Statement of Net Cost for Fiscal 2004 Reporting

Statement of Net Cost for Fiscal 2004 Reporting								
					USSGL Account Attributes/1			
					Adjusted Trial Balance			
Line		-	USSGL	USSGL Account Title	Federal/ 2/	Exchange/	Cust/	Additional Information Required
No.	Post	Bal.	Account		NonFederal	Nonexch.	Noncust.	
Prog	am Co	sts:						
Prog	am A:							
1 Int	ragove	rnmen	tal Gross C	Costs				
1	Pre	E	6100	Operating Expenses/Program Costs	F			Production
1	Pre	E	6190	Contra Bad Debts Expense - Incurred for Others	F			Production
1	Pre	E	6310	Interest Expenses on Borrowing From the Bureau of	F			Production
				the Public Debt and/or the Federal Financing Bank				
1	Pre	E	6320	Interest Expenses on Securities	F			Production
1	Pre	E	6330	Other Interest Expenses	F			Production
1	Pre	E	6400	Benefit Expense	F			Production, Nonproduction
1	Pre	E	6720	Bad Debt Expense	F			Production
1	Pre	E	6730	Imputed Costs	F			Production
1	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	F			Production
1	Pre	Е	6800	Future Funded Expenses	F			Production, Nonproduction. Excludes non-recurring
	-			, , , , , , , , , , , , , , , , , , , ,				cleanup costs.
1	Pre	E	6850	Employer Contributions to Employee Benefit	F			Nonproduction
1	rie	-	0000	Programs Not Requiring Current-Year Budget	F			Nonproduction
				Authority (Unobligated)				
1	Pre	Е	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	X		Production, Nonproduction
1	Pre	E	7212	Losses on Disposition of Borrowings	F	X		Production, Nonproduction
1	Pre	E	7280	Unrealized Losses	F.	X		Production, Nonproduction
1	Pre	E	7290	Other Losses	F	X		Production, Nonproduction
1	Pre	E	7300	Extraordinary Items	F	X		Production, Nonproduction
1	Pre	Ē	7500	Distribution of Income - Dividend	F	X		Production, Nonproduction
	0	_			· ·			r rougelleri, rieriproduction
2 Les	s: Intr	agover	nmental Ea	arned Revenues				
2	Pre	E	5100	Revenue From Goods Sold	F	X*		
2	Pre	E	5109	Contra Revenue for Goods Sold	F	X*		
2	Pre	E	5200	Revenue From Services Provided	F.	X*		
2	Pre	E	5209	Contra Revenue for Services Provided	F	X*		
2	Pre	Ē	5310	Interest Revenue - Other	F.	X	Α	
2 2 2 2 2 2	Pre	E	5311	Interest Revenue - Investments	F	X	A	
2	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested	F	X	A	
_		I -		Funds	l '	^	1 "	
2	Pre	Е	5317	Contra Revenue for Interest Revenue - Loans	F	Х	Α	
l <sup>-</sup>		-		Receivable		``		
2	Pre	E	5318	Contra Revenue for Interest Revenue - Investments	F	Х	Α	
						<del></del>	<del> </del>	

SUPPLEMENT SECTION V

Statement of Net Cost for Fiscal 2004 Reporting

				cal 2004 Reporting	USSGL	Account Attrib	outes/1	
						sted Trial Bal		
Line I	Pre/	Trial	USSGL	USSGL Account Title		·		Additional Information Required
0.		Bal.	Account	OCCE ACCOUNT THE	NonFederal	Nonexch.	Noncust.	Additional information required
-	1 001	- Duii	riocount		rioni caciai	TTOTIOXOTII	- Itoliouoti	
	Pre	Е	5319	Contra Revenue for Interest Revenue - Other	F	Х	Α	
	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	F	X	A	
	Pre	E	5329	Contra Revenue for Penalties, Fines, and	F	X	A	
				Administrative Fees				
	Pre	Е	5400	Benefit Program Revenue	F	Х		
	Pre	Е	5409	Contra Revenue for Benefit Program Revenue	F	Х		
	Pre	Е	5500	Insurance and Guarantee Premium Revenue	F	X*		
	Pre	Е	5509	Contra Revenue for Insurance and Guarantee	F	X*		
				Premium Revenue				
	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	Е	7111	Gains on Disposition of Investments	F	Х		Production, Nonproduction
	Pre	Е	7112	Gains on Disposition of Borrowings	F	Х		Production, Nonproduction
	Pre	Е	7180	Unrealized Gains	F	Х		Production, Nonproduction
	Pre	Е	7190	Other Gains	F	Х		Production, Nonproduction
Int	ragove	rnmen	tal Net Cos	its				
			CALC (1 -	2)				
Gre	oss Co	sts Wi	th the Publ					
	Pre	E	6100	Operating Expenses/Program Costs	N			Production
	Pre	Е	6190	Contra Bad Debts Expense - Incurred for Others	N			Production
	Pre	Е	6199	Adjustment to Subsidy Expense	N			Production
	Pre	Е	6320	Interest Expenses on Securities	N			Production
	Pre	Е	6330	Other Interest Expenses	N			Production
	Pre	Е	6400	Benefit Expense	N			Production, Nonproduction
	Pre	Е	6500	Cost of Goods Sold	N			Production
	Pre	Е	6600	Applied Overhead	N			Production
	Pre	Е	6610	Cost Capitalization Offset	N			Production
	Pre	E	6710	Depreciation, Amortization, and Depletion	N			Production
	Pre	Е	6720	Bad Debt Expense	N			Production
	Pre	Е	6790	Other Expenses Not Requiring Budgetary Resources	N			Production
	Pre	Е	6800	Future Funded Expenses	N			Production, Nonproduction
	Pre	Е	6900	Nonproduction Costs	N			Nonproduction. Report stewardship costs separately.
	Pre	Е	7210	Losses on Disposition of Assets - Other	N	X		Production, Nonproduction
	Pre	Е	7211	Losses on Disposition of Investments	N	X		Production, Nonproduction
	Pre	Е	7212	Losses on Disposition of Borrowings	N	X		Production, Nonproduction
	Pre	Е	7280	Unrealized Losses	N	X		Production, Nonproduction
	Pre	Е	7290	Other Losses	N	X		Production, Nonproduction

Statement of Net Cost for Fiscal 2004 Reporting

Otato				Cai 2004 Reporting	USSGL	Account Attrib	outes/1	
					Adjusted Trial Balance			
Line	Pre/	Trial	USSGL	USSGL Account Title		Exchange/	Cust/	Additional Information Required
No.		Bal.	Account		NonFederal	Nonexch.	Noncust.	,
4	Pre	E	7300	Extraordinary Items	N	Х		Production, Nonproduction
4	Pre	E	7500	Distribution of Income - Dividend	N	Х		Production, Nonproduction
4	Pre	Е	7600	Changes in Actuarial Liability	N			Production, Nonproduction
5 Les				om the Public				
5		E	5100	Revenue From Goods Sold	N	X*		
5		Е	5109	Contra Revenue for Goods Sold	N	Χ*		
5		Е	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		Е	5311	Interest Revenue - Investments	N	X	Α	
5	Pre	Е	5312	Interest Revenue - Loans Receivable/Uninvested Funds	N	X	Α	
5	Pre	Е	5317	Contra Revenue for Interest Revenue - Loans Receivable	N	Х	Α	
5	Pre	Е	5318	Contra Revenue for Interest Revenue - Investments	N	Х	Α	
5	Pre	Е	5319	Contra Revenue for Interest Revenue - Other	N	Х	А	
5	Pre	Е	5320	Penalties, Fines, and Administrative Fees Revenue	N	Х	Α	
5	Pre	Е	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	N	Х	А	
5	Pre	Е	5400	Benefit Program Revenue	N	Х		
5		E	5409	Contra Revenue for Benefit Program Revenue	N	X		
5		Ē	5500	Insurance and Guarantee Premium Revenue	N	X*		
5		E	5509	Contra Revenue for Insurance and Guarantee	N	X*		
				Premium Revenue				
5	Pre	E	5900	Other Revenue	N	Х		
5	Pre	Е	5909	Contra Revenue for Other Revenue	N	Х		
5	Pre	E	7110	Gains on Disposition of Assets - Other	N	Х		Production, Nonproduction
5	Pre	E	7111	Gains on Disposition of Investments	N	Х		Production, Nonproduction
5	Pre	E	7112	Gains on Disposition of Borrowings	N	X		Production, Nonproduction
5	Pre	E	7180	Unrealized Gains	N	X		Production, Nonproduction
5	Pre	Е	7190	Other Gains	N	X		Production, Nonproduction
6 Net	t Costs	With t	the Public					
6			CALC (4 -	5)				
7 Tot	tal Net	Costs						
7			CALC (3 +	6)				
8 Co			ned to Pro					
8		E	6400	Benefit Expense	Y			Nonproduction. Cost not assigned to programs.
8		Е	6800	Future Funded Expenses	Υ			Nonproduction. Cost not assigned to programs.
8	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget	F			Nonproduction. Cost not assigned to programs.
0	Dro	_	6000	Authority (Unobligated)		1	+	Name dustion Cost not assigned to progress-
<u>გ</u>		E	6900	Nonproduction Costs	Y	V	-	Nonproduction. Cost not assigned to programs.
0		E	7210	Losses on Disposition of Assets - Other Losses on Disposition of Investments	Y	X	+	Nonproduction. Cost not assigned to programs.
0		E E	7211		Y	X	+	Nonproduction. Cost not assigned to programs.
8 8			7212	Losses on Disposition of Borrowings		X	-	Nonproduction. Cost not assigned to programs.
		E	7280	Unrealized Losses	Y	X	+	Nonproduction. Cost not assigned to programs.
8	Pre	E	7290	Other Losses	Y	Х		Nonproduction. Cost not assigned to programs.

SUPPLEMENT SECTION V

Statement of Net Cost for Fiscal 2004 Reporting

		Trial Bal.	USSGL Account		USSGL Account Attributes/1	outes/1		
				USSGL Account Title	Adjusted Trial Balance			
Line No.					Federal/ 2 NonFederal	Exchange/ Nonexch.	Cust/ Noncust.	Additional Information Required
	Pre	E	7300	Extraordinary Items	Υ	X		Nonproduction. Cost not assigned to programs.
	Pre	Е	7500	Distribution of Income - Dividend	Υ	X		Nonproduction. Cost not assigned to programs.
}	Pre	E	7600	Changes in Actuarial Liability	N			Nonproduction. Cost not assigned to programs.
Les	ss: Ear	rned R	evenues No	l ot Attributed to Programs				
	Pre	E	5310	Interest Revenue - Other	Υ	X		Exchange revenue not attributable to programs.
	Pre	E	5311	Interest Revenue - Investments	Υ	X		Exchange revenue not attributable to programs.
	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested	Y	Х		Exchange revenue not attributable to programs.
	Pre	Е	5317	Contra Revenue for Interest Revenue - Loans	Y	Х		Exchange revenue not attributable to programs.
	Pre	Е	5318	Contra Revenue for Interest Revenue - Investments	Y	Х		Exchange revenue not attributable to programs.
	Pre	Е	5319	Contra Revenue for Interest Revenue - Other	Υ	Х		Exchange revenue not attributable to programs.
	Pre	Е	5900	Other Revenue	Y	Х		Exchange revenue not attributable to programs.
	Pre	Е	5909	Contra Revenue for Other Revenue	Υ	Х		Exchange revenue not attributable to programs.
	Pre	Е	7110	Gains on Disposition of Assets - Other	Υ	Х		Nonproduction. Cost not assigned to programs.
	Pre	Е	7111	Gains on Disposition of Investments	Y	Х		Nonproduction. Cost not assigned to programs.
	Pre	Е	7112	Gains on Disposition of Borrowings	Υ	Х		Nonproduction. Cost not assigned to programs.
	Pre	E	7180	Unrealized Gains	Y	X		Nonproduction. Cost not assigned to programs.
	Pre	E	7190	Other Gains	Y	Х		Nonproduction. Cost not assigned to programs.
0 No	et Cost	t of Op	erations					
10 CALC (7 + 8 - 9)								

<sup>\*</sup> 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).