

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. Department Total Gross Cost (Calc 5 + 7)							
2	Pre	E	6100	Operating Expenses/Program Costs			
2	Pre	E	6190	Contra Bad Debts Expense - Incurred for Others			
2	Pre	E	6199	Adjustment to Subsidy Expense	N		
2	Pre	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F		
2	Pre	E	6320	Interest Expenses on Securities			
2	Pre	E	6330	Other Interest Expenses			
2	Pre	E	6400	Benefit Expense			
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			
2	Pre	E	6730	Imputed Costs	F		
2	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources			
2	Pre	E	6800	Future Funded Expenses			
2	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F		
2	Pre	E	6900	Nonproduction Costs			
2	Pre	E	7210	Losses on Disposition of Assets - Other	N	X	
2	Pre	E	7211	Losses on Disposition of Investments		X	
2	Pre	E	7212	Losses on Disposition of Borrowings	F	X	
2	Pre	E	7280	Unrealized Losses		X	
2	Pre	E	7290	Other Losses		X	
2	Pre	E	7300	Extraordinary Items	N		
2	Pre	E	7500	Distribution of Income - Dividend		X	
2	Pre	E	7600	Changes in Actuarial Liability	N		

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3. Non-Federal Gross Cost							
3	Pre	E	6100	Operating Expenses/Program Costs	N		
3	Pre	E	6190	Contra Bad Debts Expense - Incurred for Others	N		
3	Pre	E	6199	Adjustment to Subsidy Expense	N		
3	Pre	E	6320	Interest Expenses on Securities	N		
3	Pre	E	6330	Other Interest Expenses	N		
3	Pre	E	6400	Benefit Expense	N		
3	Pre	E	6500	Cost of Goods Sold	N		
3	Pre	E	6600	Applied Overhead	N		
3	Pre	E	6610	Cost Capitalization Offset	N		
3	Pre	E	6710	Depreciation, Amortization, and Depletion	N		
3	Pre	E	6720	Bad Debt Expense	N		
3	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	N		
3	Pre	E	6800	Future Funded Expenses	N		
3	Pre	E	6900	Nonproduction Costs	N		
3	Pre	E	7210	Losses on Disposition of Assets - Other	N	X	
3	Pre	E	7211	Losses on Disposition of Investments	N	X	
3	Pre	E	7280	Unrealized Losses	N	X	
3	Pre	E	7290	Other Losses	N	X	
3	Pre	E	7300	Extraordinary Items	N		
3	Pre	E	7500	Distribution of Income - Dividend	N	X	
3	Pre	E	7600	Changes in Actuarial Liability	N		
4. Interest on Debt Owed by the Public							
							Department of the Treasury Only
5. Total Non-Federal Gross Cost							
Calc (3+4)							
6. Federal Gross Cost							

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6.1 Benefit Program Costs (RC 26) /3							
6.1	Pre	E	6400	Benefit Expense	F		
6.1	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F		
6.2 Imputed Costs (RC 25) /3							
6.2	Pre	E	6730	Imputed Costs	F		
6.3 Buy/ Sell Cost (RC 24) /3							
6.3	Pre	E	6100	Operating Expenses/Program Costs	F		
6.3	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	F		
6.3	Pre	E	6800	Future Funded Expenses	F		
6.3	Pre	E	6900	Nonproduction Costs	F		
6.4 Federal Securities Interest Expense Investment (RC 3) /3							
6.4	Pre	E	6320	Interest Expenses on Securities	F		Department of the Treasury Only
6.4	Pre	E	7211	Losses on Disposition of Investments	F	X	
6.4	Pre	E	7280	Unrealized Losses	F	X	
6.5 Borrowing Interest Expense (RC 5) /3							
6.5	Pre	E	6310	Interest Expenses on Borrowing From the	F		
6.6 Borrowing Losses (RC 6) /3							
6.6	Pre	E	7290	Other Losses	F	X	
6.6	Pre	E	7212	Losses on Disposition of Borrowings	F	X	Department of the Treasury Only
6.7 Other Costs Without Reciprocals (RC 29) /3							
6.7	Pre	E	6190	Contra Bad Debts Expense - Incurred for Others	F		
6.7	Pre	E	6720	Bad Debt Expense	F		
6.7	Pre	E	7500	Distribution of Income - Dividend	F	X	

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6.8 Interest Expense (RC 10) /3							
6.8	Pre	E	6330	Other Interest Expenses	F		
7. Total Federal Gross Cost							
Calc. (6.1.....6.8)							
8. Earned Revenue							
9. Department Total Earned Revenue (Calc. 10 + 12)							
9	Pre	E	5100	Revenue From Goods Sold		X	
9	Pre	E	5109	Contra Revenue for Goods Sold		X	
9	Pre	E	5200	Revenue From Services Provided		X	
9	Pre	E	5209	Contra Revenue for Services Provided		X	
9	Pre	E	5310	Interest Revenue - Other		X	
9	Pre	E	5311	Interest Revenue - Investments		X	
9	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds		X	
9	Pre	E	5317	Contra Revenue for Interest Revenue - Loans Receivable		X	
9	Pre	E	5318	Contra Revenue for Interest Revenue - Investments		X	
9	Pre	E	5319	Contra Revenue for Interest Revenue - Other		X	
9	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue		X	
9	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees		X	
9	Pre	E	5400	Benefit Program Revenue		X	
9	Pre	E	5409	Contra Revenue for Benefit Program Revenue		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		X	
9	Pre	E	5909	Contra Revenue for Other Revenue		X	
9	Pre	E	5990	Collections for Others	N	X	

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Line No.	Pre / Post	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed /2	Exch. / Nonexch	Additional Information Required
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		X	
9	Pre	E	7112	Gains on Disposition of Borrowings		X	
9	Pre	E	7180	Unrealized Gains		X	
9	Pre	E	7190	Other Gains		X	
10. Non-Federal Earned Revenue							
10	Pre	E	5100	Revenue From Goods Sold	N	X	
10	Pre	E	5109	Contra Revenue for Goods Sold	N	X	
10	Pre	E	5200	Revenue From Services Provided	N	X	
10	Pre	E	5209	Contra Revenue for Services Provided	N	X	
10	Pre	E	5310	Interest Revenue - Other	N	X	
10	Pre	E	5311	Interest Revenue - Investments	N	X	
10	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	N	X	
10	Pre	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	N	X	
10	Pre	E	5318	Contra Revenue for Interest Revenue - Investments	N	X	
10	Pre	E	5319	Contra Revenue for Interest Revenue - Other	N	X	
10	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	N	X	
10	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	N	X	
10	Pre	E	5400	Benefit Program Revenue	N	X	
10	Pre	E	5409	Contra Revenue for Benefit Program Revenue	N	X	
10	Pre	E	5500	Insurance and Guarantee Premium Revenue	N	X	
10	Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	X	
10	Pre	E	5900	Other Revenue	N	X	
10	Pre	E	5909	Contra Revenue for Other Revenue	N	X	
10	Pre	E	5990	Collections for Others	N	X	
10	Pre	E	5991	Accrued Collections for Others	N	X	

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10	Pre	E	7110	Gains on Disposition of Assets - Other	N	X	
10	Pre	E	7111	Gains on Disposition of Investments	N	X	
10	Pre	E	7180	Unrealized Gains	N	X	
10	Pre	E	7190	Other Gains	N	X	
11. Federal Earned Revenue							
11.1 Benefit Program Revenues (RC 26) /3							
11.1	Pre	E	5400	Benefit Program Revenue	F	X	
11.2 Buy/Sell Revenues (RC 24) /3							
11.2	Pre	E	5100	Revenue From Goods Sold	F	X	
11.2	Pre	E	5200	Revenue From Services Provided	F	X	
11.2	Pre	E	5900	Other Revenue	F	X	
11.3 Federal Securities Interest Revenues Investments (RC 3) /3							
11.3	Pre	E	5311	Interest Revenue - Investments	F	X	
11.3	Pre	E	7111	Gains on Disposition of Investments	F	X	
11.3	Pre	E	7180	Unrealized Gains	F	X	
11.4 Borrowings Interest Revenues (RC 5) /3							
11.4	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F	X	Department of the Treasury Only
11.5 Other Revenues Without Reciprocal (RC 29) /3							
11.5	Pre	E	5109	Contra Revenue for Goods Sold	F	X	
11.5	Pre	E	5209	Contra Revenue for Services Provided	F	X	
11.5	Pre	E	5319	Contra Revenue for Interest Revenue - Other	F	X	
11.5	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	F	X	
11.5	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F	X	
11.5	Pre	E	5409	Contra Revenue for Benefit Program Revenue	F	X	

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11.5	Pre	E	5909	Contra Revenue for Other Revenue	F	X	
11.5	Pre	E	5990	Collections for Others	F		
11.5	Pre	E	5991	Accrued Collections for Others	F		
11.6 Interest Revenues (RC 10) /3							
11.6	Pre	E	5310	Interest Revenue - Other	F	X	
11.7 Borrowing Gains (RC 6) /3							
11.7	Pre	E	7112	Gains on Disposition of Borrowings	F	X	Department of the Treasury Only
11.7	Pre	E	7190	Other Gains	F	X	
12. Total Federal Earned Revenue							
Calc. (11.1.....11.7)							
13. Net Cost							
Calc. (2-9)							

* 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.

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