 2500 Other Dett F 7.5 Transfers Payable (RC 27) A F F 7.5 Transfers Payable (RC 21) A F F 7.6 Proc. E 2150 Expenditure Transfers Payable F 7.6 Proc. E 2135 Emporter Contributions and Payable Taxes Payable F 7.6 Proc. E 2135 Other Variance Payable F 7.6 Proc. E 2135 Emporter Contributions and Payable F 7.6 Proc. E 2230 Other Variance From Others F 7.7 Proc. E 2230 Advances From Others <	-		<u> </u>		Accrued Interest Pavable	F	
7.4 Pre E 2510 Principal Payable to the Fuederal Financing Bank F 7.4 Pre E 2580 Other Debt F 7.5 Pree E 2500 Other Debt F 7.5 Pree E 2160 Payable for Transfers of Currently Invested Balances F 7.5 Pree E 2160 Payable for Transfers of Currently Invested Balances F 7.6 Pree E 2151 Expenditure Transfers of Currently Invested Balances F 7.6 Pree E 2151 Expenditure Transfers Payable F 7.8 Pree E 2213 Employee Contributions and Payable to the Financing Acount F 7.8 Pree E 2213 Other Post-Ecol Unitations and Payable F 7.8 Pree E 2210 Other Post-Ecol Unitation Payable (RC 21) /3 F 7.8 Pree E 2210 Other Unitate Ecol Unitation Payable (RC 21) /3 F 7.7 Pree E 2210 Deferred Credits F 7.7 Pree E 2210 Deferred Credits F 7.7 Pree E 2100 Defered Credits F 7.	1.0	110	-	2110			
7.4 Pre E 2510 Principal Payable to the Fuederal Financing Bank F 7.4 Pre E 2580 Other Debt F 7.5 Pree E 2500 Other Debt F 7.5 Pree E 2160 Payable for Transfers of Currently Invested Balances F 7.5 Pree E 2160 Payable for Transfers of Currently Invested Balances F 7.6 Pree E 2151 Expenditure Transfers of Currently Invested Balances F 7.6 Pree E 2151 Expenditure Transfers Payable F 7.8 Pree E 2213 Employee Contributions and Payable to the Financing Acount F 7.8 Pree E 2213 Other Post-Ecol Unitations and Payable F 7.8 Pree E 2210 Other Post-Ecol Unitation Payable (RC 21) /3 F 7.8 Pree E 2210 Other Unitate Ecol Unitation Payable (RC 21) /3 F 7.7 Pree E 2210 Deferred Credits F 7.7 Pree E 2210 Deferred Credits F 7.7 Pree E 2100 Defered Credits F 7.	7.4	Loans Pava	able (RC	17) /3			
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Image: Mark Series Image: Mark Series Image: Mark Series 9.1 Unexpended Appropriations Mark Series Mark Series 9.1 Pre B 3100 Unexpended Appropriations - Cumulative Mark Series 9.1 Pre E 3101 Unexpended Appropriations - Appropriations Received Mark Series 9.1 Pre E 3102 Unexpended Appropriations - Transfers-In F 9.1 Pre E 3103 Unexpended Appropriations - Transfers-Out F 9.1 Pre E 3106 Unexpended Appropriations - Adjustments F 9.1 Pre E 3103 Unexpended Appropriations - Adjustments F 9.1 Pre E 3106 Unexpended Appropriations - Adjustments F 9.1 Pre E 3107 Unexpended Appropriations - Adjustments F 9.1 Pre E 3108 Unexpended Appropriations - Used F 9.1 Pre E 3108 Unexpended Appropriations - Prior-Period Adjustments - Restated Mark Series	8	Total Liabi	lities CA	LC (6.8 + 7.	9)		
Image: Mark Series Image: Mark Series Image: Mark Series 9.1 Unexpended Appropriations Mark Series Mark Series 9.1 Pre B 3100 Unexpended Appropriations - Cumulative Mark Series 9.1 Pre E 3101 Unexpended Appropriations - Appropriations Received Mark Series 9.1 Pre E 3102 Unexpended Appropriations - Transfers-In F 9.1 Pre E 3103 Unexpended Appropriations - Transfers-Out F 9.1 Pre E 3106 Unexpended Appropriations - Adjustments F 9.1 Pre E 3103 Unexpended Appropriations - Adjustments F 9.1 Pre E 3106 Unexpended Appropriations - Adjustments F 9.1 Pre E 3107 Unexpended Appropriations - Adjustments F 9.1 Pre E 3108 Unexpended Appropriations - Used F 9.1 Pre E 3108 Unexpended Appropriations - Prior-Period Adjustments - Restated Mark Series							
9.1 Pre B 3100 Unexpended Appropriations - Cumulative 9.1 Pre E 3101 Unexpended Appropriations - Appropriations Received 9.1 Pre E 3102 Unexpended Appropriations - Transfers-In 9.1 Pre E 3103 Unexpended Appropriations - Transfers-Out F 9.1 Pre E 3106 Unexpended Appropriations - Adjustments F 9.1 Pre E 3106 Unexpended Appropriations - Adjustments F 9.1 Pre E 3107 Unexpended Appropriations - Adjustments F 9.1 Pre E 3107 Unexpended Appropriations - Used F 9.1 Pre E 3108 Unexpended Appropriations - Prior-Period Adjustments - Restated F	9	Net Positio	n:				
9.1 Pre B 3100 Unexpended Appropriations - Cumulative 9.1 Pre E 3101 Unexpended Appropriations - Appropriations Received 9.1 Pre E 3102 Unexpended Appropriations - Transfers-In 9.1 Pre E 3103 Unexpended Appropriations - Transfers-Out F 9.1 Pre E 3106 Unexpended Appropriations - Adjustments F 9.1 Pre E 3106 Unexpended Appropriations - Adjustments F 9.1 Pre E 3107 Unexpended Appropriations - Adjustments F 9.1 Pre E 3107 Unexpended Appropriations - Used F 9.1 Pre E 3108 Unexpended Appropriations - Prior-Period Adjustments - Restated F							
9.1 Pre E 3101 Unexpended Appropriations - Appropriations Received 9.1 Pre E 3102 Unexpended Appropriations - Transfers-In F 9.1 Pre E 3103 Unexpended Appropriations - Transfers-Out F 9.1 Pre E 3106 Unexpended Appropriations - Adjustments F 9.1 Pre E 3106 Unexpended Appropriations - Adjustments F 9.1 Pre E 3107 Unexpended Appropriations - Used F 9.1 Pre E 3108 Unexpended Appropriations - Prior-Period Adjustments - Restated F	9.1						
9.1 Pre E 3102 Unexpended Appropriations - Transfers-In F 9.1 Pre E 3103 Unexpended Appropriations - Transfers-Out F 9.1 Pre E 3106 Unexpended Appropriations - Adjustments F 9.1 Pre E 3106 Unexpended Appropriations - Adjustments F 9.1 Pre E 3107 Unexpended Appropriations - Used F 9.1 Pre E 3108 Unexpended Appropriations - Prior-Period Adjustments - Restated F							
9.1 Pre E 3103 Unexpended Appropriations - Transfers-Out F 9.1 Pre E 3106 Unexpended Appropriations - Adjustments 6 9.1 Pre E 3107 Unexpended Appropriations - Used 6 9.1 Pre E 3108 Unexpended Appropriations - Prior-Period Adjustments - Restated 6			E				
9.1 Pre E 3106 Unexpended Appropriations - Adjustments 9.1 Pre E 3107 Unexpended Appropriations - Used 9.1 Pre E 3108 Unexpended Appropriations - Prior-Period Adjustments - Restated			E				
9.1 Pre E 3107 Unexpended Appropriations - Used 9.1 Pre E 3108 Unexpended Appropriations - Prior-Period Adjustments - Restated			E			F	
9.1 Pre E 3108 Unexpended Appropriations - Prior-Period Adjustments - Restated			E				
			E				
9.1 Pre E 3109 Unexpended Appropriations - Prior-Period Adjustments - Not Restated	9.1	Pre	E	3108	Unexpended Appropriations - Prior-Period Adjustments - Restated		
	9.1	Pre	E	3109	Unexpended Appropriations - Prior-Period Adjustments - Not Restated		

Reclassified Balance Sheet for the Closing Package for Fiscal 2004 Reporting

ine No.	Pre/Post	Trial	USSGL	USSGL Account Title	USSGL	Additional Information Required
		Bal.	Acct.		Account	<u></u>
					Attribute /1	
	1				Federal/	
					NonFederal	
					/2	
.2	Cumulative	Results	of Operatio	ns		
	Pre	B	3310	Cumulative Results of Operations		
	Pre	F	5100	Revenue From Goods Sold	F/N	
	Pre	F	5109	Contra Revenue for Goods Sold	F/N	
	Pre	E	5200	Revenue From Services Provided	F/N	
	Pre	Ē	5209	Contra Revenue for Services Provided	F/N	
	Pre	E	5310	Interest Revenue - Other	F/N	
	Pre	E	5311	Interest Revenue - Investments	F/N	
	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	
	Pre	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N	
	Pre	E	5318	Contra Revenue for Interest Revenue - Investments	F/N	
9.2	Pre	E	5319	Contra Revenue for Interest Revenue - Other	F/N	
	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	F/N	
9.2	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F/N	
	Pre	E	5400	Benefit Program Revenue	F/N	
9.2	Pre	E	5409	Contra Revenue for Benefit Program Revenue	F/N	
9.2	Pre	E	5500	Insurance and Guarantee Premium Revenue	N	
9.2	Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	
9.2	Pre	E	5600	Donated Revenue - Financial Resources	N	
9.2	Pre	E	5609	Contra Revenue for Donations - Financial Resources	N	
9.2	Pre	E	5610	Donated Revenue - Nonfinancial Resources	N	
9.2	Pre	E	5619	Contra Donated Revenue - Nonfinancial Resources	N	
9.2	Pre	E	5700	Expended Appropriations		
9.2	Pre	E	5708	Expended Appropriations - Prior-Period Adjustments - Restated		
9.2	Pre	E	5709	Expended Appropriations - Prior-Period Adjustments - Not Restated		
9.2	Pre	E	5720	Financing Sources Transferred In Without Reimbursement	F	
	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	
	Pre	E	5799	Adjustment of Appropriations Used		
	Pre	E	5800	Tax Revenue Collected	F/N	
	Pre	E	5801	Tax Revenue Accrual Adjustment	F/N	
	Pre	E	5809	Contra Revenue for Taxes	F/N	
	Pre	E	5890	Tax Revenues Refund	F/N	
	Pre	E -	5900	Other Revenue	F/N	
	Pre	E	5909	Contra Revenue for Other Revenue	F/N	
	Pre	E	5990	Collections for Others	F/N	
	Pre	E	5991	Accrued Collections for Others	F/N	
	Pre		6100	Operating Expenses/Program Costs	F/N	
	Pre		6190	Contra Bad Debts Expense - Incurred for Others	F/N	
	Pre	E	6199	Adjustment to Subsidy Expense	N F	
9.2	Pre	E .	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F	
		1	1		1	

	Pre/Post	Trial	USSGL	ing Package for Fiscal 2004 Reporting USSGL Account Title	USSGL	Additional Information Required
		Bal.	Acct.		Account	<u></u>
		-			Attribute /1	
					Federal/	
					NonFederal	
					/2	
9.2	Pre	E	6330	Other Interest Expenses	F/N	
9.2	Pre	E	6400	Benefit Expense	F/N	
9.2	Pre	E	6500	Cost of Goods Sold	N	
	Pre	E	6610	Cost Capitalization Offset	N	
9.2	Pre	E	6710	Depreciation, Amortization, and Depletion	N	
9.2	Pre	E	6720	Bad Debt Expense	F/N	
	Pre	E	6730	Imputed Costs	F	
9.2	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N	
	Pre	E	6800	Future Funded Expenses	F/N	
9.2	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F	
9.2	Pre	E	6900	Nonproduction Costs	F/N	
	Pre	E	7110	Gains on Disposition of Assets - Other	N	
9.2	Pre	E	7111	Gains on Disposition of Investments	F/N	
9.2	Pre	E	7112	Gains on Disposition of Borrowings	F	
9.2	Pre	E	7180	Unrealized Gains	F/N	
9.2	Pre	E	7190	Other Gains	F/N	
9.2	Pre	E	7210	Losses on Disposition of Assets - Other	N	
9.2	Pre	E	7211	Losses on Disposition of Investments	F/N	
9.2	Pre	E	7212	Losses on Disposition of Borrowings	F	
9.2	Pre	E	7280	Unrealized Losses	F/N	
9.2	Pre	E	7290	Other Losses	F/N	
9.2	Pre	E	7300	Extraordinary Items	N	
9.2	Pre	E	7400	Prior-Period Adjustments - Not Restated	F/N	
	Pre	E	7401	Prior-Period Adjustments - Restated	F/N	
	Pre	E	7500	Distribution of Income - Dividend	F/N	
9.2	Pre	E	7600	Changes in Actuarial Liability	N	
0	Total Net P	osition (CALC (9.1 ·	+ 9.2)		
1	Total Liabil	ities and	Net Positi	on CALC (8 + 10)		

Reclassified Balance Sheet for the Closing Package for Fiscal 2004 Reporting

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.

 For RC (Reciprocal Category) detail information, see TFM Volume I, Part 2 - Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government, Appendix 7.

				USSG	L Account Att	ribute /1	
	Pre /	Trial	USSGL		Fed. /	Exch. /	
Line No.	Post	Bal.	Acct.	USSGL Account Title	NonFed. /2	Nonexch.	Additional Information Required
1. Gross C	ost:						
2. Non-Feo	deral Gr	ross Co	st				
	Pre	Е		Operating Expenses/Program Costs	N		
2	Pre	E		Contra Bad Debt Expense - Incurred for Others	Ν		
	Pre	Е	6199	Adjustment to Subsidy Expense	Ν		
	Pre	E		Interest Expenses on Securities	Ν		
	Pre	Е		Other Interest Expenses	Ν		
	Pre	Е		Benefit Expense	Ν		
2	Pre	E	6500	Cost of Goods Sold	Ν		
2	Pre	Е		Applied Overhead	Ν		
2	Pre	E		Cost Capitalization Offset	Ν		
2	Pre	E	6710	Depreciation, Amortization, and Depletion	N		
2	Pre	E		Bad Debt Expense	N		
			6790	Other Expenses Not Requiring Budgetary			
2	Pre	E		Resources	N		
2	Pre	Е	6800	Future Funded Expenses	N		
2	Pre	E		Nonproduction Costs	N		
2	Pre	E	7210	Losses on Disposition of Assets - Other	Ν	Х	
	Pre	E		Losses on Disposition of Investments	Ν	Х	
	Pre	E	7280	Unrealized Losses	Ν	Х	
2	Pre	E	7290	Other Losses	Ν	Х	
2	Pre	E	7300	Extraordinary Items	Ν		
2	Pre	E	7500	Distribution of Income - Dividend	Ν	Х	
2	Pre	E	7600	Changes in Actuarial Liability	N		
3. Interest	on Deb	ot Held k	by the Publ	ic			
							Department of the Treasury Only
4. Total No	on-Fede	eral Gro	ss Cost CA	ALC (2 + 3)			

				USSGL Account Attribute /1						
	Pre /	Trial	USSGL		Fed. /	Exch. /				
Line No.	Post	Bal.	Acct.	USSGL Account Title	NonFed. /2	Nonexch.	Additional Information Required			
5. Federa	I Gross (Cost								
5.1 Bene	fit Progra	am Cos	ts Related	to Exchange Transactions (RC 26) /3						
5.	1 Pre	Е	6400	Benefit Expense	F					
				Employer Contributions to Employee Benefit						
				Programs Not Requiring Current-Year Budget						
5.	1 Pre	Е	6850	Authority (Unobligated)	F					
		1								
5.2 Bene	fit Progr	am Cos	ts Related	to Nonexchange Transactions (RC 08) /3						
	2 Pre	Е		Benefit Expense	F					
				Employer Contributions to Employee Benefit						
				Programs Not Requiring Current-Year Budget						
5.2	2 Pre	Е	6850	Authority (Unobligated)	F					
5.3 Imput	ted Costs	(RC 2	5) /3							
	2 Pre	È		Imputed Costs	F					
5.4 Buy/	Sell Cost	(RC 24) /3							
	4 Pre	È		Operating Expenses/Program Costs	F					
				Other Expenses Not Requiring Budgetary						
5.4	4 Pre	Е		Resources	F					
	4 Pre	E	6800	Future Funded Expenses	F					
	4 Pre	Е		Nonproduction Costs	F					
	-	1								
5.5 Feder	al Secur	ities Int	erest Expe	nse Related to Exchange Transactions (RC 3) /3						
	5 Pre	E		Interest Expenses on Securities	F		Department of the Treasury Only			
	5 Pre	E		Losses on Disposition of Investments	F	Х				
	5 Pre	E		Unrealized Losses	F	X				
		1								
5.6 Feder	ral Secur	ities Int	erest Expe	nse Related to Nonexchange Transactions (RC 4) /3					
	6 Pre	IE IE	6320	Interest Expenses on Securities	, <u>, e</u> F		Department of the Treasury Only			
	6 Pre	E		Losses on Disposition of Investments	F	Х				
	6 Pre	E		Unrealized Losses	F	X				
0.0		1-	, 200		· ·					

				USSGI	_ Account Att	ribute /1	
	Pre /	Trial	USSGL		Fed. /	Exch. /	
Line No.	Post	Bal.	Acct.	USSGL Account Title	NonFed. /2	Nonexch.	Additional Information Required
							· · · · · · · · · · · · · · · · · · ·
5.7 Borrow	ving Inte	erest ar	d Other Ex	penses Related to Exchange Transactions (RC 5	5) /3		
	Ĭ			penses Related to Exchange Transactions (RC 5 Interest Expenses on Borrowing From the Bureau	Í		
				of the Public Debt and/or the Federal Financing			
	Pre	E		Bank	F		
5.7	Pre	E	6330	Other Interest Expenses	F		
5 9 Barrow	ving Inte	reat E	manaa Bal	$(\mathbf{PC}, \mathbf{Z})$			
5.8 Borrow	ving inte	erest Ex	cpense Rei	ated to Nonexchange Transactions (RC 7) /3 Interest Expenses on Borrowing From the Bureau			
				of the Public Debt and/or the Federal Financing			
E 0	Dro	Е	6210	Bank	F		
5.6	Pre		0310		Г		
5.9 Borrow	L vina Los	ses (R	C 6) /3				
	Pre	E		Other Losses	F	Х	
	Pre	E		Losses on Disposition of Borrowings	F	X	Department of the Treasury Only
0.0		-					
5.10 Other	Costs \	Without		lls (RC 29) /3			
5.10	Pre	E	6190	Contra Bad Debt Expense - Incurred for Others	F		
5.10	Pre	E	6720	Bad Debt Expense	F		
5.10	Pre	Е	7500	Distribution of Income - Dividend	F	Х	
6. Total Fe	ederal G	ross Co	ost CALC (5.15.10)			
				e line item, departmental total gross cost, is the	full cost (Fed	eral and Non-Fe	deral) of
				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	E	6199	Adjustment to Subsidy Expense	N		
			6310	Interest Expenses on Borrowing From the Bureau			
				of the Public Debt and/or the Federal Financing			
7	Pre	Е		Bank	F		
7	Pre	Е	6320	Interest Expenses on Securities	F/N		
7	Pre	Е	6330	Other Interest Expenses	F/N		
7	Pre	Е		Benefit Expense	F/N		
	Pre	E		Cost of Goods Sold	N		
7	Pre	Е	6600	Applied Overhead	N		
7	Pre	Е		Cost Capitalization Offset	N		

USSGL Account Attribute /1							
	Pre /	Trial	USSGL		Fed. /	Exch. /	
Line No.	Post	Bal.	Acct.	USSGL Account Title	NonFed. /2	Nonexch.	Additional Information Required
7	Pre	Е	6710	Depreciation, Amortization, and Depletion	N		
7	Pre	Е	6720	Bad Debt Expense	F/N		
7	Pre	E		Imputed Costs	F		
				Other Expenses Not Requiring Budgetary			
7	Pre	Е	6790	Resources	F/N		
7	Pre	E	6800	Future Funded Expenses	F/N		
			6850	Employer Contributions to Employee Benefit			
				Programs Not Requiring Current-Year Budget			
7	Pre	Е		Authority (Unobligated)	F		
7	Pre	E	6900	Nonproduction Costs	F/N		
	Pre	Е		Losses on Disposition of Assets - Other	N	Х	
	Pre	E		Losses on Disposition of Investments	F/N	Х	
	Pre	Е		Losses on Disposition of Borrowings	F	Х	
	Pre	E		Unrealized Losses	F/N	Х	
	Pre	E		Other Losses	F/N	X	
	Pre	E		Extraordinary Items	N		
	Pre	E		Distribution of Income - Dividend	F/N	Х	
	Pre	E		Changes in Actuarial Liability	N		
		_					
8. Earned	Revenu	le					
9. Non-Fee	deral Ea	rned R	evenue				
	Pre	E		Revenue From Goods Sold	N	Х	
	Pre	E		Contra Revenue for Goods Sold	N	X	
	Pre	E		Revenue From Services Provided	N	X	
	Pre	E		Contra Revenue for Services Provided	N	X	
	Pre	E		Interest Revenue - Other	N	X	
	Pre	E		Interest Revenue - Investments	N	X	
			0011	Interest Revenue - Loans Receivable/Uninvested		~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	
9	Pre	Е	5312	Funds	N	х	
		-	0012	Contra Revenue for Interest Revenue - Loans		~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	
٩	Pre	Е	5317	Receivable	N	x	
			0017	Contra Revenue for Interest Revenue -			
٩	Pre	Е	5318	Investments	N	x	
	Pre	E		Contra Revenue for Interest Revenue - Other	N	X	
			5320				
9	Pre	E	0020	Penalties, Fines, and Administrative Fees Revenue	N	х	

USSGL Account Attribute /1							
	Pre /	Trial	USSGL		Fed. /	Exch. /	
Line No.	Post	Bal.	Acct.	USSGL Account Title	NonFed. /2	Nonexch.	Additional Information Required
			5329	Contra Revenue for Penalties, Fines, and			
	Pre	Е		Administrative Fees	Ν	Х	
	Pre	Е	5400	Benefit Program Revenue	N	Х	
	Pre	Е	5409	Contra Revenue for Benefit Program Revenue	N	Х	
9	Pre	Е	5500	Insurance and Guarantee Premium Revenue	N	Х	
				Contra Revenue for Insurance and Guarantee			
	Pre	E		Premium Revenue	Ν	Х	
	Pre	Е		Other Revenue	N	Х	
9	Pre	Е	5909	Contra Revenue for Other Revenue	N	Х	
9	Pre	Е	5990	Collections for Others	N	Х	
	Pre	Е		Accrued Collections for Others	N	Х	
9	Pre	Е		Gains on Disposition of Assets - Other	N	Х	
	Pre	Е	7111	Gains on Disposition of Investments	N	Х	
	Pre	Е	7180	Unrealized Gains	N	Х	
9	Pre	E	7190	Other Gains	N	Х	
10. Federa	al Earne	d Reve	nue				
10.1 Bene	fit Prog	ram Rev	venues (RC				
10.1	Pre	Е	5400	Benefit Program Revenue	F	Х	
		enues (RC 24) /3				
10.2	Pre	E	5100	Revenue From Goods Sold	F	Х	
10.2		E	5200	Revenue From Services Provided	F	Х	
10.2	Pre	E	5900	Other Revenue	F	Х	
10.3 Feder	ral Secu		nterest Rev	enues Investments (RC 3) /3			
10.3	Pre	Е	5311	Interest Revenue - Investments	F	Х	
10.3		Е		Gains on Disposition of Investments	F	Х	
10.3	Pre	Е	7180	Unrealized Gains	F	Х	

USSGL Account Attribute /1							
	Pre /	Trial	USSGL		Fed. /	Exch. /	
Line No.	Post	Bal.	Acct.	USSGL Account Title	NonFed. /2	Nonexch.	Additional Information Required
10.4 Borro	owings l	nterest		and Other Revenues (RC 5) /3			
				Interest Revenue - Loans Receivable/Uninvested			
10.4	Pre	E	5312	Funds	F	Х	Department of the Treasury Only
10.5 Borro			C6)/3				
10.5		E		Gains on Disposition of Borrowings	F	Х	Department of the Treasury Only
10.5	Pre	E	7190	Other Gains	F	Х	
					ļ		
				rocal (RC 29) /3	ļ		
10.6		E		Contra Revenue for Goods Sold	F	Х	
10.6		E		Contra Revenue for Services Provided	F	Х	
10.6	Pre	E	5310	Interest Revenue - Other	F	Х	
10.6	Pre	E	5319	Contra Revenue for Interest Revenue - Other	F	Х	
10.6	Pre	E		Penalties, Fines, and Administrative Fees Revenue	F	Х	
			5329	Contra Revenue for Penalties, Fines, and			
10.6	Pre	Е		Administrative Fees	F	Х	
	_	_	= 100		_		
10.6		E		Contra Revenue for Benefit Program Revenue	F	X X	
10.6		E		Contra Revenue for Other Revenue Collections for Others	F	X	
10.6 10.6		E E		Accrued Collections for Others	F F		
10.0	FIE		2991		Г		
11 Total F	odoral F	arnod	Povonuo (L CALC (10.110.6)			
			Itevenue (
12 Depar	tment T	u otal Fai	rned Rever	nue CALC (9 + 10)			
		E		Revenue From Goods Sold	F/N	х	
	Pre	E		Contra Revenue for Goods Sold	F/N	X	
	Pre	E		Revenue From Services Provided	F/N	X	
	Pre	E		Contra Revenue for Services Provided	F/N	X	
	Pre	E		Interest Revenue - Other	F/N	X	
	Pre	E		Interest Revenue - Investments	F/N	X	
12		-	5511	Interest Revenue - Loans Receivable/Uninvested	1/1		
12	Pre	E	5312	Funds	F/N	х	
12			5512		1 / I N	Λ	

Reclassified Statement of Net Cost for the Closing Package for Fiscal 2004 Reporting

	Dro /	Triol		03301	Account Att		
	Pre /	-	USSGL		Fed. /	Exch. /	
ne No.	Post	Bal.	Acct.	USSGL Account Title	NonFed. /2	Nonexch.	Additional Information Required
				Contra Revenue for Interest Revenue - Loans			
12	Pre	E		Receivable	N	Х	
				Contra Revenue for Interest Revenue -			
	Pre	E		Investments	N	Х	
12	Pre	E	5319	Contra Revenue for Interest Revenue - Other	F/N	Х	
			5320				
12	Pre	Е		Penalties, Fines, and Administrative Fees Revenue	F/N	Х	
			5329	Contra Revenue for Penalties, Fines, and			
12	Pre	Е		Administrative Fees	F/N	Х	
12	Pre	E	5400	Benefit Program Revenue	F/N	Х	
12	Pre	Е	5409	Contra Revenue for Benefit Program Revenue	F/N	Х	
12	Pre	Е	5500	Insurance and Guarantee Premium Revenue	N	Х	
			5509	Contra Revenue for Insurance and Guarantee			
12	Pre	Е		Premium Revenue	Ν	Х	
12	Pre	Е	5900	Other Revenue	F/N	Х	
12	Pre	Е	5909	Contra Revenue for Other Revenue	F/N	Х	
12	Pre	Е	5990	Collections for Others	N	Х	
12	Pre	Е	5991	Accrued Collections for Others	N	Х	
12	Pre	E	7110	Gains on Disposition of Assets - Other	N	Х	
12	Pre	E	7111	Gains on Disposition of Investments	F/N	Х	
12	Pre	E	7112	Gains on Disposition of Borrowings	F	Х	
12	Pre	E	7180	Unrealized Gains	F/N	Х	
12	Pre	E	7190	Other Gains	F/N	Х	
. Net Co	st of O	peratio	ns CALC (2	29)			

Footnotes:

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

2. USSGL account attribute domain "F" excludes intradepartmental amounts.

3. For RC (Reciprocal Category) detail information, see TFM Volume I, Part 2 - Chapter 4700 Agency Reporting Requirements for the Financial Report of the United States Government, Appendix 7 This page was intentionally left blank.

Line	Pre/	Trial	USSGL	USSGL Account	Fed./	ount Attribute Exch./	Additional Information Required
	Post	Bal.	Account		NonFed. /2	-	
1	Beainnir	na Net F	osition Ba	ance			
	Pre	В		Unexpended Appropriations - Cumulative			
1	Pre	В		Cumulative Results of Operations			
	Pre	E		Unexpended Appropriations - Prior-Period			
		_	0.00	Adjustments - Restated			
1	Pre	E	5708	Expended Appropriations - Prior-Period			
		_	0.00	Adjustments - Restated			
1	Pre	E	7401	Prior-Period Adjustments - Restated			
2	Non-Fed	leral Pric	or Period A	djustments (Not Restated)			
	Pre	E		Prior-Period Adjustments - Not Restated	N		
				,			
3	Federal	Prior Pe	riod Adjust	ments (Not Restated) (RC-29)			
	Pre	E		Unexpended Appropriations - Prior-Period			
	1			Adjustments - Not Restated			
3	Pre	E	5709	Expended Appropriations - Prior-Period			
				Adjustments - Not Restated			
3	Pre	E	7400	Prior-Period Adjustments - Not Restated	F		
4	Adjusted	d Beginr	ing Net Po	sition Balance CALC (13)			
5	Non-Fed	eral Nor	n-Exchange	Revenue			
5.1	Individu	al Incom	e Tax and '	Tax Withholdings			
5.1	Pre	E	5800	Tax Revenue Collected	N	Т	Related to individual income tax and tax withholdings - Department of the
							Treasury only
5.1	Pre	E	5801	Tax Revenue Accrual Adjustment	N	Т	Related to individual income tax and tax withholdings - Department of the
							Treasury only
5.1	Pre	E	5809	Contra Revenue for Taxes	N	Т	Related to individual income tax and tax withholdings - Department of the
							Treasury only
5.1	Pre	E	5890	Tax Revenue Refunds	N	Т	Related to individual income tax and tax withholdings - Department of the
			L _			-	Treasury only
		tion Inco	ome Taxes				
	Pre	E		Tax Revenue Collected	N	T	Related to corporation income tax - Department of the Treasury only
	Pre	E		Tax Revenue Accrual Adjustment	N	T	Related to corporation income tax - Department of the Treasury only
	Pre	E		Contra Revenue for Taxes	N	T	Related to corporation income tax - Department of the Treasury only
5.2	Pre	E	5890	Tax Revenue Refunds	N	Т	Related to corporation income tax - Department of the Treasury only
	<u>.</u>		<u> </u>				
	Unemplo				<u> </u>		
	Pre	E		Tax Revenue Collected	N	T	Related to unemployment taxes
	Pre	E		Tax Revenue Accrual Adjustment	N	T	Related to unemployment taxes
	Pre	E		Contra Revenue for Taxes	N	T	Related to unemployment taxes
5.3	Pre	E	5890	Tax Revenue Refunds	N	1	Related to unemployment taxes
-	<u> </u>						
	Excise T		L				
	Pre	E		Tax Revenue Collected	N	T	Related to excise taxes
	Pre	E		Tax Revenue Accrual Adjustment	N	T	Related to excise taxes
	Pre	E		Contra Revenue for Taxes	N	T	Related to excise taxes
5.4	Pre	E	5890	Tax Revenue Refunds	N	Т	Related to excise taxes

Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2004 Reporting USSGL Account Attribute /1

						ount Attribute /1	
Line				USSGL Account	Fed./	Exch./	Additional Information Required
No.	Post	Bal.	Account	Title	NonFed. /2	Nonexch.	
5.5	Estate and	i Gift T	axes				
	Pre	E	5800	Tax Revenue Collected	N	Т	Related to estate and gift taxes - Department of the Treasury only
5.5	Pre	E	5801	Tax Revenue Accrual Adjustment	N	Т	Related to estate and gift taxes - Department of the Treasury only
5.5	Pre	E	5809	Contra Revenue for Taxes	N	Т	Related to estate and gift taxes - Department of the Treasury only
5.5	Pre	E	5890	Tax Revenue Refunds	N	Т	Related to estate and gift taxes - Department of the Treasury only
5.6	Customs I	Duties					
	Pre	E		Tax Revenue Collected	N	Т	Related to custom duties - Department of the Treasury only
5.6	Pre	E		Tax Revenue Accrual Adjustment	N	Т	Related to custom duties - Department of the Treasury only
	Pre	E		Contra Revenue for Taxes	N	Т	Related to custom duties - Department of the Treasury only
5.6	Pre	E	5890	Tax Revenue Refunds	N	Т	Related to custom duties - Department of the Treasury only
	Other Tax	es and					
	Pre	E		Interest Revenue - Investments	N	Т	
5.7	Pre	E	5312	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	
	Pre	E		Tax Revenue Collected	N	Т	Related to other taxes
	Pre	E		Tax Revenue Accrual Adjustment	N	Т	Related to other taxes
	Pre	E		Contra Revenue for Taxes	N	Т	Related to other taxes
	Pre	E		Tax Revenue Refunds	N	Т	Related to other taxes
	Pre	E		Interest Revenue - Other	N	Т	
	Pre	E		Contra Revenue for Interest Revenue - Other	N	Т	
5.7	Pre	E	5320	Penalties, Fines, and Administrative Fees		_	
	_	_		Revenue	N	Т	
5.7	Pre	E	5329	Contra Revenue for Penalties, Fines, and		-	
	_	_		Administrative Fees	N	Т	
	Pre	E		Benefit Program Revenue	N	Т	
5.7	Pre	E	5409	Contra Revenue for Benefit Program		-	
	_	_		Revenue	N	Т	
	Pre	E		Donated Revenue - Financial Resources	N	Т	
5.7	Pre	E	5609	Contra Revenue for Donations - Financial		-	
	Due	-	5040	Resources	N	<u>Т</u>	
	Pre	E		Donated Revenue - Nonfinancial Resources	N	Т	
5.7	Pre	E	5619	Contra Donated Revenue - Nonfinancial		-	
	_	_		Resources	N	T	
	Pre	E		Other Revenue	N	Т	
	Pre	E		Contra Revenue for Other Revenue	N	Т	
	Pre	E		Collections for Others	N	T	
	Pre	E		Accrued Collections for Others	N	Т	
	Pre	E	-	Gains on Disposition of Assets - Other	N	Т	
	Pre	E		Gains on Disposition of Investments	N	T	
	Pre	E		Unrealized Gains	N	T	
	Pre	E		Other Gains	N	Т	
	Pre	E		Losses on Disposition of Assets - Other	N	T	
	Pre	E		Losses on Disposition of Investments	N	T	
	Pre	E		Unrealized Losses	N	T	
	Pre	E		Other Losses	N	Т	
5.7	Pre	E	7500	Distribution of Income - Dividend	N	Т	

Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2004 Reporting USSGL Account Attribute /1

-					USSGL Account Attribute /1					
Line	Pre/	Trial	USSGL	USSGL Account	Fed./	Exch./	Additional Information Required			
No.	Post	Bal.	Account	Title	NonFed. /2	Nonexch.				
		1								
5.8	Miscellan	eous E	arned Reve	enue			As defined in TFM, Volume I, Part 2, Chapter 4700, Reporting Requirements			
							for the Financial Report of the United States Government			
					1	1				
5 9	Total Non	-Feder	al Non-Evo	hange Revenue CALC (5.15.8)	1	1				
5.9					1	1				
-		an Eva	hange Rev			-				
0	reueral N		nange Rev	enue						
		L								
				Revenue (Non-Exchange) (RC 04) /3						
6.1	Pre	E	5311	Interest Revenue - Investments	F	Т				
			rest Revenu	ue (Non-Exchange) (RC 07) /3						
6.2	Pre	E	5312	Interest Revenue - Loans						
				Receivable/Uninvested Funds	F	Т				
6.3	Benefit P	rogram		Non-Exchange) (RC-08) /3						
	Pre	Ē		Benefit Program Revenue	F	Т				
		1								
6.4	Other Tax	es and	Receipts (RC 29) /3	1					
	Pre	E		Tax Revenue Collected	F	Т				
	Pre	E		Tax Revenue Accrual Adjustment	F	Ť				
	Pre	E		Contra Revenue for Taxes	F	T				
	Pre	E		Tax Revenue Refunds	F	T				
0.4	110	E	0690		Г					
0.5	Total Cod	l aval N-	l n Eveherr							
6.5	i otal Fed	erai No	n-⊏xcnang	e Revenue CALC (6.16.4)						
-		I	Ļ							
7	Budgetar	y Finan	cing Sourc	ces:						
			Received (I		ļ	ļ				
7.1	Pre	E	3101	Unexpended Appropriations - Appropriations						
				Received						
7.2	Unexpend	ded Ap	propriation	s Transferred-In (RC 28) /3						
7.2	Pre	E	3102	Unexpended Appropriations - Transfers-In	F					
		1								
7.3	Unexpend	ded Ap	propriation	s Transferred-Out (RC 28) /3						
	Pre	E		Unexpended Appropriations - Transfers-Out	F					
		t ⁻	0.00		1	1				
7 /	Other Adi	ustmer	uts (Resciev	sions, etc.) (RC-29) /3						
7.4	Pre	E	3106	Unexpended Appropriations - Adjustments	1					
	Pre	E		Other Financing Sources	F	+				
1.4	FIE		5790		F					
	• · · · · ·	1								
			Jsed (RC-2		ł	ł				
	Pre	E		Unexpended Appropriations - Used						
7.5	Pre	E	5700	Expended Appropriations						
					ļ	ļ				
			ransfers-Ir	n (RC 19) /3						
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	Е	5755	Nonexpenditure Financing Sources -						
				Transfers-In	F					
L	ļ	1	ļ		· · ·	1				

			1			ount Attribute /	
Line		Trial		USSGL Account	Fed./	Exch./	Additional Information Required
No.	Post	Bal.	Account	Title	NonFed. /2	Nonexch.	
77	A	ulationa '	Tuonofono O				
				ut (RC 19) /3			
7.7	Pre	E	5745	Appropriated Earmarked Receipts	_		
	Pre		5700	Transferred Out Expenditure Financing Sources - Transfers-	F		
1.1	Pre	E	5760	Out	F		
77	Pre	E	5705		F		
1.1	Pre	E	5765	Nonexpenditure Financing Sources - Transfers-Out	F		
			1	Transiers-Out	Г		
78	Other Fi	inancino	Sources (BC 29)			
	Pre	E		Interest Revenue - Other	F	т	
	Pre	E		Contra Revenue for Interest Revenue - Loans			
1.0		-	0017	Receivable	F	т	
78	Pre	E	5318	Contra Revenue for Interest Revenue -			
		-	0010	Investments	F	т	
78	Pre	E	5319	Contra Revenue for Interest Revenue - Other	F	T	
	Pre	E		Penalties, Fines, and Administrative Fees		-	
		_		Revenue	F	т	
7.8	Pre	E	5329	Contra Revenue for Penalties, Fines, and			
				Administrative Fees	F	Т	
7.8	Pre	E	5409	Contra Revenue for Benefit Program			
				Revenue	F	Т	
7.8	Pre	E	5790	Other Financing Sources	F		
7.8	Pre	E	5799	Adjustment of Appropriations Used			
	Pre	E		Other Revenue	F	Т	
	Pre	E		Contra Revenue for Other Revenue	F	Т	
	Pre	E		Collections for Others	F	Т	
	Pre	E		Accrued Collections for Others	F	Т	
	Pre	E		Gains on Disposition of Investments	F	Т	
	Pre	Е		Gains on Disposition of Borrowings	F	Т	
	Pre	E		Unrealized Gains	F	Т	
	Pre	E		Other Gains	F	Т	
	Pre	E		Losses on Disposition of Investments	F	T	
	Pre	E		Losses on Disposition of Borrowings	F	T	
	Pre	E		Unrealized Losses	F	T	
	Pre	E		Other Losses	F	T	
7.8	Pre	E	7500	Distribution of Income - Dividend	F	Т	
7.0	Total Di						
7.9	i otai Bi	udgetary	Financing	Sources CALC (7.17.8)			
	Other 5	Inonolas	Sources				
				ursement (RC 18) /3			
	Pre	E E		Financing Sources Transferred In Without			
0.1	FIE	E		Reimbursement	F		
				Reimbursement	F		

Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2004 Reporting

	USSGL Account Attribute /1										
Line	Pre/	Trial	USSGL	USSGL Account	Fed./	Exch./	Additional Information Required				
No.	Post	Bal.	Account	Title	NonFed. /2	Nonexch.					
8.2	Transfers	Out W	ithout Reim	hbursement (RC 18) /3							
8.2	Pre	E	5730	Financing Sources Transferred Out Without							
				Reimbursement	F						
8.3	Imputed F	inancii	ng Sources	(RC 25) /3							
8.3	Pre	E	5780	Imputed Financing Sources	F						
8.4	Total Othe	er Finai	ncing Sour	ces CALC (8.18.3)							
9	9 Net Cost of Operations (+/-)										
10	Ending Ne	t Posit	ion Balanc	e CALC (4 + 5.9 + 6.5 + 7.9 + 8.4) - 9)							

Footnotes:

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

2. USSGL account attribute domain "F" excludes intradepartmental amounts.

3. For RC (Reciprocal Category) detail information, see TFM Volume I, Part 2 - Chapter 4700

Agency Reporting Requirements for the Financial Report of the United States Government, Appendix 7

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		Sheet for	or the Closin	ng Package for Fiscal 2005 Reporting		
Line No.	Pre/Post	Trial	USSGL	USSGL Account Title	USSGL	Additional Information Required
		Bal.	Acct.		Account	
					Attribute /1	
		1			Federal/	
					NonFederal	
					/2	
1	Assets	1				
-		1				
2	Non-Federa	1				
2.1	Cash and O	ther Mor	etary Asse	ts		
	Pre	F	1110	Undeposited Collections	N	
	Pre	E	1120	Imprest Funds	N	
	Pre	F	1130	Funds Held by the Public	N	
	Pre	F	1190	Other Cash	N	
	Pre	E	1195	Other Monetary Assets	N	
	Pre	F	1200	Foreign Currency	N	
	Pre	E	1532	Seized Cash Deposited	N	
	Pre	E	1531	Seized Cash Deposited	N	
۷.	i ie	L_	1551		IN	
2.2	Accounts R	ocoivabl	o Not			
	Pre		1310	Accounts Receivable	N	
	Pre		1319	Allowance for Loss on Accounts Receivable	N	
	Pre	E	1320	Employment Benefit Contributions Receivable	N	
	Pre		1340	Interest Receivable	N	Balatad ta appaunta rappinabla
	Pre	E	1340	Allowance for Loss on Interest Receivable	N	Related to accounts receivable Related to accounts receivable
	Pre	E	1349	Penalties, Fines, and Administrative Fees Receivable	N	
	Pre	E	1360	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	Related to accounts receivable
Z.2	Pre	E	1369		IN	Related to accounts receivable
		h sa h La				
2.3	Loans Rece		10.10	heterest Deschadule	NI	Delete d te le energia el color
	Pre	E F	1340	Interest Receivable	N	Related to loans receivable
	Pre	E	1349	Allowance for Loss on Interest Receivable	N	Related to loans receivable
	Pre	E	1350	Loans Receivable	N	
	Pre	E	1359	Allowance for Loss on Loans Receivable	N	
	Pre	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	Related to loans receivable
	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	E	1551	Foreclosed Property	N	
2.3	Pre	E	1559	Foreclosed Property - Allowance	N	
2.4	Taxes Rece	ivable				
	Pre	E	1325	Taxes Receivable	N	
	Pre	E	1329	Allowance for Loss on Taxes Receivable	N	
	Pre	E	1340	Interest Receivable	N	Related to taxes receivable
	Pre	E	1349	Allowance for Loss on Interest Receivable	N	Related to taxes receivable
	Pre	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	Related to taxes receivable
2.4	Pre	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	Related to taxes receivable
2.5	Inventory a	nd Relate				
	Pre	E	1511	Operating Materials and Supplies Held for Use	N	
	Pre	E	1512	Operating Materials and Supplies Held in Reserve for Future Use	N	
	Pre	E	1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable	N	
	Pre	E	1514	Operating Materials and Supplies Held For Repair	N	
2.5	Pre	E	1519	Operating Materials and Supplies - Allowance	Ν	
2.5	Pre	E	1521	Inventory Purchased for Resale	Ν	
2.5	Pre	E	1522	Inventory Held in Reserve for Future Sale	Ν	

Reclassified Balance Sheet for the Closing Package for Fiscal 2005 Reporting

Reclassified Balance Sheet for the Closing Package for Fiscal 2005 Reporting

2.6 Pre E 1711 Land and Land Rights N 2.6 Pre E 1712 Improvements to Land N 2.6 Pre E 1710 Accumulated Depreciation on Improvements to Land N 2.6 Pre E 1720 Construction-in-Progress N 2.6 Pre E 1730 Buildings, Improvements, and Renovations N 2.6 Pre E 1730 Accumulated Depreciation on Buildings, Improvements, and Renovations N 2.6 Pre E 1740 Other Structures and Facilities N 2.6 Pre E 1740 Other Structures and Facilities N 2.6 Pre E 1740 Accumulated Depreciation on Equipment N 2.6 Pre E 1759 Accumulated Depreciation on Equipment N 2.6 Pre E 1810 Assets Under Capital Lease N 2.6 Pre E 1820 Leasehold Improvements N 2.6 Pre E 1820 Accumulated	ired
Image: Control of the second	
Product Federal 25 Pro Final Res Res Res 25 Pro E 1520 Inventory Held for Repair Res	
NonFederal NonFederal 2.5 Pre E 1523 Inventory Hell for Regain N 2.5 Pre E 1524 Inventory - Excess, Oboleta, and Unserviceable N 2.5 Pre E 1525 Inventory - Excess, Oboleta, and Unserviceable N 2.5 Pre E 1525 Inventory - Excess, Oboleta, and Unserviceable N 2.5 Pre E 1525 Inventory - Excess, Oboleta, and Unserviceable N 2.5 Pre E 1542 Fortelet Property Held for Sale N 2.5 Pre E 1542 Fortelet Property Held for Sale N 2.5 Pre E 1561 Commodities - Allowance N 2.5 Pre E 1560 Commodities - Allowance N 2.5 Pre E 1590 Other Felaled Property N 2.5 Pre E 1590 Other Felaled Property N 2.5 Pre E <	
c r r r r 2.5 Pre E 1524 Inventory Held for Repair N 2.5 Pre E 1524 Inventory - Excess, Obsolet, and Unserviceable N 2.5 Pre E 1526 Inventory - Work - Process N 2.5 Pre E 1526 Inventory - Heade Goods N 2.5 Pre E 1524 Inventory - Heade Goods N 2.5 Pre E 1542 Fordered Property Held for Donation or Use N 2.5 Pre E 1544 Fordered Property Held for Donation or Use N 2.5 Pre E 1540 Contronolities - Allowance N 2.5 Pre E 1560 Commodities - Allowance N 2.5 Pre E 1571 Stockglie Media Freedry - Allowance N 2.6 Pre E 1572 Stockglie Media Freedry - Allowance N 2.6 Pre	
25. Pre E 1523 Inventory - team for Repair N 25. Pre E 1525 Inventory - Raw Materials N 25. Pre E 1525 Inventory - Raw Materials N 25. Pre E 1525 Inventory - Workin-Process N 25. Pre E 1525 Inventory - Workin-Process N 25. Pre E 1526 Inventory - Workin-Process N 25. Pre E 1524 Fredited Property Field to Challon or Use N 25. Pre E 1524 Fredited Property Field to Challon or Use N 25. Pre E 1591 Connordin Earch Unitaria N 25. Pre E 1592 Connordin Earch Unitaria N 25. Pre E 1593 Other Related Property N 25. Pre E 1593 Other Related Property N 25. Pre E 1593 Other Related Property N 26. Pre E 1711 Land and Land Rights	
2.5. Pro E 1524 Inventory - Excess, Disolets, and Unserviceable N 2.5. Pre E 1526 Inventory - Work-in-Process N 2.5. Pre E 1527 Inventory - Work-in-Process N 2.5. Pre E 1528 Inventory - Nichaed Coods N 2.5. Pre E 1542 Inventory - Nichaed Coods N 2.5. Pre E 1544 Forfield Property Held for Sale N 2.5. Pre E 1544 Forfield Property - Allowance N 2.5. Pre E 1564 Commodies - Allowance N 2.5. Pre E 1564 Commodies - Allowance N 2.5. Pre E 1590 Other Related Property-Allowance N 2.5. Pre E 1590 Other Related Property-Allowance N 2.6. Pre E 1711 Land Land Rights N 2.6. Pre E 1712 Improvements to Land N 2.6. Pre E 1714 Lang	
2.5. Pre E 1526 Inventory - Raw Materials N 2.5. Pre E 1526 Inventory - Virokin-Process N 2.5. Pre E 1527 Inventory - Finished Goods N 2.5. Pre E 1521 Inventory - Virokin-Process N 2.5. Pre E 1541 Forteled Property Held for Doution or Use N 2.6. Pre E 1542 Forteled Property Held for Doution or Use N 2.6. Pre E 1549 Forteled Property Held for Sale N 2.5. Pre E 1559 Common Materials Held in Reserve N Inventory - Allowance 2.5. Pre E 1590 Other Related Property - Allowance N Inventory - Allowance 2.5. Pre E 1590 Other Related Property - Allowance N Inventory - Allowance 2.6. Pre E 1711 Land and Land Rights N Inventory - Allowance 2.6. Pre E 1712 Ingregerization on Improvements to Land N Inventory - Allowance </td <td></td>	
2.5. Pre E 1526 Inventory - Insinked Goods N 2.5. Pre E 1527 Inventory - Insinked Goods N 2.5. Pre E 1541 Forsited Property Held for Donation or Use N 2.5. Pre E 1542 Forfetted Property Held for Donation or Use N 2.5. Pre E 1549 Forfetted Property Held for Donation or Use N 2.5. Pre E 1549 Forfetted Property Held for Donation or Use N 2.5. Pre E 1569 Commodities Held Under Price Support and Stabilization Support Programs N 2.5. Pre E 1571 Stockpie Materias Held In Reserve N N 2.5. Pre E 1571 Stockpie Materias Held In Reserve N N 2.5. Pre E 1571 Stockpie Materias Held In Reserve N N 2.6. Pre E 1712 Inprovements Land N N 2.6. Pre E 1714 Langrowenets, and Renovations N N 2.6. Pre	
2.5. Pre E 1527 Inventory - Finished Goods N 2.5. Pre E 1541 Forleted Property Held for Sale N 2.5. Pre E 1542 Forleted Property Held for Oanalon or Use N 2.5. Pre E 1542 Forleted Property Held for Oanalon or Use N 2.5. Pre E 1561 Commodities Held Under Price Support and Stabilization Support Programs N 2.5. Pre E 1569 Commodities Held Under Price Support and Stabilization Support Programs N 2.5. Pre E 1571 Stockjuk Materials Held Inder Price Support and Stabilization Support Programs N 2.5. Pre E 1571 Stockjuk Materials Held Inder Price Support and Stabilization Support Programs N 2.5. Pre E 1579 Other Related Property - Allowance N N 2.6. Pre E 1579 Other Related Property - Allowance N N 2.6. Pre E 1771 Induration Held Integrams N N 2.6. Pre E 1771 Accumulated Depr	
25 Pre E 1529 Inventory - Allowance N 25 Pre E 1541 Forfeled Property Held for Sale N 25 Pre E 1549 Forfeled Property Held for Sale N 25 Pre E 1549 Forfeled Property Held for Sale N 25 Pre E 1561 Commodities - Allowance N 25 Pre E 1561 Commodities - Allowance N 25 Pre E 1551 Other Related Property Allowance N 25 Pre E 1551 Other Related Property Allowance N 25 Pre E 1711 Land and Land Rights N 26 Pre E 1712 Improvements to Land N 26 Pre E 1713 Accumulated Depreciation on Improvements to Land N 26 Pre E 1713 Accumulated Depreciation on Suldings, Improvements to Land N <	
2.5 Pre E 15.4 Forderiad Property, Heid for Sale N 2.5 Pre E 15.42 Forderiad Property, Heid for Donation or Use N 2.5 Pre E 1561 Commodities + Allowance N 2.5 Pre E 1568 Commodities + Allowance N 2.5 Pre E 1571 Stockpile Materias Heid for Reserve N 2.6 Pre E 1571 Stockpile Materias Heid for Sale N 2.6 Pre E 1571 Stockpile Materias Heid for Sale N 2.6 Pre E 1599 Other Related Property. N 2.6 Pre E 1711 Land and Land Rights N 2.6 Pre E 1712 Land and Land Rights N 2.6 Pre E 1712 Land and Land Rights N 2.6 Pre E 1720 Distinguitated Depresidation Information N 2.6	
2.5 Pre E 1542 Fordelise Progerty. Networke N 2.5 Pre E 1561 Commodities Med Under Price Support and Stabilization Support Programs N 2.5 Pre E 1561 Commodities Allevance N 2.5 Pre E 1571 Stockpile Materials Held in Reserve N 2.5 Pre E 1571 Stockpile Materials Held for Sale N 2.5 Pre E 1570 Other Related Progerty. Allowance N 2.6 Pre E 1571 Index Materials Held for Sale N 2.6 Pre E 1771 Land and Land Rights N 2.6 Pre E 1771 Ingrovements to Land N 2.6 Pre E 1771 Constructures and Renovations N 2.6 Pre E 1773 Accumulated Depreciation on Ingrovements, and Renovations N 2.6 Pre E 1773 Accumulated Depreciation on Suldings, Ingrovements, and Renovations N 2.6 Pre E 1774 Accumulated Depreciation on Suldings, Ingrovements,	
25 Pro E 1640 Forfeited Property - Allowance N International Status 25 Pre E 1660 Commodities - Allowance N International Status 25 Pre E 1571 Stockpile Materials Held for Sale N International Status 25 Pre E 1572 Stockpile Materials Held for Sale N International Status 25 Pre E 1590 Other Related Property - Allowance N International Status 26 Property, Plant, and Equipment International Status N International Status International Status 26 Pre E 1711 Land and Land Rights N International Status N 26 Pre E 1712 Norwenets to Land N International Status N 26 Pre E 1720 Construction-in-Progress N International Status N 26 Pre E 1740 Other Structures and Facilitites	
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2.7 Pre E 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public N	
Debt Securities	

Reclassi	fied Balance	Sheet fo	r the Closi	ng Package for Fiscal 2005 Reporting		
	Pre/Post	Trial	USSGL	USSGL Account Title	USSGL	Additional Information Required
		Bal.	Acct.		Account	
		Dai.	AUUI.		Attribute /1	
					Federal/	
					NonFederal	
					/2	
	Pre	E	1690	Other Investments	N	
2.7	Pre	E	1990	Other Assets	N	
2.8	Total Non-F	ederal A	ssets CAL	С (2.12.7)		
3	Federal					
3.1	Fund Balan	ce With 1	reasurv			
	Pre	F	1010	Fund Balance With Treasury		
		-	1010			
3.2	Investment	s (RC 1)	/3			
	Pre		1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	
	Pre		1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	
			1612		F	
	Pre		-	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	
3.2		E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau	F	
	Pre			of the Public Debt		
	Pre	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	F	
	Pre	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	F	
	Pre	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	F	
3.2		E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public	F	
	Pre			Debt Securities		
3.2		E	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	
	Pre					
3.2		E	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	
	Pre					
3.2		E	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of	F	
	Pre			the Public Debt		
3.2	Pre	E	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F	
-	Pre	F	1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F	
	Pre	F	1690	Other Investments	F	
0.2	110	-	1000		1	
3.3	Accounts R	locoivabl	0 (PC 22)	1¢		
	Pre		1310	Accounts Receivable	F	
3.3			1310		F	
2.4	Interact De	 			<u>├</u> ───	
3.4	Interest Red	Jeivadie (Internet Deseiveble		
3.4	Pre	E	1340	Interest Receivable	F	
		<u> </u>				
3.5	Loans Rece	eivable (R				
3.5	Pre	E	1350	Loans Receivable	F	
3.6	Transfers R	eceivabl				
	Pre	E	1330	Receivable for Transfers of Currently Invested Balances	F	
3.6	Pre	E	1335	Expenditure Transfers Receivable	F	
					1	
3.7	Benefit Pro	gram Col	ntribution F	Receivable (RC 21) /3		
	Pre	ΪE	1320	Employment Benefit Contributions Receivable	F	
0.1	1	-			•	

				ng Package for Fiscal 2005 Reporting		
Line No.		-		USSGL Account Title	USSGL	Additional Information Required
		Bal.	Acct.		Account	
					Attribute /1	
					Federal/	
					NonFederal	
					/2	
3.8	Advances to	o Others	and Prepay	ments (RC 23) /3		
3.8	Pre	E	1410	Advances to Others	F	
3.8	Pre	E	1450	Prepayments	F	
3.9	Other Asset	s Withou	t Reciproca	als (RC 29) /3		
3.9	Pre	E	1319	Allowance for Loss on Accounts Receivable	F	
		E	1349	Allowance for Loss on Interest Receivable	F	
		E	1359	Allowance for Loss on Loans Receivable	F	
3.9	Pre	E	1360	Penalties, Fines, and Administrative Fees Receivable	F	
		E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	
		E	1618	Market Adjustment - Investments	F	
		E	1921	Receivable From Appropriations	F	Do not use without permission from Treasury or OMB.
		E	1990	Other Assets	F	
0.0					· ·	
3.10	Total Federa	al Assets	CALC (3.1			
			27.20 (0.1	, 	1	
4	Total Assets	S CALC	(2.8 + 3.10)		1	
-					1	
5	Liabilities:					
ř.	_105111163.					
6	Non-Federa				1	
	Accounts Pa					
		E	2110	Accounts Payable	N	
		E	2120	Disbursements in Transit	N	
		E	2120	Accrued Interest Payable	N	Related to accounts payable
		E	2960	Accounts Payable From Canceled Appropriations	N	
0.1	116		2000		IN	
6.2	Federal Deb	t Securit	ias Hald by	the Public	1	
		E	2140	Accrued Interest Payable	N	Related to interest on the debt
		E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
0.2		L.	2000	Securities issued by rederar Agencies onder General and Special Financing Authonity	IN	
6.2	Pre	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing	N	
0.2		L.	2001	Authority	IN	
6.0	Pre	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing	N	
0.2	FIE	<u> </u>	2002	Authority	IN	
6.0	Pre	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under	N	
0.2	FIE		2000	General and Special Financing Authority	IN	
6.2	Fodorel Free		d Voterer -	 Penefite Peyeble		
		E	2213	Benefits Payable Employer Contributions and Payroll Taxes Payable	N	
		E	2213		N	
				Other Post-Employment Benefits Due and Payable		
		E	2216	Pension Benefits Due and Payable to Beneficiaries	N	
		E	2217	Benefit Premiums Payable to Carriers	N	
		E	2218	Life Insurance Benefits Due and Payable to Beneficiaries	N	
	-	E	2290	Other Unfunded Employment Related Liability	N	
		E	2610	Actuarial Pension Liability	N	
	-	E	2620	Actuarial Health Insurance Liability	N	
	-	E	2630	Actuarial Life Insurance Liability	N	
		E	2650	Actuarial FECA Liability	N	
6.3	Pre	E	2690	Other Actuarial Liabilities	N	VA benefits only

Reclassi	sified Balance Sheet for the Closing Package for Fiscal 2005 Reporting									
	Pre/Post	Trial	USSGL	USSGL Account Title	USSGL	Additional Information Required				
		Bal.	Acct.		Account					
					Attribute /1					
					Federal/					
					NonFederal					
					/2					
6.4	Environme	ntal and I	Disposal Lia	bilities						
	Pre	E	2995	Estimated Cleanup Cost Liability	N					
		-	2000							
6.5	Benefits Du	e and Pa	vable							
	Pre	E	2160	Entitlement Benefits Due and Payable	N					
		1								
6.6	Loan Guara	ntee Lia	bilities							
	Pre	E	2180	Loan Guarantee Liability	N					
6.7	Other Liabi	lities								
	Pre	E	2130	Contract Holdbacks	N					
	Pre	Е	2190	Other Accrued Liabilities	N					
	Pre	E	2210	Accrued Funded Payroll and Leave	N					
	Pre	E	2211	Withholdings Payable	N					
	Pre	E	2220	Unfunded Leave	N					
	Pre	E	2310	Advances From Others	N					
	Pre	E	2320	Deferred Credits	N					
	Pre	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	N					
	Pre	E	2540	Participation Certificates	N					
	Pre	E	2590	Other Debt	N					
	Pre	E	2690	Other Actuarial Liabilities	N	Other than VA benefits				
	Pre	E	2030	Prior Liens Outstanding on Acquired Collateral	N					
	Pre	E	2920	Contingent Liabilities	N					
	Pre	E	2920	Capital Lease Liability	N					
	Pre	E	2940	Custodial Liability	N					
	Pre	E	2980	Other Liabilities	N					
	Pre		2990	Estimated Cleanup Cost Liability	N					
0.7	FIE	C	2995		IN					
6.8	Total Nan E	adaral I	iahilitiaa C/	LALC (6.16.7)	-					
0.0	Total Non-F			ALC (0.10.7)						
7	Federal									
1	reuerai									
7.1	Accounts P	avable (C 22) /2							
	Pre	E	2110	Accounts Payable	F					
	-				F F					
	Pre Pre	E	2120 2130	Disbursements in Transit Contract Holdbacks	F					
	Pre	E	2130	Other Accrued Liabilities	F					
	Pre	E	2990	Other Liabilities	F					
7.1	Pre	E	2990		F					
7.2	Debt (RC 1)	/3			-					
	Pre	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	F					
1.2	FIE	E	2550	Securities issued by rederal Agencies onder General and Special Financing Autionty	Г					
7.0	Dre	-	0504	Discount on Convertice logical by Foderal Association Under Converting and Crossial Financias						
1.2	Pre	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing	F					
7.0	Dua	-	0500	Authority	-					
7.2	Pre	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing	F					
7.0	Dra		0500	Authority	-					
/.2	Pre	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under	F					
	Due	_	0540	General and Special Financing Authority	-					
1.2	Pre	E	2540	Participation Certificates	F					

Reclassi	fied Balance	Sheet fo	r the Closi	ng 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	
7.3	Interest Pay	able (RC	2) /3			
	Pre	E	2140	Accrued Interest Payable	F	
		-				
7.4	Loans Paya	ble (RC 1	7) /3			
	Pre	E	2510	Principal Payable to the Bureau of the Public Debt	F	
	Pre	E	2520	Principal Payable to the Federal Financing Bank	F	
	Pre	E	2590	Other Debt	F	
		-	2000			
7.5	Transfers P	avable (F	RC 27) /3			
	Pre	E	2150	Payable for Transfers of Currently Invested Balances	F	
	Pre	E	2155	Expenditure Transfers Payable	F	
		1				
7.6	Benefit Pro	aram Cor	ntribution P	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	
	Pre	E	2290	Other Unfunded Employment Related Liability	F	
7.0			2230			
7.7	Advances F	rom Oth	are and Do	ferred Credits (RC 23) /3		
	Pre	E	2310	Advances From Others	F	
	Pre	E	2320	Deferred Credits	F	
1.1	116	L_	2020		1	
7.8	Othor Liabi	litice With	out Pecin	rocals (RC 29) /3		
	Pre	E	2170	Subsidy Payable to the Financing Account	F	
	Pre	E	2170	Contra Liability for Subsidy Payable to the Financing Account	F	
	Pre	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	F	
	Pre	E	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	2900	Resources Payable to Treasury	F	
	Pre	E	2970	Custodial Liability	F	
7.0	116	L_	2300	Custodial Elability		
7.9	Total Feder	al Liabilit	ios CALC	(7.1		
1.9	Total Feuer		IES CALC	(7:17.6)		
8	Total Liabil	itios CAL	$C(68 \pm 7)$	9)		
0		LIES CAL	LC (0.0 + 7.3 T	5)		
٩	Net Positio	1 n:	<u> </u>			
3	Net Positio	1.	<u> </u>			
9.1	Unexpende	d Appror	riation			
	Pre	B	3100	Unexpended Appropriations - Cumulative		
	Pre	E	3100	Unexpended Appropriations - Appropriations Received		
	Pre	E	3102	Unexpended Appropriations - Transfers-In	F	
	Pre	E	3102	Unexpended Appropriations - Transfers-Out	F	
		E	3103		F	
	Pre			Unexpended Appropriations - Adjustments		
	Pre	E E	3107 3108	Unexpended Appropriations - Used		
	Pre	F		Unexpended Appropriations - Prior-Period Adjustments - Restated		
9.1	Pre	E	3109	Unexpended Appropriations - Prior-Period Adjustments - Not Restated		

Reclassified Balance Sheet for the Closing Package for Fiscal 2005 Reporting

ine No.	Pre/Post	Trial	USSGL	USSGL Account Title	USSGL	Additional Information Required
		Bal.	Acct.		Account	<u>.</u>
					Attribute /1	
	1				Federal/	
					NonFederal	
					/2	
.2	Cumulative	Results	of Operatio	ns		
	Pre	B	3310	Cumulative Results of Operations		
	Pre	F	5100	Revenue From Goods Sold	F/N	
	Pre	F	5109	Contra Revenue for Goods Sold	F/N	
	Pre	E	5200	Revenue From Services Provided	F/N	
	Pre	E	5209	Contra Revenue for Services Provided	F/N	
	Pre	E	5310	Interest Revenue - Other	F/N	
	Pre	E	5311	Interest Revenue - Investments	F/N	
	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	
	Pre	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N	
	Pre	E	5318	Contra Revenue for Interest Revenue - Investments	F/N	
	Pre	E	5319	Contra Revenue for Interest Revenue - Other	F/N	
	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	F/N	
	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F/N	
9.2	Pre	E	5400	Benefit Program Revenue	F/N	
9.2	Pre	E	5409	Contra Revenue for Benefit Program Revenue	F/N	
9.2	Pre	E	5500	Insurance and Guarantee Premium Revenue	N	
9.2	Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	
9.2	Pre	E	5600	Donated Revenue - Financial Resources	N	
9.2	Pre	E	5609	Contra Revenue for Donations - Financial Resources	N	
9.2	Pre	E	5610	Donated Revenue - Nonfinancial Resources	N	
9.2	Pre	E	5619	Contra Donated Revenue - Nonfinancial Resources	N	
9.2	Pre	E	5700	Expended Appropriations		
9.2	Pre	E	5708	Expended Appropriations - Prior-Period Adjustments - Restated		
9.2	Pre	E	5709	Expended Appropriations - Prior-Period Adjustments - Not Restated		
	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	
	Pre	E	5799	Adjustment of Appropriations Used		
	Pre	E	5800	Tax Revenue Collected	F/N	
	Pre	E	5801	Tax Revenue Accrual Adjustment	F/N	
	Pre	E	5809	Contra Revenue for Taxes	F/N	
	Pre		5890	Tax Revenue Refunds	F/N	
	Pre		5900	Other Revenue	F/N	
	Pre	E	5909	Contra Revenue for Other Revenue	F/N	
	Pre		5990	Collections for Others	F/N	
	Pre	E	5991	Accrued Collections for Others	F/N	
	Pre Pre		6100 6190	Operating Expenses/Program Costs	F/N F/N	
				Contra Bad Debt Expense - Incurred for Others		
	Pre	E	6199	Adjustment to Subsidy Expense Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal	N F	
9.2	Pre	L _c	6310	Financing Bank	F	
	1	1		Глансну Банк	F/N	

ine No.	Pre/Post	Trial	USSGL	USSGL Account Title	USSGL	Additional Information Required
		Bal.	Acct.		Account	
					Attribute /1	
					Federal/	
					NonFederal	
					/2	
9.2	Pre	E	6330	Other Interest Expenses	F/N	
9.2	Pre	E	6400	Benefit Expense	F/N	
9.2	Pre	E	6500	Cost of Goods Sold	N	
9.2	Pre	E	6610	Cost Capitalization Offset	N	
9.2	Pre	E	6710	Depreciation, Amortization, and Depletion	N	
9.2	Pre	E	6720	Bad Debt Expense	F/N	
9.2	Pre	E	6730	Imputed Costs	F	
9.2	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N	
9.2	Pre	E	6800	Future Funded Expenses	F/N	
9.2	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget	F	
				Authority (Unobligated)		
9.2	Pre	E	6900	Nonproduction Costs	F/N	
9.2	Pre	E	7110	Gains on Disposition of Assets - Other	N	
9.2	Pre	E	7111	Gains on Disposition of Investments	F/N	
9.2		E	7112	Gains on Disposition of Borrowings	F	
9.2		E	7180	Unrealized Gains	F/N	
9.2		E	7190	Other Gains	F/N	
9.2	Pre	E	7210	Losses on Disposition of Assets - Other	N	
9.2	Pre	E	7211	Losses on Disposition of Investments	F/N	
9.2	Pre	E	7212	Losses on Disposition of Borrowings	F	
9.2	Pre	E	7280	Unrealized Losses	F/N	
9.2	Pre	E	7290	Other Losses	F/N	
9.2	Pre	E	7300	Extraordinary Items	N	
9.2		E	7400	#N/A	F/N	
9.2		E	7401	#N/A	F/N	
9.2	Pre	E	7500	#N/A	F/N	
9.2	Pre	E	7600	#N/A	N	
)	Total Net P	osition	CALC (9.1 +	· 9.2)		
	Total Liabi	lities and	Net Positio	on CALC (8 + 10)		

Reclassified Balance Sheet for the Closing Package for Fiscal 2005 Reporting

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.

 For RC (Reciprocal Category) detail information, see TFM Volume I, Part 2 - Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government, Appendix 7.

SECTION VI

					USSGL Ac	count Attribute	/1
	Pre /	Trial	USSGL		Fed. /	Exch. /	
Line No.	Post	Bal.	Acct.	USSGL Account Title	NonFed. /2	Nonexch.	Additional Information Required
. Gross	Cost:						
. Non-Fe	ederal G	ross Co	ost				
	2 Pre	E		Operating Expenses/Program Costs	N		
	2 Pre	E		Contra Bad Debt Expense - Incurred for Others	N		
	2 Pre	E		Adjustment to Subsidy Expense	N		
	2 Pre	E		Interest Expenses on Securities	N		
	2 Pre	E		Other Interest Expenses	N		
	2 Pre	E		Benefit Expense	N		
	2 Pre	Е		Cost of Goods Sold	N		
	2 Pre	E		Applied Overhead	N		
	2 Pre	E		Cost Capitalization Offset	N		
	2 Pre	E	6710	Depreciation, Amortization, and Depletion	N		
	2 Pre	E		Bad Debt Expense	N		
	2 Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	N		
	2 Pre	E		Future Funded Expenses	N		
	2 Pre	E	6900	Nonproduction Costs	N		
	2 Pre	E	7210	Losses on Disposition of Assets - Other	N	Х	
2	2 Pre	E	7211	Losses on Disposition of Investments	N	Х	
	2 Pre	E	7280	Unrealized Losses	N	Х	
	2 Pre	E	7290	Other Losses	N	Х	
4	2 Pre	Е	7300	Extraordinary Items	N		
2	2 Pre	E	7500	Distribution of Income - Dividend	N	Х	
	2 Pre	E	7600	Changes in Actuarial Liability	N		
. Interes	t on Del	t Held	by the Publ	l ic			
_							Department of the Treasury Only
. Total N	lon-Fed	eral Gro	ss Cost C	ALC (2 + 3)			

					USSGL Ac	count Attribute	/1
	Pre /	Trial	USSGL		Fed. /	Exch. /	
ine No.	Post	Bal.	Acct.	USSGL Account Title	NonFed. /2	Nonexch.	Additional Information Required
. Federal	Groce	Cost					
. reuerai	61055						
.1 Benef	fit Prog	ram Cos	sts Related	to Exchange Transactions (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	Е	6850	(Unobligated)	F		
2 Banat			to Bolatad	to Nonexchange Transactions (RC 08) /3			
	Pre	E		Benefit Expense	F		
5.2	FIE		0400	Employer Contributions to Employee Benefit Programs	Г		
				Not Requiring Current-Year Budget Authority			
F 0	Dee		0050				
5.2	Pre	E	6850	(Unobligated)	F		
5.3 Impute		s (RC 2	5) /3				
5.2	Pre	E	6730	Imputed Costs	F		
.4 Buy/ S		+ (PC 24	/2				
	Pre	E		Operating Expenses/Program Costs	F		
	Pre	E		Other Expenses Not Requiring Budgetary Resources	F		
	Pre	E		Future Funded Expenses	F		
	Pre	E		Nonproduction Costs	F		
				nse Related to Exchange Transactions (RC 3) /3			
	Pre	E		Interest Expenses on Securities	F		Department of the Treasury Only
	Pre	E		Losses on Disposition of Investments	F	Х	
5.5	Pre	E	7280	Unrealized Losses	F	Х	
.6 Federa	al Secu	rities Inf	L terest Expe	Inse Related to Nonexchange Transactions (RC 4) /3			
	Pre	E		Interest Expenses on Securities	F		Department of the Treasury Only
5.6	Pre	Е		Losses on Disposition of Investments	F	Х	
5.6	Pre	E	7280	Unrealized Losses	F	Х	

					USSGL Acc	ount Attribute /	1
	Pre /	Trial	USSGL		Fed. /	Exch. /	
Line No.	Post	Bal.	Acct.	USSGL Account Title	NonFed. /2	Nonexch.	Additional Information Required
		L					
5.7 Borrov	wing Int	erest ar	nd Other Ex	penses Related to Exchange Transactions (RC 5) /3			
				Interest Expenses on Borrowing From the Bureau of the			
57	Pre	Е	6210	Public Debt and/or the Federal Financing Bank	F		
	'Pre	E		Other Interest Expenses	г F		
0.7			0000		1		
5.8 Borrov	wing Int	erest Ex	xpense Rel	ated to Nonexchange Transactions (RC 7) /3			
			Ī	• • • •			
				Interest Expenses on Borrowing From the Bureau of the			
5.8	Pre	Е	6310	Public Debt and/or the Federal Financing Bank	F		
			_				
5.9 Borrov		· ·		-			
	Pre	E		Other Losses	F	Х	
5.9	Pre	E	7212	Losses on Disposition of Borrowings	F	Х	Department of the Treasury Only
5.10 Othe	r Costs	Withou	l t Reciproca	l als (RC 29) /3			
	Pre	E		Contra Bad Debt Expense - Incurred for Others	F		
5.10	Pre	E		Bad Debt Expense	F		
5.10	Pre	E	7500	Distribution of Income - Dividend	F	Х	
6 Total E	odoral G	ross C	ost CALC	(5.1 . 5.10)			
o. Total Fe		1055 0	I CALC	5.15.10)			
7 Donartr	l nont To	l Ial Gros	l se Cost (Th	l e line item, departmental total gross cost, is the full co	l ost (Eodoral a	nd Non-Federal) of
				department/agency) CALC (2 + 5)			
	Pre	E		Operating Expenses/Program Costs	F/N		
	'Pre	E		Contra Bad Debt Expense - Incurred for Others	F/N		
	'Pre	E		Adjustment to Subsidy Expense	N		
		1		Interest Expenses on Borrowing From the Bureau of the			
7	Pre	Е		Public Debt and/or the Federal Financing Bank	F		
	'Pre	E	6320	Interest Expenses on Securities	F/N		
	'Pre	E		Other Interest Expenses	F/N		
	' Pre	E		Benefit Expense	F/N		
	'Pre	E		Cost of Goods Sold	N		
	' Pre	E		Applied Overhead	N		
	'Pre	E		Cost Capitalization Offset	N		

				USSGL Account Attribute /1					
	Pre /	Trial	USSGL		Fed. /	Exch. /			
ine No.	Post	Bal.	Acct.	USSGL Account Title	NonFed. /2	Nonexch.	Additional Information Required		
7	7 Pre	E	6710	Depreciation, Amortization, and Depletion	N				
7	7 Pre	E		Bad Debt Expense	F/N				
7	7 Pre	E		Imputed Costs	F				
7	7 Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N				
7	7 Pre	E	6800	Future Funded Expenses	F/N				
				Employer Contributions to Employee Benefit Programs					
				Not Requiring Current-Year Budget Authority					
7	7 Pre	E		(Unobligated)	F				
7	7 Pre	E	6900	Nonproduction Costs	F/N				
	7 Pre	E		Losses on Disposition of Assets - Other	N	Х			
7	7 Pre	E		Losses on Disposition of Investments	F/N	Х			
7	7 Pre	Е		Losses on Disposition of Borrowings	F	Х			
7	7 Pre	E		Unrealized Losses	F/N	Х			
7	7 Pre	Е	7290	Other Losses	F/N	Х			
	7 Pre	Е	7300	Extraordinary Items	N				
	7 Pre	Ε		Distribution of Income - Dividend	F/N	Х			
	7 Pre	Е	7600	Changes in Actuarial Liability	N				
B. Earned	d Reven	ue							
. Non-Fe	deral Ea	arned R	evenue						
	Pre	Е	1	Revenue From Goods Sold	N	Х			
	Pre	Е	5109	Contra Revenue for Goods Sold	N	Х			
ç	Pre	Ε	5200	Revenue From Services Provided	N	Х			
ç	Pre	E	5209	Contra Revenue for Services Provided	N	Х			
ç	Pre	E	5310	Interest Revenue - Other	N	Х			
ç	Pre	E	5311	Interest Revenue - Investments	N	Х			
ę	Pre	Е	5312	Interest Revenue - Loans Receivable/Uninvested Funds	Ν	Х			
				Contra Revenue for Interest Revenue - Loans					
ç	Pre	Е	5317	Receivable	N	X			
	Pre	E		Contra Revenue for Interest Revenue - Investments	N	X			
	Pre	E		Contra Revenue for Interest Revenue - Other	N	X			
	Pre	E		Penalties, Fines, and Administrative Fees Revenue	N	X			
		1		Contra Revenue for Penalties, Fines, and Administrative					
c	Pre	Е		Fees	N	х			

					USSGL Acc	count Attribute	/1
	Pre /	Trial	USSGL		Fed. /	Exch. /	
ine No.	Post	Bal.	Acct.	USSGL Account Title	NonFed. /2	Nonexch.	Additional Information Required
g	Pre	E	5400	Benefit Program Revenue	N	Х	
g	Pre	E		Contra Revenue for Benefit Program Revenue	N	Х	
g	Pre	E	5500	Insurance and Guarantee Premium Revenue	N	Х	
				Contra Revenue for Insurance and Guarantee Premium			
g	Pre	Е	5509	Revenue	N	Х	
ç	Pre	E	5900	Other Revenue	N	Х	
ç	Pre	E	5909	Contra Revenue for Other Revenue	N	Х	
ç	Pre	E	5990	Collections for Others	N	Х	
ç	Pre	E	5991	Accrued Collections for Others	N	Х	
ç	Pre	E	7110	Gains on Disposition of Assets - Other	N	Х	
ç	Pre	E	7111	Gains on Disposition of Investments	N	Х	
ç	Pre	E		Unrealized Gains	N	Х	
g	Pre	E	7190	Other Gains	N	Х	
10. Federa	al Earne	d Reve	nue				
10.1 Bene	fit Prog	ram Re	venues (RC	26) /3			
	Pre	E		Benefit Program Revenue	F	Х	
10.2 Buy/	Sell Rev	enues ((RC 24) /3				
10.2	2 Pre	E	5100	Revenue From Goods Sold	F	Х	
10.2	2 Pre	E	5200	Revenue From Services Provided	F	Х	
10.2	2 Pre	E	5900	Other Revenue	F	Х	
	-	-	-	·			
10.3 Fede	ral Secu	irities Ir	nterest Rev	enues Investments (RC 3) /3			
10.3	8 Pre	E	5311	Interest Revenue - Investments	F	Х	
10.3	B Pre	E	7111	Gains on Disposition of Investments	F	Х	
10.3	3 Pre	E		Unrealized Gains	F	Х	
10.4 Borro	owings I	nterest	Revenues	and Other Revenues (RC 5) /3			
10.4	Pre	Е	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F	Х	Department of the Treasury Only
0.5 Borro							
	5 Pre	Е		Gains on Disposition of Borrowings	F	Х	Department of the Treasury Only
10.5	5 Pre	E	7190	Other Gains	F	Х	

SECTION VI

					USSGL Ac	count Attribute	/1
	Pre /	Trial	USSGL		Fed. /	Exch. /	
ine No.	Post	Bal.	Acct.	USSGL Account Title	NonFed. /2	Nonexch.	Additional Information Required
0.0.04h -			h av t Da aim	re col (DO 00) /0			
				rocal (RC 29) /3		X	
	Pre	E		Contra Revenue for Goods Sold	F	X	
	8 Pre	E		Contra Revenue for Services Provided	F	X	
	6 Pre	E		Interest Revenue - Other	F	Х	
	8 Pre	E		Contra Revenue for Interest Revenue - Other	F	Х	
10.6	8 Pre	E		Penalties, Fines, and Administrative Fees Revenue	F	Х	
			5329	Contra Revenue for Penalties, Fines, and Administrative			
	6 Pre	E		Fees	F	Х	
	6 Pre	E	5409	Contra Revenue for Benefit Program Revenue	F	Х	
	6 Pre	Е	5909	Contra Revenue for Other Revenue	F	Х	
10.6	6 Pre	E		Collections for Others	F		
10.6	6 Pre	E	5991	Accrued Collections for Others	F		
1. Total	Federal	Earned	Revenue C	CALC (10.110.6)			
				nue CALC (9 + 10)			
	2 Pre	E		Revenue From Goods Sold	F/N	Х	
12	2 Pre	E	5109	Contra Revenue for Goods Sold	F/N	Х	
12	2 Pre	Е	5200	Revenue From Services Provided	F/N	Х	
12	2 Pre	E	5209	Contra Revenue for Services Provided	F/N	Х	
12	2 Pre	E	5310	Interest Revenue - Other	F/N	Х	
12	2 Pre	E	5311	Interest Revenue - Investments	F/N	Х	
12	2 Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	Х	
				Contra Revenue for Interest Revenue - Loans			
				Described a	N	Х	
12	2 Pre	Е	5317	Receivable	IN	~ ~	
	Pre Pre	E		Contra Revenue for Interest Revenue - Investments	N	X	
12			5318				

Reclassified Statement of Net Cost for the Closing Package for Fiscal 2005 Reporting

	I- <i>i</i>					count Attribute	/1
	Pre /	Trial	USSGL		Fed. /	Exch. /	
ine No.	Post	Bal.	Acct.	USSGL Account Title	NonFed. /2	Nonexch.	Additional Information Required
			5329	Contra Revenue for Penalties, Fines, and Administrative			
12	Pre	E		Fees	F/N	Х	
12	Pre	E	5400	Benefit Program Revenue	F/N	Х	
12	Pre	E	5409	Contra Revenue for Benefit Program Revenue	F/N	Х	
12	Pre	E	5500	Insurance and Guarantee Premium Revenue	N	Х	
			5509	Contra Revenue for Insurance and Guarantee Premium			
12	Pre	E		Revenue	N	Х	
12	Pre	E	5900	Other Revenue	F/N	Х	
12	Pre	E	5909	Contra Revenue for Other Revenue	F/N	Х	
12	Pre	E	5990	Collections for Others	N	Х	
12	Pre	E	5991	Accrued Collections for Others	N	Х	
12	Pre	E	7110	Gains on Disposition of Assets - Other	N	Х	
12	Pre	E	7111	Gains on Disposition of Investments	F/N	Х	
12	Pre	E	7112	Gains on Disposition of Borrowings	F	Х	
12	Pre	E	7180	Unrealized Gains	F/N	Х	
12	Pre	Е	7190	Other Gains	F/N	Х	
. Net Co	ost of O	peratio	ns CALC (2	29)			

Footnotes:

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

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

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	Due (Tailed	110001			ount Attribute	
	Pre/	Trial	USSGL		Fed./	Exch./	Additional Information Required
о.	Post	Bal.	Account	l itie	NonFed. /2	Nonexcn.	
-	Devinui	n n Nat I) a aiti a n Da				
			Position Ba				
	Pre Pre	B		Unexpended Appropriations - Cumulative			
	Pre	E		Cumulative Results of Operations Unexpended Appropriations - Prior-Period			
1	Pre	E	3108	Adjustments - Restated			
4	Pre	E	5700	Expended Appropriations - Prior-Period			
1	Pre	E	5708	Adjustments - Restated			
1	Pre	F	7401	Prior-Period Adjustments - Restated			
	FIE		7401	Filor-Fellou Aujustinents - Restated	-	-	
2	Non Fod	loral Driv	or Poriod A	Adjustments (Not Restated)	-	-	
	Pre	E	7400	Prior-Period Adjustments - Not Restated	N		
2	FIC		7400	Thor-renou Aujustments - Not Restated			
2	Federal	Prior Po	riod Adjust	ments (Not Restated) (RC-29)	+	1	
	Pre	E		Unexpended Appropriations - Prior-Period	-		
0			0100	Adjustments - Not Restated			
.3	Pre	E	5709	Expended Appropriations - Prior-Period	1		
5		-	0,00	Adjustments - Not Restated			
3	Pre	E	7400	Prior-Period Adjustments - Not Restated	F		
-				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
4	Adjusted	d Beainr	nina Net Po	sition Balance CALC (13)			
5	Non-Fed	leral Noi	n-Exchange	Revenue			
5.1	Individu	al Incom	e Tax and	Tax Withholdings			
	Pre	E		Tax Revenue Collected	N	Т	Related to individual income tax and tax withholdings - Department of the
							Treasury only
5.1	Pre	E	5801	Tax Revenue Accrual Adjustment	N	Т	Related to individual income tax and tax withholdings - Department of the
							Treasury only
5.1	Pre	E	5809	Contra Revenue for Taxes	N	Т	Related to individual income tax and tax withholdings - Department of the
<u> </u>	Dee	-	5000	Tau Davanua Dafuada	N		Treasury only Related to individual income tax and tax withholdings - Department of the
5.1	Pre	E	5890	Tax Revenue Refunds	N	Т	Treasury only
5.2	Corpora	tion Inco	ome Taxes				
	Pre	E		Tax Revenue Collected	N	Т	Related to corporation income tax - Department of the Treasury only
	Pre	E		Tax Revenue Accrual Adjustment	N	Т	Related to corporation income tax - Department of the Treasury only
	Pre	E		Contra Revenue for Taxes	N	Т	Related to corporation income tax - Department of the Treasury only
	Pre	E		Tax Revenue Refunds	N	Т	Related to corporation income tax - Department of the Treasury only
5.3	Unemplo	oyment '	Taxes				
	Pre	E		Tax Revenue Collected	N	Т	Related to unemployment taxes
5.3	Pre	E	5801	Tax Revenue Accrual Adjustment	N	Т	Related to unemployment taxes
5.3	Pre	Е	5809	Contra Revenue for Taxes	N	Т	Related to unemployment taxes
5.3	Pre	E	5890	Tax Revenue Refunds	N	Т	Related to unemployment taxes
	Excise T	axes					
	Pre	E		Tax Revenue Collected	N	Т	Related to excise taxes
	Pre	Е		Tax Revenue Accrual Adjustment	N	Т	Related to excise taxes
	Pre	Е		Contra Revenue for Taxes	N	Т	Related to excise taxes
5.4	Pre	E	5890	Tax Revenue Refunds	N	Т	Related to excise taxes

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

			USSGL Account Attribute /1						
Line				USSGL Account	Fed./	Exch./	Additional Information Required		
No.	Post	Bal.	Account	Title	NonFed. /2	Nonexch.			
5.5	Estate and	i Gift T	axes						
5.5	Pre	E	5800	Tax Revenue Collected	N	Т	Related to estate and gift taxes - Department of the Treasury only		
5.5	Pre	E	5801	Tax Revenue Accrual Adjustment	N	Т	Related to estate and gift taxes - Department of the Treasury only		
5.5	Pre	E	5809	Contra Revenue for Taxes	N	Т	Related to estate and gift taxes - Department of the Treasury only		
5.5	Pre	E	5890	Tax Revenue Refunds	N	Т	Related to estate and gift taxes - Department of the Treasury only		
5.6	Customs I	Duties							
5.6	Pre	Е	5800	Tax Revenue Collected	N	Т	Related to custom duties - Department of the Treasury only		
5.6	Pre	Е	5801	Tax Revenue Accrual Adjustment	N	Т	Related to custom duties - Department of the Treasury only		
5.6	Pre	Е	5809	Contra Revenue for Taxes	N	Т	Related to custom duties - Department of the Treasury only		
5.6	Pre	Е	5890	Tax Revenue Refunds	N	Т	Related to custom duties - Department of the Treasury only		
5.7	Other Tax	es and	Receipts						
5.7	Pre	Е	5311	Interest Revenue - Investments	N	Т			
5.7	Pre	Е	5312	Interest Revenue - Loans					
				Receivable/Uninvested Funds	Ν	Т			
5.7	Pre	E	5317	Contra Revenue for Interest Revenue - Loans					
				Receivable	Ν	Т			
5.7	Pre	E	5318	Contra Revenue for Interest Revenue -					
				Investments	Ν	Т			
5.7	Pre	E	5800	Tax Revenue Collected	N	Т	Related to other taxes		
5.7	Pre	E		Tax Revenue Accrual Adjustment	N	Т	Related to other taxes		
5.7	Pre	E	5809	Contra Revenue for Taxes	N	Т	Related to other taxes		
5.7	Pre	E	5890	Tax Revenue Refunds	N	Т	Related to other taxes		
5.7	Pre	E	5310	Interest Revenue - Other	N	Т			
	Pre	E		Contra Revenue for Interest Revenue - Other	N	Т			
5.7	Pre	E	5320	Penalties, Fines, and Administrative Fees					
				Revenue	N	Т			
5.7	Pre	E	5329	Contra Revenue for Penalties, Fines, and					
				Administrative Fees	N	Т			
5.7	Pre	E	5400	Benefit Program Revenue	N	Т			
5.7	Pre	E	5409	Contra Revenue for Benefit Program					
				Revenue	N	Т			
5.7	Pre	E	5600	Donated Revenue - Financial Resources	N	Т			
5.7	Pre	E	5609	Contra Revenue for Donations - Financial					
				Resources	N	Т			
5.7	Pre	Е	5610	Donated Revenue - Nonfinancial Resources	N	Т			
5.7	Pre	E		Contra Donated Revenue - Nonfinancial		1			
				Resources	N	т			
5.7	Pre	E		Other Revenue	N	T			
	Pre	E		Contra Revenue for Other Revenue	N	T			
	Pre	E		Collections for Others	N	T			
	Pre	E		Accrued Collections for Others	N	T			
	Pre	E		Gains on Disposition of Assets - Other	N	T			
	Pre	E		Gains on Disposition of Investments	N	T			
	Pre	E		Unrealized Gains	N	T			
	Pre	E		Other Gains	N	T			
	Pre	E		Losses on Disposition of Assets - Other	N	T			
	Pre	E		Losses on Disposition of Investments	N	T			
	Pre	E		Unrealized Losses	N	T			
	Pre	E		Other Losses	N	T			
	Pre	E		Distribution of Income - Dividend	N	T			
0.1		-	1000	Biothodion of moonic - Dividend		· ·			

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

					USSGL Account Attribute /1				
Line	Pre/	Trial	USSGL	USSGL Account	Fed./	Exch./	Additional Information Required		
No.	Post	Bal.	Account	Title	NonFed. /2	Nonexch.			
5.8	Miscellan	eous E	arned Reve	enue			As defined in TFM, Volume I, Part 2, Chapter 4700, Agency Reporting		
•.•							Requirements for the Financial Report of the United States Government		
		1							
5.0	Total Nor	Endor	al Non Evo	L hange Revenue CALC (5.15.8)					
5.9	TOLATINOT	I-Feuer		nange Revenue CALC (5.15.6)					
-	E a da wal bi	L. E.	 						
6	Federal N	ION-EXC	hange Rev	enue					
			L., .,						
				Revenue (Non-Exchange) (RC 04) /3	_	_			
6.1	Pre	E	5311	Interest Revenue - Investments	F	Т			
6.2	Borrowin	gs Inte	rest Reven	ue (Non-Exchange) (RC 07) /3					
6.2	Pre	E	5312	Interest Revenue - Loans					
				Receivable/Uninvested Funds	F	Т			
6.3	Benefit P	rogram	Revenue (Non-Exchange) (RC-08) /3		T			
	Pre	E		Benefit Program Revenue	F	Т			
		1		<u> </u>					
64	Other Tax	(es and	Receipts (RC 29) /3	1	1			
	Pre	E		Tax Revenue Collected	F	т			
	Pre	E		Tax Revenue Accrual Adjustment	F	T			
		E			F	T			
	Pre			Contra Revenue for Taxes					
6.4	Pre	Е	5890	Tax Revenue Refunds	F	Т			
			L						
6.5	Total Fed	eral No	n-Exchang	e Revenue CALC (6.16.4)					
7	Budgetar	y Finan	cing Sourc	es:					
7.1	Appropria	ations I	Received (RC-29) /3					
7.1	Pre	E	3101	Unexpended Appropriations - Appropriations					
				Received					
72	Uneynen	nA hah	nronriation	s Transferred-In (RC 28) /3					
	Pre	E	3102	Unexpended Appropriations - Transfers-In	F				
1.2	116		5102	onexpended Appropriations - manaters-in					
7.0	Linevnen	dad Am		a Transformed Out (DC 20) (2					
			propriation	s Transferred-Out (RC 28) /3					
7.3	Pre	E	3103	Unexpended Appropriations - Transfers-Out	F	+			
L		<u> </u>	<u> </u>						
				sions, etc.) (RC-29) /3					
	Pre	E		Unexpended Appropriations - Adjustments	ļ	ļ			
7.4	Pre	E	5790	Other Financing Sources	F				
7.5	Appropria	ations l	Jsed (RC-2	29) /3					
	Pre	E	3107	Unexpended Appropriations - Used					
	Pre	E		Expended Appropriations					
		1							
7.6	Appropria	ations	Fransfers-In	n (RC 19) /3	1	1			
	Pre	E		Appropriated Earmarked Receipts	1	1			
1.0		1 ^L	5740	Transferred In	F				
7.0	Dre	-	5750		F				
1.6	Pre	E	5750		-				
				Expenditure Financing Sources - Transfers-In	F				
7.6	Pre	Е	5755	Nonexpenditure Financing Sources -					
				Transfers-In	F				

		r	1			ount Attribute /	
_ine				USSGL Account	Fed./	Exch./	Additional Information Required
lo.	Post	Bal.	Account	Title	NonFed. /2	Nonexch.	
7.7	Appropria	tions T	ransfers-O	ut (RC 19) /3			
7.7	Pre	Е	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 -			
				Transfers-Out	F		
7.8	Other Fina	ancing	Sources (F	RC 29)			
	Pre	E		Interest Revenue - Other	F	Т	
7.8	Pre	Е		Contra Revenue for Interest Revenue - Loans			
		_		Receivable	F	т	
7.8	Pre	E		Contra Revenue for Interest Revenue -	-	-	
		[⁻		Investments	F	т	
7 8	Pre	F	5319	Contra Revenue for Interest Revenue - Other	F	T T	
	Pre	E		Penalties, Fines, and Administrative Fees			
, .0		1	0020	Revenue	F	т	
7 8	Pre	Е	5320	Contra Revenue for Penalties, Fines, and			
1.0		Ľ	5529	Administrative Fees	F	т	
78	Pre	E	5409	Contra Revenue for Benefit Program			
1.0	FIC	L		Revenue	F	т	
70	Pre	с		Other Financing Sources	F	· ·	
	Pre	E		Adjustment of Appropriations Used	Г	-	
	Pre	E		Other Revenue	F	Т	
		E		Contra Revenue for Other Revenue	F	T	
	Pre	=		Collections for Others	F	T	
	Pre	E		Accrued Collections for Others	F		
	Pre	E			F	T T	
	Pre			Gains on Disposition of Investments	F	Т	
	Pre	E		Gains on Disposition of Borrowings		-	
	Pre	E		Unrealized Gains	F	T	
	Pre	E		Other Gains	F	T T	
	Pre	E		Losses on Disposition of Investments	F		
	Pre	E		Losses on Disposition of Borrowings	F	T	
	Pre	E		Unrealized Losses	F	T	
	Pre	E		Other Losses	F	T	
7.8	Pre	E	7500	Distribution of Income - Dividend	F	Т	
		<u> </u>	<u> </u>				
7.9	Total Bud	getary	Financing	Sources CALC (7.17.8)			
-							
8	Other Fina	ancing	Sources			l	
				ursement (RC 18) /3			
8.1	Pre	E	5720	Financing Sources Transferred In Without			
				Reimbursement	F	ļ	
						ļ	
			ithout Reim	bursement (RC 18) /3			
8.2	Pre	E		Financing Sources Transferred Out Without			
				Reimbursement	F		
8.3	Imputed F	inancii		(RC 25) /3			
8.3	Pre	E	5780	Imputed Financing Sources	F		
8.4	Total Othe	er Fina	ncing Sour	ces CALC (8.18.3)			

Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2005 Reporting

USSGL Account Attribute /1

Line	Pre/	Trial	USSGL	USSGL Account	Fed./	Exch./	Additional Information Required			
No.	Post	Bal.	Account	Title	NonFed. /2	Nonexch.				
9	9 Net Cost of Operations (+/-)									
10	10 Ending Net Position Balance CALC (4 + 5.9 + 6.5 + 7.9 + 8.4) - 9)									

Footnotes:

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

2. The USSGL account attribute domain "F" excludes intradepartmental amounts.

3. For RC (Reciprocal Category) detail information, see TFM Volume I, Part 2 - Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government, Appendix 7.