U.S. Government Standard General Ledger

SECTION VI. Crosswalks to the Closing Package

This section includes crosswalks for use in fiscal 2004. 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:

Fis	scal	2004 Reporting:	Page Number
\triangleright	Clo	osing Package	
	•	Balance Sheet	VI - 3
	•	Statement of Net Cost	. VI - 11
	•	Statement of Changes in Net Position.	VI - 19

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	Sheet for the Pre/Post			L USSGL Account Title	USSGL	Additional Information Required	
-1110 140	1 10/1 031			COOCE ACCOUNT THE		Additional information required	
		Bal	Acct		Account		
					Attribute /1		
					Federal/		
					NonFederal		
					/2		
	Assets						
	ASSELS	1					
		<u> </u>					
	Non-Federa	<u>al</u>					
.1	Cash and C	Other Mo	netary Ass	sets			
2.1	Pre	E	1110	Undeposited Collections	N*		
	Pre	E	1120	Imprest Funds	N*		
	Pre	E	1130	Funds Held by the Public	N*		
	Pre	E	1190	Other Cash	N*		
	Pre	E	1195	Other Monetary Assets	N*		
	Pre	E	1200	Foreign Currency	N*		
2.1	Pre	E	1532	Seized Cash Deposited	N*		
	Pre	E	1531	Seized Monetary Instruments	N		
		l	. 50 .				
2.2	Accounts 5	l looolii iskii	o Not				
	Accounts F			Accorde Book all			
	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	
	Pre	E	1349	Allowance for Loss on Interest Receivable	N	Related to accounts receivable	
	Pre	Ē	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		
2.2	Pie		1369	Allowance for Loss on Penallies, Fines, and Administrative Fees Receivable	IN	Related to accounts receivable	
2.3	Loans Rece	eivable					
2.3	Pre	E	1340	Interest Receivable	N	Related to loans receivable	
2.3	Pre	E	1349	Allowance for Loss on Interest Receivable	N	Related to loans receivable	
2.3	Pre	E	1350	Loans Receivable	N		
	Pre	Е	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		
2.3	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		
		<u> </u>					
	Pre	E	1329	Allowance for Loss on Taxes Receivable	N	<u></u>	
	Pre	E	1340	Interest Receivable	N	Related to taxes receivable	
2.4	Pre	E	1349	Allowance for Loss on Interest Receivable	N	Related to taxes receivable	
2.4	Pre	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	Related to taxes receivable	
	Pre	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	Related to taxes receivable	
		l	. 500				
5	Inventer	nd Polst	od Dranc-	l			
2.5	Inventory a	nd Kelat		,			
	Pre	ĮE	1511	Operating Materials and Supplies Held for Use	N		
	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		
	Pre	Е	1514	Operating Materials and Supplies Held For Repair	N		
	Pre	E	1519	Operating Materials and Supplies - Allowance	N		
2 5		E	1521	Inventory Purchased for Resale	N N		
			11:3/1	IIIIVEIILUIV FUICIIASEU IUI KESAIE	I IN	1	
2.5	Pre				N.I.		
2.5 2.5	Pre Pre Pre	E	1522 1523	Inventory Held in Reserve for Future Sale Inventory Held for Repair	N N		

2.5 F 2.5 F 2.5 F	Pre/Post	Trial Bal	Acct		USSGL Account	Additional Information Required
2.5				1		
2.5					Attribute /1	
2.5 F					Federal/	
2.5 F					NonFederal	
2.5 F					/2	
2.5 F	Pre	Е	1524	Inventory - Excess, Obsolete, and Unserviceable	N	
2.5		E	1525	Inventory - Raw Materials	N	
		E	1526	Inventory - Work-in-Process	N	
2.5 F	Pre	E	1527	Inventory - Finished Goods	N	
2.5 F		Е	1529	Inventory - Allowance	N	
2.5	Pre	Е	1541	Forfeited Property Held for Sale	N	
2.5	Pre	E	1542	Forfeited Property Held for Donation or Use	N	
2.5	Pre	E	1549	Forfeited Property - Allowance	N	
2.5 F	Pre	E	1561	Commodities Held Under Price Support and Stabilization Support Programs	N	
2.5 F		E	1569	Commodities - Allowance	N	
2.5		Е	1571	Stockpile Materials Held in Reserve	N	
2.5 F	Pre	Е	1572	Stockpile Materials Held for Sale	N	
2.5		Е	1591	Other Related Property	N	
2.5 F	Pre	E	1599	Other Related Property - Allowance	N	
	Property, P	lant, and				
2.6		E	1711	Land and Land Rights	N*	
2.6		E	1712	Improvements to Land	N*	
2.6	Pre	E	1719	Accumulated Depreciation on Improvements to Land	N*	
2.6		E	1720	Construction-in-Progress	N*	
2.6		E	1730	Buildings, Improvements, and Renovations	N*	
2.6		E	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	N*	
2.6		E	1740	Other Structures and Facilities	N*	
2.6		E	1749	Accumulated Depreciation on Other Structures and Facilities	N*	
2.6		E	1750	Equipment	N*	
2.6		E	1759	Accumulated Depreciation on Equipment	N*	
2.6		E	1810	Assets Under Capital Lease	N*	
2.6		E	1819	Accumulated Depreciation on Assets Under Capital Lease	N*	
2.6			1820	Leasehold Improvements	N*	
2.6		E E	1829	Accumulated Amortization on Leasehold Improvements	N*	
2.6 F		E	1830	Internal-Use Software	N* N*	
2.6		E	1832 1839	Internal-Use Software in Development	N*	
2.6		E	1840	Accumulated Amortization on Internal-Use Software Other Natural Resources	N*	+
2.6		E	1849	Allowance for Depletion	N*	+
2.6		E	1890	Other General Property, Plant, and Equipment	N*	
2.6		E	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment	N*	
2.0	1 10	_	1000	Accommission by Other Ocherary Toperty, Frank, and Equipment	11	
7 (Other Asse	ts				
2.7		E	1410	Advances to Others	N	
2.7		E	1450	Prepayments	N	
2.7		E	1340	Interest Receivable	N	Related to investments
2.7		E	1349	Allowance for Loss on Interest Receivable	N	Related to investments
2.7		E	1618	Market Adjustment - Investments	N	
2.7		E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N	†
2.7		Ē	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	
2.7		E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public	N	
ľ				Debt Securities		
2.7	Pre	E	1690	Other Investments	N	
2.7		E	1990	Other Assets	N	

	Balance Sheet for the Closing Package for Fiscal 2004 Reporting								
Line No		Trial Bal	USSGL Acct	USSGL Account Title	USSGL Account Attribute /1	Additional Information Required			
					Federal/				
					NonFederal				
					/2				
					•				
2.8	Total Non-F	ederal A	ssets (CA	CALC (2.12.7)					
			,						
3	Federal								
3.1	Pre	E	1010	Fund Balance With Treasury					
3.2	Investments	s (RC 1)	/3						
		E	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	F				
		E	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F				
		E	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F				
3.2	Pre	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F				
3.2	Pre	E	1618	Market Adjustment - Investments	F				
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	Pre	E	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F				
3.2	Pre	E	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F				
3.2		E	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F				
		Е	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F				
		E	1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F				
		Е	1690	Other Investments	F				
3.3	Accounts R	eceivabl	e (RC 22)	/3					
		E	1310	Accounts Receivable	F				
	Interest Rec	eivable ((RC 2) /3						
	Pre	E	1340	Interest Receivable	F				
3.5	Loans Rece	ivable /¤	C 17) /3						
	Pre	F	1350	Loans Receivable	F				
5.5	1 10	_	1000	Evallo (topolitable	'				
3.6	Transfers R	eceivahl	e (RC 27)	/3					
		E	1330	Receivable for Transfers of Currently Invested Balances	F				
		E	1335	Expenditure Transfers Receivable	F				
5.0	1 10	_	1000	Exponditure Transies Receivable	'				
3.7	Benefit Pro	gram Co	ntribution	Receivable (RC 21) /3					
		E		Employment Benefit Contributions Receivable	F				
0.1		-	. 520	peripojinent Bonent Bon	· · · · · · · · · · · · · · · · · · ·				

<u>Balance</u>	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				
3.8	Advances to	o Others	and Prep	ayments (RC 23) /3					
3.8	Pre	E	1410	Advances to Others	F				
3.8	Pre	E	1450	Prepayments	F				
3.9	Other Asset	ts Witho	ut Recipro	ocals (RC 29) /3					
		E	1319	Allowance for Loss on Accounts Receivable	F				
3.9	Pre	E	1349	Allowance for Loss on Interest Receivable	F				
3.9	Pre	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				
		E	1921	Receivable From Appropriations	F	Do not use without permission from Treasury or OMB.			
3.9	Pre	E	1990	Other Assets	F				
3.10	Total Federa	al Assets	Calc (3.1	3.9)					
4	Total Assets	s	Calc (2.8	+3.11)					
5	Liabilities:								
6	Non-Federa	ıl							
	Accounts P	ayable							
		E	2110	Accounts Payable	N				
		E	2120	Disbursements in Transit	N				
		Е	2140	Accrued Interest Payable	N	Related to accounts payable			
6.1	Pre	Е	2960	Accounts Payable From Canceled Appropriations	N				
6.2		t Securi		by the Public					
	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 Authority	N				
6.2	Pre	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N				
6.2	Pre	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N				
6.3		ployee a		n Benefits Payable					
	Pre	E	2213	Employer Contributions and Payroll Taxes Payable	N				
		Е	2215	Other Post-Employment Benefits Due and Payable	N				
		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			

Balance	Sheet for th	e Closin		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	
6.4	Environme	ntal and	Disposal L	iabilities		
	Pre	E	2995	Estimated Cleanup Cost Liability	N	
				, , , , , , , , , , , , , , , , , , , ,		
6.5	Benefits Du	e and Pa	avable			
6.5	Pre	E	2160	Entitlement Benefits Due and Payable	N*	
6.6	Loan Guara	antee Lia	bilities			
	Pre	E	2180	Loan Guarantee Liability	N*	
0.0			2.00	20011 Oddianio Zidoniy		
6.7	Other Liabi	lities				
	Pre	E	2130	Contract Holdbacks	N	
	Pre	E	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*	Not VA Benefits
	Pre	E		Prior Liens Outstanding on Acquired Collateral	N	NOT VA Belletits
	Pre	E	2910		N N	
		E		Contingent Liabilities Capital Lease Liability		
	Pre				N	
	Pre	E	2980	Custodial Liability	N	
6.7	Pre	E	2990	Other Liabilities	N	
		<u> </u>				
6.8	I otal Non-I	-ederal L	labilities	Calc. (6.16.7)		
7	Federal					
		ļ	<u> </u>			
7.1	Accounts F				_	
	Pre	E	2110	Accounts Payable	F	
	Pre	E	2120	Disbursements in Transit	F	
	Pre	E	2130	Contract Holdbacks	F	
	Pre	E	2190	Other Accrued Liabilities	F	
7.1	Pre	E	2990	Other Liabilities	F	
	L	<u> </u>			1	
7.2	Debt (RC 1)					
7.2	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 Authority	F	
7.2	Pre	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F	
7.2	Pre	Е	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under	F	
	1	<u> </u>		General and Special Financing Authority		
7.2	Pre	E	2540	Participation Certificates	F	

7.4 Pre E 2520 Principal Payab 7.4 Pre E 2590 Other Debt 7.5 Pre E 2590 Other Debt 7.5 Pre E 2590 Other Debt 7.5 Pre E 2150 Payable for Tra 7.5 Pre E 2155 Expenditure Tra 7.6 Pre E 2213 Employer Contra 7.6 Pre E 2215 Other Post-Employer Contra 7.6 Pre E 2215 Other Post-Employer Contra 7.6 Pre E 2225 Unfunded FEC/Tolded 7.6 Pre E 2290 Other Unfunded 7.7 Pre E 2310 Advances From Others and Deferred Credits 7.7 Pre E 2310 Advances From Others and Deferred Credits 7.8 Pre E 2320 Deferred Credits 7.8 Pre E 2170	Payable to the Bureau of the Public Debt to the Federal Financing Bank efers of Currently Invested Balances sfers Payable /3 utions and Payroll Taxes Payable byment Benefits Due and Payable Liability	USSGL Account Attribute /1 Federal/ NonFederal /2 F F F F F F F F F* F* F* F F F F F F	Additional Information Required
7.3 Interest Payable (RC 2) /3 7.3 Pre	to the Bureau of the Public Debt to the Federal Financing Bank ifers of Currently Invested Balances sfers Payable /3 utions and Payroll Taxes Payable byment Benefits Due and Payable Liability	Attribute /1 Federal/ NonFederal /2 F F F F F F F F F F F F F F F F F F	
7.3 Pre E 2140 Accrued Interes 7.4 Loans Payable (RC 17) /3 7.4 Pre E 2510 Principal Payable (RC 17) /3 7.4 Pre E 2520 Principal Payable (RC 27) /3 7.5 Pre E 2150 Payable for Tra 7.5 Pre E 2155 Expenditure Tra 7.6 Pre E 2213 Employer Contribution Payable (RC 27) /3 7.6 Pre E 2213 Employer Contribution Payable (RC 27) /3 7.6 Pre E 2215 Other Post-Employer Contribution Payable (RC 27) /3 7.6 Pre E 2210 Other Post-Employer Contribution Payable (RC 27) /3 7.6 Pre E 2210 Other Post-Employer Contribution Payable (RC 27) /3 7.6 Pre E 2225 Unfunded FEC/Toker Post-Employer Contribution Payable (RC 28) /3 7.6 Pre E 2225 Unfunded FEC/Toker Post-Employer Contribution Payable (RC 29) Other Unfunded FEC/Toker Post-Employer Contribution Payable (RC 29) Other Unfunded FEC/Toker Post-Employer Contribution Payable (RC 29) Other Unfunded FEC/Toker Post-Employer Pos	to the Bureau of the Public Debt to the Federal Financing Bank ifers of Currently Invested Balances sfers Payable /3 utions and Payroll Taxes Payable byment Benefits Due and Payable Liability	Federal/ NonFederal /2 F F F F F F F F F F F F F	
7.3 Pre E 2140 Accrued Interes 7.4 Loans Payable (RC 17) /3 7.4 Pre E 2510 Principal Payable (RC 17) /3 7.4 Pre E 2520 Principal Payable (RC 27) /3 7.5 Pre E 2150 Payable for Tra 7.5 Pre E 2155 Expenditure Tra 7.6 Pre E 2213 Employer Contribution Payable (RC 27) /3 7.6 Pre E 2213 Employer Contribution Payable (RC 27) /3 7.6 Pre E 2215 Other Post-Employer Contribution Payable (RC 27) /3 7.6 Pre E 2213 Employer Contribution Payable (RC 27) /3 7.6 Pre E 2213 Employer Contribution Payable (RC 27) /3 7.6 Pre E 2225 Unfunded FEC /7.6 Pre E 2225 Unfunded FEC /7.6 Pre E 2290 Other Unfunded FEC /7.6 Pre E 2290 Other Unfunded FEC /7.6 Pre E 2310 Advances From Tra /7.7 Pre E 2320 Deferred Credits 7.7 Pre E 2320 Deferred Credits 7.8 Pre E 2310 Advances From Others and Deferred Credits 7.8 Pre E 2170 Subsidy Payable /7.8 Pre E 2400 Liability for Dep /7.8 Pre E 2940 Capital Lease L /7.8 Pre E 2950 Liability for Sub /7.8 Pre E 2950 Accounts Payal /7.8 Pre E 2960 Accounts Payal /7.8 Pre E 2970 Resources Payal /7.8 Pre E 2980 Custodial Liability /7.9 Total Federal Liabilities Calc.(7.1	to the Bureau of the Public Debt to the Federal Financing Bank ifers of Currently Invested Balances sfers Payable /3 utions and Payroll Taxes Payable byment Benefits Due and Payable Liability	NonFederal	
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7.3 Pre E 2140 Accrued Interes 7.4 Loans Payable (RC 17) /3 7.4 Pre E 2510 Principal Payable (RC 17) /3 7.4 Pre E 2520 Principal Payable (RC 27) /3 7.5 Pre E 2150 Payable for Tra 7.5 Pre E 2155 Expenditure Tra 7.6 Pre E 2213 Employer Contribution Payable (RC 27) /3 7.6 Pre E 2213 Employer Contribution Payable (RC 27) /3 7.6 Pre E 2215 Other Post-Employer Contribution Payable (RC 27) /3 7.6 Pre E 2210 Other Post-Employer Contribution Payable (RC 27) /3 7.6 Pre E 2210 Other Post-Employer Contribution Payable (RC 27) /3 7.6 Pre E 2225 Unfunded FEC/Toker Post-Employer Contribution Payable (RC 28) /3 7.6 Pre E 2225 Unfunded FEC/Toker Post-Employer Contribution Payable (RC 29) Other Unfunded FEC/Toker Post-Employer Contribution Payable (RC 29) Other Unfunded FEC/Toker Post-Employer Contribution Payable (RC 29) Other Unfunded FEC/Toker Post-Employer Pos	to the Bureau of the Public Debt to the Federal Financing Bank ifers of Currently Invested Balances sfers Payable /3 utions and Payroll Taxes Payable byment Benefits Due and Payable Liability	F F F F	
7.3 Pre E 2140 Accrued Interes 7.4 Loans Payable (RC 17) /3 7.4 Pre E 2510 Principal Payable (RC 17) /3 7.4 Pre E 2520 Principal Payable (RC 27) /3 7.5 Pre E 2150 Payable for Tra 7.5 Pre E 2155 Expenditure Tra 7.6 Pre E 2213 Employer Contribution Payable (RC 27) /3 7.6 Pre E 2213 Employer Contribution Payable (RC 27) /3 7.6 Pre E 2215 Other Post-Employer Contribution Payable (RC 27) /3 7.6 Pre E 2213 Employer Contribution Payable (RC 27) /3 7.6 Pre E 2213 Employer Contribution Payable (RC 27) /3 7.6 Pre E 2225 Unfunded FEC /7.6 Pre E 2225 Unfunded FEC /7.6 Pre E 2290 Other Unfunded FEC /7.6 Pre E 2290 Other Unfunded FEC /7.6 Pre E 2310 Advances From Tra /7.7 Pre E 2320 Deferred Credits 7.7 Pre E 2320 Deferred Credits 7.8 Pre E 2310 Advances From Others and Deferred Credits 7.8 Pre E 2170 Subsidy Payable /7.8 Pre E 2400 Liability for Dep /7.8 Pre E 2940 Capital Lease L /7.8 Pre E 2950 Liability for Sub /7.8 Pre E 2950 Accounts Payal /7.8 Pre E 2960 Accounts Payal /7.8 Pre E 2970 Resources Payal /7.8 Pre E 2980 Custodial Liability /7.9 Total Federal Liabilities Calc.(7.1	to the Bureau of the Public Debt to the Federal Financing Bank ifers of Currently Invested Balances sfers Payable /3 utions and Payroll Taxes Payable byment Benefits Due and Payable Liability	F F F F	
7.4 Coans Payable (RC 17) /3 /3 /3 /4 Pre E 2510 Principal Payabra /4 Pre E 2520 Other Debt /4 Pre E 2590 Other Debt /4 Pre E 2590 Other Debt /4 Pre E 2590 Other Debt /4 Pre E 2150 Payable for Tra /5 Pre E 2150 Payable for Tra /5 Pre E 2155 Expenditure Tra /5 Pre E 2215 Expenditure Tra /5 Pre E 2213 Employer Contra /5 Pre E 2213 Employer Contra /5 Pre E 2215 Other Post-Employer /5 Other Post-Employer /5 Pre E 2225 Unfunded FEC. /5 Pre E 2290 Other Unfunded /5 /5 Pre E 2310 Advances From /5 Pre E 2310 Advances From /5 Pre E 2320 Deferred Credita /5 Pre E 2320 Deferred Credita /5 Pre E 2320 Deferred Credita /5 Pre Pre E 2400 Liability for Dep /5 Pre E 2400 Liability for Dep /5 Pre E 2940 Capital Lease /5 Pre E 2950 Liability for Sub /5 Pre E 2950 Liability for Sub /5 Pre E 2950 Accounts Payal /5 Pre E 2950 Custodial Liabilita /5 Pre /5 Pre	to the Bureau of the Public Debt to the Federal Financing Bank ifers of Currently Invested Balances sfers Payable /3 utions and Payroll Taxes Payable byment Benefits Due and Payable Liability	F F F F	
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7.4 Pre E 2510 Principal Payab 7.4 Pre E 2520 Principal Payab 7.4 Pre E 2590 Other Debt 7.5 Pre E 2590 Other Debt 7.5 Pre E 2150 Payable for Tra 7.5 Pre E 2155 Expenditure Tra 7.6 Pre E 2213 Employer Contr 7.6 Pre E 2215 Other Post-Em 7.6 Pre E 2215 Other Post-Em 7.6 Pre E 2225 Unfunded FEC. 7.6 Pre E 2290 Other Unfunded 7.6 Pre E 2310 Advances From 7.7 Pre E 2310 Advances From 7.7 Pre E 2320 Deferred Credits 7.8 Pre E 2170 Subsidy Payabl 7.8 <td< td=""><td>to the Federal Financing Bank efers of Currently Invested Balances sfers Payable /3 utions and Payroll Taxes Payable byment Benefits Due and Payable Liability</td><td>F F F* F*</td><td></td></td<>	to the Federal Financing Bank efers of Currently Invested Balances sfers Payable /3 utions and Payroll Taxes Payable byment Benefits Due and Payable Liability	F F F* F*	
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7.4 Pre E 2590 Other Debt 7.5 Transfers Payable (RC 27) /3 7.5 Pre E 2150 Payable for Tra 7.5 Pre E 2155 Expenditure Tra 7.6 Pre E 2213 Employer Contr 7.6 Pre E 2215 Other Post-Employer Contr 7.6 Pre E 2225 Unfunded FEC 7.6 Pre E 2290 Other Unfunded FEC 7.6 Pre E 2290 Other Unfunded FEC 7.7 Pre E 2310 Advances From Others and Deferred Credits 7.7 Pre E 2320 Deferred Credits 7.7 Pre E 2320 Deferred Credits 7.8 Pre E 2320 Deferred Credits 7.8 Pre E 2170 Subsidy Payable 7.8 Pre E 2400 Liability for Dep 7.8 Pre E 2940 Capital Lease L 7.8 Pre E 2950 Liability for Sub 7.8 Pre E 2960 Accounts Payal 7.8 Pre E 2960 Resources Pay 7.8 Pre E 2980 Custodial Liabil 7.9 Total Federal Liabilities Calc.(7.17)	isfers of Currently Invested Balances sfers Payable /3 utions and Payroll Taxes Payable byment Benefits Due and Payable Liability	F* F* F	
7.5 Transfers Payable (RC 27) /3 7.5 Pre	sfers Payable /3 utions and Payroll Taxes Payable byment Benefits Due and Payable Liability	F* F* F*	
7.5 Pre E 2150 Payable for Tra 7.5 Pre E 2155 Expenditure Tra 7.6 Benefit Program Contribution Payable (RC 2 7.6 Pre E 2213 Employer Contribution Payable (RC 2 7.6 Pre E 2215 Other Post-Employer Control 7.6 Pre E 2225 Unfunded FEC. 7.6 Pre E 2290 Other Unfunded 7.7 Pre E 2310 Advances From Others and Deferred Credits 7.7 Pre E 2310 Advances From Others and Deferred Credits 7.7 Pre E 2320 Deferred Credits 7.8 Pre E 2320 Deferred Credits 7.8 Pre E 2170 Subsidy Payabl 7.8 Pre E 2179 Contra Liability 7.8 Pre E 2940 Liability for Dep 7.8 Pre E 2940 Liability for Sub </td <td>sfers Payable /3 utions and Payroll Taxes Payable byment Benefits Due and Payable Liability</td> <td>F* F</td> <td></td>	sfers Payable /3 utions and Payroll Taxes Payable byment Benefits Due and Payable Liability	F* F	
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7.5 Pre E 2155 Expenditure Tra 7.6 Benefit Program Contribution Payable (RC 2 7.6 Pre E 2213 Employer Contribution Payable (RC 2 7.6 Pre E 2215 Other Post-Employer Contribution Payable (RC 2 7.6 Pre E 2215 Other Post-Employer Contribution Payable (RC 2 7.6 Pre E 2225 Unfunded FEC/Unfunded FEC/Un	sfers Payable /3 utions and Payroll Taxes Payable byment Benefits Due and Payable Liability	F* F	
7.6 Pre E 2213 Employer Control 7.6 Pre E 2213 Employer Control 7.6 Pre E 2215 Other Post-Employer 7.6 Pre E 2225 Unfunded FEC. 7.6 Pre E 2225 Unfunded FEC. 7.6 Pre E 2290 Other Unfunded 7.7 Advances From Others and Deferred Credits 7.7 Pre E 2310 Advances From 7.7 Pre E 2320 Deferred Credits 7.8 Pre E 2320 Deferred Credits 7.8 Pre E 2170 Subsidy Payabl 7.8 Pre E 2179 Contra Liability 7.8 Pre E 2400 Liability for Dep 7.8 Pre E 2940 Capital Lease L 7.8 Pre E 2950 Liability for Sub 7.8 Pre E 2960 Accounts Payal 7.8 Pre E 2970 Resources Pay 7.8 Pre E 2980 Custodial Liabil 7.9 Total Federal Liabilities Calc.(7.17)	/3 utions and Payroll Taxes Payable syment Benefits Due and Payable Liability	F	
7.6 Pre E 2213 Employer Control 7.6 Pre E 2215 Other Post-Em 7.6 Pre E 2225 Unfunded FEC 7.6 Pre E 2290 Other Unfunded 7.7 Pre E 2310 Advances From 7.7 Pre E 2320 Deferred Credits 7.8 Other Liabilities Without Reciprocals (RC 29 7.8 Pre E 2170 Subsidy Payabl 7.8 Pre E 2179 Contra Liability 7.8 Pre E 2400 Liability for Dep 7.8 Pre E 2940 Capital Lease L 7.8 Pre E 2950 Liability for Sub 7.8 Pre E 2960 Accounts Payal 7.8 Pre E 2970 Resources Pay 7.8 Pre E 2980 Custodial Liabil 7.9 Total Federal	utions and Payroll Taxes Payable syment Benefits Due and Payable Liability	F	
7.6 Pre E 2213 Employer Control 7.6 Pre E 2215 Other Post-Em 7.6 Pre E 2225 Unfunded FEC 7.6 Pre E 2290 Other Unfunded 7.7 Pre E 2310 Advances From 7.7 Pre E 2320 Deferred Credits 7.8 Other Liabilities Without Reciprocals (RC 29 7.8 Pre E 2170 Subsidy Payabl 7.8 Pre E 2179 Contra Liability 7.8 Pre E 2400 Liability for Dep 7.8 Pre E 2940 Capital Lease L 7.8 Pre E 2950 Liability for Sub 7.8 Pre E 2960 Accounts Payal 7.8 Pre E 2970 Resources Pay 7.8 Pre E 2980 Custodial Liabil 7.9 Total Federal	utions and Payroll Taxes Payable syment Benefits Due and Payable Liability	F	
7.6 Pre E 2213 Employer Control 7.6 Pre E 2215 Other Post-Em 7.6 Pre E 2225 Unfunded FEC 7.6 Pre E 2290 Other Unfunded 7.7 Pre E 2310 Advances From 7.7 Pre E 2320 Deferred Credits 7.8 Other Liabilities Without Reciprocals (RC 29 7.8 Pre E 2170 Subsidy Payabl 7.8 Pre E 2179 Contra Liability 7.8 Pre E 2400 Liability for Dep 7.8 Pre E 2940 Capital Lease L 7.8 Pre E 2950 Liability for Sub 7.8 Pre E 2960 Accounts Payal 7.8 Pre E 2970 Resources Pay 7.8 Pre E 2980 Custodial Liabil 7.9 Total Federal	utions and Payroll Taxes Payable syment Benefits Due and Payable Liability	F	
7.6 Pre E 2225 Unfunded FEC/ Other Unfunded 7.6 Pre E 2290 Other Unfunded 7.7 Pre E 2310 Advances From 7.7 Pre E 2320 Deferred Credits 7.8 Other Liabilities Without Reciprocals (RC 29 7.8 Pre E 2170 Subsidy Payabl 7.8 Pre E 2179 Contra Liability 7.8 Pre E 2400 Liability for Dep 7.8 Pre E 2940 Capital Lease L 7.8 Pre E 2950 Liability for Sub 7.8 Pre E 2950 Accounts Payal 7.8 Pre E 2970 Resources Pay 7.8 Pre E 2980 Custodial Liabil 7.9 Total Federal Liabilities Calc.(7.17	Liability		
7.6 Pre E 2225 Unfunded FEC/ Other Unfunded 7.6 Pre E 2290 Other Unfunded 7.7 Pre E 2310 Advances From 7.7 Pre E 2320 Deferred Credits 7.8 Other Liabilities Without Reciprocals (RC 29 7.8 Pre E 2170 Subsidy Payabl 7.8 Pre E 2179 Contra Liability 7.8 Pre E 2400 Liability for Dep 7.8 Pre E 2940 Capital Lease L 7.8 Pre E 2950 Liability for Sub 7.8 Pre E 2950 Accounts Payal 7.8 Pre E 2970 Resources Pay 7.8 Pre E 2980 Custodial Liabil 7.9 Total Federal Liabilities Calc.(7.17		F*	
7.7 Advances From Others and Deferred Credits 7.7 Pre			
7.7 Advances From Others and Deferred Credits 7.7 Pre	Employment Related Liability	F	
7.7 Pre E 2310 Advances From 7.7 Pre E 2320 Deferred Credit 7.8 Other Liabilities Without Reciprocals (RC 29 7.8 Pre E 2170 Subsidy Payabl 7.8 Pre E 2179 Contra Liability 7.8 Pre E 2400 Liability for Dep 7.8 Pre E 2940 Capital Lease L 7.8 Pre E 2950 Liability for Sub 7.8 Pre E 2960 Accounts Payal 7.8 Pre E 2970 Resources Pay 7.8 Pre E 2980 Custodial Liabil 7.9 Total Federal Liabilities Calc.(7.17			
7.7 Pre E 2320 Deferred Credit 7.8 Other Liabilities Without Reciprocals (RC 29 7.8 Pre E 2170 Subsidy Payabl 7.8 Pre E 2179 Contra Liability 7.8 Pre E 2400 Liability for Dep 7.8 Pre E 2940 Capital Lease L 7.8 Pre E 2950 Liability for Sub 7.8 Pre E 2960 Accounts Payal 7.8 Pre E 2970 Resources Pay 7.8 Pre E 2980 Custodial Liabil 7.9 Total Federal Liabilities Calc.(7.17	(C 23) /3		
7.7 Pre E 2320 Deferred Credit 7.8 Other Liabilities Without Reciprocals (RC 29 7.8 Pre E 2170 Subsidy Payabl 7.8 Pre E 2179 Contra Liability 7.8 Pre E 2400 Liability for Dep 7.8 Pre E 2940 Capital Lease L 7.8 Pre E 2950 Liability for Sub 7.8 Pre E 2960 Accounts Payal 7.8 Pre E 2970 Resources Pay 7.8 Pre E 2980 Custodial Liabil 7.9 Total Federal Liabilities Calc.(7.17		F	
7.8 Pre E 2170 Subsidy Payable 7.8 Pre E 2179 Contra Liability 7.8 Pre E 2400 Liability for Dep 7.8 Pre E 2940 Capital Lease L 7.8 Pre E 2950 Liability for Sub 7.8 Pre E 2960 Accounts Payal 7.8 Pre E 2970 Resources Pay 7.8 Pre E 2980 Custodial Liabil 7.9 Total Federal Liabilities Calc.(7.17		F	
7.8 Pre E 2170 Subsidy Payable 7.8 Pre E 2179 Contra Liability 7.8 Pre E 2400 Liability for Dep 7.8 Pre E 2940 Capital Lease L 7.8 Pre E 2950 Liability for Sub 7.8 Pre E 2960 Accounts Payal 7.8 Pre E 2970 Resources Pay 7.8 Pre E 2980 Custodial Liabil 7.9 Total Federal Liabilities Calc.(7.17			
7.8 Pre E 2170 Subsidy Payable 7.8 Pre E 2179 Contra Liability 7.8 Pre E 2400 Liability for Dep 7.8 Pre E 2940 Capital Lease L 7.8 Pre E 2950 Liability for Sub 7.8 Pre E 2960 Accounts Payal 7.8 Pre E 2970 Resources Pay 7.8 Pre E 2980 Custodial Liabil 7.9 Total Federal Liabilities Calc.(7.17	/3		
7.8 Pre E 2179 Contra Liability 7.8 Pre E 2400 Liability for Dep 7.8 Pre E 2940 Capital Lease L 7.8 Pre E 2950 Liability for Sub 7.8 Pre E 2960 Accounts Payal 7.8 Pre E 2970 Resources Pay 7.8 Pre E 2980 Custodial Liabil 7.9 Total Federal Liabilities Calc.(7.17	to the Financing Account	F*	
7.8 Pre E 2400 Liability for Dep To D	r Subsidy Payable to the Financing Account	F*	
7.8 Pre E 2940 Capital Lease L 7.8 Pre E 2950 Liability for Sub 7.8 Pre E 2960 Accounts Payal 7.8 Pre E 2970 Resources Pay 7.8 Pre E 2980 Custodial Liabil 7.9 Total Federal Liabilities Calc.(7.17	sit Funds, Clearing Accounts, and Undeposited Collections	F	
7.8 Pre E 2950 Liability for Sub 7.8 Pre E 2960 Accounts Payal 7.8 Pre E 2970 Resources Pay 7.8 Pre E 2980 Custodial Liabil 7.9 Total Federal Liabilities Calc.(7.17		F	
7.8 Pre E 2960 Accounts Payal 7.8 Pre E 2970 Resources Pay 7.8 Pre E 2980 Custodial Liabil 7.9 Total Federal Liabilities Calc.(7.17	dy Related to Undisbursed Loans	F	
7.8 Pre E 2970 Resources Pay 7.8 Pre E 2980 Custodial Liabil 7.9 Total Federal Liabilities Calc.(7.17	From Canceled Appropriations	F	
7.8 Pre E 2980 Custodial Liabil 7.9 Total Federal Liabilities Calc.(7.17		F*	
7.9 Total Federal Liabilities Calc.(7.17	,	F	
)		
0 T. (-112-129) 0 1 1 1 2 = 1			
8 Total Liabilities Calc. (6.8+7.1)		
9 Net Position:			
9.1 Unexpended Appropriation			
	opriations - Cumulative		
	ropriations - Cumulative ropriations - Appropriations Received	F	
	ropriations - Appropriations Received		
	ropriations - Appropriations Received ropriations - Transfers-In	F	
	ropriations - Appropriations Received ropriations - Transfers-In ropriations - Transfers-Out		
	ropriations - Appropriations Received ropriations - Transfers-In ropriations - Transfers-Out ropriations - Adjustments		
9.1 Pre E 3109 Unexpended A	ropriations - Appropriations Received ropriations - Transfers-In ropriations - Transfers-Out		

_ine No	Pre/Post	Trial	USSGL	USSGL Account Title	USSGL	Additional Information Required
		Bal	Acct		Account	
					Attribute /1	
					Federal/	
					NonFederal	
					/2	
	0 1	D		Para and the same	12	
).2	Cumulative					
	Pre	В	3310	Cumulative Results of Operations		
	Pre	E	5100	Revenue From Goods Sold		
	Pre	E	5109	Contra Revenue for Goods Sold		
	Pre	E	5200	Revenue From Services Provided		
9.2	Pre	E	5209	Contra Revenue for Services Provided		
9.2	Pre	E	5310	Interest Revenue - Other		
9.2	Pre	E	5311	Interest Revenue - Investments		
9.2	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds		
9.2	Pre	Е	5317	Contra Revenue for Interest Revenue - Loans Receivable		
	Pre	E	5318	Contra Revenue for Interest Revenue - Investments		
	Pre	Е	5319	Contra Revenue for Interest Revenue - Other		
	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue		
	Pre	Ē	5329	Contra Revenue for Penalties, Fines, and Administrative Fees		
	Pre	F	5400	Benefit Program Revenue		
	Pre	F	5409	Contra Revenue for Benefit Program Revenue	1	
	Pre	E	5500	Insurance and Guarantee Premium Revenue	N	
	Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	
9.2		E			N	
		E	5600	Donated Revenue - Financial Resources		
	Pre		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	
	Pre	E	5700	Expended Appropriations		
	Pre	E	5708	Expended Appropriations - Prior-Period Adjustments - Restated		
	Pre	E	5709	Expended Appropriations - Prior-Period Adjustments - Not Restated		
	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	
9.2	Pre	E	5760	Expenditure Financing Sources - Transfers-Out	F	
9.2	Pre	Е	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	1	
	Pre	E	5800	Tax Revenue Collected		
	Pre	E	5801	Tax Revenue Accrual Adjustment		
9.2		E	5809	Contra Revenue for Taxes		
	Pre	F	5890	Tax Revenues Refund	1	
9.2		E	5900	Other Revenue	1	
	Pre	E	5909	Contra Revenue for Other Revenue	+	
	Pre	E	5990	Collections for Others	+	
	Pre	-	5990	Accrued Collections for Others	1	
		E			1	
	Pre		6100	Operating Expenses/Program Costs		
	Pre	E	6190	Contra Bad Debts Expense - Incurred for Others	N	
	Pre	E	6199	Adjustment to Subsidy Expense	N	
9.2	Pre	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal	F	
		<u> </u>	ļ	Financing Bank		
	Pre	E	6320	Interest Expenses on Securities		
9.2	Pre	E	6330	Other Interest Expenses		

	Pre/Post	Trial		e for Fiscal 2004 Reporting USSGL Account Title	USSGL	Additional Information Poquired
ine No	rie/Post			USSGE ACCOUNT TITLE		Additional Information Required
		Bal	Acct		Account	
			1		Attribute /1	
			1		Federal/	
					NonFederal	
0.0	Des	-	0400	D	/2	
	Pre	E	6400	Benefit Expense	N N	
	Pre	E	6500	Cost of Goods Sold	N	
	Pre	E	6610	Cost Capitalization Offset	N	
	Pre	E	6710	Depreciation, Amortization, and Depletion	N	
	Pre	E	6720	Bad Debt Expense		
	Pre	E	6730	Imputed Costs	F	
	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources		
	Pre	E	6800	Future Funded Expenses		
9.2	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year	F	
				Budget Authority (Unobligated)		
	Pre	E	6900	Nonproduction Costs		
	Pre	E	7110	Gains on Disposition of Assets - Other	N	
	Pre	E	7111	Gains on Disposition of Investments		
	Pre	E	7112	Gains on Disposition of Borrowings	F	
	Pre	E	7180	Unrealized Gains		
	Pre	E	7190	Other Gains		
	Pre	E	7210	Losses on Disposition of Assets - Other	N	
	Pre	E	7211	Losses on Disposition of Investments		
	Pre	E	7212	Losses on Disposition of Borrowings	F	
	Pre	E	7280	Unrealized Losses		
	Pre	E	7290	Other Losses		
	Pre	E	7300	Extraordinary Items	N	
	Pre	E	7400	Prior-Period Adjustments - Not Restated		
	Pre	Е	7401	Prior-Period Adjustments - Restated		
	Pre	E	7500	Distribution of Income - Dividend		
9.2	Pre	Е	7600	Changes in Actuarial Liability	N	
10	Total Net F	osition		Calc. (9.1+9.2)		
1	Total Liabi	lities and	Net Posi	tion (Calc 8 + 10)		

^{*} By definition, this USSGL account can only have this USSGL account attribute domain.

Footnotes:

- 1. Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
- 2. USSGL account attribute domains F and N should only be used to identify account transactions with another Federal trading partner (F) or transactions with a non-Federal trading partner (N).
- 3. For RC (Reciprocal Category) detail information, see TFM Volume 1, Part 2 Chapter 4000 Federal Agencies' Centralized Trial Balance System (FACTS I), Appendix 5.

NOTE: For USSGL accounts with the Fed/Non-Fed attribute as F, do NOT include intra-departmental amounts.

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

	Pre /	Trial	USSGL		Fed /		
Line No.	Post	Bal.	Acct.	USSGL Account Title	NonFed /2	Exch. / Nonexch	Additional Information Required
							•
1. Gross (Cost:						
2. Departi	ment To	tal Gros	s Cost (Ca				
2	2 Pre	Е	6100	Operating Expenses/Program Costs			
				Contra Bad Debts Expense - Incurred for			
	2 Pre	Е		Others			
2	2 Pre	Е		Adjustment to Subsidy Expense	N		
			6310	Interest Expenses on Borrowing From the			
				Bureau of the Public Debt and/or the Federal			
	2 Pre	E		Financing Bank	F		
	2 Pre	Е		Interest Expenses on Securities			
	2 Pre	Е		Other Interest Expenses			
	2 Pre	Е		Benefit Expense			
	2 Pre	Е		Cost of Goods Sold	N		
	2 Pre	Е		Applied Overhead	N		
	2 Pre	Е		Cost Capitalization Offset	N		
	2 Pre	Е		Depreciation, Amortization, and Depletion	N		
	2 Pre	Е		Bad Debt Expense			
2	2 Pre	Е	6730	Imputed Costs	F		
				Other Expenses Not Requiring Budgetary			
	2 Pre	E		Resources			
2	2 Pre	Е		Future Funded Expenses			
			6850	Employer Contributions to Employee Benefit			
				Programs Not Requiring Current-Year Budget			
	2 Pre	Е		Authority (Unobligated)	F		
	2 Pre	E		Nonproduction Costs			
	2 Pre	E		Losses on Disposition of Assets - Other	N	X	
	2 Pre	Е		Losses on Disposition of Investments		X	
	2 Pre	E		Losses on Disposition of Borrowings	F	X	
	2 Pre	E		Unrealized Losses		X	
	2 Pre	E		Other Losses		Х	
	2 Pre	E		Extraordinary Items	N		
	2 Pre	E		Distribution of Income - Dividend		X	
2	2 Pre	Е	7600	Changes in Actuarial Liability	N		

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

	Pre /	Trial	USSGL		Fed /		
Line No.	Post	Bal.	Acct.	USSGL Account Title	NonFed /2	Exch. / Nonexch	Additional Information Required
3. Non-Fe	ederal G	ross Co	st				
3	3 Pre	Е	6100	Operating Expenses/Program Costs	N		
				Contra Bad Debts Expense - Incurred for			
	3 Pre	Е		Others	N		
	3 Pre	Е		Adjustment to Subsidy Expense	N		
3	3 Pre	Е	6320	Interest Expenses on Securities	N		
3	3 Pre	Е	6330	Other Interest Expenses	N		
	3 Pre	Е		Benefit Expense	N		
- 3	3 Pre	Е	6500	Cost of Goods Sold	N		
3	3 Pre	Е	6600	Applied Overhead	N		
3	3 Pre	Е	6610	Cost Capitalization Offset	N		
3	3 Pre	Е	6710	Depreciation, Amortization, and Depletion	N		
(3 Pre	E	6720	Bad Debt Expense	N		
			6790	Other Expenses Not Requiring Budgetary			
3	3 Pre	E		Resources	N		
(3 Pre	E	6800	Future Funded Expenses	N		
(3 Pre	E	6900	Nonproduction Costs	N		
3	3 Pre	Е	7210	Losses on Disposition of Assets - Other	N	X	
3	3 Pre	Е		Losses on Disposition of Investments	N	X	
(3 Pre	E	7280	Unrealized Losses	N	Х	
(3 Pre	E	7290	Other Losses	N	X	
3	3 Pre	Е	7300	Extraordinary Items	N		
3	3 Pre	Е	7500	Distribution of Income - Dividend	N	X	
(3 Pre	E	7600	Changes in Actuarial Liability	N		
4 Interes	t on Del	ot Owed	by the Pub	lic			
mitores		1				+	Department of the Treasury Only
5. Total N	lon-Fede	eral Gro	ss Cost				Department of the Treasury Office
Calc (3+4)							
6. Federa	I Gross	Cost					

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

	Pre /	Trial	USSGL		Fed /		
Line No.	Post	Bal.	Acct.	USSGL Account Title	NonFed /2	Exch. / Nonexch	Additional Information Required
			ts (RC 26)				
6.1	Pre	E	6400	Benefit Expense	F		
				Employer Contributions to Employee Benefit			
				Programs Not Requiring Current-Year Budget			
6.1	Pre	E	6850	Authority (Unobligated)	F		
6.2 Impute	d Costs	 (RC 25	5) /3				
	Pre	IE		Imputed Costs	F		
6.3 Buy/ S							
6.3	Pre	Е		Operating Expenses/Program Costs	F		
			6790	Other Expenses Not Requiring Budgetary			
	Pre	Е		Resources	F		
6.3	Pre	Е	6800	Future Funded Expenses	F		
6.3	Pre	Е	6900	Nonproduction Costs	F		
6.4 Federa	l al Secur	l ities Int	<u>l</u> erest Expe	l nse Investment (RC 3) /3			
	Pre	Е		Interest Expenses on Securities	F		Department of the Treasury Only
6.4	Pre	E	7211	Losses on Disposition of Investments	F	X	
6.4	Pre	E	7280	Unrealized Losses	F	Х	
6.5 Borroy	vina Inte	erest Fy	 cpense (RC	55) /3			
	Pre	E	6310	Interest Expenses on Borrowing From the	F		
6.6 Borroy	vina Lo	ssas (Pi	C 6) /3				
	Pre	E		Other Losses	F	X	
	Pre	E		Losses on Disposition of Borrowings	F	X	Department of the Treasury Only
				-1			,
6.7 Other	Costs W	ithout l	Reciprocal	s (RC 29) /3			
				Contra Bad Debts Expense - Incurred for			
	Pre	E		Others	F		
	Pre	E		Bad Debt Expense	F		
6.7	Pre	Е	7500	Distribution of Income - Dividend	F	X	

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

	Pre / Trial USSGL		Fed /				
Line No.	ine No. Post Bal. Acct. USSGL Account Title		NonFed /2	Exch. / Nonexch	Additional Information Required		
							-
6.8 Interes	t Expen	se (RC	10) /3				
6.8	Pre	E	6330	Other Interest Expenses	F		
7. Total F	ederal G	ross C	ost				
Calc. (6.1.	6.8)						
8. Earned	Revenu	ie					
		tal Earn		ie (Calc. 10 + 12)			
	Pre	Е	5100	Revenue From Goods Sold		X	
	Pre	Е		Contra Revenue for Goods Sold		X	
	Pre	Е	5200	Revenue From Services Provided		X	
	Pre	Е	5209	Contra Revenue for Services Provided		X	
9	Pre	Е	5310	Interest Revenue - Other		X	
9	Pre	Е	5311	Interest Revenue - Investments		X	
				Interest Revenue - Loans			
9	Pre	Е	5312	Receivable/Uninvested Funds		X	
				Contra Revenue for Interest Revenue - Loans			
9	Pre	E	5317	Receivable		X	
				Contra Revenue for Interest Revenue -			
	Pre	E		Investments		X	
9	Pre	Е		Contra Revenue for Interest Revenue - Other		Х	
				Penalties, Fines, and Administrative Fees			
9	Pre	E		Revenue		X	
			5329	Contra Revenue for Penalties, Fines, and			
	Pre	E		Administrative Fees		X	
	Pre	Е		Benefit Program Revenue		X	
	9 Pre E 5409 Contra Revenue for Benefit Program Revenue			X			
9	Pre	Е		Insurance and Guarantee Premium Revenue	N	X	
				Contra Revenue for Insurance and Guarantee			
	Pre	E		Premium Revenue	N	X	
	Pre	E		Other Revenue		X	
	Pre	Е		Contra Revenue for Other Revenue		X	
9	Pre	E	5990	Collections for Others	N	X	

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

	Pre /	Trial	USSGL		Fed /		
Line No.	Post	Bal.	Acct.	USSGL Account Title	NonFed /2	Exch. / Nonexch	Additional Information Required
9 Pre E 5991 Accrued Collections for Others		N	X				
9	Pre	E	7110	Gains on Disposition of Assets - Other	N	X	
9	Pre	E	7111	Gains on Disposition of Investments		Х	
9	Pre	E	7112	Gains on Disposition of Borrowings		X	
9	Pre	E	7180	Unrealized Gains		X	
9	Pre	Е	7190	Other Gains		X	
10. Non-F							
	Pre	E		Revenue From Goods Sold	N	X	
	Pre	Е		Contra Revenue for Goods Sold	N	X	
	Pre	Е		Revenue From Services Provided	N	X	
	Pre	Е		Contra Revenue for Services Provided	N	X	
	Pre	Е		Interest Revenue - Other	N	X	
10	Pre	Е	5311	Interest Revenue - Investments	N	X	
				Interest Revenue - Loans			
10	Pre	E	5312	Receivable/Uninvested Funds	N	Χ	
				Contra Revenue for Interest Revenue - Loans			
10	Pre	E	5317	Receivable	N	X	
				Contra Revenue for Interest Revenue -			
	Pre	E		Investments	N	X	
10	Pre	Е		Contra Revenue for Interest Revenue - Other	N	X	
			5320	Penalties, Fines, and Administrative Fees			
10	Pre	Е		Revenue	N	Χ	
			5329	Contra Revenue for Penalties, Fines, and			
	Pre	Е		Administrative Fees	N	Χ	
10	Pre	Е	5400	Benefit Program Revenue	N	Х	
10	Pre	E		Contra Revenue for Benefit Program Revenue	N	X	
10	Pre	Е	5500	Insurance and Guarantee Premium Revenue	N	X	
				Contra Revenue for Insurance and Guarantee			
	Pre	E		Premium Revenue	N	X	
10 Pre E 5900 Other Revenue		N	X				
	Pre	Е		Contra Revenue for Other Revenue	N	X	
	Pre	Е		Collections for Others	N	X	
10	Pre	Е	5991	Accrued Collections for Others	N	X	

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

	Pre /	Trial	USSGL		Fed /		
Line No.	Post	Bal.	Acct.	USSGL Account Title	NonFed /2	Exch. / Nonexch	Additional Information Required
10	Pre	Е			N	X	
10	Pre	E	7111	Gains on Disposition of Investments	N	X	
10	Pre	E	7180	Unrealized Gains	N	X	
10	Pre	E	7190	Other Gains	N	X	
11. Federa	al Earne	d Rever	nue				
11.1 Benef	fit Progr	am Rev	enues (RC	26) /3			
11.1	Pre	E	5400	Benefit Program Revenue	F	X	
				-			
11.2 Buy/S	Sell Reve	enues (RC 24) /3				
11.2	Pre	E	5100	Revenue From Goods Sold	F	X	
11.2	Pre	Е	5200	Revenue From Services Provided	F	X	
11.2	Pre	Е	5900	Other Revenue	F	Х	
			•		•		
11.3 Feder	ral Secu	rities In	terest Rev	enues Investments (RC 3) /3			
11.3	Pre	Е	5311	Interest Revenue - Investments	F	Х	
11.3	Pre	Е	7111	Gains on Disposition of Investments	F	X	
11.3	Pre	Е	7180	Unrealized Gains	F	Х	
11.4 Borro	wings I	nterest	Revenues	(RC 5) /3			
				Interest Revenue - Loans			
11.4	Pre	Е	5312	Receivable/Uninvested Funds	F	X	Department of the Treasury Only
11.5 Other	Revenu	ies Wit	hout Recip	rocal (RC 29) /3			
11.5		E		Contra Revenue for Goods Sold	F	Х	
11.5		Е		Contra Revenue for Services Provided	F	Х	
11.5		E		Contra Revenue for Interest Revenue - Other	F	X	
110				Penalties, Fines, and Administrative Fees			
11.5	Pre	Е	5320	Revenue	F	X	
	1.7			Contra Revenue for Penalties, Fines, and			
11.5	Pre	Е		Administrative Fees	F	X	
11.5		Ē	5409	Contra Revenue for Benefit Program Revenue	F F	X	

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

USSGL Account Attribute /1

	Pre /	Trial	USSGL		Fed /		
Line No.	Post	Bal.	Acct.	USSGL Account Title	NonFed /2	Exch. / Nonexch	Additional Information Required
11.5	Pre	Е	5909	Contra Revenue for Other Revenue	F	X	
11.5	Pre	E	5990	Collections for Others	F		
11.5	Pre	E	5991	Accrued Collections for Others	F		
11.6 Intere	est Reve	nues (F	RC 10) /3				
11.6	Pre	E	5310	Interest Revenue - Other	F	X	
11.7 Borro	owing G	ins (R	C 6) /3				
11.7	Pre	Е	7112	Gains on Disposition of Borrowings	F	X	Department of the Treasury Only
11.7	Pre	Е	7190	Other Gains	F	X	
12. Total F	ederal l	Earned	Revenue				
Calc. (11.1	11.7)					
13. Net Co							
Calc. (2-9)							

^{*} By definition, this USSGL account can only have this USSGL account attribute domain.

Footnotes:

- 1. Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
- 2. USSGL account attribute domains F and N should only be used to identify account transactions with another Federal trading partner (F) or transactions with a non-Federal trading partner (N).
- 3. For RC (Reciprocal Category) detail information, see TFM Volume 1, Part 2 Chapter 4000 Federal Agencies' Centralized Trial Balance System (FACTS I), Appendix 5.

NOTE: For USSGL accounts with the Fed/Non-Fed attribute as F. do NOT include intra-departmental amounts.

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

	ı		1	lues a l		ount Attribute / i	
Line				USSGL Account	Fed/	Exch./	Additional Information Required
	Post	Bal.	Account		Non-Fed /2	Nonexch.	
		Net F	Position Bal				
	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	Е	5708	Expended Appropriations - Prior-Period			
				Adjustments - Restated			
1	Pre	Е	7401	Prior-Period Adjustments - Restated			
				•			
2	Non-Feder	ral Prio	or Period A	djustments (Not Restated)			
	Pre	E		Prior-Period Adjustments - Not Restated	N		
.3	Federal Pr	ior Pe	riod Adiusti	nents (Not Restated)			
	Pre	E		Unexpended Appropriations - Prior-Period			
Ŭ	"	_	0.00	Adjustments - Not Restated			
3	Pre	E	5709	Expended Appropriations - Prior-Period			
·		_	0,00	Adjustments - Not Restated			
3	Pre	Е	7400	Prior-Period Adjustments - Not Restated	F		
	110	-	7400	There chec regustrients rectrestated	<u>'</u>		
1	Adjusted	Rogins	ing Not Bos	sition Balance			
	Calc (13		IIIIg Net Fos	Sition Balance			
	Caic (15	1	1				+
	Non Endo	ral Na	ı-Exchange	Povenue			+
				Tax Withholdings			+
	Pre	E		Tax Revenue Collected	N	т	Related to individual income tax and tax withholdings - DEPARTMENT OF THE TREASURY ONLY
	Pre	E		Tax Revenue Accrual Adjustment	N	<u>'</u> T	Related to individual income tax and tax withholdings - DEPARTMENT OF THE TREASURY ONLY
	Pre	E		Contra Revenue for Taxes	N	T	Related to individual income tax and tax withholdings - DEPARTMENT OF THE TREASURY ONLY Related to individual income tax and tax withholdings - DEPARTMENT OF THE TREASURY ONLY
	Pre	E		Tax Revenues Refund	N	T	Related to individual income tax and tax withholdings - DEPARTMENT OF THE TREASURY ONLY
				rax Revenues Returno	IN	ı	Related to individual income tax and tax withholdings - DEPARTMENT OF THE TREASURY ONLY
			ome Taxes	Tay Dayanya Callastad	N		Deleted to correction income toy. DEDADTMENT OF THE TDE ACHEN ONLY
	Pre	E		Tax Revenue Collected	N N	<u> </u>	Related to corporation income tax - DEPARTMENT OF THE TREASURY ONLY
5.2	Pre Pre	E E		Tax Revenue Accrual Adjustment Contra Revenue for Taxes	N N		Related to corporation income tax - DEPARTMENT OF THE TREASURY ONLY Related to corporation income tax - DEPARTMENT OF THE TREASURY ONLY
						I	
	Pre	Ε		Tax Revenues Refund	N	l I	Related to corporation income tax - DEPARTMENT OF THE TREASURY ONLY
	Unemploy	ment		T D 0 11 / 1	ļ.,.	_	
5.3	Pre	E		Tax Revenue Collected	N	<u> </u>	Related to unemployment taxes
	Pre	E		Tax Revenue Accrual Adjustment	N	<u> </u>	Related to unemployment taxes
	Pre	E		Contra Revenue for Taxes	N	T	Related to unemployment taxes
	Pre	E	5890	Tax Revenues Refund	N	T	Related to unemployment taxes
	Excise Ta		_				
	Pre	Е		Tax Revenue Collected	N	T	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 Revenues Refund	N	T	Related to excise taxes

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

Line	ne Pre/ Trial USSGL		ussai	USSGL Account	Fed/ Exch./		Additional Information Required		
	Post	Bal.			Non-Fed /2		Additional information Required		
NO.	FUSI	Dai.	Account	Title	NOII-I eu /2	NOHEXCH.			
	Estate an	-1 0:4 -	Faves						
	Pre			Tax Revenue Collected	N	Т	Related to estate and gift taxes - DEPARTMENT OF THE TREASURY ONLY		
		E							
	Pre	E		Tax Revenue Accrual Adjustment	N	T	Related to estate and gift taxes - DEPARTMENT OF THE TREASURY ONLY		
	Pre	E		Contra Revenue for Taxes	N	<u> </u>	Related to estate and gift taxes - DEPARTMENT OF THE TREASURY ONLY		
	Pre	E		Tax Revenues Refund	N	1	Related to estate and gift taxes - DEPARTMENT OF THE TREASURY ONLY		
	Customs								
	Pre	E		Tax Revenue Collected	N	Т	Related to custom duties - DEPARTMENT OF HOMELAND SECURITY ONLY		
	Pre	E	5801	Tax Revenue Accrual Adjustment	N	Т	Related to custom duties - DEPARTMENT OF HOMELAND SECURITY ONLY		
	Pre	E		Contra Revenue for Taxes	N	Т	Related to custom duties - DEPARTMENT OF HOMELAND SECURITY ONLY		
	Pre	Е		Tax Revenues Refund	N	Т	Related to custom duties - DEPARTMENT OF HOMELAND SECURITY ONLY		
5.7	Other Tax	xes and	l Receipts						
	Pre	E		Tax Revenue Collected	N	T	Related to other taxes		
	Pre	Е		Tax Revenue Accrual Adjustment	N	Т	Related to other taxes		
	Pre	Е	5809	Contra Revenue for Taxes	N	Т	Related to other taxes		
5.7	Pre	E	5890	Tax Revenues Refund	N	Т	Related to other taxes		
	Pre	E	5310	Interest Revenue - Other	N	Т			
	Pre	E		Contra Revenue for Interest Revenue - Other	N	Т			
	Pre	E		Penalties, Fines, and Administrative Fees					
0.7		-	0020	Revenue	N	Т			
5.7	Pre	F	5329	Contra Revenue for Penalties, Fines, and	- ''				
0.7	' ' '	-	0020	Administrative Fees	N	Т			
5.7	Pre	E	5400	Benefit Program Revenue	N	T T	+		
	Pre	F		Contra Revenue for Benefit Program Revenue		T			
	Pre	E		Donated Revenue - Financial Resources	N	<u>'</u> T			
	Pre	IF.		Contra Revenue for Donations - Financial	IN	- '			
5.7	Pre	 	5609			_			
	_	-	5040	Resources	N	T			
	Pre	Е		Donated Revenue - Nonfinancial Resources	N	T			
5.7	Pre	E		Contra Donated Revenue - Nonfinancial					
				Resources	N	T			
	Pre	E		Other Revenue	N	T			
5.7	Pre	Е		Contra Revenue for Other Revenue	N	T			
	Pre	Е		Collections for Others	N	T			
5.7	Pre	E		Accrued Collections for Others	N	Т			
5.7	Pre	Е	7110	Gains on Disposition of Assets - Other	N	T			
5.7	Pre	Е	7111	Gains on Disposition of Investments	N	Т			
	Pre	E		Unrealized Gains	N	Т			
5.7	Pre	E		Other Gains	N	Ť			
	Pre	Ē		Losses on Disposition of Assets - Other	N	Ť			
	Pre	E		Losses on Disposition of Investments	N	Ť			
	Pre	E		Unrealized Losses	N	'			
	Pre	IE		Other Losses	N	Ť			
	Pre	F		Distribution of Income - Dividend	N	<u>'</u>			
_			arned Reve		IN	 	As defined in TFM, Volume 1, Part 2, Chapter 4700, Closing Package for the Governmentwide		
5.0	IMISCEIIGI	ieous E	ailleu neve	iluc					
							Financial Report System		

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

Line Pref Trial USSGL SSGL Account Fed Exch	1.2	D/	T-1-1	110001	USSGL Account	Fed/	Exch./	Additional Information Demoised
Solida Non-Federal Non-Exchange								Additional Information Required
Clast 51 5.8	No.	Post	Bal.	Account	Title	Non-Fed /2	Nonexcn.	
Cate 51 5.8								
Cate 51 5.8	5.9	Total Non	n-Federa	al Non-Exch	ange			
6 Pre E 5800 Tax Revenue Collected F T 6 Pre B 5809 (Contra Revenue Collected F T 7 B C 5809 (Contra Revenue for Taxes F T 6 Pre B 5809 (Contra Revenue for Taxes F T 7 B Udgetary Financing Sources: 7 B Udgetary Financing Sources: 7 Pre E 3101 (Inexpended Appropriations - Appropriations Received Rec								
6 Pre E 5800 Tax Revenue Collected F T 6 Pre B 5809 (Contra Revenue Collected F T 7 B C 5809 (Contra Revenue for Taxes F T 6 Pre B 5809 (Contra Revenue for Taxes F T 7 B Udgetary Financing Sources: 7 B Udgetary Financing Sources: 7 Pre E 3101 (Inexpended Appropriations - Appropriations Received Rec	6	Federal N	lon-Exc	hange Reve	enue			
6 Pre E 5800 Tax Revenue Accrual Adjustment F T 6 Pre E 5800 Centra Revenue for Taxes F T 7 Budgetary Financing Sources: 7.1 Appropriations Received 7.2 Pre E 3101 Inexpended Appropriations - Appropriations Received 7.2 Unexpended Appropriations Transferred-In (RC 28) / 3 7.2 Pre E 3102 Unexpended Appropriations - Transferred-In (RC 28) / 3 7.3 Pre E 3103 Unexpended Appropriations Transferred-Unit (RC 28) / 3 7.3 Pre E 3103 Unexpended Appropriations Transferred-Unit (RC 28) / 3 7.4 Pre E 3103 Unexpended Appropriations - Transferred-Unit (RC 28) / 3 7.5 Pre E 3103 Unexpended Appropriations - Transferred-Unit (RC 28) / 3 7.6 Pre E 3106 Unexpended Appropriations - Adjustments 7.7 Appropriation Sused 7.8 Appropriations Used 7.9 Pre E 3700 Expended Appropriations 7.9 Pre E 5700 Expended Appropriations 7.0 Pre E 5700 Expended Appropriations 7.1 Pre E 5700 Expended Appropriations 7.2 Pre E 5700 Expended Appropriations 7.3 Pre E 5700 Expended Appropriations 7.4 Pre E 5700 Expended Appropriations 7.5 Pre E 5700 Expended Appropriations 7.6 Pre E 5700 Expended Appropriations 7.7 Pre E 5700 Expended Appropriations 7.8 Pre E 5700 Expenditure Financing Sources - 7.9 Pre E 5700 Expended Prema						F	Т	
6 Pre								
September Sept								
7 Sudgetary Financing Sources:								
1.1 Appropriations Received						Г	- 1	
7.1 Pre E 3101 Inexpended Appropriations - Appropriations Received Receive					es:			
Received								
7.2 Pre					Received			
7.2 Pre E 3102 Unexpended Appropriations - Transfers-In F F F F F F F F F	7.2	Unexpend	ded App	propriations	Transferred-In (RC 28) /3			
7.3 Pre E 3103 Unexpended Appropriations Transfers-Out F	7.2	Pre	E	3102	Unexpended Appropriations - Transfers-In	F		
7.3 Pre			ded Apr					
7.4 Pre				3103	Unexpended Appropriations - Transfers-Out	F		
7.4 Pre						-		
7.5 Pre E 5790 Other Financing Sources F				3106	I Inexpended Appropriations - Adjustments			
7.5 Pre E 3107 Unexpended Appropriations - Used				5700	Other Financing Sources			
7.5 Pre					Other Financing Sources	'		
7.5 Pre E 5700 Expended Appropriations				sea				
7.6 Appropriations Transfers-In (RC 19) /3 7.6 Pre E				3107	Unexpended Appropriations - Used			
7.6 Pre E								
Tasserred In				ransfers-In	(RC 19) /3			
7.6 Pre E	7.6	Pre	E					
S750 Expenditure Financing Sources - Transfers-In F				5740	Transferred In	F		
7.6 Pre E	7.6	Pre	Е					
7.6 Pre E Nonexpenditure Financing Sources - F F 7.7 Appropriations Transfers-Out (RC 19) /3 F 7.7 Pre E Appropriated Earmarked Receipts F 7.7 Pre E Expenditure Financing Sources - Transfers- F 7.7 Pre E Expenditure Financing Sources - Transfers- F 7.7 Pre E Nonexpenditure Financing Sources - F 7.8 Other Federal Financing Sources (RC 29) F 7.8 Pre E 5310 Interest Revenue - Other F T 7.8 Pre E 5320 Penalties, Fines, and Administrative Fees F T 7.8 Pre E 5320 Contra Revenue for Penalties, Fines, and Administrative Fees F T				5750	Expenditure Financing Sources - Transfers-In	F		
S755 Transfers-In	7.6	Pre	F					
7.7 Appropriations Transfers-Out (RC 19) /3 7.7 Pre E Appropriated Earmarked Receipts F 7.7 Pre E Expenditure Financing Sources - Transfers-5760 Out F 7.7 Pre E Nonexpenditure Financing Sources - 5765 Transfers-Out F 7.8 Other Federal Financing Sources (RC 29) F 7.8 Pre E 5310 Interest Revenue - Other F 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 5320 Contra Revenue for Penalties, Fines, and Administrative Fees F T 7.8 Pre E 5320 Contra Revenue for Penalties, Fines, and Administrative Fees F T	7.0		-			F		
7.7 Pre E Appropriated Earmarked Receipts 5745 F 7.7 Pre E Expenditure Financing Sources - Transfers- 5760 F 7.7 Pre E Nonexpenditure Financing Sources - 5765 F 7.8 Other Federal Financing Sources (RC 29) F 7.8 Pre E 5310 Interest Revenue - Other 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	77	Annronria	otiono T					+
5745 Transferred Out F								
7.7 Pre E Expenditure Financing Sources - Transfers- 5760 Out F 7.7 Pre E Nonexpenditure Financing Sources - 5765 Transfers-Out F 7.8 Other Federal Financing Sources (RC 29) F 7.8 Pre E 5310 Interest Revenue - Other F 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 5329 Contra Revenue for Penalties, Fines, and Administrative Fees F T	7.7	Pre	E			_		
5760 Out		_		5745	Transferred Out	F		
7.7 Pre E Nonexpenditure Financing Sources - 5765 Transfers-Out F 7.8 Other Federal Financing Sources (RC 29) 7.8 Pre E 5310 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	7.7	Pre	ĮΕ					
5765 Transfers-Out F				5760		F		
7.8 Other Federal Financing Sources (RC 29) 7.8 Pre E 5310 Interest Revenue - Other 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	7.7	Pre	E					
7.8 Pre E 5310 Interest Revenue - Other 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				5765	Transfers-Out	F		
7.8 Pre E 5310 Interest Revenue - Other 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	Other Fed	deral Fir	nancing So	urces (RC 29)			
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						F	Т	
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				-	· ·	1
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			-	0010	Contra Revenue for Interest Revenue - Other	F	Т	
Revenue F T 7.8 Pre E 5329 Contra Revenue for Penalties, Fines, and Administrative Fees F T	7.0	Dro	_	5220		'	'	
7.8 Pre E 5329 Contra Revenue for Penalties, Fines, and Administrative Fees F T	7.8	rie		5320		_	_	
Administrative Fees F T			+	5000		F	1	
	7.8	Pre	E			_	_	
7.8 Pre E 5400 Benefit Program Revenue F T RC 26								
	7.8	Pre	E	5400	Benefit Program Revenue	F	T	RC 26

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

USSGL Account Attribute /1

Line	Pre/	Trial	USSGL	USSGL Account		Exch./	Additional Information Required
No.	Post	Bal.	Account	Title	Non-Fed /2	Nonexch.	
7.8	Pre	Е	5409	Contra Revenue for Benefit Program Revenue	F	Т	
7.8	Pre	E	5790	Other Financing Sources	F	Т	
7.8	Pre	E	5799	Adjustment of Appropriations Used	F	Т	
7.8	Pre	E	5900	Other Revenue	F	Т	
7.8	Pre	E	5909	Contra Revenue for Other Revenue	F	Т	
7.8	Pre	E	5990	Collections for Others	F	T	
7.8	Pre	E	5991	Accrued Collections for Others	F	Т	
7.8	Pre	E	7110	Gains on Disposition of Assets - Other	F	Т	
7.8	Pre	E	7111	Gains on Disposition of Investments	F	Т	
7.8	Pre	E	7112	Gains on Disposition of Borrowings	F	Т	
	Pre	E		Unrealized Gains	F	Т	
7.8	Pre	E	7190	Other Gains	F	T	
7.8	Pre	E	7210	Losses on Disposition of Assets - Other	F	Т	
	Pre	E		Losses on Disposition of Investments	F	Т	
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	Т	
7.8	Pre	E	7500	Distribution of Income - Dividend	F	Т	
			ancing Sοι	irces			
	(Calc.7.1	7.8)					
8	Other Fin	ancing	Sources				
		-In With		ursement (RC 18) /3			
8.1	Pre	E		Financing Sources Transferred In Without			
				Reimbursement	F		
		-Out Wi		bursement (RC 18) /3			
8.2	Pre	E		Financing Sources Transferred Out Without			
				Reimbursement	F		
				(RC 25) /3			
8.3	Pre	Е	5780	Imputed Financing Sources	F		
			ncing Source	ces			
	(Calc8.1.	8.3)					
9	Net Cost	of Oper	ations (+/-)				
10	Ending No	et Posit	ion Balanc	e			
	Calc. (4 +	5.9 + 6	+ 7.9 + 8.4)	- 9			

^{*} By definition, this USSGL account can only have this USSGL account attribute domain.

Footnotes

- 1. Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
- 2. USSGL account attribute domains F and N should only be used to identify account transactions with another Federal trading partner (F) or transactions with a non-Federal trading partner (N).
- 3. For RC (Reciprocal Category) detail information, see TFM Volume 1, Part 2 Chapter 4000 Federal Agencies' Centralized Trial Balance System (FACTS I), Appendix 5.

NOTE: For USSGL accounts with the Fed/Non-Fed attribute as F, do NOT include intra-departmental amounts.