Reclassi	fied Balance	Sheet fo	r the Closin	g Package for Fiscal 2004 Reporting		
	Pre/Post	Trial		USSGL Account Title	USSGL	Additional Information Required
		Bal.	Acct.		Account	
					Attribute /1	
					Federal/	
					NonFederal	
					/2	
1	Assets				- '-	
•	ASSCIS					
2	Non-Federa					
_	Non-reuera					
2.4	Cash and O	thar Man	otom. Accet			
2.1	Pre	Liter Mon	1110	Undeposited Collections	N	
		E				
	Pre	E	1120	Imprest Funds	N	
	Pre		1130	Funds Held by the Public	N N	
	Pre	E	1190	Other Cash	N	
	Pre	E	1195	Other Monetary Assets	N	
	Pre	E	1200	Foreign Currency	N	
	Pre	E	1532	Seized Cash Deposited	N	
2.1	Pre	E	1531	Seized Monetary Instruments	N	
	Accounts R	eceivable	,'			
2.2	Pre	E	1310	Accounts Receivable	N	
2.2	Pre	E	1319	Allowance for Loss on Accounts Receivable	N	
2.2	Pre	E	1320	Employment Benefit Contributions Receivable	N	
2.2	Pre	E	1340	Interest Receivable	N	Related to accounts receivable
2.2	Pre	E	1349	Allowance for Loss on Interest Receivable	N	Related to accounts receivable
2.2	Pre	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	Related to accounts receivable
	Pre	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	Related to accounts receivable
		_				
2.3	Loans Rece	ivable				
	Pre	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	Trotated to loans reservable
	Pre	E	1359	Allowance for Loss on Loans Receivable	N	
	Pre	E	1360	Penalties. Fines, and Administrative Fees Receivable	N 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	Related to loans receivable
		E			N	
	Pre		1551	Foreclosed Property		
2.3	Pre	E	1559	Foreclosed Property - Allowance	N	
0.4	T D	la carlada				
2.4	Taxes Rece		4005	Tarras Danakushia		
	Pre	E	1325	Taxes Receivable	N 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	ed Property			
2.5	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	
	Pre	E	1519	Operating Materials and Supplies - Allowance	N	
				,		
2.5	Pre Pre	E E	1521 1522	Operating Materials and Supplies - Allowance Inventory Purchased for Resale Inventory Held in Reserve for Future Sale	N N	

				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	
2.5	Pre	F	1523	Inventory Held for Repair	N N	
	Pre	E	1524	Inventory - Excess, Obsolete, and Unserviceable	N	
	Pre	E	1525		N	
	Pre			Inventory - Raw Materials		
		E	1526	Inventory - Work-in-Process	N	
2.5	Pre	E	1527	Inventory - Finished Goods	N	
2.5		E	1529	Inventory - Allowance	N	
	Pre	E	1541	Forfeited Property Held for Sale	N	
	Pre	E	1542	Forfeited Property Held for Donation or Use	N	
2.5	Pre	E	1549	Forfeited Property - Allowance	N	
2.5	Pre	E	1561	Commodities Held Under Price Support and Stabilization Support Programs	N	
2.5	Pre	E	1569	Commodities - Allowance	N	
2.5	Pre	E	1571	Stockpile Materials Held in Reserve	N	
	Pre	E	1572	Stockpile Materials Held for Sale	N	
2.5		E	1591	Other Related Property	N	
	Pre	E	1599	Other Related Property - Allowance	N	
2.0		1	.500	Tallot House Hoperty Thiomand	- ''	
2.6	Property, P	lant and	Equipment			
2.6			1711	Land and Land Dights	N	
		E E		Land and Land Rights		
	Pre		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	N	
	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	E	1829	Accumulated Amortization on Leasehold Improvements	N	
2.6		E	1830	Internal-Use Software	N	
	Pre	Ē	1832	Internal-Use Software in Development	N	
	Pre	E	1839	Accumulated Amortization on Internal-Use Software	N	
	Pre	E	1840	Other Natural Resources	N	-
	Pre	E	1849	Allowance for Depletion	N N	
2.6		E			N N	
		E	1890	Other General Property, Plant, and Equipment		
2.6	Pre	E	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment	N	
	<u> </u>	<u> </u>				
	Other Asse		1		ļ	
2.7	Pre	E	1410	Advances to Others	N	
2.7		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
2.7	Pre	E	1618	Market Adjustment - Investments	N	
	Pre	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N	
	Pre	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	N	
2.7		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	
2.1		_	1.520	Debt Securities	'*	
			1	Dent decrinies	1	

	Pre/Post	Trial		ng Package for Fiscal 2004 Reporting	USSGL	Additional Information Required
ine No.	r re/r ost	Bal.	Acct.	0000E Account Title	Account	Additional information Required
		Dai.	Acci.		Attribute /1	
					Federal/	
					NonFederal	
					/2	
27	Pre	F	1690	Other Investments	N N	
	Pre	F	1990	Other Assets	N	
	110	_	1000	Carlot Accord		
.8	Total Non-F	ederal A	ssets CALC	[(2 1 2 7)		
	rotal Holl I	- Cuorui A		(4.11.14.1)		
	Federal					
.1	Fumd Balar	nce With	Treasury			
	Pre	E	1010	Fund Balance With Treasury		
0			1010	Tana Balanco Mar Trodoury		
.2	Investments	s (RC 1)	/3			
	Pre	E	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	
	Pre	E	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	
	Pre	E	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	
3.2		E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau	F	
	Pre			of the Public Debt		
3.2	Pre	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	F	
3.2	Pre	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	F	
3.2	Pre	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	F	
3.2		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		
	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	
		<u> </u>	<u> </u>			
	Accounts R	Receivable				
3.3	Pre	E	1310	Accounts Receivable	F	
		1				
	Interest Rec	ceivable (
3.4	Pre	E	1340	Interest Receivable	F	
		<u> </u>				
.5	Loans Rece					
3.5	Pre	E	1350	Loans Receivable	F	
•	-	<u> </u>	(DO 07)			
.6	Transfers R				_	
	Pre	E	1330	Receivable for Transfers of Currently Invested Balances	F	
3.6	Pre	E	1335	Expenditure Transfers Receivable	F	
_	D 514 E		.4	handrahla (DO 04) (O		
.7				Receivable (RC 21) /3	-	
3./	Pre	E	1320	Employment Benefit Contributions Receivable	F	

				ng Package for Fiscal 2004 Reporting		1
Line No.	Pre/Post	Trial		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	Е	1410	Advances to Others	F	
	Pre	Е	1450	Prepayments	F	
3.9	Other Asset	ts Withou	t Reciproca	als (RC 29) /3		
3.9	Pre	E	1319	Allowance for Loss on Accounts Receivable	F	
	Pre	Е	1349	Allowance for Loss on Interest Receivable	F	
	Pre	E	1359	Allowance for Loss on Loans Receivable	F	
	Pre	E	1360	Penalties, Fines, and Administrative Fees Receivable	F	
	Pre	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	
	Pre	Ē	1618	Market Adjustment - Investments	F	
	Pre	E	1921	Receivable From Appropriations	F	Do not use without permission from Treasury or OMB.
	Pre	F	1990	Other Assets	F	Do not use without permission from Heasury of Olvid.
3.9	1 10	_	1990	Other Assets	Г	
3.10	Total Federa	al Accete	CALC /2.4	20)	 	
J. 1U	TOTAL FEGER	ai ASSETS	CALC (3.1	ə.ə)	 	
	Total Assets	- 0410	(0.0 + 0.40)			
4	Total Assets	S CALC	(2.8 + 3.10)			
5	Liabilities:					
		<u> </u>				
6	Non-Federa					
6.1	Accounts Pa					
	Pre	E	2110	Accounts Payable	N	
	Pre	E	2120	Disbursements in Transit	N	
	Pre	E	2140	Accrued Interest Payable	N	Related to accounts payable
6.1	Pre	E	2960	Accounts Payable From Canceled Appropriations	N	
6.2	Federal Deb	t Securit				
	Pre	E	2140	Accrued Interest Payable	N	Related to interest on the debt
6.2	Pre	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
6.2	Pre	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing	N	
				Authority		
6.2	Pre	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing	N	
				Authority		
6.2	Pre	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under	N	
				General and Special Financing Authority		
6.3	Federal Em	ployee ai	nd Veteran	Benefits Payable		
6.3	Pre	E	2213	Employer Contributions and Payroll Taxes Payable	N	
6.3	Pre	E	2215	Other Post-Employment Benefits Due and Payable	N	
	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	Ē	2610	Actuarial Pension Liability	N	
	Pre	E	2620	Actuarial Health Insurance Liability	N	
	Pre	E	2630	Actuarial Life Insurance Liability	N	
	Pre	F	2650	Actuarial FECA Liability	N	
	Pre	F	2690	Other Actuarial Liabilities	N	VA Benefits only
0.5	11.16	<u> -</u>	2030	Potrior Actualities	IN	VA Donono only

Bal. A	ities 130 C 130 A 220 U 2310 A 2400 Li 540 P 590 O 690 O 9910 P 9920 C 6940 C	SSGL Account Title Stimated Cleanup Cost Liability Intitlement Benefits Due and Payable Dan Guarantee Liability Dontract Holdbacks Sther Accrued Liabilities Corued Funded Payroll and Leave Stithholdings Payable Infunded Leave dvances From Others Seferred Credits ability for Deposit Funds, Clearing Accounts, and Undeposited Collections articipation Certificates Sther Debt Sther Actuarial Liabilities Story Liens Outstanding on Acquired Collateral Ontingent Liabilities	USSGL Account Attribute /1 Federal/ NonFederal /2 N N N N N N N N N N N N N	Additional Information Required Other Than VA Benefits
Due and Paya E	Sposal Liabi 995 E:	ntitlement Benefits Due and Payable Dan Guarantee Liability Dontract Holdbacks ther Accrued Liabilities Corued Funded Payroll and Leave (ithholdings Payable Infunded Leave dvances From Others eferred Credits ability for Deposit Funds, Clearing Accounts, and Undeposited Collections articipation Certificates ther Actuarial Liabilities for Liens Outstanding on Acquired Collateral	Attribute /1 Federal/ NonFederal /2 N N N N N N N N N N N N N	Other Than VA Benefits
E 2 2 2 2 2 2 2 2 2	995 E: Solution	ntitlement Benefits Due and Payable Dan Guarantee Liability Dontract Holdbacks ther Accrued Liabilities Corued Funded Payroll and Leave (ithholdings Payable Infunded Leave dvances From Others eferred Credits ability for Deposit Funds, Clearing Accounts, and Undeposited Collections articipation Certificates ther Actuarial Liabilities for Liens Outstanding on Acquired Collateral	Federal/ NonFederal /2 N N N N N N N N N N N N N	Other Than VA Benefits
E 2 2 2 2 2 2 2 2 2	995 E: Solution	ntitlement Benefits Due and Payable Dan Guarantee Liability Dontract Holdbacks ther Accrued Liabilities Corued Funded Payroll and Leave (ithholdings Payable Infunded Leave dvances From Others eferred Credits ability for Deposit Funds, Clearing Accounts, and Undeposited Collections articipation Certificates ther Actuarial Liabilities for Liens Outstanding on Acquired Collateral	NonFederal //2 N N N N N N N N N N N N N	Other Than VA Benefits
E 2 2 2 2 2 2 2 2 2	995 E: Solution	ntitlement Benefits Due and Payable Dan Guarantee Liability Dontract Holdbacks ther Accrued Liabilities Corued Funded Payroll and Leave (ithholdings Payable Infunded Leave dvances From Others eferred Credits ability for Deposit Funds, Clearing Accounts, and Undeposited Collections articipation Certificates ther Actuarial Liabilities for Liens Outstanding on Acquired Collateral	N N N N N N N N N N N N N N N N N N N	Other Than VA Benefits
E 2 2 2 2 2 2 2 2 2	995 E: Solution	ntitlement Benefits Due and Payable Dan Guarantee Liability Dontract Holdbacks ther Accrued Liabilities Corued Funded Payroll and Leave (ithholdings Payable Infunded Leave dvances From Others eferred Credits ability for Deposit Funds, Clearing Accounts, and Undeposited Collections articipation Certificates ther Actuarial Liabilities for Liens Outstanding on Acquired Collateral	N N N N N N N N N N N N N N N N N N N	Other Than VA Benefits
E 2 2 2 2 2 2 2 2 2	995 E: Solution	ntitlement Benefits Due and Payable Dan Guarantee Liability Dontract Holdbacks ther Accrued Liabilities Corued Funded Payroll and Leave (ithholdings Payable Infunded Leave dvances From Others eferred Credits ability for Deposit Funds, Clearing Accounts, and Undeposited Collections articipation Certificates ther Actuarial Liabilities for Liens Outstanding on Acquired Collateral	N N N N N N N N N N N N N N N N N N N	Other Than VA Benefits
E 2 2 2 2 2 2 2 2 2	995 E: Solution	ntitlement Benefits Due and Payable Dan Guarantee Liability Dontract Holdbacks ther Accrued Liabilities Corued Funded Payroll and Leave (ithholdings Payable Infunded Leave dvances From Others eferred Credits ability for Deposit Funds, Clearing Accounts, and Undeposited Collections articipation Certificates ther Actuarial Liabilities for Liens Outstanding on Acquired Collateral	N N N N N N N N N N N N N N N N N N N	Other Than VA Benefits
Due and Paya E	Section Sect	pan Guarantee Liability contract Holdbacks ther Accrued Liabilities ccrued Funded Payroll and Leave (ithholdings Payable infunded Leave dvances From Others eferred Credits ability for Deposit Funds, Clearing Accounts, and Undeposited Collections articipation Certificates ther Debt ther Actuarial Liabilities rior Liens Outstanding on Acquired Collateral	N N N N N N N N N N N N N N N N N N N	Other Than VA Benefits
E	160 E 1180 L 1180 L 1180 C 1190 O 210 A 2211 W 2220 U 310 A 320 D 400 Li 540 P 550 O 690 O 9910 P 9920 C 9440 C	contract Holdbacks ther Accrued Liabilities corued Funded Payroll and Leave (ithholdings Payable infunded Leave dvances From Others eferred Credits ability for Deposit Funds, Clearing Accounts, and Undeposited Collections articipation Certificates ther Debt ther Actuarial Liabilities rior Liens Outstanding on Acquired Collateral	N N N N N N N N N N N N N N N N N N N	Other Than VA Benefits
E	160 E 1180 L 1180 L 1180 C 1190 O 210 A 2211 W 2220 U 310 A 320 D 400 Li 540 P 550 O 690 O 9910 P 9920 C 9440 C	contract Holdbacks ther Accrued Liabilities corued Funded Payroll and Leave (ithholdings Payable infunded Leave dvances From Others eferred Credits ability for Deposit Funds, Clearing Accounts, and Undeposited Collections articipation Certificates ther Debt ther Actuarial Liabilities rior Liens Outstanding on Acquired Collateral	N N N N N N N N N N N N N N N N N N N	Other Than VA Benefits
Section Sect	130 C. 190 O. 210 A. 211 W. 220 U. 3310 A. 320 D. 400 Li 540 P. 590 O. 690 O. 940 C.	contract Holdbacks ther Accrued Liabilities corued Funded Payroll and Leave (ithholdings Payable infunded Leave dvances From Others eferred Credits ability for Deposit Funds, Clearing Accounts, and Undeposited Collections articipation Certificates ther Debt ther Actuarial Liabilities rior Liens Outstanding on Acquired Collateral	N N N N N N N N N N N N N N N N N N N	Other Than VA Benefits
E	180 Lo 130 C 190 O 210 A 211 W 220 U 310 A 310 A 310 A 540 P 590 O 690 O 9910 P 920 C 940 C	ontract Holdbacks ther Accrued Liabilities crued Funded Payroll and Leave fithholdings Payable infunded Leave dvances From Others eferred Credits ability for Deposit Funds, Clearing Accounts, and Undeposited Collections articipation Certificates ther Actuarial Liabilities fior Liens Outstanding on Acquired Collateral	N N N N N N N N N N N N N N N N N N N	Other Than VA Benefits
E	180 Lo 130 C 190 O 210 A 211 W 220 U 310 A 310 A 310 A 540 P 590 O 690 O 9910 P 920 C 940 C	ontract Holdbacks ther Accrued Liabilities crued Funded Payroll and Leave fithholdings Payable infunded Leave dvances From Others eferred Credits ability for Deposit Funds, Clearing Accounts, and Undeposited Collections articipation Certificates ther Actuarial Liabilities fior Liens Outstanding on Acquired Collateral	N N N N N N N N N N N N N N N N N N N	Other Than VA Benefits
E	130 CC 190 O 210 A 211 W 220 U 310 A 310 A 310 A 540 P 590 O 690 O 9910 P 9920 C 9940 C	ontract Holdbacks ther Accrued Liabilities crued Funded Payroll and Leave fithholdings Payable infunded Leave dvances From Others eferred Credits ability for Deposit Funds, Clearing Accounts, and Undeposited Collections articipation Certificates ther Actuarial Liabilities fior Liens Outstanding on Acquired Collateral	N N N N N N N N N N N N N N N N N N N	Other Than VA Benefits
E 2 E 2 E 2 E 2 E 2 E 2 E 2 E 2 E 2 E 2	190 O 210 A 211 W 211 W 2220 U 3310 A 3320 D 400 Li 540 P 690 O 690 O 9910 P 9920 C 9940 C	ther Accrued Liabilities ccrued Funded Payroll and Leave lithholdings Payable nfunded Leave dvances From Others eferred Credits ability for Deposit Funds, Clearing Accounts, and Undeposited Collections articipation Certificates ther Debt ther Actuarial Liabilities rior Liens Outstanding on Acquired Collateral	N N N N N N N N N N N N N N N N N N N	Other Than VA Benefits
E 2 E 2 E 2 E 2 E 2 E 2 E 2 E 2 E 2 E 2	190 O 210 A 211 W 211 W 2220 U 3310 A 3320 D 400 Li 540 P 690 O 690 O 9910 P 9920 C 9940 C	ther Accrued Liabilities ccrued Funded Payroll and Leave lithholdings Payable nfunded Leave dvances From Others eferred Credits ability for Deposit Funds, Clearing Accounts, and Undeposited Collections articipation Certificates ther Debt ther Actuarial Liabilities rior Liens Outstanding on Acquired Collateral	N N N N N N N N N N N N N N N N N N N	Other Than VA Benefits
E 2 E 2 E 2 E 2 E 2 E 2 E 2 E 2 E 2 E 2	190 O 210 A 211 W 211 W 2220 U 3310 A 3320 D 400 Li 540 P 690 O 690 O 9910 P 9920 C 9940 C	ther Accrued Liabilities ccrued Funded Payroll and Leave lithholdings Payable nfunded Leave dvances From Others eferred Credits ability for Deposit Funds, Clearing Accounts, and Undeposited Collections articipation Certificates ther Debt ther Actuarial Liabilities rior Liens Outstanding on Acquired Collateral	N N N N N N N N N N N N N N N N N N N	Other Than VA Benefits
E 2 E 2 E 2 E 2 E 2 E 2 E 2 E 2 E 2 E 2	210 Ai 211 W 220 U 310 Ai 320 D 400 Li 5540 P 5590 O 6990 O 9910 P 9920 C 9940 C	ccrued Funded Payroll and Leave (ithholdings Payable Infunded Leave dvances From Others eferred Credits ability for Deposit Funds, Clearing Accounts, and Undeposited Collections articipation Certificates ther Debt ther Actuarial Liabilities rior Liens Outstanding on Acquired Collateral	N N N N N N N N N N N N N N N N N N N	Other Than VA Benefits
E 2 E 2 E 2 E 2 E 2 E 2 E 2 E 2 E 2 E 2	211 W 220 U 310 A 320 D 400 Li 540 P 550 O 690 O 910 P 920 C 940 C	fithholdings Payable infunded Leave dvances From Others eferred Credits ability for Deposit Funds, Clearing Accounts, and Undeposited Collections articipation Certificates ther Debt ther Actuarial Liabilities for Liens Outstanding on Acquired Collateral	N N N N N N	Other Than VA Benefits
E 2 E 2 E 2 E 2 E 2 E 2 E 2 E 2 E 2 E 2	211 W 220 U 310 A 320 D 400 Li 540 P 550 O 690 O 910 P 920 C 940 C	fithholdings Payable infunded Leave dvances From Others eferred Credits ability for Deposit Funds, Clearing Accounts, and Undeposited Collections articipation Certificates ther Debt ther Actuarial Liabilities for Liens Outstanding on Acquired Collateral	N N N N N N	Other Than VA Benefits
E 2 E 2 E 2 E 2 E 2 E 2 E 2 E 2 E 2 E 2	220 U 310 A 320 D 400 Li 540 P 590 O 690 O 910 P 920 C	nfunded Leave dvances From Others eferred Credits ability for Deposit Funds, Clearing Accounts, and Undeposited Collections articipation Certificates ther Debt ther Actuarial Liabilities rior Liens Outstanding on Acquired Collateral	N N N N N N	Other Than VA Benefits
E 2 E 2 E 2 E 2 E 2 E 2 E 2 E 2 E 2 E 2	310 A 320 D 400 Li 540 P 590 O 690 O 910 P 920 C 940 C	dvances From Others eferred Credits ability for Deposit Funds, Clearing Accounts, and Undeposited Collections articipation Certificates ther Debt ther Actuarial Liabilities rior Liens Outstanding on Acquired Collateral	N N N N N	Other Than VA Benefits
E 2 E 2 E 2 E 2 E 2 E 2 E 2 E 2 E 2	320 D 400 Li 540 P 590 O 690 O 910 P 920 C	eferred Credits ability for Deposit Funds, Clearing Accounts, and Undeposited Collections articipation Certificates ther Debt ther Actuarial Liabilities rior Liens Outstanding on Acquired Collateral	N N N N	Other Than VA Benefits
E 2 E 2 E 2 E 2 E 2 E 2 E 2 E 2 E 2	400 Li 540 P: 590 O 690 O 910 P: 920 C 940 C	ability for Deposit Funds, Clearing Accounts, and Undeposited Collections articipation Certificates ther Debt ther Actuarial Liabilities rior Liens Outstanding on Acquired Collateral	N N N	Other Than VA Benefits
E 2 E 2 E 2 E 2 E 2 E 2 E 2	540 P: 590 O 690 O 910 P: 920 C: 940 C	articipation Certificates ther Debt ther Actuarial Liabilities rior Liens Outstanding on Acquired Collateral	N N N	Other Than VA Benefits
E 2 E 2 E 2 E 2 E 2 E 2	590 O 690 O 910 P 920 C 940 C	ther Debt ther Actuarial Liabilities rior Liens Outstanding on Acquired Collateral	N N	Other Than VA Benefits
E 2 E 2 E 2 E 2 E 2	690 O 910 P 920 C 940 C	ther Actuarial Liabilities rior Liens Outstanding on Acquired Collateral	N	Other Than VA Benefits
E 2 E 2 E 2 E 2	910 P 920 C 940 C	rior Liens Outstanding on Acquired Collateral		IOTHER LINAN VA BENETITS
E 2 E 2 E 2	920 C 940 C		NI NI	Caro. man vit bonomo
E 2	940 C	antingent Lightlities		
E 2			N	
		apital Lease Liability	N	
E 2		ustodial Liability	N	
	990 O	ther Liabilities	N	
E 2	995 E	stimated Cleanup Cost Liability	N	
n-Federal Liab	ilities CAL	C (6.16.7)		
		· · · · · · · · · · · · · · · · · · ·		
1 1				
s Pavable (RC	22) /3			
		ccounts Pavable	F	
E 2	990 O	ther Liabilities	F	
E 2	530 S	ecurities Issued by Federal Agencies Under General and Special Financing Authority	F	
E 2	531 D	scount on Securities Issued by Federal Agencies Under General and Special Financing	F	
			F	
E 2		remium on Securities Issued by Federal Agencies Under General and Special Financing	I F	
E 2	532 P	remium on Securities Issued by Federal Agencies Under General and Special Financing	Г	
	532 Pi	uthority		
	532 P A 533 A		F	
	E 2 E 2 E 2 E 2 E 2 D 2 D 73	E 2120 Di E 2130 Co E 2190 Of E 2990 Of D /3 E 2530 Se E 2531 Di Au	E 2110 Accounts Payable E 2120 Disbursements in Transit E 2130 Contract Holdbacks E 2190 Other Accrued Liabilities E 2990 Other Liabilities January	E 2110 Accounts Payable F E 2120 Disbursements in Transit F E 2130 Contract Holdbacks F E 2190 Other Accrued Liabilities F E 2990 Other Liabilities F E 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority F E 2531 Discount on Securities Issued by Federal Agencies Under General and Special Financing F Authority Authority F

Reclassif	fied Balance	Sheet fo	r the Closir	ng Package for Fiscal 2004 Reporting		
Line No.	Pre/Post	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute /1	Additional Information Required
					Federal/	
					NonFederal	
7.0	I	-1-1- (DO) (O		/2	
	Interest Pay					
7.3	Pre	E	2140	Accrued Interest Payable	F	
			<u> </u>			
	Loans Paya			D: : 10 11 1 1 0 0 11 0 11		
	Pre	E E	2510	Principal Payable to the Bureau of the Public Debt	F	
	Pre	E	2520	Principal Payable to the Federal Financing Bank	F	
7.4	Pre	E	2590	Other Debt	F	
		L /-				
	Transfers Pa					
	Pre	E	2150	Payable for Transfers of Currently Invested Balances	F	
7.5	Pre	E	2155	Expenditure Transfers Payable	F	
7.0	D 614 E		4			
		gram Cor		ayable (RC 21) /3		
	Pre	<u>E</u>	2213	Employer Contributions and Payroll Taxes Payable	<u> </u>	
	Pre	E	2215	Other Post-Employment Benefits Due and Payable	F	
	Pre	E	2225	Unfunded FECA Liability	F	
7.6	Pre	E	2290	Other Unfunded Employment Related Liability	F	
			l			
		rom Oth		erred Credits (RC 23) /3		
	Pre	E	2310	Advances From Others	F	
7.7	Pre	E	2320	Deferred Credits	F	
			<u> </u>			
7.8		ities With		ocals (RC 29) /3		
	Pre	E	2170	Subsidy Payable to the Financing Account	<u> </u>	
	Pre	E	2179	Contra Liability for Subsidy Payable to the Financing Account	F	
	Pre	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	F	
	Pre	E	2940	Capital Lease Liability	<u> </u>	
	Pre	E	2950	Liability for Subsidy Related to Undisbursed Loans	F	
	Pre	E	2960	Accounts Payable From Canceled Appropriations	<u> </u>	
	Pre	E	2970	Resources Payable to Treasury	F	
7.8	Pre	E	2980	Custodial Liability	F	
	T-4-1 T :			7.4.70		
7.9	Total Federa	aı Liabilit	ies CALC ((/.1/.8)		
_						
8	Total Liabili	ties CAL	_C (6.8 + 7.9)) 		
		<u> </u>	ļ			
9	Net Position	1:				
		<u> </u>	<u> </u>			
	Unexpended					
	Pre	В	3100	Unexpended Appropriations - Cumulative		
	Pre	E	3101	Unexpended Appropriations - Appropriations Received		
	Pre	E	3102	Unexpended Appropriations - Transfers-In	F	
	Pre	E	3103	Unexpended Appropriations - Transfers-Out	F	
	Pre	E	3106	Unexpended Appropriations - Adjustments		
	Pre	E	3107	Unexpended Appropriations - Used		
	Pre	E	3108	Unexpended Appropriations - Prior-Period Adjustments - Restated		
9.1	Pre	E	3109	Unexpended Appropriations - Prior-Period Adjustments - Not Restated		

SUPPLEMENT SECTION VI

Reclass	ified Balance	Sheet fo	r the Closii	ng Package for Fiscal 2004 Reporting		
	Pre/Post	Trial		USSGL Account Title	USSGL	Additional Information Required
		Bal.	Acct.		Account	
		-			Attribute /1	
					Federal/	
					NonFederal	
					/2	
9.2	Cumulative	Regulte	of Operatio	ine	·	
	Pre	В	3310	Cumulative Results of Operations		
	Pre	E	5100	Revenue From Goods Sold	F/N	
	Pre	E	5100	Contra Revenue for Goods Sold	F/N	
	Pre	E	5200	Revenue From Services Provided	F/N	
	Pre	E	5200	Contra Revenue for Services Provided	F/N	
	Pre	E	5310	Interest Revenue - Other	F/N	
	Pre	E	5311	Interest Revenue - Unier	F/N	
	Pre	E	5312 5317	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	
	Pre	E		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	
	Pre	E	5400	Benefit Program Revenue	F/N	
	Pre	E	5409	Contra Revenue for Benefit Program Revenue	F/N	
	Pre	E	5500	Insurance and Guarantee Premium Revenue	N	
	Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	
	Pre	E	5600	Donated Revenue - Financial Resources	N	
	Pre	E	5609	Contra Revenue for Donations - Financial Resources	N	
	Pre	E	5610	Donated Revenue - Nonfinancial Resources	N	
	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		
	Pre	E	5709	Expended Appropriations - Prior-Period Adjustments - Not Restated		
9.2	Pre	E	5720	Financing Sources Transferred In Without Reimbursement	F	
9.2	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement	F	
9.2	Pre	E	5740	Appropriated Earmarked Receipts Transferred In	F	
9.2	Pre	E	5745	Appropriated Earmarked Receipts Transferred Out	F	
9.2	Pre	E	5750	Expenditure Financing Sources - Transfers-In	F	
9.2	Pre	E	5755	Nonexpenditure Financing Sources - Transfers-In	F	
	Pre Pre	E	5760	Expenditure Financing Sources - Transfers-Out	F	
9.2	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	Ē	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	E	6100	Operating Expenses/Program Costs	F/N	
	Pre	E	6190	Contra Bad Debts Expense - Incurred for Others	F/N	
	Pre	E	6199	Adjustment to Subsidy Expense	N	
	Pre	<u> </u>	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal	F	
9.2	11.16	<u></u>	0310	Financing Bank		
- 0.0	Dro	F	6220		E/N1	
9.2	Pre	[6320	Interest Expenses on Securities	F/N	

SUPPLEMENT SECTION VI

Reclassified Balance Sheet for the Closing 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	
	Pre	E	6330	Other Interest Expenses	F/N	
	Pre	E	6400	Benefit Expense	F/N	
9.2	Pre	E	6500	Cost of Goods Sold	N	
9.2	Pre	E	6610	Cost Capitalization Offset	N	
9.2	Pre	E	6710	Depreciation, Amortization, and Depletion	N	
9.2	Pre	E	6720	Bad Debt Expense	F/N	
9.2	Pre	E	6730	Imputed Costs	F	
9.2	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N	
9.2	Pre	E	6800	Future Funded Expenses	F/N	
9.2	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F	
9.2	Pre	E	6900	Nonproduction Costs	F/N	
	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	
	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	Е	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	
9.2	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	
				<u> </u>		
10	Total Net Po	osition C	CALC (9.1 +	9.2)		
11	Total Liabil	ties and	Net Positio	n CALC (8 + 10)		

Footnotes:

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