

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

Line No.	Pre/Post	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attribute /1		Additional Information Required
					Fed./ NonFed. /2	Exch./ Nonexch.	
1 Beginning Net Position Balance							
1	Pre	B	3100	Unexpended Appropriations - Cumulative			
1	Pre	B	3310	Cumulative Results of Operations			
1	Pre	E	3108	Unexpended Appropriations - Prior-Period Adjustments - Restated			
1	Pre	E	5708	Expended Appropriations - Prior-Period Adjustments - Restated			
1	Pre	E	7401	Prior-Period Adjustments - Restated			
2 Non-Federal Prior Period Adjustments (Not Restated)							
2	Pre	E	7400	Prior-Period Adjustments - Not Restated	N		
3 Federal Prior Period Adjustments (Not Restated) (RC-29)							
3	Pre	E	3109	Unexpended Appropriations - Prior-Period 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 Beginning Net Position Balance CALC (1...3)							
5 Non-Federal Non-Exchange Revenue							
5.1 Individual Income Tax and Tax Withholdings							
5.1	Pre	E	5800	Tax Revenue Collected	N	T	Related to individual income tax and tax withholdings - Department of the Treasury only
5.1	Pre	E	5801	Tax Revenue Accrual Adjustment	N	T	Related to individual income tax and tax withholdings - Department of the Treasury only
5.1	Pre	E	5809	Contra Revenue for Taxes	N	T	Related to individual income tax and tax withholdings - Department of the Treasury only
5.1	Pre	E	5890	Tax Revenue Refunds	N	T	Related to individual income tax and tax withholdings - Department of the Treasury only
5.2 Corporation Income Taxes							
5.2	Pre	E	5800	Tax Revenue Collected	N	T	Related to corporation income tax - Department of the Treasury only
5.2	Pre	E	5801	Tax Revenue Accrual Adjustment	N	T	Related to corporation income tax - Department of the Treasury only
5.2	Pre	E	5809	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	T	Related to corporation income tax - Department of the Treasury only
5.3 Unemployment Taxes							
5.3	Pre	E	5800	Tax Revenue Collected	N	T	Related to unemployment taxes
5.3	Pre	E	5801	Tax Revenue Accrual Adjustment	N	T	Related to unemployment taxes
5.3	Pre	E	5809	Contra Revenue for Taxes	N	T	Related to unemployment taxes
5.3	Pre	E	5890	Tax Revenue Refunds	N	T	Related to unemployment taxes
5.4 Excise Taxes							
5.4	Pre	E	5800	Tax Revenue Collected	N	T	Related to excise taxes
5.4	Pre	E	5801	Tax Revenue Accrual Adjustment	N	T	Related to excise taxes
5.4	Pre	E	5809	Contra Revenue for Taxes	N	T	Related to excise taxes
5.4	Pre	E	5890	Tax Revenue Refunds	N	T	Related to excise taxes

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5.5 Estate and Gift Taxes							
5.5	Pre	E	5800	Tax Revenue Collected	N	T	Related to estate and gift taxes - Department of the Treasury only
5.5	Pre	E	5801	Tax Revenue Accrual Adjustment	N	T	Related to estate and gift taxes - Department of the Treasury only
5.5	Pre	E	5809	Contra Revenue for Taxes	N	T	Related to estate and gift taxes - Department of the Treasury only
5.5	Pre	E	5890	Tax Revenue Refunds	N	T	Related to estate and gift taxes - Department of the Treasury only
5.6 Customs Duties							
5.6	Pre	E	5800	Tax Revenue Collected	N	T	Related to custom duties - Department of the Treasury only
5.6	Pre	E	5801	Tax Revenue Accrual Adjustment	N	T	Related to custom duties - Department of the Treasury only
5.6	Pre	E	5809	Contra Revenue for Taxes	N	T	Related to custom duties - Department of the Treasury only
5.6	Pre	E	5890	Tax Revenue Refunds	N	T	Related to custom duties - Department of the Treasury only
5.7 Other Taxes and Receipts							
5.7	Pre	E	5311	Interest Revenue - Investments	N	T	
5.7	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	N	T	
5.7	Pre	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	N	T	
5.7	Pre	E	5318	Contra Revenue for Interest Revenue - Investments	N	T	
5.7	Pre	E	5800	Tax Revenue Collected	N	T	Related to other taxes
5.7	Pre	E	5801	Tax Revenue Accrual Adjustment	N	T	Related to other taxes
5.7	Pre	E	5809	Contra Revenue for Taxes	N	T	Related to other taxes
5.7	Pre	E	5890	Tax Revenue Refunds	N	T	Related to other taxes
5.7	Pre	E	5310	Interest Revenue - Other	N	T	
5.7	Pre	E	5319	Contra Revenue for Interest Revenue - Other	N	T	
5.7	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	N	T	
5.7	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	N	T	
5.7	Pre	E	5400	Benefit Program Revenue	N	T	
5.7	Pre	E	5409	Contra Revenue for Benefit Program Revenue	N	T	
5.7	Pre	E	5600	Donated Revenue - Financial Resources	N	T	
5.7	Pre	E	5609	Contra Revenue for Donations - Financial Resources	N	T	
5.7	Pre	E	5610	Donated Revenue - Nonfinancial Resources	N	T	
5.7	Pre	E	5619	Contra Donated Revenue - Nonfinancial Resources	N	T	
5.7	Pre	E	5900	Other Revenue	N	T	
5.7	Pre	E	5909	Contra Revenue for Other Revenue	N	T	
5.7	Pre	E	5990	Collections for Others	N	T	
5.7	Pre	E	5991	Accrued Collections for Others	N	T	
5.7	Pre	E	7110	Gains on Disposition of Assets - Other	N	T	
5.7	Pre	E	7111	Gains on Disposition of Investments	N	T	
5.7	Pre	E	7180	Unrealized Gains	N	T	
5.7	Pre	E	7190	Other Gains	N	T	
5.7	Pre	E	7210	Losses on Disposition of Assets - Other	N	T	
5.7	Pre	E	7211	Losses on Disposition of Investments	N	T	
5.7	Pre	E	7280	Unrealized Losses	N	T	
5.7	Pre	E	7290	Other Losses	N	T	
5.7	Pre	E	7500	Distribution of Income - Dividend	N	T	

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5.8				Miscellaneous Earned Revenue			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-Federal Non-Exchange Revenue CALC (5.1...5.8)			
6				Federal Non-Exchange Revenue			
6.1				Federal Securities Interest Revenue (Non-Exchange) (RC 04) /3			
6.1	Pre	E	5311	Interest Revenue - Investments	F	T	
6.2				Borrowings Interest Revenue (Non-Exchange) (RC 07) /3			
6.2	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F	T	
6.3				Benefit Program Revenue (Non-Exchange) (RC-08) /3			
6.3	Pre	E	5400	Benefit Program Revenue	F	T	
6.4				Other Taxes and Receipts (RC 29) /3			
6.4	Pre	E	5800	Tax Revenue Collected	F	T	
6.4	Pre	E	5801	Tax Revenue Accrual Adjustment	F	T	
6.4	Pre	E	5809	Contra Revenue for Taxes	F	T	
6.4	Pre	E	5890	Tax Revenue Refunds	F	T	
6.5				Total Federal Non-Exchange Revenue CALC (6.1...6.4)			
7				Budgetary Financing Sources:			
7.1				Appropriations Received (RC-29) /3			
7.1	Pre	E	3101	Unexpended Appropriations - Appropriations Received			
7.2				Unexpended Appropriations Transferred-In (RC 28) /3			
7.2	Pre	E	3102	Unexpended Appropriations - Transfers-In	F		
7.3				Unexpended Appropriations Transferred-Out (RC 28) /3			
7.3	Pre	E	3103	Unexpended Appropriations - Transfers-Out	F		
7.4				Other Adjustments (Rescissions, etc.) (RC-29) /3			
7.4	Pre	E	3106	Unexpended Appropriations - Adjustments			
7.4	Pre	E	5790	Other Financing Sources	F		
7.5				Appropriations Used (RC-29) /3			
7.5	Pre	E	3107	Unexpended Appropriations - Used			
7.5	Pre	E	5700	Expended Appropriations			
7.6				Appropriations Transfers-In (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	E	5755	Nonexpenditure Financing Sources - Transfers-In	F		

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7.7 Appropriations Transfers-Out (RC 19) /3							
7.7	Pre	E	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 Financing Sources (RC 29)							
7.8	Pre	E	5310	Interest Revenue - Other	F	T	
7.8	Pre	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F	T	
7.8	Pre	E	5318	Contra Revenue for Interest Revenue - Investments	F	T	
7.8	Pre	E	5319	Contra Revenue for Interest Revenue - Other	F	T	
7.8	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	F	T	
7.8	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F	T	
7.8	Pre	E	5409	Contra Revenue for Benefit Program Revenue	F	T	
7.8	Pre	E	5790	Other Financing Sources	F		
7.8	Pre	E	5799	Adjustment of Appropriations Used			
7.8	Pre	E	5900	Other Revenue	F	T	
7.8	Pre	E	5909	Contra Revenue for Other Revenue	F	T	
7.8	Pre	E	5990	Collections for Others	F	T	
7.8	Pre	E	5991	Accrued Collections for Others	F	T	
7.8	Pre	E	7111	Gains on Disposition of Investments	F	T	
7.8	Pre	E	7112	Gains on Disposition of Borrowings	F	T	
7.8	Pre	E	7180	Unrealized Gains	F	T	
7.8	Pre	E	7190	Other Gains	F	T	
7.8	Pre	E	7211	Losses on Disposition of Investments	F	T	
7.8	Pre	E	7212	Losses on Disposition of Borrowings	F	T	
7.8	Pre	E	7280	Unrealized Losses	F	T	
7.8	Pre	E	7290	Other Losses	F	T	
7.8	Pre	E	7500	Distribution of Income - Dividend	F	T	
7.9 Total Budgetary Financing Sources CALC (7.1...7.8)							
8 Other Financing Sources							
8.1 Transfers-In Without Reimbursement (RC 18) /3							
8.1	Pre	E	5720	Financing Sources Transferred In Without Reimbursement	F		

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USSGL Account Attribute /1							
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8.2 Transfers-Out Without Reimbursement (RC 18) /3							
8.2	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement	F		
8.3 Imputed Financing Sources (RC 25) /3							
8.3	Pre	E	5780	Imputed Financing Sources	F		
8.4 Total Other Financing Sources CALC (8.1...8.3)							
9 Net Cost of Operations (+/-)							
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.
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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