Statement of Net Cost for Fiscal 2004 Reporting

				cal 2004 Reporting	USSGL	Account Attrib	outes/1	
					Adjusted Trial Balance			
Line	Pre/	Trial	USSGL	USSGL Account Title		/ Exchange/	Cust/	Additional Information Required
	Post		Account	oood nood na	NonFederal	Nonexch.	Noncust.	/ taattorial information resquired
			710004111		Trom odora:	- Itolioxolii	- Itonouoti	
Progr	ram Co	sts:						
Progr	ram A:							
1 Inti	ragove	rnmen	tal Gross C	Costs				
1	Pre	E	6100	Operating Expenses/Program Costs	F			Production
1	Pre	Е	6190	Contra Bad Debt Expense - Incurred for Others	F			Production
1	Pre	Е	6310	Interest Expenses on Borrowing From the Bureau of	F			Production
				the Public Debt and/or the Federal Financing Bank				
1	Pre		6320	Interest Expenses on Securities	F			Production
1	Pre		6330	Other Interest Expenses	F			Production
1	Pre		6400	Benefit Expense	F			Production, Nonproduction
1	Pre		6720	Bad Debt Expense	F			Production
1	Pre		6730	Imputed Costs	F			Production
1	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	F			Production
1	Pre	E	6800	Future Funded Expenses	F			Production, Nonproduction. Excludes non-recurring
								cleanup costs.
1	Pre	E	6850	Employer Contributions to Employee Benefit	F			Nonproduction
				Programs Not Requiring Current-Year Budget				
				Authority (Unobligated)				
1	Pre	E	6900	Nonproduction Costs	F			Nonproduction. Report stewardship costs separately.
1	Pre	E	7210	Losses on Disposition of Assets - Other	F	Х		Production, Nonproduction
1	Pre	E	7211	Losses on Disposition of Investments	F	Х		Production, Nonproduction
1	Pre	E	7212	Losses on Disposition of Borrowings	F	Х		Production, Nonproduction
1	Pre	E	7280	Unrealized Losses	F	X		Production, Nonproduction
1	Pre	E	7290	Other Losses	F	Х		Production, Nonproduction
1	Pre	E	7300	Extraordinary Items	F	X		Production, Nonproduction
1	Pre	E	7500	Distribution of Income - Dividend	F	X		Production, Nonproduction
				arned Revenues				
2	Pre		5100	Revenue From Goods Sold	F	X*		
2	_		5109	Contra Revenue for Goods Sold	F	X*		
2	Pre		5200	Revenue From Services Provided	F	X*		
2	Pre		5209	Contra Revenue for Services Provided	F	X*		
2	Pre		5310	Interest Revenue - Other	F	X	Α	
2	Pre		5311	Interest Revenue - Investments	F	X	Α	
2	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested	F	Х	Α	
	D	_	5047	Funds		\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	_	
2	Pre	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F	Х	Α	
2	Pre	E	5318	Contra Revenue for Interest Revenue - Investments	F	X	Α	

Statement of Net Cost for Fiscal 2004 Reporting

		T Net C			USSGL Account Attributes/1			
		1			Adju	sted Trial Bal	ance	
Line Pre	Pre/	Trial	USSGL	USSGL Account Title			Cust/	Additional Information Required
lo.	Post	Bal.	Account		NonFederal	_	Noncust.	·
	Pre	E	5319	Contra Revenue for Interest Revenue - Other	F	Х	Α	
	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	F	Х	Α	
	Pre	E	5329	Contra Revenue for Penalties, Fines, and	F	Х	Α	
				Administrative Fees				
	Pre	E	5400	Benefit Program Revenue	F	Х		
	Pre	E	5409	Contra Revenue for Benefit Program Revenue	F	Х		
	Pre	E	5500	Insurance and Guarantee Premium Revenue	F	X*		
	Pre	E	5509	Contra Revenue for Insurance and Guarantee	F			
				Premium Revenue		X*		
	Pre	Е	5900	Other Revenue	F	Х		
	Pre	Е	5909	Contra Revenue for Other Revenue	F	Х		
	Pre	Е	7110	Gains on Disposition of Assets - Other	F	Х		Production, Nonproduction
	Pre	E	7111	Gains on Disposition of Investments	F	X		Production, Nonproduction
	Pre	E	7112	Gains on Disposition of Borrowings	F	X		Production, Nonproduction
	Pre	E	7180	Unrealized Gains	F	Х		Production, Nonproduction
	Pre	E	7190	Other Gains	F	Х		Production, Nonproduction
Int	ragove	rnmen	tal Net Cos					
			CALC (1 -	2)				
Gre			th the Publ					
			6100	Operating Expenses/Program Costs	N			Production
	Pre	E	6190	Contra Bad Debt Expense - Incurred for Others	N			Production
	Pre	E	6199	Adjustment to Subsidy Expense	N			Production
	Pre	E	6320	Interest Expenses on Securities	N			Production
	Pre	E	6330	Other Interest Expenses	N			Production
	Pre	E	6400	Benefit Expense	N			Production, Nonproduction
	Pre	E	6500	Cost of Goods Sold	N			Production
	Pre	E	6600	Applied Overhead	N			Production
	Pre	E	6610	Cost Capitalization Offset	N			Production
	Pre	Е	6710	Depreciation, Amortization, and Depletion	N			Production
	Pre	E	6720	Bad Debt Expense	N			Production
	Pre	Е	6790	Other Expenses Not Requiring Budgetary Resources	N	<u> </u>		Production
	Pre	E	6800	Future Funded Expenses	N			Production, Nonproduction
	Pre	Е	6900	Nonproduction Costs	N			Nonproduction. Report stewardship costs separately.
	Pre	E	7210	Losses on Disposition of Assets - Other	N	X		Production, Nonproduction
	Pre	Е	7211	Losses on Disposition of Investments	N	Х		Production, Nonproduction
	Pre	Е	7212	Losses on Disposition of Borrowings	N	Х		Production, Nonproduction
	Pre	Е	7280	Unrealized Losses	N	X		Production, Nonproduction
	Pre	E	7290	Other Losses	N	X		Production, Nonproduction

Statement of Net Cost for Fiscal 2004 Reporting

Sidle	ment o	i net c	JUST IOLLIS	cal 2004 Reporting	Hecci	Assert Attails		
		1	I USSGL	USSGL Account Title	USSGL Account Attributes/1			
Line	Dua/	Trial			Adjusted Trial Balance Federal/ 2/ Exchange/ Cust/			Additional Information Described
	_			USSGL Account Title	NonFederal		Cust/	Additional Information Required
No.	Post	ваі.	Account		NonFederal	Nonexch.	Noncust.	+
4	Pre	E	7300	Extraordinary Items	N	X		Production, Nonproduction
		E	7500	Distribution of Income - Dividend	N	X		Production, Nonproduction
4		E	7600	Changes in Actuarial Liability	N			Production, Nonproduction
		_	7 000	Ondriges in Actourus Elability	11			1 roduction, recriptoduction
5 Les	ss: Ear	ned Re	evenues Fr	om the Public	1		1	
		E		Revenue From Goods Sold	N	X*		
5		E	5109	Contra Revenue for Goods Sold	N	X*		
5		E	5200	Revenue From Services Provided	N	X*		
5		E	5209	Contra Revenue for Services Provided	N	X*		
5		E	5310	Interest Revenue - Other	N	X	Α	
5		E	5311	Interest Revenue - Investments	N	Х	Α	
5		Е	5312	Interest Revenue - Loans Receivable/Uninvested	N	Х	Α	
				Funds				
5	Pre	E	5317	Contra Revenue for Interest Revenue - Loans	N	Х	Α	
				Receivable				
5	Pre	E	5318	Contra Revenue for Interest Revenue - Investments	N	Х	Α	
5	Pre	Е	5319	Contra Revenue for Interest Revenue - Other	N	Х	Α	
5	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	N	X	Α	
5	Pre	Е	5329	Contra Revenue for Penalties, Fines, and	N	Х	Α	
				Administrative Fees				
5		Е	5400	Benefit Program Revenue	N	X		
5		E	5409	Contra Revenue for Benefit Program Revenue	N	X		
5		E	5500	Insurance and Guarantee Premium Revenue	N	X*		
5	Pre	Е	5509	Contra Revenue for Insurance and Guarantee	N			
				Premium Revenue		X*		
5		E	5900	Other Revenue	N	X		
5		E	5909	Contra Revenue for Other Revenue	N	X		
5		E	7110	Gains on Disposition of Assets - Other	N	X		Production, Nonproduction
5		E	7111	Gains on Disposition of Investments	N	X		Production, Nonproduction
5		E	7112	Gains on Disposition of Borrowings	N	X		Production, Nonproduction
5		E	7180	Unrealized Gains	N	X		Production, Nonproduction
5	Pre	Е	7190	Other Gains	N	X	1	Production, Nonproduction
		<u></u>	<u> </u>		1		1	
	t Costs	With	the Public				1	
6			CALC (4 - :	5)			1	
		<u></u>	<u> </u>		_		_	
7 Tot	tal Net		0.41.0.70				-	
<u>/</u>			CALC (3 +	6)				

Statement of Net Cost for Fiscal 2004 Reporting

otate		INCL	1	cal 2004 Reporting	Heeci	Account Attrib	ustoc/1	
				<u> </u>	USSGL Account Attributes/1 Adjusted Trial Balance			
ina	Pre/	Trial	USSGL	USSGL Account Title	·	Exchange/	Cust/	Additional Information Required
				USSGL Account Title				Additional information Required
No.	Post	ваі.	Account		NonFederal	Nonexch.	Noncust.	
Co	ete No	t Assid	ned to Pro	grame				
}		E	6400	Benefit Expense	F/N			Nanproduction Cost not assigned to programs
		E	6800	Future Funded Expenses	F/N			Nonproduction. Cost not assigned to programs. Nonproduction. Cost not assigned to programs.
3		E	6850	Employer Contributions to Employee Benefit	F/IN			Nonproduction. Cost not assigned to programs.
	FIE	<u> </u>	0030	Programs Not Requiring Current-Year Budget	'			Nonproduction. Cost not assigned to programs.
				Authority (Unobligated)				
3	Pre	Е	6900	Nonproduction Costs	F/N			Nonproduction. Cost not assigned to programs.
3		E	7210	Losses on Disposition of Assets - Other	N	Х		Nonproduction. Cost not assigned to programs.
}		E	7211	Losses on Disposition of Investments	F/N	X		Nonproduction. Cost not assigned to programs.
3		E	7212	Losses on Disposition of Borrowings	F	X	+	Nonproduction. Cost not assigned to programs.
3	_	E	7280	Unrealized Losses	F/N	X		Nonproduction. Cost not assigned to programs.
		E	7290	Other Losses	F/N	X		Nonproduction. Cost not assigned to programs.
		E	7300	Extraordinary Items	F/N	X		Nonproduction. Cost not assigned to programs.
		E	7500	Distribution of Income - Dividend	F/N	X		Nonproduction. Cost not assigned to programs.
		E	7600	Changes in Actuarial Liability	N			Nonproduction. Cost not assigned to programs.
		-	7.000	onangee in ristaana. Elasiin,	.,			Tronproduction: Cook not accigned to programe.
Les	s: Ear	ned R	evenues No	ot Attributed to Programs				
)		E	5310	Interest Revenue - Other	F/N	Х		Exchange revenue not attributable to programs.
)		E	5311	Interest Revenue - Investments	F/N	X		Exchange revenue not attributable to programs.
)		Е	5312	Interest Revenue - Loans Receivable/Uninvested	F/N	X		Exchange revenue not attributable to programs.
				Funds				
)	Pre	E	5317	Contra Revenue for Interest Revenue - Loans	F/N	Х		Exchange revenue not attributable to programs.
				Receivable				
		E	5318	Contra Revenue for Interest Revenue - Investments	F/N	X		Exchange revenue not attributable to programs.
		E	5319	Contra Revenue for Interest Revenue - Other	F/N	X		Exchange revenue not attributable to programs.
		Е	5900	Other Revenue	F/N	X		Exchange revenue not attributable to programs.
		Е	5909	Contra Revenue for Other Revenue	F/N	X		Exchange revenue not attributable to programs.
		Е	7110	Gains on Disposition of Assets - Other	N	X		Nonproduction. Cost not assigned to programs.
		E	7111	Gains on Disposition of Investments	F/N	X		Nonproduction. Cost not assigned to programs.
	_	Е	7112	Gains on Disposition of Borrowings	F	Х		Nonproduction. Cost not assigned to programs.
		E	7180	Unrealized Gains	F/N	X		Nonproduction. Cost not assigned to programs.
	Pre	Е	7190	Other Gains	F/N	X		Nonproduction. Cost not assigned to programs.
	et Cost	t of Op	erations					
0			CALC (7 +	8 - 9)				

^{*} By definition, the 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).