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2.5 Pre E 1511 Operating Materials and Supplies Held for Use N 2.5 Pre E 1512 Operating Materials and Supplies Held in Reserve for Future Use N 2.5 Pre E 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable N 2.5 Pre E 1514 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable N 2.5 Pre E 1519 Operating Materials and Supplies - Allowance N 2.5 Pre E 1521 Inventory Purchased for Resale N	2 5	Inventore	d Deleti	d Dromants			
2.5 Pre E 1512 Operating Materials and Supplies Held in Reserve for Future Use N 2.5 Pre E 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable N 2.5 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 1519 Operating Materials and Supplies - Allowance N 2.5 Pre E 1521 Inventory Purchased for Resale N			1		On another Materials and Overflag Hald for Use	N	
2.5 Pre E 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable N 2.5 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 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 1519 Operating Materials and Supplies - Allowance N 2.5 Pre E 1521 Inventory Purchased for Resale N							
2.5 Pre E 1521 Inventory Purchased for Resale N			<u>Е</u>				
			E				
2.5 Pre E 1522 Inventory Held in Reserve for Future Sale N							
	2.5	Pre	E	1522	Inventory Held in Reserve for Future Sale	N	

Reclassified Balance Sheet for the Closing Package for Fiscal 2005 Reporting

	Pre/Post	Trial		ng Package for Fiscal 2005 Reporting USSGL Account Title	USSGL	Additional Information Required
2000 110.	110/1 000	Bal.	Acct.		Account	Additional information resolution
		Dai.	ACCI.		Attribute /1	
					Federal/	
					NonFederal	
	-	-	1.500		/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	
	Pre	E	1526	Inventory - Work-in-Process	N	
	Pre	E	1527	Inventory - Finished Goods	N	
	Pre	E	1529	Inventory - Allowance	N	
2.5	Pre	E	1541	Forfeited Property Held for Sale	Ν	
2.5	Pre	E	1542	Forfeited Property Held for Donation or Use	Ν	
2.5	Pre	E	1549	Forfeited Property - Allowance	N	
2.5	Pre	E	1561	Commodities Held Under Price Support and Stabilization Support Programs	Ν	
2.5	Pre	E	1569	Commodities - Allowance	N	
	Pre	E	1571	Stockpile Materials Held in Reserve	N	
	Pre	E	1572	Stockpile Materials Held for Sale	N	
	Pre	E	1591	Other Related Property	N	
	Pre	E	1599	Other Related Property - Allowance	N	
	-			·····		
2.6	Property, P	Plant, and	Equipment	*		
	Pre	IF	1711	Land and Land Rights	N	
	Pre	F	1712	Improvements to Land	N	
	Pre	F	1712	Accumulated Depreciation on Improvements to Land	N	
	Pre	E	1720	Construction-in-Progress	N	
	Pre	E	1720	Buildings, Improvements, and Renovations	N	
	Pre		1730	Accumulated Depreciation on Buildings, Improvements, and Renovations	N	
		E				
	Pre	E	1740	Other Structures and Facilities	N	
	Pre	E	1749	Accumulated Depreciation on Other Structures and Facilities	N	
	Pre	E	1750	Equipment	N	
	Pre	E	1759	Accumulated Depreciation on Equipment	N	
	Pre	E	1810	Assets Under Capital Lease	N	
	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	
	Pre	E	1830	Internal-Use Software	N	
	Pre	E	1832	Internal-Use Software in Development	N	
	Pre	E	1839	Accumulated Amortization on Internal-Use Software	N	
	Pre	E	1840	Other Natural Resources	Ν	
	Pre	E	1849	Allowance for Depletion	N	
2.6	Pre	E	1890	Other General Property, Plant, and Equipment	N	
2.6	Pre	E	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment	N	
2.7	Other Asse	ets				
2.7	Pre	E	1410	Advances to Others	N	
2.7	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	N	
	Pre	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N	
	Pre	F	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	N	
	Pre	F	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	N	
	Pre	E	1622	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public	N	
2.1	116		1023		IN	
				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		1-				
3.3	Accounts R	eceivahl	e (RC 22)	/3		
	Pre		1310	Accounts Receivable	F	
3.3	FIE		1310		Г	
2.4	Interact De	 				
3.4	Interest Red			laterest Deschable		
3.4	Pre	E	1340	Interest Receivable	F	
		<u> </u>				
3.5	Loans Rece	eivable (F				
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 Co	ntribution F	Receivable (RC 21) /3		
	Pre	E	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	lassified 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			
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	2030	Prior Liens Outstanding on Acquired Collateral	N			
	Pre	E	2910	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 NOT-F			ALC (0.10.7)				
7	Federal							
1	reuerai							
7.1		aveble /	C 22) /2		-			
	Accounts P Pre			Assaunte Devekle				
	-	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			
	D. 1.4 (D.O. 4)							
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			
	_		0.001					
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			
		<u> </u>		Authority				
7.2	Pre	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under	F			
L	L	I		General and Special Financing Authority				
7.2	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 Pa	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 F	avable (F	RC 27) /3			
	Pre	E	2150	Payable for Transfers of Currently Invested Balances	F	
	Pre	E	2155	Expenditure Transfers Payable	F	
7.0		-	_ 100			
7.6	Benefit Pro	aram Cor	ntribution P	Payable (RC 21) /3		
	Pre	IE	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	rom Oth	ore 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 Recip	rocals (RC 29) /3		
	Pre	E	2170	Subsidy Payable to the Financing Account	F	
	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	F	
	Pre	E	2950	Liability for Subsidy Related to Undisbursed Loans	F	
	Pre	E	2960	Accounts Payable From Canceled Appropriations	F	
	Pre	E	2970	Resources Payable to Treasury	F	
	Pre	E	2980	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		ues CAL	(0.0 + 7.3			
0	Net Positio					
3	INCL FUSILIO					
9.1	Unexpende	d Annror	riation			
	Pre	B	3100	Unexpended Appropriations - Cumulative		
	Pre	E	3100	Unexpended Appropriations - Appropriations Received		
	Pre	E	3102	Unexpended Appropriations - Appropriations Received	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	
					Federal/	
					NonFederal	
					/2	
9.2	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	F	5200	Revenue From Services Provided	F/N	
	Pre	F	5209	Contra Revenue for Services Provided	F/N	
	Pre	F	5310	Interest Revenue - Other	F/N	
	Pre	E	5311	Interest Revenue - Investments	F/N	
	Pre	F	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	
	Pre	F	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N	
	Pre	E	5318	Contra Revenue for Interest Revenue - Investments	F/N	
	Pre	F	5319	Contra Revenue for Interest Revenue - Other	F/N	
	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	F/N	
	Pre	F	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F/N	
	Pre	F	5400	Benefit Program Revenue	F/N	
	Pre	F	5409	Contra Revenue for Benefit Program Revenue	F/N	
	Pre	F	5500	Insurance and Guarantee Premium Revenue	N	
	Pre	F	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	
	Pre	F	5600	Donated Revenue - Financial Resources	N	
	Pre	F	5609	Contra Revenue for Donations - Financial Resources	N	
	Pre	F	5610	Donated Revenue - Nonfinancial Resources	N	
	Pre	F	5619	Contra Donated Revenue - Nonfinancial Resources	N	
	Pre	F	5700	Expended Appropriations		
	Pre	E	5708	Expended Appropriations - Prior-Period Adjustments - Restated		
	Pre	F	5709	Expended Appropriations - Prior-Period Adjustments - Not Restated		
	Pre	F	5720	Financing Sources Transferred In Without Reimbursement	F	
	Pre	F	5730	Financing Sources Transferred Out Without Reimbursement	F	
	Pre	F	5740	Appropriated Earmarked Receipts Transferred In	F	
	Pre	F	5745	Appropriated Earmarked Receipts Transferred Out	F	
	Pre	F	5750	Expenditure Financing Sources - Transfers-In	F	
	Pre	F	5755	Nonexpenditure Financing Sources - Transfers-In	F	
	Pre	F	5760	Expenditure Financing Sources - Transfers-Out	F	
	Pre	F	5765	Nonexpenditure Financing Sources - Transfers-Out	F	
	Pre	F	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 Revenue Refunds	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 Debt Expense - Incurred for Others	F/N	
	Pre	E	6199	Adjustment to Subsidy Expense	N	
	Pre	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal	F	
	-			Financing Bank		
	Pre	F	6320	Interest Expenses on Securities	F/N	

ne 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 Authority (Unobligated)	F	
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	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		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	#N/A	F/N	
9.2	Pre	E	7401	#N/A	F/N	
9.2	Pre	E	7500	#N/A	F/N	
9.2	Pre	E	7600	#N/A	N	
					i i	
	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.