Statement of Net Cost for Fiscal 2005 Reporting

				cal 2005 Reporting	USSGL	Account Attrib	outes/1	
			Adjusted Trial Balance				ance	
Line	Pre/	Trial	USSGL	USSGL Account Title		/ Exchange/	Cust/	Additional Information Required
		Bal.	Account		NonFederal	Nonexch.	Noncust.	
Prog	ram Co	sts:						
	<u> </u>							
Prog	ram A:							
4 14	<u> </u>		4-1 0 6)4-				
ı ınt			tal Gross C		F			Draduction
1			6100	Operating Expenses/Program Costs				Production
<u> </u>			6190	Contra Bad Debt Expense - Incurred for Others Interest Expenses on Borrowing From the Bureau of	F			Production
i	Pre	E	6310		F			Production
	D==	_	0000	the Public Debt and/or the Federal Financing Bank	F			Duadustian
	Pre		6320 6330	Interest Expenses on Securities	F F			Production
1	Pre			Other Interest Expenses	· -			Production
<u> </u>	Pre		6400	Benefit Expense	F F			Production, Nonproduction
1	Pre		6720	Bad Debt Expense				Production
<u> </u>	Pre		6730	Imputed Costs	F			Production
1	Pre		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		6900	Nonproduction Costs	F			Nonproduction. Report stewardship costs separately.
1	Pre	E	7210	Losses on Disposition of Assets - Other	F	X		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	E	7500	Distribution of Income - Dividend	F	X		Production, Nonproduction
	1							
				arned Revenues				
2	Pre		5100	Revenue From Goods Sold	F	X*		
2			5109	Contra Revenue for Goods Sold	F	X*		
2	Pre	Е	5200	Revenue From Services Provided	F	X*		
2	Pre	E	5209	Contra Revenue for Services Provided	F	X*		
2	Pre		5310	Interest Revenue - Other	F	Х	Α	
2	Pre	E	5311	Interest Revenue - Investments	F	X	Α	
2	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F	Х	Α	
2	Pre	Е	5317	Contra Revenue for Interest Revenue - Loans Receivable	F	Х	Α	
2	Pre	E	5318	Contra Revenue for Interest Revenue - Investments	F	X	A	

Statement of Net Cost for Fiscal 2005 Reporting

Otate		/ Net C		cal 2005 Reporting	Heeci	Account Attrib	ustoo/4	1
	-	Trial	USSGL	USSGL Account Title				
Line	Pre/				Adjusted Trial Balance Federal/ 2/ Exchange/ Cust/		Cust/	Additional Information Demoined
liie No.	Post		Account	USSGL ACCOUNT THE	NonFederal	_	Noncust.	Additional Information Required
0.	Post	Баі.	Account		NonFederal	Nonexcii.	Noncust.	
	Pre	E	5319	Contra Revenue for Interest Revenue - Other	F	Х	А	
	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	F	Х	А	
)	Pre	Е	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F	Х	Α	
	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 Premium Revenue	F	X*		
	Pre	E	5900	Other Revenue	F	Х		
<u>:</u>	Pre	E	5909	Contra Revenue for Other Revenue	F	X		
	Pre	E	7110	Gains on Disposition of Assets - Other	F	X		Production, Nonproduction
	Pre	E	7111	Gains on Disposition of Investments	F	X		Production, Nonproduction
2	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	X		Production, Nonproduction
								,
Int	ragove	rnmen	tal Net Cos	ets				
			CALC (1 -					
			,					
Gr	oss Co	sts Wi	th the Publ	ic				
	Pre	E	6100	Operating Expenses/Program Costs	N			Production
	Pre	E	6190	Contra Bad Debt Expense - Incurred for Others	N			Production
	Pre	Е	6199	Adjustment to Subsidy Expense	N			Production
	Pre		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		6710	Depreciation, Amortization, and Depletion	N			Production
	Pre	E	6720	Bad Debt Expense	N			Production
	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources				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	Х		Production, Nonproduction
	Pre	E	7211	Losses on Disposition of Investments	N	Х		Production, Nonproduction
	Pre	Е	7212	Losses on Disposition of Borrowings	N	Х		Production, Nonproduction
	Pre	E	7280	Unrealized Losses	N	Х		Production, Nonproduction
	Pre	E	7290	Other Losses	N	Х		Production, Nonproduction

Statement of Net Cost for Fiscal 2005 Reporting

State	ment 0	i Net C	JUST IOI FIS	cal 2005 Reporting	Heeci	Account Attails	utos/1	
				+	USSGL Account Attributes/1 Adjusted Trial Balance			
Line	Dro/	Trial	USSGL	USSGL Account Title		Exchange/	Cust/	Additional Information Required
			Account	USSGL ACCOUNT TILLE	NonFederal	Nonexch.	Noncust.	Additional information Required
NO.	Post	Баі.	Account		NonFederal	Nonexcn.	Noncust.	
4	Pre	E	7300	Extraordinary Items	N	Х		Production, Nonproduction
		E	7500	Distribution of Income - Dividend	N	X		Production, Nonproduction
		E	7600	Changes in Actuarial Liability	N		1	Production, Nonproduction
•				- Changes III / totalina Liasiity			1	roduction, romproduction
5 Les	s: Ear	ned Re	evenues Fr	om the Public				
		E	5100	Revenue From Goods Sold	N	X*		
5	Pre	Е	5109	Contra Revenue for Goods Sold	N	X*		
5	Pre	Е	5200	Revenue From Services Provided	N	X*		
5		E	5209	Contra Revenue for Services Provided	N	X*		
5	Pre	E	5310	Interest Revenue - Other	N	Х	Α	
5	Pre	E	5311	Interest Revenue - Investments	N	X	Α	
5	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested	N	X	Α	
				Funds				
5	Pre	Е	5317	Contra Revenue for Interest Revenue - Loans	N	Х	Α	
				Receivable				
5		E	5318	Contra Revenue for Interest Revenue - Investments	N	Х	Α	
	Pre	E	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	E	5329	Contra Revenue for Penalties, Fines, and	N	X	Α	
				Administrative Fees				
		Е	5400	Benefit Program Revenue	N	X		
		E	5409	Contra Revenue for Benefit Program Revenue	N	X		
5		Е	5500	Insurance and Guarantee Premium Revenue	N	X*		
5	Pre	E	5509	Contra Revenue for Insurance and Guarantee	N	X*		
				Premium Revenue				
		E	5900	Other Revenue	N	X		
5		E	5909	Contra Revenue for Other Revenue	N	X		
		Е	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
		L	<u> </u>			1	1	
	Costs	With	the Public			1	1	
3			CALC (4 -	5)		1	ļ	
	L					1	ļ	
7 Tot	al Net	Costs				1	ļ	
7			CALC (3 +	6)				

Statement of Net Cost for Fiscal 2005 Reporting

			1		USSGI	Account Attrib	utes/1	
					Adjusted Trial Balance			
Line	Pro/	Trial	USSGL	USSGL Account Title		Exchange/	Cust/	Additional Information Required
-	Post	_	Account	OOOGE Account Title	NonFederal		Noncust.	Additional information Required
110.	1 031	Dai.	Account		Nom ederal	Nonexcii.	Noncust.	
8 Cos	sts No	t Assic	ned to Pro	grams				
8		E	6400	Benefit Expense	F/N			Nonproduction. Cost not assigned to programs.
8		Е	6800	Future Funded Expenses	F/N			Nonproduction. Cost not assigned to programs.
8		Е	6850	Employer Contributions to Employee Benefit	F			Nonproduction. Cost not assigned to programs.
				Programs Not Requiring Current-Year Budget				
				Authority (Unobligated)				
8	Pre	Е	6900	Nonproduction Costs	F/N			Nonproduction. Cost not assigned to programs.
8		Е	7210	Losses on Disposition of Assets - Other	N	Х		Nonproduction. Cost not assigned to programs.
8	Pre	Е	7211	Losses on Disposition of Investments	F/N	Х		Nonproduction. Cost not assigned to programs.
8	Pre	E	7212	Losses on Disposition of Borrowings	F	Х		Nonproduction. Cost not assigned to programs.
8	Pre	E	7280	Unrealized Losses	F/N	Х		Nonproduction. Cost not assigned to programs.
8	Pre	E	7290	Other Losses	F/N	X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7300	Extraordinary Items	F/N	X		Nonproduction. Cost not assigned to programs.
8		E	7500	Distribution of Income - Dividend	F/N	X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7600	Changes in Actuarial Liability	N			Nonproduction. Cost not assigned to programs.
9 Les				ot Attributed to Programs				
9		Е	5310	Interest Revenue - Other	F/N	X		Exchange revenue not attributable to programs.
9		E	5311	Interest Revenue - Investments	F/N	X		Exchange revenue not attributable to programs.
9	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested	F/N	Х		Exchange revenue not attributable to programs.
				Funds				
9	Pre	E	5317	Contra Revenue for Interest Revenue - Loans	F/N	X		Exchange revenue not attributable to programs.
^	D	_	5040	Receivable Contra Revenue for Interest Revenue - Investments	E/NI	V		Evolution and appropriate the first support
9 9		E E	5318 5319	Contra Revenue for Interest Revenue - Investments Contra Revenue for Interest Revenue - Other	F/N F/N	X		Exchange revenue not attributable to programs. Exchange revenue not attributable to programs.
9		E	5900	Other Revenue	F/N F/N	X	+	Exchange revenue not attributable to programs. Exchange revenue not attributable to programs.
9 9		E	5900	Contra Revenue for Other Revenue	F/N	X	+	Exchange revenue not attributable to programs.
9 9		E	7110	Gains on Disposition of Assets - Other	N N	X	1	Nonproduction. Cost not assigned to programs.
9 9		E	7111	Gains on Disposition of Investments	F/N	X	+	Nonproduction. Cost not assigned to programs. Nonproduction. Cost not assigned to programs.
9 9	_	E	7112	Gains on Disposition of Borrowings	F	X	+	Nonproduction. Cost not assigned to programs.
9		E	7180	Unrealized Gains	F/N	X	†	Nonproduction. Cost not assigned to programs.
9		E	7190	Other Gains	F/N	X		Nonproduction. Cost not assigned to programs.
		_	. 100		1713			recorpt odd state.
10 N	et Cost	t of On	erations	<u> </u>	1		†	
10		. J. Jp	CALC (7 +	8 - 9)			1	

^{*} 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).