SUPPLEMENT **SECTION VI**

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

Line Pre/

USSGL Account Attribute /1 Trial USSGL USSGL Account Fed./ Exch./ Additional Information Required

No.	Post	Bal.	Account	Title	NonFed. /2	Nonexch.	
1	Beginning	Net P	osition Bal	ance			
1	Pre	В	3100	Unexpended Appropriations - Cumulative			
1	Pre	В	3310	Cumulative Results of Operations			
1	Pre	E	3108	Unexpended Appropriations - Prior-Period			
				Adjustments - Restated			
1	Pre	E		Expended Appropriations - Prior-Period			
				Adjustments - Restated			
1	Pre	E	7401	Prior-Period Adjustments - Restated			
				djustments (Not Restated)			
2	Pre	E	7400	Prior-Period Adjustments - Not Restated	N		
3	Federal Pr		iod Adjust	ments (Not Restated) (RC-29)			
3	Pre	E	3109	Unexpended Appropriations - Prior-Period		1	
2	Pre	E	E700	Adjustments - Not Restated Expended Appropriations - Prior-Period	+	1	
3	rie	_	5709	Adjustments - Not Restated			
3	Pre	E	7400	Prior-Period Adjustments - Not Restated	F		
	FIE	_	7400	1 Hor-r erioù Aujustments - Not Nestateu	Г		
4	Adjusted F	Reginni	ing Net Pos	sition Balance CALC (13)			
	rajuotou L	Jog	ing itot i o	Skieli Balance GAEG (IIIIe)			
5	Non-Feder	al Non	-Exchange	Revenue			
5.1	Individual	Income	e Tax and	Tax Withholdings			
		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
							Treasury only
	Corporatio						
	Pre	E		Tax Revenue Collected	N	Т	Related to corporation income tax - Department of the Treasury only
		E		Tax Revenue Accrual Adjustment	N	T	Related to corporation income tax - Department of the Treasury only
		E		Contra Revenue for Taxes Tax Revenue Refunds	N N	T	Related to corporation income tax - Department of the Treasury only
5.2	Pre	E	5890	Tax Revenue Retunds	N		Related to corporation income tax - Department of the Treasury only
5 2	Unemploy	ment T	2006				
		E		Tax Revenue Collected	N	Т	Related to unemployment taxes
		E		Tax Revenue Accrual Adjustment	N	Ť	Related to unemployment taxes
		E		Contra Revenue for Taxes	N	'	Related to unemployment taxes
		E		Tax Revenue Refunds	N	T	Related to unemployment taxes
	Fueles 7-						
	Excise Tax Pre		E000	Tax Revenue Collected	N	Т Т	Related to excise taxes
		E E		Tax Revenue Collected Tax Revenue Accrual Adjustment	N N	<u> </u>	Related to excise taxes Related to excise taxes
		E		Contra Revenue for Taxes	N N	<u> </u>	Related to excise taxes Related to excise taxes
		E		Tax Revenue Refunds	N	'	Related to excise taxes Related to excise taxes
J. 4	1 10		0090	Tax Novellae Netalias	IN	L '	I totated to excise taxes

SUPPLEMENT SECTION VI

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

				USSGL Account Attribute /1					
Line F	Pre/	Trial	USSGL	USSGL Account	Fed./	Exch./	Additional Information Required		
No. F	Post	Bal.	Account	Title	NonFed. /2	Nonexch.			
5.5 F	Estate and	Gift T	axes						
5.5 F	Pre	E	5800	Tax Revenue Collected	N	Т	Related to estate and gift taxes - Department of the Treasury only		
5.5 F		E		Tax Revenue Accrual Adjustment	N	Т	Related to estate and gift taxes - Department of the Treasury only		
5.5 F		E		Contra Revenue for Taxes	N	Т	Related to estate and gift taxes - Department of the Treasury only		
5.5 F		E		Tax Revenue Refunds	N	T	Related to estate and gift taxes - Department of the Treasury only		
0.0	10	_	0000	Tax revenue reland		·	Trousing to coluce and girl lance. Department of the freezest'y city		
560	Customs D	Outios							
5.6 F		E	5800	Tax Revenue Collected	N	Т	Related to custom duties - Department of the Treasury only		
5.6 F		E		Tax Revenue Accrual Adjustment	N	Ť	Related to custom duties - Department of the Treasury only		
5.6 F		E		Contra Revenue for Taxes	N	Ť	Related to custom duties - Department of the Treasury only		
5.6 F		E E		Tax Revenue Refunds	N	†	Related to custom duties - Department of the Treasury only		
3.01	116		3090	Tax revenue relatios	18		related to edition duties - Department of the Treasury only		
576	Other Taxe	oc and	Pacainte						
5.7 F		E		Interest Revenue - Investments	N	Т			
5.7 F		E		Interest Revenue - Loans	IN	<u>'</u>			
5.7	FIE	_	5512	Receivable/Uninvested Funds	NI.	т			
E 7 F	Dec	E	E047	Contra Revenue for Interest Revenue - Loans	N	-			
5.7 F	rie		5517	Receivable	N	Т т			
5.7 F	Dec	E	F240	Contra Revenue for Interest Revenue -	IN	<u>'</u>			
5.7	Pie		5516		NI.	_			
	D	_	5000	Investments	N N	T T	Deleted to other terre		
5.7 F		<u>Е</u> Е		Tax Revenue Collected			Related to other taxes		
5.7 F	_			Tax Revenue Accrual Adjustment	N	T	Related to other taxes		
5.7 F		<u>E</u>		Contra Revenue for Taxes	N	T T	Related to other taxes		
5.7 F		<u>E</u>		Tax Revenue Refunds	N	-	Related to other taxes		
5.7 F		<u>E</u>		Interest Revenue - Other	N N	T T			
5.7 F		E		Contra Revenue for Interest Revenue - Other Penalties, Fines, and Administrative Fees	IN				
5.7 F	Pre	E	5320	· · · · · · · · · · · · · · · · · · ·		_			
		_	5000	Revenue	N	Т			
5.7 F	Pre	E	5329	Contra Revenue for Penalties, Fines, and		_			
	_	_		Administrative Fees	N	T			
5.7 F		<u>E</u>		Benefit Program Revenue	N	Т			
5.7 F	Pre	E	5409	Contra Revenue for Benefit Program		_			
	_	_		Revenue	N	T			
5.7 F	_	<u>E</u>		Donated Revenue - Financial Resources	N	Т			
5.7 F	Pre	E	5609	Contra Revenue for Donations - Financial		_			
	_		===	Resources	N	Т			
5.7 F		E		Donated Revenue - Nonfinancial Resources	N	Т			
5.7 F	Pre	E	5619	Contra Donated Revenue - Nonfinancial					
				Resources	N	T			
5.7 F		E		Other Revenue	N	T			
5.7 F		E		Contra Revenue for Other Revenue	N	T			
5.7 F		E		Collections for Others	N	T			
5.7 F		E		Accrued Collections for Others	N	Т			
5.7 F		E		Gains on Disposition of Assets - Other	N	T			
5.7 F		E		Gains on Disposition of Investments	N	Т			
5.7 F	_	E		Unrealized Gains	N	Т			
5.7 F		E		Other Gains	N	Т			
5.7 F	Pre	E	7210	Losses on Disposition of Assets - Other	N	Т			
5.7 F	Pre	E	7211	Losses on Disposition of Investments	N	Т			
5.7 F	Pre	E	7280	Unrealized Losses	N	Т			
0.7			7000	Other Losses	N	T			
5.7 F	Pre	E	7290	Other Losses	IN				

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

1.1.	D /	T	mooc:	110001 4	1	F	
Line				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, Reporting Requirements
							for the Financial Report of the United States Government
5.9	Total Non	-Federa	I Non-Exc	hange Revenue CALC (5.15.8)			
			1				
6	Federal N	on-Eyc	hange Rev	aniia			
	i caciai ii	I LAC	l lange itev	I			
6.4	Endoral C	o o u ritio	a Interest I	L Revenue (Non-Exchange) (RC 04) /3			
		ecuritie I			F	Т	
6.1	Pre	E	5311	Interest Revenue - Investments	F	1	
	_		L	<u> </u>			
			est Revenu	ue (Non-Exchange) (RC 07) /3			
6.2	Pre	E	5312	Interest Revenue - Loans			
				Receivable/Uninvested Funds	F	T	
6.3	Benefit Pr	rogram	Revenue (Non-Exchange) (RC-08) /3			
	Pre	Ē		Benefit Program Revenue	F	Т	
		1	1	Ĭ			
6.4	Other Tax	es and	Receipts (RC 29) /3	1	1	
	Pre	IF		Tax Revenue Collected	F	Т	
	Pre	E		Tax Revenue Accrual Adjustment	F	Ť	
	Pre	E		Contra Revenue for Taxes	F	T	
		E			F	T	
6.4	Pre	E	5890	Tax Revenue Refunds	F	ı	
L			L	<u> </u>			
6.5	Total Fed	eral No	n-Exchang	e Revenue CALC (6.16.4)			
7	Budgetary	y Finan	cing Sourc	ces:			
7.1	Appropria	tions F	Received (F	RC-29) /3			
7.1	Pre	E	3101	Unexpended Appropriations - Appropriations			
				Received			
7 2	Unevnenc	led An	ropriation	s Transferred-In (RC 28) /3			
7.2	Pre	E YP		Unexpended Appropriations - Transfers-In	F		
1.2	rie		3102	Onexpended Appropriations - Transfers-III			
	l			T (10 (/D0 00) /D			
7.3	Unexpend		propriation	s Transferred-Out (RC 28) /3	_		
7.3	Pre	Е	3103	Unexpended Appropriations - Transfers-Out	F		
				sions, etc.) (RC-29) /3			
	Pre	Е	3106	Unexpended Appropriations - Adjustments			
7.4	Pre	E	5790	Other Financing Sources	F		
7.5	Appropria	itions l	Jsed (RC-2	29) /3			
	Pre	E		Unexpended Appropriations - Used			
	Pre	E		Expended Appropriations	1	1	
۲.5		r	57.00		+	+	
7.6	Annronria	tions T	ranefore in	1 (RC 19) /3	 	 	
			ransiers-ir	Appropriated Earmarked Receipts	_	-	
7.6	Pre	E	5/40		l _	1	
		<u> </u>		Transferred In	F		
7.6	Pre	E	5750		1	1	
				Expenditure Financing Sources - Transfers-In	F		
7.6	Pre	Е	5755	Nonexpenditure Financing Sources -			
				Transfers-In	F		
		•					

SUPPLEMENT SECTION VI

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

8 Other Financing Sources

8.1 Pre

8.1 Transfers-In Without Reimbursement (RC 18) /3

5720 Financing Sources Transferred In Without

Reimbursement

USSGL Account Attribute /1 USSGL Account Line Pre/ Trial USSGL Fed./ Exch./ **Additional Information Required** No. Post NonFed. /2 Nonexch. Bal. Account Title 7.7 Appropriations Transfers-Out (RC 19) /3 5745 Appropriated Earmarked Receipts Transferred Out F 7.7 Pre 5760 Expenditure Financing Sources - Transfers-F 7.7 Pre 5765 Nonexpenditure Financing Sources -Transfers-Out F 7.8 Other Financing Sources (RC 29) 7.8 Pre 5310 Interest Revenue - Other F Т 7.8 Pre 5317 Contra Revenue for Interest Revenue - Loans Receivable Т 7.8 Pre 5318 Contra Revenue for Interest Revenue -Investments 5319 Contra Revenue for Interest Revenue - Other 7.8 Pre 5320 Penalties, Fines, and Administrative Fees 7.8 Pre Revenue F Т 7.8 Pre 5329 Contra Revenue for Penalties, Fines, and Administrative Fees F Т 7.8 Pre 5409 Contra Revenue for Benefit Program Revenue F Τ 7.8 Pre 5790 Other Financing Sources F 5799 Adjustment of Appropriations Used 7.8 Pre 7.8 Pre 5900 Other Revenue F 7.8 Pre 5909 Contra Revenue for Other Revenue 5990 Collections for Others 7.8 Pre F Т 7.8 Pre 5991 Accrued Collections for Others F T 7111 Gains on Disposition of Investments 7.8 Pre F Т 7.8 Pre 7112 Gains on Disposition of Borrowings F 7.8 Pre 7180 Unrealized Gains F Т 7.8 Pre 7190 Other Gains F 7.8 Pre 7211 Losses on Disposition of Investments 7.8 Pre 7212 Losses on Disposition of Borrowings F 7.8 Pre 7280 Unrealized Losses F Т 7.8 Pre 7290 Other Losses F Т 7.8 Pre 7500 Distribution of Income - Dividend F Т 7.9 Total Budgetary Financing Sources CALC (7.1...7.8)

SUPPLEMENT SECTION VI

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

USSGL Account Attribute /1

Line	Dro/	Trial	USSGL	USSGL Account		Exch./	Additional Information Required		
_							Additional information Required		
No.	Post	Bal.	Account	Title	NonFed. /2	Nonexch.			
8.2	8.2 Transfers-Out Without Reimbursement (RC 18) /3								
8.2	Pre	E	5730	Financing Sources Transferred Out Without					
				Reimbursement	F				
8.3	8.3 Imputed Financing Sources (RC 25) /3								
8.3	Pre	E	5780	Imputed Financing Sources	F				
8.4	8.4 Total Other Financing Sources CALC (8.18.3)								
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 Section IV, page 4.

^{2.} 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

SUPPLEMENT SECTION VI

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