

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

USSGL Account Attribute /1

Line No.	Pre / Post	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed. / NonFed. /2	Exch. / Nonexch.	Additional Information Required
1. Gross Cost:							
2. Non-Federal Gross Cost							
2	Pre	E	6100	Operating Expenses/Program Costs	N		
2	Pre	E	6190	Contra Bad Debt Expense - Incurred for Others	N		
2	Pre	E	6199	Adjustment to Subsidy Expense	N		
2	Pre	E	6320	Interest Expenses on Securities	N		
2	Pre	E	6330	Other Interest Expenses	N		
2	Pre	E	6400	Benefit Expense	N		
2	Pre	E	6500	Cost of Goods Sold	N		
2	Pre	E	6600	Applied Overhead	N		
2	Pre	E	6610	Cost Capitalization Offset	N		
2	Pre	E	6710	Depreciation, Amortization, and Depletion	N		
2	Pre	E	6720	Bad Debt Expense	N		
2	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	N		
2	Pre	E	6800	Future Funded Expenses	N		
2	Pre	E	6900	Nonproduction Costs	N		
2	Pre	E	7210	Losses on Disposition of Assets - Other	N	X	
2	Pre	E	7211	Losses on Disposition of Investments	N	X	
2	Pre	E	7280	Unrealized Losses	N	X	
2	Pre	E	7290	Other Losses	N	X	
2	Pre	E	7300	Extraordinary Items	N		
2	Pre	E	7500	Distribution of Income - Dividend	N	X	
2	Pre	E	7600	Changes in Actuarial Liability	N		
3. Interest on Debt Held by the Public							
							Department of the Treasury Only
4. Total Non-Federal Gross Cost CALC (2 + 3)							

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

USSGL Account Attribute /1

Line No.	Pre / Post	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed. / NonFed. /2	Exch. / Nonexch.	Additional Information Required
5. Federal Gross Cost							
5.1 Benefit Program Costs Related to Exchange Transactions (RC 26) /3							
5.1	Pre	E	6400	Benefit Expense	F		
5.1	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F		
5.2 Benefit Program Costs Related to Nonexchange Transactions (RC 08) /3							
5.2	Pre	E	6400	Benefit Expense	F		
5.2	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F		
5.3 Imputed Costs (RC 25) /3							
5.2	Pre	E	6730	Imputed Costs	F		
5.4 Buy/ Sell Cost (RC 24) /3							
5.4	Pre	E	6100	Operating Expenses/Program Costs	F		
5.4	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	F		
5.4	Pre	E	6800	Future Funded Expenses	F		
5.4	Pre	E	6900	Nonproduction Costs	F		
5.5 Federal Securities Interest Expense Related to Exchange Transactions (RC 3) /3							
5.5	Pre	E	6320	Interest Expenses on Securities	F		Department of the Treasury Only
5.5	Pre	E	7211	Losses on Disposition of Investments	F	X	
5.5	Pre	E	7280	Unrealized Losses	F	X	
5.6 Federal Securities Interest Expense Related to Nonexchange Transactions (RC 4) /3							
5.6	Pre	E	6320	Interest Expenses on Securities	F		Department of the Treasury Only
5.6	Pre	E	7211	Losses on Disposition of Investments	F	X	
5.6	Pre	E	7280	Unrealized Losses	F	X	

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

USSGL Account Attribute /1

Line No.	Pre / Post	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed. / NonFed. /2	Exch. / Nonexch.	Additional Information Required
5.7 Borrowing Interest and Other Expenses Related to Exchange Transactions (RC 5) /3							
5.7	Pre	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F		
5.7	Pre	E	6330	Other Interest Expenses	F		
5.8 Borrowing Interest Expense Related to Nonexchange Transactions (RC 7) /3							
5.8	Pre	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F		
5.9 Borrowing Losses (RC 6) /3							
5.9	Pre	E	7290	Other Losses	F	X	
5.9	Pre	E	7212	Losses on Disposition of Borrowings	F	X	Department of the Treasury Only
5.10 Other Costs Without Reciprocals (RC 29) /3							
5.10	Pre	E	6190	Contra Bad Debt Expense - Incurred for Others	F		
5.10	Pre	E	6720	Bad Debt Expense	F		
5.10	Pre	E	7500	Distribution of Income - Dividend	F	X	
6. Total Federal Gross Cost CALC (5.1...5.10)							
7. Department Total Gross Cost (The line item, departmental total gross cost, is the full cost (Federal and Non-Federal) of all programs and/or entities of a department/agency) Calc.(2 + 5)							
7	Pre	E	6100	Operating Expenses/Program Costs	F/N		
7	Pre	E	6190	Contra Bad Debt Expense - Incurred for Others	F/N		
7	Pre	E	6199	Adjustment to Subsidy Expense	N		
7	Pre	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F		
7	Pre	E	6320	Interest Expenses on Securities	F/N		
7	Pre	E	6330	Other Interest Expenses	F/N		
7	Pre	E	6400	Benefit Expense	F/N		
7	Pre	E	6500	Cost of Goods Sold	N		
7	Pre	E	6600	Applied Overhead	N		
7	Pre	E	6610	Cost Capitalization Offset	N		

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

USSGL Account Attribute /1

Line No.	Pre / Post	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed. / NonFed. /2	Exch. / Nonexch.	Additional Information Required
7	Pre	E	6710	Depreciation, Amortization, and Depletion	N		
7	Pre	E	6720	Bad Debt Expense	F/N		
7	Pre	E	6730	Imputed Costs	F		
7	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N		
7	Pre	E	6800	Future Funded Expenses	F/N		
7	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F		
7	Pre	E	6900	Nonproduction Costs	F/N		
7	Pre	E	7210	Losses on Disposition of Assets - Other	N	X	
7	Pre	E	7211	Losses on Disposition of Investments	F/N	X	
7	Pre	E	7212	Losses on Disposition of Borrowings	F	X	
7	Pre	E	7280	Unrealized Losses	F/N	X	
7	Pre	E	7290	Other Losses	F/N	X	
7	Pre	E	7300	Extraordinary Items	N		
7	Pre	E	7500	Distribution of Income - Dividend	F/N	X	
7	Pre	E	7600	Changes in Actuarial Liability	N		
8. Earned Revenue							
9. Non-Federal Earned Revenue							
9	Pre	E	5100	Revenue From Goods Sold	N	X	
9	Pre	E	5109	Contra Revenue for Goods Sold	N	X	
9	Pre	E	5200	Revenue From Services Provided	N	X	
9	Pre	E	5209	Contra Revenue for Services Provided	N	X	
9	Pre	E	5310	Interest Revenue - Other	N	X	
9	Pre	E	5311	Interest Revenue - Investments	N	X	
9	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	N	X	
9	Pre	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	N	X	
9	Pre	E	5318	Contra Revenue for Interest Revenue - Investments	N	X	
9	Pre	E	5319	Contra Revenue for Interest Revenue - Other	N	X	
9	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	N	X	

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

USSGL Account Attribute /1

Line No.	Pre / Post	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed. / NonFed. /2	Exch. / Nonexch.	Additional Information Required
9	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	N	X	
9	Pre	E	5400	Benefit Program Revenue	N	X	
9	Pre	E	5409	Contra Revenue for Benefit Program Revenue	N	X	
9	Pre	E	5500	Insurance and Guarantee Premium Revenue	N	X	
9	Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	X	
9	Pre	E	5900	Other Revenue	N	X	
9	Pre	E	5909	Contra Revenue for Other Revenue	N	X	
9	Pre	E	5990	Collections for Others	N	X	
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	N	X	
9	Pre	E	7180	Unrealized Gains	N	X	
9	Pre	E	7190	Other Gains	N	X	
10. Federal Earned Revenue							
10.1 Benefit Program Revenues (RC 26) /3							
10.1	Pre	E	5400	Benefit Program Revenue	F	X	
10.2 Buy/Sell Revenues (RC 24) /3							
10.2	Pre	E	5100	Revenue From Goods Sold	F	X	
10.2	Pre	E	5200	Revenue From Services Provided	F	X	
10.2	Pre	E	5900	Other Revenue	F	X	
10.3 Federal Securities Interest Revenues Investments (RC 3) /3							
10.3	Pre	E	5311	Interest Revenue - Investments	F	X	
10.3	Pre	E	7111	Gains on Disposition of Investments	F	X	
10.3	Pre	E	7180	Unrealized Gains	F	X	

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

USSGL Account Attribute /1

Line No.	Pre / Post	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed. / NonFed. /2	Exch. / Nonexch.	Additional Information Required
10.4 Borrowings Interest Revenues and Other Revenues (RC 5) /3							
10.4	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F	X	Department of the Treasury Only
10.5 Borrowing Gains (RC 6) /3							
10.5	Pre	E	7112	Gains on Disposition of Borrowings	F	X	Department of the Treasury Only
10.5	Pre	E	7190	Other Gains	F	X	
10.6 Other Revenues Without Reciprocal (RC 29) /3							
10.6	Pre	E	5109	Contra Revenue for Goods Sold	F	X	
10.6	Pre	E	5209	Contra Revenue for Services Provided	F	X	
10.6	Pre	E	5310	Interest Revenue - Other	F	X	
10.6	Pre	E	5319	Contra Revenue for Interest Revenue - Other	F	X	
10.6	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	F	X	
10.6	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F	X	
10.6	Pre	E	5409	Contra Revenue for Benefit Program Revenue	F	X	
10.6	Pre	E	5909	Contra Revenue for Other Revenue	F	X	
10.6	Pre	E	5990	Collections for Others	F		
10.6	Pre	E	5991	Accrued Collections for Others	F		
11. Total Federal Earned Revenue CALC (10.1...10.6)							
12. Department Total Earned Revenue CALC (9 + 10)							
12	Pre	E	5100	Revenue From Goods Sold	F/N	X	
12	Pre	E	5109	Contra Revenue for Goods Sold	F/N	X	
12	Pre	E	5200	Revenue From Services Provided	F/N	X	
12	Pre	E	5209	Contra Revenue for Services Provided	F/N	X	
12	Pre	E	5310	Interest Revenue - Other	F/N	X	
12	Pre	E	5311	Interest Revenue - Investments	F/N	X	
12	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	X	

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

USSGL Account Attribute /1

Line No.	Pre / Post	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed. / NonFed. /2	Exch. / Nonexch.	Additional Information Required
12	Pre	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	N	X	
12	Pre	E	5318	Contra Revenue for Interest Revenue - Investments	N	X	
12	Pre	E	5319	Contra Revenue for Interest Revenue - Other	F/N	X	
12	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	F/N	X	
12	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F/N	X	
12	Pre	E	5400	Benefit Program Revenue	F/N	X	
12	Pre	E	5409	Contra Revenue for Benefit Program Revenue	F/N	X	
12	Pre	E	5500	Insurance and Guarantee Premium Revenue	N	X	
12	Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	X	
12	Pre	E	5900	Other Revenue	F/N	X	
12	Pre	E	5909	Contra Revenue for Other Revenue	F/N	X	
12	Pre	E	5990	Collections for Others	N	X	
12	Pre	E	5991	Accrued Collections for Others	N	X	
12	Pre	E	7110	Gains on Disposition of Assets - Other	N	X	
12	Pre	E	7111	Gains on Disposition of Investments	F/N	X	
12	Pre	E	7112	Gains on Disposition of Borrowings	F	X	
12	Pre	E	7180	Unrealized Gains	F/N	X	
12	Pre	E	7190	Other Gains	F/N	X	
13. Net Cost of Operations CALC (2...9)							

Footnotes:

1. Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
2. USSGL account attribute domain "F" excludes intradepartmental amounts.
3. For RC (Reciprocal Category) detail information, see TFM Volume I, Part 2 - Chapter 4700 Agency Reporting Requirements for the Financial Report of the United States Government, Appendix 7

This page was intentionally left blank.