SUPPLEMENT SECTION VI

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

USSGL Account Attribute /1

Lino	Pre/	Trial	USSGL	USSGL Account	Fed/	Exch./	Additional Information Required
	Post	Bal.	Account		Non-Fed /2		Additional information Required
			Position Bal		Non-red /2	NOHEXCH.	
	Pre	g Neti		Unexpended Appropriations - Cumulative			
	Pre	В		Cumulative Results of Operations			
	Pre	Б		Unexpended Appropriations - Prior-Period			
1	Pre	E	3108	Adjustments - Restated			
<u> </u>	Pre	F	5700	Expended Appropriations - Prior-Period			
1	Pre	E	5/08				
	Pre	F	7404	Adjustments - Restated Prior-Period Adjustments - Restated			
1	Pre	E	7401	Prior-Period Adjustments - Restated			
_	N F			directors and a (Next Denoted all)			
	Pre	F F		djustments (Not Restated)	N		
	Pre	E	7400	Prior-Period Adjustments - Not Restated	N		
_	Fadaus' D	 	min al A alice de	mante (Not Doctoted)		-	
	Pre	TIOT PE		ments (Not Restated)			
3	Fre	-	3109	Unexpended Appropriations - Prior-Period Adjustments - Not Restated			
_	D	-	5700				
3	Pre	E	5709	Expended Appropriations - Prior-Period			
<u> </u>	D	-	7400	Adjustments - Not Restated Prior-Period Adjustments - Not Restated	F		
3	Pre	Е	7400	Prior-Period Adjustments - Not Restated	F		
		<u> </u>					
4			ning Net Pos	sition Balance			
	Calc (13	3)					
		1	 	<u></u>			
			n-Exchange				
				Tax Withholdings Tax Revenue Collected	N	_	Deleted to individual income toward towards by different DEDADTMENT OF THE TOP ACHEVON AND V
	Pre Pre	E		Tax Revenue Collected Tax Revenue Accrual Adjustment	N N	<u>'</u> T	Related to individual income tax and tax withholdings - DEPARTMENT OF THE TREASURY ONLY
					N N	<u> </u>	Related to individual income tax and tax withholdings - DEPARTMENT OF THE TREASURY ONLY
	Pre	E		Contra Revenue for Taxes	N N	I	Related to individual income tax and tax withholdings - DEPARTMENT OF THE TREASURY ONLY
	Pre	E		Tax Revenues Refund	IN	ı	Related to individual income tax and tax withholdings - DEPARTMENT OF THE TREASURY ONLY
		on Inc	ome Taxes	Tax Revenue Collected	N1	-	Deleted to correction income toy. DEDADTMENT OF THE TDEACHDY ONLY
	Pre	<u> </u>			N N	<u> </u>	Related to corporation income tax - DEPARTMENT OF THE TREASURY ONLY Related to corporation income tax - DEPARTMENT OF THE TREASURY ONLY
	Pre	E		Tax Revenue Accrual Adjustment Contra Revenue for Taxes	N	<u> </u>	
	Pre	E			N	<u> </u>	Related to corporation income tax - DEPARTMENT OF THE TREASURY ONLY
	Pre	E		Tax Revenues Refund	N	1	Related to corporation income tax - DEPARTMENT OF THE TREASURY ONLY
5.3	Unemploy	yment		Tou Dougous Colleges		-	Deleted to the end of the second of the seco
	Pre	E		Tax Revenue Collected	N	<u> </u>	Related to unemployment taxes
	Pre	E		Tax Revenue Accrual Adjustment	N	T T	Related to unemployment taxes
	Pre	E		Contra Revenue for Taxes	N	<u> </u>	Related to unemployment taxes
	Pre	E	5890	Tax Revenues Refund	N		Related to unemployment taxes
	Excise Ta		5000	Tou Dougous Colleges		-	Deleted to evision toward
	Pre	E		Tax Revenue Collected	N		Related to excise taxes
	Pre	E		Tax Revenue Accrual Adjustment	N	<u> </u>	Related to excise taxes
	Pre	E		Contra Revenue for Taxes	N	<u> </u>	Related to excise taxes
5.4	Pre	E	5890	Tax Revenues Refund	N	T	Related to excise taxes

SUPPLEMENT SECTION VI

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

USSGL Account Attribute /1

	D/	T-1-1	LIOOC:	LICOCI. Assessed	USSGL Account Attribute /1		
	Pre/			USSGL Account	Fed/	Exch./	Additional Information Required
lo.	Post	Bal.	Account	Title	Non-Fed /2	Nonexch.	
	Estate a	nd Gift 1					
	Pre	E		Tax Revenue Collected	N	Т	Related to estate and gift taxes - DEPARTMENT OF THE TREASURY ONLY
5.5	Pre	Е		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	Т	Related to estate and gift taxes - DEPARTMENT OF THE TREASURY ONLY
	Pre	E	5890	Tax Revenues Refund	N	Т	Related to estate and gift taxes - DEPARTMENT OF THE TREASURY ONLY
5.6	Customs	s Duties					
	Pre	E		Tax Revenue Collected	N	Т	Related to custom duties - DEPARTMENT OF HOMELAND SECURITY ONLY
	Pre	E		Tax Revenue Accrual Adjustment	N	Т	Related to custom duties - DEPARTMENT OF HOMELAND SECURITY ONLY
5.6	Pre	Ē		Contra Revenue for Taxes	N	Ť	Related to custom duties - DEPARTMENT OF HOMELAND SECURITY ONLY
	Pre	F		Tax Revenues Refund	N	Ť	Related to custom duties - DEPARTMENT OF HOMELAND SECURITY ONLY
			Receipts	Tax Neverides Neidild	11	'	Related to custom duties - BET ARTIMENT OF HOMELAND DEGORITT ONE!
	Pre			Tax Revenue Collected	NI	т	Polated to other toyon
	Pre	E E			N N	+ +	Related to other taxes
		E	5801	Tax Revenue Accrual Adjustment	N N	+ +	Related to other taxes
	Pre			Contra Revenue for Taxes			Related to other taxes
	Pre	E		Tax Revenues Refund	N	<u> </u>	Related to other taxes
	Pre	E		Interest Revenue - Other	N	Т	
	Pre	E		Contra Revenue for Interest Revenue - Other	N	Т	
5.7	Pre	E	5320	Penalties, Fines, and Administrative Fees			
				Revenue	N	Т	
5.7	Pre	E	5329	Contra Revenue for Penalties, Fines, and			
				Administrative Fees	N	Т	
5.7	Pre	E	5400	Benefit Program Revenue	N	Т	
5.7	Pre	E	5409	Contra Revenue for Benefit Program Revenue	N	Т	
	Pre	E		Donated Revenue - Financial Resources	N	Т	
	Pre	F		Contra Revenue for Donations - Financial		·	
0.1	1 10	-	0000	Resources	N	Т	
5.7	Pre	Е	5610	Donated Revenue - Nonfinancial Resources	N	<u> </u>	+
				I.	N	ļ ļ	
5.7	Pre	E	5619	Contra Donated Revenue - Nonfinancial		_	
	_			Resources	N	T	
	Pre	E		Other Revenue	N	T	
	Pre	E		Contra Revenue for Other Revenue	N	Т	
	Pre	E		Collections for Others	N	Т	
	Pre	E		Accrued Collections for Others	N	T	
5.7	Pre	E	7110	Gains on Disposition of Assets - Other	N	T	
5.7	Pre	E		Gains on Disposition of Investments	N	Т	
	Pre	E		Unrealized Gains	N	Т	
	Pre	E		Other Gains	N	Т	
	Pre	Ē		Losses on Disposition of Assets - Other	N	T	
	Pre	F		Losses on Disposition of Investments	N	÷	
	Pre	Ē		Unrealized Losses	N	† †	
	Pre	E		Other Losses	N	<u>'</u> T	
	Pre	E		Distribution of Income - Dividend	N N	+	
					IN IN	'	As defined in TEM Values 4. Part 9. Objects 4700. Clasing Declare for the Occasional State of the Commission of the Comm
ე.გ	wiiscella	meous E	arned Reve	enue			As defined in TFM, Volume 1, Part 2, Chapter 4700, Closing Package for the Governmentwide
							Financial Report System

SUPPLEMENT SECTION VI

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

	- <i>,</i>	T= · ·		110001 4	Fed/	F	A 1991 11 6 17 B 1 1
	Pre/	Trial		USSGL Account		Exch./	Additional Information Required
No.	Post	Bal.	Account	Title	Non-Fed /2	Nonexch.	
5.9	Total Nor	n-Feder	al Non-Exch	nange			
	(Caic 5.1 5.8)						
6			change Reve	aniie			
	Pre	E E		Tax Revenue Collected	F	Т	
	Pre	E		Tax Revenue Accrual Adjustment	F	† ÷	
	Pre			Contra Revenue for Taxes	F	<u>'</u>	
		E	5809	Contra Revenue for Taxes		· ·	
	Pre	E		Tax Revenues Refund	F	Т	
			ncing Source	es:			
	Appropri	ations I					
	Pre	E		Unexpended Appropriations - Appropriations Received			
7.2	Unexpen	ded Ap	propriations	Transferred-In (RC 28) /3			
7.2	Pre	E	3102	Unexpended Appropriations - Transfers-In	F		
		ded An		Transferred-Out (RC 28) /3			
	Pre	F	3103	Unexpended Appropriations - Transfers-Out	F		
		liuetmo	nts (Resciss		· ·		
	Pre	E	2106	Unexpended Appropriations - Adjustments			
	Pre	E	5100	Other Financing Sources	F		
				Other Financing Sources	Г		
7.5	Appropri		Used				
7.5	Pre	E	3107	Unexpended Appropriations - Used			
	Pre	E		Expended Appropriations			
7.6	Appropri	ations	Transfers-In	(RC 19) /3			
7.6	Pre	E		Appropriated Earmarked Receipts			
			5740	Transferred In	F		
7.6	Pre	E					
			5750	Expenditure Financing Sources - Transfers-In	F		
7.6	Pre	E		Nonexpenditure Financing Sources -			
7.0	1 10	-		Transfers-In	F		
77	Annronsi	otiono		ut (RC 19) /3	'		
7.7	Appropri	ations	Tansiers-O	Appropriated Formarked Bessints			
1.1	Pre	E		Appropriated Earmarked Receipts	_		
	_		5/45	Transferred Out	F		
7.7	Pre	E		Expenditure Financing Sources - Transfers-	_		
			5760		F		
7.7	Pre	E		Nonexpenditure Financing Sources -			
				Transfers-Out	F		
7.8	Other Fed	deral Fi	inancing So	urces (RC 29)			
7.8	Pre	E	5310	Interest Revenue - Other	F	Т	
7.8	Pre	E	5319				
	1			Contra Revenue for Interest Revenue - Other	F	Т	
7 º	Pre	E	5320	Penalties, Fines, and Administrative Fees	<u>'</u>	'	1
1.0	1.16	-	3320		F	Т	
7.	D	+-	5000	Revenue Contra Revenue for Penalties, Fines, and	F	<u> </u>	
7.8	Pre	E	5329		_	_	
				Administrative Fees	F	Т	
7.8	Pre	E	5400	Benefit Program Revenue	F	Т	RC 26

SUPPLEMENT SECTION VI

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				
	8.1 Transfers-In Without Reimbursement (RC 18) /3						
8.1	Pre	E		Financing Sources Transferred In Without			
				Reimbursement	F		
	.2 Transfers-Out Without Reimbursement (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		
8.4 Total Other Financing Sources							
	(Calc8.1.	8.3)					
9	Net Cost	of Oper	ations (+/-)				
10 Ending Net Position Balance							
	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.