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
		Bal.	Account		NonFederal	Nonexch.	Noncust.	·
Prog	ram Co	sts:						
	L							
rogi	ram A:							
Int	700010	rnmon	tal Gross C	`aata				
IIIL			6100	Operating Expenses/Program Costs	F			Production
				Contra Bad Debt Expense - Incurred for Others	F		<u> </u>	Production
			6190 6310	Interest Expenses on Borrowing From the Bureau of	F			
	Pre	E	6310	the Public Debt and/or the Federal Financing Bank	F			Production
	Pre	E	6320	Interest Expenses on Securities	F			Production
			6330	Other Interest Expenses	F			Production
			6400	Benefit Expense	F			Production, Nonproduction
			6720	Bad Debt Expense	F			Production, Nonproduction
			6730	Imputed Costs	F			Production
			6790	Other Expenses Not Requiring Budgetary Resources	F			Production
		E	6800	Future Funded Expenses	F		<u> </u>	Production, Nonproduction. Excludes non-recurring
	Pie	_	0000	Future Funded Expenses	Г			cleanup costs.
	Pre	Е	6850	Employer Contributions to Employee Benefit	F			Nonproduction
				Programs Not Requiring Current-Year Budget				
				Authority (Unobligated)				
	Pre	E	6900	Nonproduction Costs	F			Nonproduction. Report stewardship costs separately.
	Pre	E	7210	Losses on Disposition of Assets - Other	F	X		Production, Nonproduction
		E	7211	Losses on Disposition of Investments	F	X		Production, Nonproduction
	Pre	E	7212	Losses on Disposition of Borrowings	F	X		Production, Nonproduction
	-	E	7280	Unrealized Losses	F	X		Production, Nonproduction
	Pre	E	7290	Other Losses	F	X		Production, Nonproduction
	Pre	E	7300	Extraordinary Items	F	X		Production, Nonproduction
	Pre	E	7500	Distribution of Income - Dividend	F	X		Production, Nonproduction
				arned Revenues				
			5100	Revenue From Goods Sold	F	X*		
			5109	Contra Revenue for Goods Sold	F	Х*		
		Е	5200	Revenue From Services Provided	F	X*		
		E	5209	Contra Revenue for Services Provided	F	X*		
			5310	Interest Revenue - Other	F	X	Α	
	Pre	E	5311	Interest Revenue - Investments	F	Х	Α	
2	Pre	Е	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F	Х	Α	
<u>)</u>	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

Jiale		INCL	J	cal 2004 Reporting	Heeci	Account Attrib	utoc/1	
		T		USSEL Assessed Title				
Line	Due/				Adjusted Trial Balance Federal/ 2/ Exchange/ Cust/			A 1 100 11 6 10 5 1 1
	Pre/		USSGL	USSGL Account Title			Cust/	Additional Information Required
0.	Post	ваі.	Account		NonFederal	Nonexch.	Noncust.	
	Pre	E	5319	Contra Revenue for Interest Revenue - Other	F	X	Α	
			5320	Penalties, Fines, and Administrative Fees Revenue	F	X	A	
)		E	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.	X		
	Pre	E	5500	Insurance and Guarantee Premium Revenue	F	X*		
	Pre	E	5509	Contra Revenue for Insurance and Guarantee	F			
				Premium Revenue		X*		
	Pre	E	5900	Other Revenue	F	X		
	Pre	E	5909	Contra Revenue for Other Revenue	F	X		
<u>-</u>	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
	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 -					
Gre	oss Co	sts Wi	th the Publ	ic				
	Pre	E	6100	Operating Expenses/Program Costs	N			Production
	Pre	Е	6190	Contra Bad Debt 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	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	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	E	6900	Nonproduction Costs	N			Nonproduction. Report stewardship costs separately.
	Pre	E	7210	Losses on Disposition of Assets - Other	N	X		Production, Nonproduction
	Pre	E	7211	Losses on Disposition of Investments	N	X		Production, Nonproduction
	Pre	E	7212	Losses on Disposition of Borrowings	N	Х		Production, Nonproduction
	Pre	E	7280	Unrealized Losses	N	X		Production, Nonproduction
	Pre	E	7290	Other Losses	N	Х		Production, Nonproduction

Statement of Net Cost for Fiscal 2004 Reporting

Jiaie				cai 2004 Reporting	Heech	Account Attrib	uitos/1	1
				_		sted Trial Bal		
Line	Pre/	Trial	USSGL	USSGL Account Title		Exchange/	Cust/	Additional Information Required
	Post	-	Account	USSGL ACCOUNT THE	NonFederal	Nonexch.	Noncust.	Additional information Required
NO.	Post	Баі.	Account		NonFederal	Nonexcn.	Noncust.	
1	Pre	E	7300	Extraordinary Items	N	Х		Production, Nonproduction
- -	_	E	7500	Distribution of Income - Dividend	N	X		Production, Nonproduction
			7600	Changes in Actuarial Liability	N			Production, Nonproduction
	1 10	_	7000	Changes in Actualian Elability				1 Toddottori, Tromproduction
5 Les	ss: Far	ned Re	evenues Fr	om the Public				
			5100	Revenue From Goods Sold	N	X*	1	
5	_		5109	Contra Revenue for Goods Sold	N	X*	1	
5			5200	Revenue From Services Provided	N	X*	1	
5		Ē	5209	Contra Revenue for Services Provided	N	X*	1	
5			5310	Interest Revenue - Other	N	X	Α	
5		E	5311	Interest Revenue - Investments	N	X	A	
			5312	Interest Revenue - Loans Receivable/Uninvested	N	X	A	
		_		Funds				
5	Pre	E	5317	Contra Revenue for Interest Revenue - Loans	N	X	Α	
-		_		Receivable				
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	Α	
5		Е	5320	Penalties, Fines, and Administrative Fees Revenue	N	Х	Α	
5		Е	5329	Contra Revenue for Penalties, Fines, and	N	X	Α	
				Administrative Fees				
5	Pre	Е	5400	Benefit Program Revenue	N	Х		
5	Pre	Е	5409	Contra Revenue for Benefit Program Revenue	N	X		
5	Pre	E	5500	Insurance and Guarantee Premium Revenue	N	X*		
5	Pre	E	5509	Contra Revenue for Insurance and Guarantee	N			
				Premium Revenue		X*		
5	Pre	Е	5900	Other Revenue	N	Х		
5	Pre	E	5909	Contra Revenue for Other Revenue	N	Х		
5	Pre	E	7110	Gains on Disposition of Assets - Other	N	X		Production, Nonproduction
5	Pre	E	7111	Gains on Disposition of Investments	N	X		Production, Nonproduction
5	Pre	Е	7112	Gains on Disposition of Borrowings	N	Х		Production, Nonproduction
5		Е	7180	Unrealized Gains	N	Х		Production, Nonproduction
5	Pre	Е	7190	Other Gains	N	Х		Production, Nonproduction
6 Net	t Costs	With	the Public					
6			CALC (4 - :	5)				
7 Tot	tal Net		,					
7			CALC (3 +	6)				

Statement of Net Cost for Fiscal 2004 Reporting

			T	Cai 2004 Reporting	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
140.	1 031	Dai.	Account		Nom ederal	Nonexcii.	Noncust.	
8 Co	sts No	t Assid	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		E	6850	Employer Contributions to Employee Benefit	F			Nonproduction. Cost not assigned to programs.
				Programs Not Requiring Current-Year Budget				
				Authority (Unobligated)				
8	Pre	E	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		Е	7211	Losses on Disposition of Investments	F/N	Х		Nonproduction. Cost not assigned to programs.
8		Е	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	Х		Nonproduction. Cost not assigned to programs.
8	Pre	E	7300	Extraordinary Items	F/N	Х		Nonproduction. Cost not assigned to programs.
8	Pre	E	7500	Distribution of Income - Dividend	F/N	Х		Nonproduction. Cost not assigned to programs.
8	Pre	E	7600	Changes in Actuarial Liability	N			Nonproduction. Cost not assigned to programs.
9 Les			evenues No	ot Attributed to Programs				
9		E	5310	Interest Revenue - Other	F/N	X		Exchange revenue not attributable to programs.
9	Pre	Е	5311	Interest Revenue - Investments	F/N	X		Exchange revenue not attributable to programs.
9	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested	F/N	X		Exchange revenue not attributable to programs.
				Funds				
9	Pre	E	5317	Contra Revenue for Interest Revenue - Loans	F/N	Х		Exchange revenue not attributable to programs.
	-	_	5040	Receivable	E /h l		-	
9		E	5318	Contra Revenue for Interest Revenue - Investments	F/N	X	-	Exchange revenue not attributable to programs.
9		E	5319	Contra Revenue for Interest Revenue - Other	F/N	X	1	Exchange revenue not attributable to programs.
9		E	5900	Other Revenue	F/N	X	1	Exchange revenue not attributable to programs.
9		E	5909	Contra Revenue for Other Revenue	F/N	X	1	Exchange revenue not attributable to programs.
9		E	7110	Gains on Disposition of Assets - Other	N F/N	X	1	Nonproduction. Cost not assigned to programs.
9	_	E	7111	Gains on Disposition of Investments	F/N F	X	1	Nonproduction. Cost not assigned to programs.
9		E	7112 7180	Gains on Disposition of Borrowings	·	X	1	Nonproduction. Cost not assigned to programs.
9 9	_	E	7180	Unrealized Gains Other Gains	F/N F/N	X	 	Nonproduction. Cost not assigned to programs.
9	Pre	_	7 190	Other Gains	F/IN	^	+	Nonproduction. Cost not assigned to programs.
40 N	ot Coo	4 of O:-	orations.				+	
<u>10 No</u> 10	0 Net Cost of Operations 0 CALC (7 + 8 - 9)						+	
IU		ļ	CALC (7 +	o - ʊ)			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).