

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/Non-Fed /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)							
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 Revenues Refund	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 Revenues Refund	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 Revenues Refund	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 Revenues Refund	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 Revenues Refund	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 HOMELAND SECURITY ONLY
5.6	Pre	E	5801	Tax Revenue Accrual Adjustment	N	T	Related to custom duties - DEPARTMENT OF HOMELAND SECURITY ONLY
5.6	Pre	E	5809	Contra Revenue for Taxes	N	T	Related to custom duties - DEPARTMENT OF HOMELAND SECURITY ONLY
5.6	Pre	E	5890	Tax Revenues Refund	N	T	Related to custom duties - DEPARTMENT OF HOMELAND SECURITY ONLY
5.7 Other Taxes and Receipts							
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 Revenues Refund	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	
5.8 Miscellaneous Earned Revenue							As defined in TFM, Volume 1, Part 2, Chapter 4700, Closing Package for the Governmentwide Financial Report System

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5.9 Total Non-Federal Non-Exchange							
(Calc 5.1 ... 5.8)							
6 Federal Non-Exchange Revenue							
6	Pre	E	5800	Tax Revenue Collected	F	T	
6	Pre	E	5801	Tax Revenue Accrual Adjustment	F	T	
6	Pre	E	5809	Contra Revenue for Taxes	F	T	
6	Pre	E	5890	Tax Revenues Refund	F	T	
7 Budgetary Financing Sources:							
7.1 Appropriations Received							
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.)							
7.4	Pre	E	3106	Unexpended Appropriations - Adjustments			
7.4	Pre	E	5790	Other Financing Sources	F		
7.5 Appropriations Used							
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		
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 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	
7.8	Pre	E	5400	Benefit Program Revenue	F	T	RC 26

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7.8	Pre	E	5409	Contra Revenue for Benefit Program Revenue	F	T	
7.8	Pre	E	5790	Other Financing Sources	F	T	
7.8	Pre	E	5799	Adjustment of Appropriations Used	F	T	
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	7110	Gains on Disposition of Assets - Other	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	7210	Losses on Disposition of Assets - Other	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 Federal 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		
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 + 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.