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USPS-LR-J-9

ESTIMATED FUNCTIONAL ACCRUED COSTS BY SUBFUNCTIONS AND COST CATEGORIES

This is a Category 2 library reference associated with the testimony of witness Patelunas (USPS-T-12).

USPS LR-J-9

ESTIMATED FUNCTIONAL ACCRUED COSTS BY SUBFUNCTIONS AND COST CATEGORIES

General:

This report contains costs defined by four cost functions: 1) Mail Processing, 2) Acceptance, Collection and Delivery, 3) Purchased Transportation, and 4) Administration, Miscellaneous Overhead and Other. The results are shown for each segment in total as well as by individual components comprising the segment. Each rollforward year is presented:

Fiscal Year 2001 before the Workyear Mix Adjustment
(Section 1),

Fiscal Year 2001 after the Workyear Mix Adjustment
(Section 2),

Fiscal Year 2002 before the Workyear Mix Adjustment
(Section 3),

Fiscal Year 2002 after the Workyear Mix Adjustment
(Section 4),

Test Year 2003 at current rates before the Workyear Mix Adjustment
(Section 5),

Test Year 2003 at current rates after the Workyear Mix Adjustment
(Section 6),

Test Year 2003 at proposed rates before the Workyear Mix Adjustment
(Section 7), and

Test Year 2003 at proposed rates after the Workyear Mix Adjustment
(Section 8).

The accompanying diskette contains the Excel file "LR-j-9.xls" from which these reports are taken.

Fiscal Year 2001
Before Workyear Mix

	Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
1. Postmasters:	0	0	0	1,808,958	1,808,958
2. Supervisors and Technicians:					
Mail Processing	928,814				928,814
Window Service		201,852			201,852
Admin & Support				71,388	71,388
City Delivery Carrier		902,915			902,915
Expedited Delivery		11,278			11,278
Employee & Labor Rel.				196	196
Higher Level Superv.				208,953	208,953
Gen Sup - Mail Proc.	309				309
Gen Sup - Coll. & Deliv			130		130
Sup Training - MP	0				0
Sup Training - Other				52,452	52,452
Supv. Rural Delivery		22,401			22,401
Supv. Veh. Service		35,196			35,196
Supv. QC/Rev. Protec.				38,496	38,496
Supv. CMU	47,753				47,753
Joint Supv Clks/Cars.				337,702	337,702
Other Superv. & Tech.				828,902	828,902
Total Supervisors	976,876	1,173,772	0	1,538,089	3,688,737
3. Clerks and Mailhandlers					
CAG A - J Offices:					
Mail Process. -Direct	15,344,687				15,344,687
Mail Process. -Overhead					0
Mail Process. -Fixed					0

	Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
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Fiscal Year 2001
Before Workyear Mix

Window Service		2,268,865			2,268,865
Administrative Clerks:					0
Claims & Inquiry				37,784	37,784
Data Coll. & Proc				107,858	107,858
Gen'l Office & Cler.				697,957	697,957
Quality Control				28,217	28,217
Training				140,840	140,840
Other				323,705	323,705
Expedited Delivery					
Product Specific					
Time & Attendance					
Salaries - Office		50,417		10,866	10,866
Salaries - Street		0		227,514	227,514
Salaries - Other		0			
Equip. Maintenance		0			
Product Specific		0			
Fees		0			
Total Clerks	15,344,687	2,319,282	0	1,574,741	19,238,710
4. Clerks, CAG K Offices:	7,497				7,497
6&7. City Delivery Carrier:					
Office Direct Labor		3,630,023			
Office Support		682,334			
Veh Prep Key hndng		0			
CAG K and LTO		240			
Street Elemental Load		1,429,177			

Fiscal Year 2001 Before Workyear Mix		Mail Processing Acceptance Collection & Delivery Purchased Transportation Administration Misc. Overhead and Other Total			
Street Cov Rel Load		0			
Street Access		3,208,084			
Street Support		1,987,796			
Street Route		3,002,572			
Total City Carriers		13,940,226	0	0	13,940,226
8.	Vehicle Service Drivers	544,342			544,342
9.	Not Used				
10.	Rural Carriers				
	Evaluated Routes	3,772,120			
	Other Routes	352,377			
	Subtotal Salaries				
Equipment Maintenance Allowance		381,340			
Total Rural Carriers		4,505,837	0	0	4,505,837
11.	Custodial & Maintenance:				
	Cleaning & Protection	349,698	0	0	0
	Mail Processing Equipment	381,194		253,977	984,870
	Plant & Building	1,229,853	0	116,170	1,229,853
	Contract Cleaners:	174,360	0	18,120	450,483
Total Custodial		27,196	0		70,266
Total Custodial		1,812,603	0	388,267	2,735,472
12.	Motor Vehicle Service Personnel:	534,601	0		

	Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
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Fiscal Year 2001
Before Workyear Mix

City Delivery 263,674
 Expedited Delivery 4,323
 Veh Service Drivers 38,329
 Rural Delivery 23,014
 Other Personnel 15,289
 Supplies & Materials:
 City Delivery 308,068
 Expedited Delivery 5,504
 Veh Service Drivers 72,430
 Rural Delivery 33,657
 Other Supp & Materials 17,861
 Vehicle Hire:
 City Delivery 41,548
 Expedited Delivery 619
 Veh Service Drivers 6,307
 Rural Delivery 0
 Other Vehicle Hire 2,557
 Total Motor Vehicle 833,180

0 833,180

13. Miscellaneous Operating
Expenses:

Contract Stations 74,850
 Carfare - City Delivery 7,066
 Carfare - Expedited Delivery 721
 Carfare - Other
 Driveout - City Delivery 5,386
 All Others:
 Total Miscellaneous

47,348

243,160

Fiscal Year 2001 Before Workyear Mix						
		Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
Operating Expenses:		0	88,023	0	290,508	378,531
14.	Purchased Transportation:					
	Domestic Air Service			1,715,526		
	Domestic Alaska Air			117,606		
	Railroad Service			245,854		
	Domestic Water			30,578		
	Highway Contract			2,345,298		
	International			666,647		
	Total Purchased Transportation			5,121,509	0	5,121,509
15.	Building Occupancy:					
	Imputed Rents				840,978	840,978
	Fuel	36,887	33,840	0	24,577	95,304
	Utilities	173,617	159,272	0	115,675	448,563
	Communications				155,822	155,822
	Building Project Expensed				189,169	189,169
	Moving Expense				6,999	6,999
	Reimbursements				4	4
	Total Occupancy	210,504	193,111	0	1,333,224	1,736,839
16.	Supplies & Services	49,775	45,662	0	33,163	128,601
	Custodial & Building	0	0	0	0	0
	Personnel				15,868	15,868
	ADP				516,323	516,323
	Equip excluding ADP				322,283	322,283
	Printing & Repro.				50,285	50,285

Fiscal Year 2001 Before Workyear Mix					Total
	Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	
Stamps & Acct Paper		171,908		171,908	171,908
Money Orders		1,744		1,744	1,744
Stamped Envelopes		10,703		10,703	10,703
Inventory Adjustment		18,633		18,633	18,633
Eq Maint & Expedited		1,981,059		1,981,059	1,981,059
Reimbursements		-8,036		-8,036	-8,036
Advertising		144,921		144,921	144,921
Total Custodial	49,775	45,662	0	3,258,854	3,354,292
17. Research & Development		44,766		44,766	44,766
18. Admin and Regional Operations					
Headquarters					
Money Order Division		704,585		704,585	704,585
Regional Admin		2,236		2,236	2,236
Security Force		159,169		159,169	159,169
Repriced Annual Leave	169,201	155,221	0	112,733	437,156
Holiday Leave		78,400		78,400	78,400
FERS Retirement Total		3,700		3,700	3,700
Annuitant COLA/Principal		0		0	0
Annuitant Life Insurance		820,034		820,034	820,034
CS Retirement Total		7,000		7,000	7,000
OWCP Health Benefits		1,391,396		1,391,396	1,391,396
Retiree Health Benefits		6,700		6,700	6,700
Workers' Comp Total		886,916		886,916	886,916
PO Dept Liability		949,602		949,602	949,602
Unemployment Comp		9,300		9,300	9,300
Annuitant Protect Program		60,100		60,100	60,100
		4,600		4,600	4,600

Fiscal Year 2001
Before Workyear Mix

	Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
Supplies & Services				281,888	281,888
Misc Support Costs				334,691	334,691
Inspection Losses				1,746	1,746
Non-US Money Orders				212	212
Reimbursements				-3,924	-3,924
Individual Awards				7,199	7,199
Misc. Compensation				296	296
Other Security				0	0
Total Admin & Reg.	169,201	155,221	0	5,818,579	6,143,002

19. Gen. Management Service
Auto. Data Processing
Maint. Tech. Support
Supplies & Services
Total Gen Mgt.

4,642
16,549
21,191

20. Other Accrued Expenses:

Depreciation
Imputed Motor Veh
Equipment
Land & Buildings
Ins. Claims/Writeoffs
Other Expenses
Annuitant COLA/Interest
Interest Expense

196,534
1,237,019
723,090
135,968
23,043
0
313,638
0
0

0
0
194,567
135,968
23,043
0
313,638
0
0

1,237,019
250,761
277,761

Fiscal Year 2001 Before Workyear Mix		Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
Interest Special Assessmnts					0	0
Retirement Interest					1,605,111	1,605,111
Imputed Other Interest					46,978	46,978
Total Other Accrued Expenses:		1,487,780	474,295	0	2,319,305	4,281,381
Grand Total		20,058,924	24,807,553	5,121,509	18,396,484	68,384,470
Major Account						
1. Postmasters:		0	0	0	1808958	1808958
2. Supervisors and Technicians:		976,876	1,173,772	0	1,538,089	3,688,737
3. Clerks and Mailhandlers		15,344,687	2,319,282	0	1,574,741	19,238,710
4. Clerks, CAG K Offices:		7,497	0	0	0	7,497
6&7. City Delivery Carrier:		0	13,940,226	0	0	13,940,226
8. Vehicle Service Drivers		0	544,342	0	0	544,342
9. Not Used						
10. Rural Carriers		0	4,505,837	0	0	4,505,837
11. Custodial & Manintenance:		1,812,603	534,601	0	388,267	2,735,472

Fiscal Year 2001
Before Workyear Mix

	Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
12. Motor Vehicle Service	0	833,180	0	0	833,180
13. Miscellaneous Operating	0	88,023	0	290,508	378,531
14. Purchased Transportation:	0	0	5,121,509	0	5,121,509
15. Building Occupancy:	210,504	193,111	0	1,333,224	1,736,839
16. Supplies & Services	49,775	45,662	0	3,258,854	3,354,292
17. Research & Development	0	0	0	44,766	44,766
18. Admin and Regional Operations	169,201	155,221	0	5,818,579	6,143,002
19. Gen. Management Service	0	0	0	21,191	21,191
20. Other Accrued Expenses:	1,487,780	474,295	0	2,319,305	4,281,381
Grand Total	20,058,924	24,807,553	5,121,509	18,396,484	68,384,470

Section 2

Fiscal Year 2001 After Workyear Mix		Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
1.	Postmasters:	0	0	0	1,808,958	1,808,958
2.	Supervisors and Technicians:					
	Mail Processing	928,814				928,814
	Window Service	0	201,852			201,852
	Admin & Support				71,388	71,388
	City Delivery Carrier		902,915			902,915
	Expedited Delivery		11,278			11,278
	Employee & Labor Rel.				196	196
	Higher Level Superv.				208,953	208,953
	Gen Sup - Mail Proc.	309				309
	Gen Sup - Coll.&Deliv			130		130
	Sup Training - MP	0				0
	Sup Training - Other				52,452	52,452
	Supv. Rural Delivery		22,401			22,401
	Supv. Veh. Service		35,196			35,196
	Supv. QC/Rev. Protec.				38,496	38,496
	Supv. CMU	47,753				47,753
	Joint Supv Clks/Cars.				337,702	337,702
	Other Superv. & Tech.				828,902	828,902
	Total Supervisors	976,876	1,173,772	0	1,538,089	3,688,737
3.	Clerks and Mailhandlers CAG A - J Offices:					
	Mail Process. -Direct	15,328,186				15,328,186
	Mail Process. -Overhead					0
	Mail Process. -Fixed					0

	Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
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Fiscal Year 2001
After Workyear Mix

Window Service		2,266,425			2,266,425
Administrative Clerks:					0
Claims & Inquiry				37,743	37,743
Data Coll. & Proc				107,743	107,743
Gen'l Office & Cler.				697,207	697,207
Quality Control				28,186	28,186
Training				140,692	140,692
Other				323,358	323,358
Expedited Delivery					
Product Specific				10,854	10,854
Time & Attendance				227,267	227,267
Salaries - Office		50,363			
Salaries - Street		0			
Salaries - Other		0			
Equip. Maintenance		0			
Product Specific		0			
Fees		1			
Total Clerks	15,328,186	2,316,789	0	1,573,050	19,218,025
4. Clerks, CAG K Offices:	7,497				7,497
6&7. City Delivery Carrier:					
Office Direct Labor		3,620,641			
Office Support		680,568			
Veh Prep Key hndling		0			
CAG K and LTO		240			
Street Elemental Load		1,425,486			

Fiscal Year 2001 After Workyear Mix		Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
Street Cov Rel Load			0			
Street Access			3,199,795			
Street Support			1,982,658			
Street Route			2,994,814			
Total City Carriers			13,904,202	0	0	13,904,202
8. Vehicle Service Drivers			544,342			544,342
9. Not Used						
10. Rural Carriers						
Evaluated Routes			3,772,120			
Other Routes			352,377			
Subtotal Salaries						
Equipment Maintenance			381,340			
Allowance			4,505,837			
Total Rural Carriers				0	0	4,505,837
11. Custodial & Maintenance:						
Cleaning & Protection		381,194	349,698	0	0	0
Mail Processing Equipment		1,229,853			253,977	984,870
Plant & Building		174,360	159,953	0	116,170	1,229,853
Contract Cleaners:		27,196	24,949	0	18,120	450,483
Total Custodial		1,812,603	534,601	0	388,267	2,735,472
12. Motor Vehicle Service Personnel:						

	Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
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Fiscal Year 2001
After Workyear Mix

City Delivery		263,674			
Expedited Delivery		4,323			
Veh Service Drivers		38,329			
Rural Delivery		23,014			
Other Personnel		15,289			
Supplies & Materials:					
City Delivery		308,068			
Expedited Delivery		5,504			
Veh Service Drivers		72,430			
Rural Delivery		33,657			
Other Supp & Materials		17,861			
Vehicle Hire:					
City Delivery		41,548			
Expedited Delivery		619			
Veh Service Drivers		6,307			
Rural Delivery		0			
Other Vehicle Hire		2,557			
Total Motor Vehicle		833,180	0	0	833,180

13. Miscellaneous Operating Expenses:
- Contract Stations
 - Carfare - City Delivery
 - Carfare - Expedited Delivery
 - Carfare - Other
 - Driveout - City Delivery
 - All Others:
 - Total Miscellaneous

47,348

243,160

Fiscal Year 2001 After Workyear Mix						
		Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
Operating Expenses:		0	88,023	0	290,508	378,531
14.	Purchased Transportation:					
	Domestic Air Service			1,715,526		
	Domestic Alaska Air			117,606		
	Railroad Service			245,854		
	Domestic Water			30,578		
	Highway Contract			2,345,298		
	International			666,647		
	Total Purchased Transportation			5,121,509	0	5,121,509
15.	Building Occupancy:					
	Imputed Rents				840,978	840,978
	Fuel	36,887	33,840	0	24,577	95,304
	Utilities	173,617	159,272	0	115,675	448,563
	Communications				155,822	155,822
	Building Project Expensed				189,169	189,169
	Moving Expense				6,999	6,999
	Reimbursements				4	4
	Total Occupancy	210,504	193,111	0	1,333,224	1,736,839
16.	Supplies & Services					
	Custodial & Building	49,775	45,662	0	33,163	128,601
	Personnel	0	0	0	0	0
	ADP				15,868	15,868
	Equip excluding ADP				516,323	516,323
	Printing & Repro.				322,283	322,283
					50,285	50,285

Fiscal Year 2001
After Workyear Mix

	Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
Stamps & Acct Paper				171,908	171,908
Money Orders				1,744	1,744
Stamped Envelopes				10,703	10,703
Inventory Adjustment				18,633	18,633
Eq Maint & Expedited				1,981,059	1,981,059
Reimbursements				-8,036	-8,036
Advertising				144,921	144,921
Total Custodial	49,775	45,662	0	3,258,854	3,354,292
17. Research & Development				44,766	44,766
18. Admin and Regional Operations					
Headquarters				704,585	704,585
Money Order Division				2,236	2,236
Regional Admin				159,169	159,169
Security Force	35,703	32,753	0	23,788	92,244
Repriced Annual Leave				78,400	78,400
Holiday Leave				3,700	3,700
FERS Retirement Total				0	0
Annuitant COLA/Principal				820,034	820,034
Annuitant Life Insurance				7,000	7,000
CS Retirement Total				1,391,396	1,391,396
OWCP Health Benefits				6,700	6,700
Retiree Health Benefits				886,916	886,916
Workers' Comp Total				949,602	949,602
PO Dept Liability				9,300	9,300
Unemployment Comp				60,100	60,100
Annuitant Protect Program				4,600	4,600

	Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
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Fiscal Year 2001
After Workyear Mix

Supplies & Services		281,888		281,888	281,888
Misc Support Costs		334,691		334,691	334,691
Inspection Losses		1,746		1,746	1,746
Non-US Money Orders		212		212	212
Reimbursements		-3,924		-3,924	-3,924
Individual Awards		7,199		7,199	7,199
Misc. Compensation		296		296	296
Other Security		344,912		344,912	344,912
Total Admin & Reg.	35,703	32,753	0	6,074,546	6,143,002

19. Gen. Management Service
Auto. Data Processing
Maint. Tech. Support
Supplies & Services
Total Gen Mgt.

	4,642	4,642
	16,549	16,549
	21,191	21,191

20. Other Accrued Expenses:

Depreciation		196,534		196,534
Imputed Motor Veh Equipment	1,237,019	0	0	1,237,019
Land & Buildings	250,761	277,761	0	723,090
Ins. Claims/Writeoffs			194,567	135,968
Other Expenses			135,968	23,043
Annuitant COLA/Interest			23,043	0
Interest Expense			0	313,818
			313,818	0
			0	0
			0	0

Fiscal Year 2001 After Workyear Mix		Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
Interest Special Assessmnts					0	0
Retirement Interest					1,605,111	1,605,111
Imputed Other Interest					46,798	46,798
Total Other Accrued Expenses:		1,487,780	474,295	0	2,319,305	4,281,381
Grand Total		19,908,925	24,646,568	5,121,509	18,650,759	68,327,761
Major Account						
1. Postmasters:		0	0	0	1808958	1808958
2. Supervisors and Technicians:		976,876	1,173,772	0	1,538,089	3,688,737
3. Clerks and Mailhandlers		15,328,186	2,316,789	0	1,573,050	19,218,025
4. Clerks, CAG K Offices:		7,497	0	0	0	7,497
6&7. City Delivery Carrier:		0	13,904,202	0	0	13,904,202
8. Vehicle Service Drivers		0	544,342	0	0	544,342
9. Not Used						
10. Rural Carriers		0	4,505,837	0	0	4,505,837
11. Custodial & Manintenance:		1,812,603	534,601	0	388,267	2,735,472

Fiscal Year 2001 After Workyear Mix		Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
12.	Motor Vehicle Service	0	833,180	0	0	833,180
13.	Miscellaneous Operating	0	88,023	0	290,508	378,531
14.	Purchased Transportation:	0	0	5,121,509	0	5,121,509
15.	Building Occupancy:	210,504	193,111	0	1,333,224	1,736,839
16.	Supplies & Services	49,775	45,662	0	3,258,854	3,354,292
17.	Research & Development	0	0	0	44,766	44,766
18.	Admin and Regional Operations	35,703	32,753	0	6,074,546	6,143,002
19.	Gen. Management Service	0	0	0	21,191	21,191
20.	Other Accrued Expenses:	1,487,780	474,295	0	2,319,305	4,281,381
Grand Total		19,908,925	24,646,568	5,121,509	18,650,759	68,327,761

Section 3

	Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
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Fiscal Year 2002
Before Workyear Mix

1. Postmasters:	0	0	0	1,890,457	1,890,457
2. Supervisors and Technicians:					
Mail Processing	945,890				945,890
Window Service		204,716			204,716
Admin & Support				73,063	73,063
City Delivery Carrier		926,098			926,098
Expedited Delivery		11,659			11,659
Employee & Labor Rel.				200	200
Higher Level Superv.				212,891	212,891
Gen Sup - Mail Proc.	315				315
Gen Sup - Coll. & Deliv		132			132
Sup Training - MP	0				0
Sup Training - Other				53,445	53,445
Supv. Rural Delivery		22,946			22,946
Supv. Veh. Service		36,301			36,301
Supv. QC/Rev. Protec.				39,200	39,200
Supv. CMU	48,609				48,609
Joint Supv Clks/Cars.				344,087	344,087
Other Superv. & Tech.				846,488	846,488
Total Supervisors	994,814	1,201,852	0	1,569,374	3,766,040
3. Clerks and Mailhandlers					
CAG A - J Offices:					
Mail Process. -Direct	15,539,648				15,539,648
Mail Process. -Overhead					0
Mail Process. -Fixed					0

Fiscal Year 2002 Before Workyear Mix	Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
Window Service		2,335,510			2,335,510
Administrative Clerks:					0
Claims & Inquiry				39,165	39,165
Data Coll. & Proc				112,472	112,472
Gen'l Office & Cler.				722,314	722,314
Quality Control				29,163	29,163
Training				145,390	145,390
Other				335,138	335,138
Expedited Delivery					
Product Specific				11,263	11,263
Time & Attendance				214,978	214,978
Salaries - Office		53,233			
Salaries - Street		0			
Salaries - Other		0			
Equip. Maintenance		0			
Product Specific		0			
Fees		0			
Total Clerks	15,539,648	2,388,743	0	1,609,883	19,538,274
4. Clerks, CAG K Offices:	7,843				7,843
6&7. City Delivery Carrier:					
Office Direct Labor		3,800,125			
Office Support		714,794			
Veh Prep Key hndng		0			
CAG K and LTO		252			
Street Elemental Load		1,517,390			

Fiscal Year 2002 Before Workyear Mix		Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
	Street Cov Rel Load		0			
	Street Access		3,382,877			
	Street Support		2,092,967			
	Street Route		3,169,069			
	Total City Carriers		14,677,474	0	0	14,677,474
8.	Vehicle Service Drivers		572,837			572,837
9.	Not Used					
10.	Rural Carriers					
	Evaluated Routes		4,002,227			
	Other Routes		368,092			
	Subtotal Salaries					
	Equipment Maintenance		393,358			
	Allowance		4,763,677			
	Total Rural Carriers			0	0	4,763,677
11.	Custodial & Maintenance:					
	Cleaning & Protection	398,472	365,548	0	0	0
	Mail Processing Equipment	1,296,146			265,488	1,029,508
	Plant & Building	183,181	168,046	0	122,047	1,296,146
	Contract Cleaners:	28,420	26,071	0	18,935	473,274
						73,426
	Total Custodial	1,906,218	559,665	0	406,471	2,872,354

Fiscal Year 2002 Before Workyear Mix		Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
City Delivery			254,792			
Expedited Delivery			4,204			
Veh Service Drivers			36,717			
Rural Delivery			22,046			
Other Personnel			14,688			
Supplies & Materials:						
City Delivery			307,178			
Expedited Delivery			5,525			
Veh Service Drivers			71,590			
Rural Delivery			33,268			
Other Supp & Materials			17,705			
Vehicle Hire:						
City Delivery			42,169			
Expedited Delivery			633			
Veh Service Drivers			6,356			
Rural Delivery			0			
Other Vehicle Hire			2,584			
Total Motor Vehicle			819,455	0	0	819,455
13. Miscellaneous Operating Expenses:						
Contract Stations			79,972			
Carfare - City Delivery			7,276			
Carfare - Expedited Delivery			749			
Carfare - Other					48,616	
Driveout - City Delivery			5,841			
All Others:					275,935	
Total Miscellaneous						

Fiscal Year 2002 Before Workyear Mix		Mail Processing Acceptance Collection & Delivery Purchased Transportation Administration Misc. Overhead and Other Total			
Operating Expenses:	0	93,838	0	324,551	418,389
14. Purchased Transportation:					
Domestic Air Service			1,694,870		
Domestic Alaska Air			121,985		
Railroad Service			249,761		
Domestic Water			31,481		
Highway Contract			2,463,932		
International			705,170		
Total Purchased Transportation			5,267,199	0	5,267,199
15. Building Occupancy:					
Imputed Rents				896,291	896,291
Fuel	36,559	33,539	0	24,358	94,456
Utilities	177,373	162,718	0	118,178	458,269
Communications				117,076	117,076
Building Project Expensed				191,233	191,233
Moving Expense				7,340	7,340
Reimbursements				4	4
Total Occupancy	213,932	196,256	0	1,354,480	1,764,669
16. Supplies & Services					
Custodial & Building	49,208	45,143	0	32,786	127,137
Personnel	0	0	0	0	0
ADP				16,470	16,470
Equip excluding ADP				1,022,836	1,022,836
Printing & Repro.				332,797	332,797
				52,586	52,586

Fiscal Year 2002 Before Workyear Mix		Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
Stamps & Acct Paper					180,846	180,846
Money Orders					1,862	1,862
Stamped Envelopes					10,807	10,807
Inventory Adjustment					18,781	18,781
Eq Maint & Expedited					1,560,427	1,560,427
Reimbursements					-7,943	-7,943
Advertising					149,999	149,999
Total Custodial		49,208	45,143	0	3,372,254	3,466,605
17. Research & Development					46,050	46,050
18. Admin and Regional Operations						
Headquarters					707,925	707,925
Money Order Division					2,332	2,332
Regional Admin					153,329	153,329
Security Force		37,057	33,996	0	24,690	95,743
Repriced Annual Leave					79,072	79,072
Holiday Leave					3,600	3,600
FERS Retirement Total					0	0
Annuitant COLA/Principal					909,529	909,529
Annuitant Life Insurance					7,400	7,400
CS Retirement Total					1,406,913	1,406,913
OWCP Health Benefits					7,200	7,200
Retiree Health Benefits					1,047,413	1,047,413
Workers' Comp Total					1,026,192	1,026,192
PO Dept Liability					8,400	8,400
Unemployment Comp					62,600	62,600
Annuitant Protect Program					4,600	4,600

Fiscal Year 2002
Before Workyear Mix

	Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
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Supplies & Services				304,132	304,132
Misc Support Costs				109,019	109,019
Inspection Losses				1,812	1,812
Non-US Money Orders				218	218
Reimbursements				-4,028	-4,028
Individual Awards				7,390	7,390
Misc. Compensation				296	296
Other Security				354,056	354,056
Total Admin & Reg.	37,057	33,996	0	6,224,090	6,295,143

19. Gen. Management Service
Auto. Data Processing
Maint. Tech. Support
Supplies & Services
Total Gen Mgt.

	4,772	4,772
	16,976	16,976
	21,748	21,748

20. Other Accrued Expenses:

Depreciation					201,347
Imputed Motor Veh Equipment	1,422,620	201,347	0	0	1,422,620
Land & Buildings	260,750	288,826	0	202,318	751,895
Ins. Claims/Writeoffs				139,043	139,043
Other Expenses				-23,068	-23,068
Annuitant COLA/Interest				0	0
Interest Expense				346,838	346,838
				0	0
				0	0

Fiscal Year 2002 Before Workyear Mix		Acceptance Collection & Delivery				Administration Misc. Overhead and Other		Total
		Mail Processing	Purchased Transportation					
Interest Special Assessmnts								
Retirement Interest								
Imputed Other Interest								
Total Other Accrued Expenses:		1,683,370	490,173	0	2,357,785	4,531,329		
Grand Total		20,432,092	25,843,109	5,267,199	19,177,143	70,719,543		
Major Account								
1. Postmasters:		0	0	0	1890457	1890457		
2. Supervisors and Technicians:		994,814	1,201,852	0	1,569,374	3,766,040		
3. Clerks and Mailhandlers		15,539,648	2,388,743	0	1,609,883	19,538,274		
4. Clerks, CAG K Offices:		7,843	0	0	0	7,843		
6&7. City Delivery Carrier:		0	14,677,474	0	0	14,677,474		
8. Vehicle Service Drivers		0	572,837	0	0	572,837		
9. Not Used								
10. Rural Carriers		0	4,763,677	0	0	4,763,677		
11. Custodial & Maintenance:		1,906,218	559,665	0	406,471	2,872,354		

Fiscal Year 2002 Before Workyear Mix		Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
12.	Motor Vehicle Service	0	819,455	0	0	819,455
13.	Miscellaneous Operating	0	93,838	0	324,551	418,389
14.	Purchased Transportation:	0	0	5,267,199	0	5,267,199
15.	Building Occupancy:	213,932	196,256	0	1,354,480	1,764,669
16.	Supplies & Services	49,208	45,143	0	3,372,254	3,466,605
17.	Research & Development	0	0	0	46,050	46,050
18.	Admin and Regional Operations	37,057	33,996	0	6,224,090	6,295,143
19.	Gen. Management Service	0	0	0	21,748	21,748
20.	Other Accrued Expenses:	1,683,370	490,173	0	2,357,785	4,531,329
Grand Total		20,432,092	25,843,109	5,267,199	19,177,143	70,719,543

Section 4

Fiscal Year 2002
After Workyear Mix

	Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
1. Postmasters:	0	0	0	1,890,457	1,890,457
2. Supervisors and Technicians:					
Mail Processing	945,890				945,890
Window Service		204,716			204,716
Admin & Support				73,063	73,063
City Delivery Carrier		926,098			926,098
Expedited Delivery		11,659			11,659
Employee & Labor Rel.				200	200
Higher Level Superv.				212,891	212,891
Gen Sup - Mail Proc.	315				315
Gen Sup - Coll. & Deliv		132			132
Sup Training - MP	0				0
Sup Training - Other				53,445	53,445
Supv. Rural Delivery		22,946			22,946
Supv. Veh. Service		36,301			36,301
Supv. QC/Rev. Protec.				39,200	39,200
Supv. CMU	48,609				48,609
Joint Supv Clks/Cars.				344,087	344,087
Other Superv. & Tech.				846,488	846,488
Total Supervisors	994,814	1,201,852	0	1,569,374	3,766,040
3. Clerks and Mailhandlers					
CAG A - J Offices:					
Mail Process. -Direct	15,519,568				15,519,568
Mail Process. -Overhead					0
Mail Process. -Fixed					0

Fiscal Year 2002
After Workyear Mix

	Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
Window Service		2,332,491			2,332,491
Administrative Clerks:					0
Claims & Inquiry				39,114	39,114
Data Coll. & Proc				112,326	112,326
Gen'l Office & Cler.				721,380	721,380
Quality Control				29,127	29,127
Training				145,205	145,205
Other				334,705	334,705
Expedited Delivery					
Product Specific					
Time & Attendance					
Salaries - Office		53,164		11,248	11,248
Salaries - Street		0		214,700	214,700
Salaries - Other		0			
Equip. Maintenance		0			
Product Specific		0			
Fees		0			
Total Clerks	15,519,568	2,385,655	0	1,607,805	19,513,028
4. Clerks, CAG K Offices:	7,843				7,843
6&7. City Delivery Carrier:					
Office Direct Labor		3,790,584			
Office Support		712,996			
Veh Prep Key hnding		0			
CAG K and LTO		252			
Street Elemental Load		1,513,579			

Fiscal Year 2002 After Workyear Mix		Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
	Street Cov Rel Load		0			
	Street Access		3,374,383			
	Street Support		2,087,711			
	Street Route		3,161,111			
	Total City Carriers		14,640,616	0	0	14,640,616
8.	Vehicle Service Drivers		572,837			572,837
9.	Not Used					
10.	Rural Carriers					
	Evaluated Routes		4,002,227			
	Other Routes		368,092			
	Subtotal Salaries					
	Equipment Maintenance		393,358			
	Allowance		4,763,677			
	Total Rural Carriers			0	0	4,763,677
11.	Custodial & Manintenance:					
	Cleaning & Protection	398,472	365,548	0	265,488	0
	Mail Processing Equipment	1,296,146				1,029,508
	Plant & Building	183,181	168,046	0	122,047	1,296,146
	Contract Cleaners:	28,420	26,071	0	18,935	473,274
						73,426
	Total Custodial	1,906,218	559,665	0	406,471	2,872,354

Fiscal Year 2002 After Workyear Mix				
	Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other
				Total
City Delivery		254,792		
Expedited Delivery		4,204		
Veh Service Drivers		36,717		
Rural Delivery		22,046		
Other Personnel		14,688		
Supplies & Materials:				
City Delivery		307,178		
Expedited Delivery		5,525		
Veh Service Drivers		71,590		
Rural Delivery		33,268		
Other Supp & Materials		17,705		
Vehicle Hire:				
City Delivery		42,169		
Expedited Delivery		633		
Veh Service Drivers		6,356		
Rural Delivery		0		
Other Vehicle Hire		2,584		
Total Motor Vehicle		819,455	0	0
				819,455
13. Miscellaneous Operating Expenses:				
Contract Stations		79,972		
Carfare - City Delivery		7,276		
Carfare - Expedited Delivery		749		
Carfare - Other				48,616
Driveout - City Delivery		5,841		
All Others:				275,935
Total Miscellaneous				

Fiscal Year 2002 After Workyear Mix		Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
Operating Expenses:		0	93,838	0	324,551	418,389
14.	Purchased Transportation:					
	Domestic Air Service			1,694,870		
	Domestic Alaska Air			121,985		
	Railroad Service			249,761		
	Domestic Water			31,481		
	Highway Contract			2,463,932		
	International			705,170		
	Total Purchased Transportation			5,267,199	0	5,267,199
15.	Building Occupancy:					
	Imputed Rents				896,291	896,291
	Fuel	36,559	33,539	0	24,358	94,456
	Utilities	177,373	162,718	0	118,178	458,269
	Communications				117,076	117,076
	Building Project Expensed				191,233	191,233
	Moving Expense				7,340	7,340
	Reimbursements				4	4
	Total Occupancy	213,932	196,256	0	1,354,480	1,764,669
16.	Supplies & Services					
	Custodial & Building	49,208	45,143	0	32,786	127,137
	Personnel	0	0	0	0	0
	ADP				16,470	16,470
	Equip excluding ADP				1,022,836	1,022,836
	Printing & Repro.				332,797	332,797
					52,586	52,586

Fiscal Year 2002 After Workyear Mix		Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
Stamps & Acct Paper					180,846	180,846
Money Orders					1,862	1,862
Stamped Envelopes					10,807	10,807
Inventory Adjustment					18,781	18,781
Eq Maint & Expedited					1,560,427	1,560,427
Reimbursements					-7,943	-7,943
Advertising					149,999	149,999
Total Custodial		49,208	45,143	0	3,372,254	3,466,605
17. Research & Development					46,050	46,050
18. Admin and Regional Operations						
Headquarters					707,925	707,925
Money Order Division					2,332	2,332
Regional Admin					153,329	153,329
Security Force		37,057	33,996	0	24,690	95,743
Repriced Annual Leave					79,072	79,072
Holiday Leave					3,600	3,600
FERS Retirement Total					0	0
Annuitant COLA/Principal					909,529	909,529
Annuitant Life Insurance					7,400	7,400
CS Retirement Total					1,406,913	1,406,913
OWCP Health Benefits					7,200	7,200
Retiree Health Benefits					1,047,413	1,047,413
Workers' Comp Total					1,026,192	1,026,192
PO Dept Liability					8,400	8,400
Unemployment Comp					62,600	62,600
Annuitant Protect Program					4,600	4,600

	Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
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Interest Special Assessmnts
Retirement Interest
Imputed Other Interest
Total Other Accrued Expenses:

	0	0	0	0	0
		1,645,632			1,645,632
		47,022			47,022
	<u>1,683,370</u>	<u>490,173</u>	<u>0</u>	<u>2,357,785</u>	<u>4,531,329</u>

Grand Total

	20,412,012	25,803,163	5,267,199	19,175,065	70,657,439
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Major Account

1. Postmasters:

	0	0	0	1890457	1890457
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2. Supervisors and Technicians:

	994,814	1,201,852	0	1,569,374	3,766,040
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3. Clerks and Mailhandlers

	15,519,568	2,385,655	0	1,607,805	19,513,028
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4. Clerks, CAG K Offices:

	7,843	0	0	0	7,843
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6&7. City Delivery Carrier:

	0	14,640,616	0	0	14,640,616
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8. Vehicle Service Drivers

	0	572,837	0	0	572,837
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9. Not Used

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10. Rural Carriers

	0	4,763,677	0	0	4,763,677
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11. Custodial & Maintenance:

	1,906,218	559,665	0	406,471	2,872,354
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Fiscal Year 2002
After Workyear Mix

	Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
12. Motor Vehicle Service	0	819,455	0	0	819,455
13. Miscellaneous Operating	0	93,838	0	324,551	418,389
14. Purchased Transportation:	0	0	5,267,199	0	5,267,199
15. Building Occupancy:	213,932	196,256	0	1,354,480	1,764,669
16. Supplies & Services	49,208	45,143	0	3,372,254	3,466,605
17. Research & Development	0	0	0	46,050	46,050
18. Admin and Regional Operations	37,057	33,996	0	6,224,090	6,295,143
19. Gen. Management Service	0	0	0	21,748	21,748
20. Other Accrued Expenses:	1,683,370	490,173	0	2,357,785	4,531,329
Grand Total	20,412,012	25,803,163	5,267,199	19,175,065	70,657,439

Section 5

Test Year 2003 at Current Rates
Before Mix Adjustment

	Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
1. Postmasters:	0	0	0	1,971,977	1,971,977
2. Supervisors and Technicians:					
Mail Processing	981,990				981,990
Window Service		209,384			209,384
Admin & Support				75,717	75,717
City Delivery Carrier		959,907			959,907
Expedited Delivery		12,209			12,209
Employee & Labor Rel.				205	205
Higher Level Superv.				218,739	218,739
Gen Sup - Mail Proc.	327				327
Gen Sup - Coll. & Deliv		135			135
Sup Training - MP	0				0
Sup Training - Other				55,127	55,127
Supv. Rural Delivery		23,821			23,821
Supv. Veh. Service		37,995			37,995
Supv. QC/Rev. Protec.				40,657	40,657
Supv. CMU	50,141				50,141
Joint Supv Clks/Cars.				355,845	355,845
Other Superv. & Tech.				864,773	864,773
Total Supervisors	1,032,458	1,243,451	0	1,611,063	3,886,972
3. Clerks and Mailhandlers					
CAG A - J Offices:					
Mail Process. - Direct	15,976,154				15,976,154
Mail Process. - Overhead					0
Mail Process. - Fixed					0

Test Year 2003 at Current Rates
Before Mix Adjustment

	Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
Window Service		2,419,645			2,419,645
Administrative Clerks:					0
Claims & Inquiry				40,555	40,555
Data Coll. & Proc				119,462	119,462
Gen'l Office & Cler.				754,147	754,147
Quality Control				30,644	30,644
Training				152,534	152,534
Other				346,803	346,803
Expedited Delivery					
Product Specific				11,655	11,655
Time & Attendance				222,150	222,150
Salaries - Office		56,775			
Salaries - Street		0			
Salaries - Other		0			
Equip. Maintenance		0			
Product Specific		0			
Fees		0			
Total Clerks	15,976,154	2,476,420	0	1,677,950	20,130,524
4. Clerks, CAG K Offices:	8,265				8,265
6&7. City Delivery Carrier:					
Office Direct Labor		4,014,220			
Office Support		754,699			
Veh Prep Key hndng		0			
CAG K and LTO		262			
Street Elemental Load		1,634,847			

Test Year 2003 at Current Rates
Before Mix Adjustment

	Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
Street Cov Rel Load		0			
Street Access		3,526,391			
Street Support		2,198,640			
Street Route		3,308,682			
Total City Carriers		15,437,741	0	0	15,437,741
8. Vehicle Service Drivers		608,589			608,589
9. Not Used					
10. Rural Carriers					
Evaluated Routes		4,272,981			
Other Routes		386,938			
Subtotal Salaries					
Equipment Maintenance		407,077			
Allowance		5,066,996			
Total Rural Carriers			0	0	5,066,996
11. Custodial & Maintenance:					
Cleaning & Protection	415,580	381,243	0	276,887	1,073,709
Mail Processing Equipment	1,421,402				1,421,402
Plant & Building	191,763	175,919	0	127,766	495,448
Contract Cleaners:	29,422	26,991	0	19,603	76,016
Total Custodial	2,058,167	584,153	0	424,256	3,066,575
12. Motor Vehicle Service Personnel:					

Test Year 2003 at Current Rates
Before Mix Adjustment

	Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
City Delivery		247,110			
Expedited Delivery		4,149			
Veh Service Drivers		35,354			
Rural Delivery		21,232			
Other Personnel		14,142			
Supplies & Materials:					
City Delivery		310,018			
Expedited Delivery		5,675			
Veh Service Drivers		71,725			
Rural Delivery		33,329			
Other Supp & Materials		17,739			
Vehicle Hire:					
City Delivery		43,406			
Expedited Delivery		657			
Veh Service Drivers		6,452			
Rural Delivery		0			
Other Vehicle Hire		2,624			
Total Motor Vehicle		813,612	0	0	813,612
13. Miscellaneous Operating Expenses:					
Contract Stations		84,781			
Carfare - City Delivery		7,614			
Carfare - Expedited Delivery		790			
Carfare - Other				50,036	
Driveout - City Delivery		5,945			
All Others:				308,652	
Total Miscellaneous					

Test Year 2003 at Current Rates
Before Mix Adjustment

	Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
Operating Expenses:	0	99,130	0	358,688	457,818
14. Purchased Transportation:					
Domestic Air Service			1,752,908		
Domestic Alaska Air			130,398		
Railroad Service			258,071		
Domestic Water			33,296		
Highway Contract			2,545,149		
International			742,109		
Total Purchased Transportation			5,461,931	0	5,461,931
15. Building Occupancy:					
Imputed Rents				926,803	926,803
Fuel	36,489	33,474	0	24,311	94,274
Utilities	180,911	165,964	0	120,535	467,410
Communications				78,001	78,001
Building Project Expensed				192,744	192,744
Moving Expense				7,452	7,452
Reimbursements				4	4
Total Occupancy	217,400	199,437	0	1,349,850	1,766,688
16. Supplies & Services					
Custodial & Building	49,302	45,229	0	32,848	127,379
Personnel	0	0	0	0	0
ADP				17,072	17,072
Equip excluding ADP				877,391	877,391
Printing & Repro.				333,429	333,429
				53,696	53,696

Test Year 2003 at Current Rates
Before Mix Adjustment

	Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
Stamps & Acct Paper				182,326	182,326
Money Orders				1,909	1,909
Stamped Envelopes				11,105	11,105
Inventory Adjustment				18,781	18,781
Eq Maint & Expedited				1,588,083	1,588,083
Reimbursements				-7,958	-7,958
Advertising				174,999	174,999
Total Custodial	49,302	45,229	0	3,283,681	3,378,212
17. Research & Development				47,438	47,438
18. Admin and Regional Operations					
Headquarters				687,419	687,419
Money Order Division				2,416	2,416
Regional Admin				147,673	147,673
Security Force	38,424	35,250	0	25,601	99,275
Repriced Annual Leave				88,437	88,437
Holiday Leave				3,900	3,900
FERS Retirement Total				0	0
Annuitant COLA/Principal				952,692	952,692
Annuitant Life Insurance				7,700	7,700
CS Retirement Total				1,449,854	1,449,854
OWCP Health Benefits				7,900	7,900
Retiree Health Benefits				1,210,058	1,210,058
Workers' Comp Total				1,189,855	1,189,855
PO Dept Liability				6,500	6,500
Unemployment Comp				65,200	65,200
Annuitant Protect Program				4,600	4,600

Test Year 2003 at Current Rates
Before Mix Adjustment

	Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
Supplies & Services				304,710	304,710
Misc Support Costs				109,019	109,019
Inspection Losses				1,855	1,855
Non-US Money Orders				223	223
Reimbursements				-4,125	-4,125
Individual Awards				7,567	7,567
Misc. Compensation				296	296
Other Security				363,070	363,070
Total Admin & Reg.	38,424	35,250	0	6,632,420	6,706,094

19. Gen. Management Service
Auto. Data Processing
Maint. Tech. Support
Supplies & Services
Total Gen Mgt.

4,904
17,383
22,287

4,904
17,383
22,287

20. Other Accrued Expenses:

Depreciation
Imputed Motor Veh
Equipment
Land & Buildings
Ins. Claims/Wroteoffs
Other Expenses
Annuitant COLA/Interest
Interest Expense

218,764
1,568,305
271,580
300,822
-27,050
0
545,838
0

218,764
1,568,305
783,124
143,347
-27,050
0
545,838
0

Test Year 2003 at Current Rates
Before Mix Adjustment

Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
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Interest Special Assessmnts
Retirement Interest
Imputed Other Interest
Total Other Accrued Expenses:

0	0	0	0	0
1,668,956	1,668,956			1,668,956
47,022	47,022			47,022
1,839,885	519,586	0	2,588,834	4,948,306

Grand Total

21,220,056	27,129,594	5,461,931	19,968,445	73,780,025
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Major Account

1. Postmasters:	0	0	1971977	1971977
2. Supervisors and Technicians:	1,032,458	1,243,451	1,611,063	3,886,972
3. Clerks and Mailhandlers	15,976,154	2,476,420	1,677,950	20,130,524
4. Clerks, CAG K Offices:	8,265	0	0	8,265
6&7. City Delivery Carrier:	0	15,437,741	0	15,437,741
8. Vehicle Service Drivers	0	608,589	0	608,589
9. Not Used				
10. Rural Carriers	0	5,066,996	0	5,066,996
11. Custodial & Maintenance:	2,058,167	584,153	424,256	3,066,575

Test Year 2003 at Current Rates
Before Mix Adjustment

	Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
12. Motor Vehicle Service	0	813,612	0	0	813,612
13. Miscellaneous Operating	0	99,130	0	358,688	457,818
14. Purchased Transportation:	0	0	5,461,931	0	5,461,931
15. Building Occupancy:	217,400	199,437	0	1,349,850	1,766,688
16. Supplies & Services	49,302	45,229	0	3,283,681	3,378,212
17. Research & Development	0	0	0	47,438	47,438
18. Admin and Regional Operations	38,424	35,250	0	6,632,420	6,706,094
19. Gen. Management Service	0	0	0	22,287	22,287
20. Other Accrued Expenses:	1,839,885	519,586	0	2,588,834	4,948,306
Grand Total	21,220,056	27,129,594	5,461,931	19,968,445	73,780,025

Section 6

Test Year 2003 at Current Rates
After Mix Adjustment

	Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
1. Postmasters:	0	0	0	1,971,977	1,971,977
2. Supervisors and Technicians:					
Mail Processing	981,990				981,990
Window Service		209,384			209,384
Admin & Support				75,717	75,717
City Delivery Carrier		959,907			959,907
Expedited Delivery		12,209			12,209
Employee & Labor Rel.				205	205
Higher Level Superv.				218,739	218,739
Gen Sup - Mail Proc.	327				327
Gen Sup - Coll. & Deliv		135			135
Sup Training - MP	0				0
Sup Training - Other				55,127	55,127
Supv. Rural Delivery		23,821			23,821
Supv. Veh. Service		37,995			37,995
Supv. QC/Rev. Protec.				40,657	40,657
Supv. CMU	50,141				50,141
Joint Supv Clks/Cars.				355,845	355,845
Other Superv. & Tech.				864,773	864,773
Total Supervisors	1,032,458	1,243,451	0	1,611,063	3,886,972
3. Clerks and Mailhandlers CAG A - J Offices:					
Mail Process. -Direct	15,953,952				15,953,952
Mail Process. -Overhead					0
Mail Process. -Fixed					0

Test Year 2003 at Current Rates
After Mix Adjustment

	Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
Window Service		2,416,282			2,416,282
Administrative Clerks:					0
Claims & Inquiry				40,499	40,499
Data Coll. & Proc				119,295	119,295
Gen'l Office & Cler.				753,101	753,101
Quality Control				30,603	30,603
Training				152,322	152,322
Other				346,320	346,320
Expedited Delivery					
Product Specific				11,639	11,639
Time & Attendance				221,841	221,841
Salaries - Office		56,696			
Salaries - Street		0			
Salaries - Other		0			
Equip. Maintenance		0			
Product Specific		0			
Fees		0			
Total Clerks	15,953,952	2,472,978	0	1,675,620	20,102,550
4. Clerks, CAG K Offices:	8,265				8,265
6&7. City Delivery Carrier:					
Office Direct Labor		4,004,537			
Office Support		752,879			
Veh Prep Key hnding		0			
CAG K and LTO		262			
Street Elemental Load		1,630,904			

Test Year 2003 at Current Rates
After Mix Adjustment

	Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
Street Cov Rel Load		0			
Street Access		3,517,885			
Street Support		2,193,335			
Street Route		3,300,702			
Total City Carriers		15,400,504	0	0	15,400,504
8. Vehicle Service Drivers		608,589			608,589
9. Not Used					
10. Rural Carriers					
Evaluated Routes		4,272,981			
Other Routes		386,938			
Subtotal Salaries					
Equipment Maintenance Allowance		407,077			
Total Rural Carriers		5,066,996	0	0	5,066,996
11. Custodial & Maintenance:					
Cleaning & Protection	415,580	381,243	0	0	0
Mail Processing Equipment	1,421,402			276,887	1,073,709
Plant & Building	191,763	175,919	0	127,766	1,421,402
Contract Cleaners:	29,422	26,991	0	19,603	495,448
Total Custodial	2,058,167	584,153	0	424,256	3,066,575
12. Motor Vehicle Service Personnel:					

Test Year 2003 at Current Rates
After Mix Adjustment

	Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
City Delivery		247,110			
Expedited Delivery		4,149			
Veh Service Drivers		35,354			
Rural Delivery		21,232			
Other Personnel		14,142			
Supplies & Materials:					
City Delivery		310,018			
Expedited Delivery		5,675			
Veh Service Drivers		71,725			
Rural Delivery		33,329			
Other Supp & Materials		17,739			
Vehicle Hire:					
City Delivery		43,406			
Expedited Delivery		657			
Veh Service Drivers		6,452			
Rural Delivery		0			
Other Vehicle Hire		2,624			
Total Motor Vehicle		813,612	0	0	813,612
13. Miscellaneous Operating Expenses:					
Contract Stations		84,781			
Carfare - City Delivery		7,614			
Carfare - Expedited Delivery		790			
Carfare - Other				50,036	
Driveout - City Delivery		5,945			
All Others:				308,652	
Total Miscellaneous					

Test Year 2003 at Current Rates
After Mix Adjustment

	Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
Operating Expenses:	0	99,130	0	358,688	457,818
14. Purchased Transportation:					
Domestic Air Service			1,752,908		
Domestic Alaska Air			130,398		
Railroad Service			258,071		
Domestic Water			33,296		
Highway Contract			2,545,149		
International			742,109		
Total Purchased Transportation			5,461,931	0	5,461,931
15. Building Occupancy:					
Imputed Rents				926,803	926,803
Fuel	36,489	33,474	0	24,311	94,274
Utilities	180,911	165,964	0	120,535	467,410
Communications				78,001	78,001
Building Project Expensed				192,744	192,744
Moving Expense				7,452	7,452
Reimbursements				4	4
Total Occupancy	217,400	199,437	0	1,349,850	1,766,688
16. Supplies & Services					
Custodial & Building	49,302	45,229	0	32,848	127,379
Personnel	0	0	0	0	0
ADP				17,072	17,072
Equip excluding ADP				877,391	877,391
Printing & Repro.				333,429	333,429
				53,696	53,696

Test Year 2003 at Current Rates
After Mix Adjustment

	Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
Stamps & Acct Paper				182,326	182,326
Money Orders				1,909	1,909
Stamped Envelopes				11,105	11,105
Inventory Adjustment				18,781	18,781
Eq Maint & Expedited				1,588,083	1,588,083
Reimbursements				-7,958	-7,958
Advertising				174,999	174,999
Total Custodial	49,302	45,229	0	3,283,681	3,378,212
17. Research & Development				47,438	47,438
18. Admin and Regional Operations					
Headquarters				687,419	687,419
Money Order Division				2,416	2,416
Regional Admin				147,673	147,673
Security Force	38,424	35,250	0	25,601	99,275
Repriced Annual Leave				88,437	88,437
Holiday Leave				3,900	3,900
FERS Retirement Total				0	0
Annuitant COLA/Principal				952,692	952,692
Annuitant Life Insurance				7,700	7,700
CS Retirement Total				1,449,854	1,449,854
OWCP Health Benefits				7,900	7,900
Retiree Health Benefits				1,210,058	1,210,058
Workers' Comp Total				1,189,855	1,189,855
PO Dept Liability				6,500	6,500
Unemployment Comp				65,200	65,200
Annuitant Protect Program				4,600	4,600

Test Year 2003 at Current Rates
After Mix Adjustment

	Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
Supplies & Services				304,710	304,710
Misc Support Costs				109,019	109,019
Inspection Losses				1,855	1,855
Non-US Money Orders				223	223
Reimbursements				-4,125	-4,125
Individual Awards				7,567	7,567
Misc. Compensation				296	296
Other Security				363,070	363,070
Total Admin & Reg.	38,424	35,250	0	6,632,420	6,706,094
19. Gen. Management Service					
Auto. Data Processing				4,904	4,904
Maint. Tech. Support				17,383	17,383
Supplies & Services				22,287	22,287
Total Gen Mgt.					
20. Other Accrued Expenses:					
Depreciation					
Imputed Motor Veh		218,764			218,764
Equipment	1,568,305	0	0	0	1,568,305
Land & Buildings	271,580	300,822	0	210,721	783,124
Ins. Claims/Writeoffs				143,347	143,347
Other Expenses				-27,050	-27,050
Annuitant COLA/Interest				0	0
Interest Expense				545,838	545,838
				0	0
				0	0

Test Year 2003 at Current Rates
After Mix Adjustment

	Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
Interest Special Assessmnts				0	0
Retirement Interest				1,668,956	1,668,956
Imputed Other Interest				47,022	47,022
Total Other Accrued Expenses:	1,839,885	519,586	0	2,588,834	4,948,306
Grand Total	21,197,854	27,088,915	5,461,931	19,966,115	73,714,814
Major Account					
1. Postmasters:	0	0	0	1971977	1971977
2. Supervisors and Technicians:	1,032,458	1,243,451	0	1,611,063	3,886,972
3. Clerks and Mailhandlers	15,953,952	2,472,978	0	1,675,620	20,102,550
4. Clerks, CAG K Offices:	8,265	0	0	0	8,265
6&7. City Delivery Carrier:	0	15,400,504	0	0	15,400,504
8. Vehicle Service Drivers	0	608,589	0	0	608,589
9. Not Used					
10. Rural Carriers	0	5,066,996	0	0	5,066,996
11. Custodial & Maintenance:	2,058,167	584,153	0	424,256	3,066,575

Test Year 2003 at Current Rates
After Mix Adjustment

	Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
12. Motor Vehicle Service	0	813,612	0	0	813,612
13. Miscellaneous Operating	0	99,130	0	358,688	457,818
14. Purchased Transportation:	0	0	5,461,931	0	5,461,931
15. Building Occupancy:	217,400	199,437	0	1,349,850	1,766,688
16. Supplies & Services	49,302	45,229	0	3,283,681	3,378,212
17. Research & Development	0	0	0	47,438	47,438
18. Admin and Regional Operations	38,424	35,250	0	6,632,420	6,706,094
19. Gen. Management Service	0	0	0	22,287	22,287
20. Other Accrued Expenses:	1,839,885	519,586	0	2,588,834	4,948,306
Grand Total	21,197,854	27,088,915	5,461,931	19,966,115	73,714,814

Section 7

Test Year 2003 at Proposed Rates
Before Mix Adjustment

	Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
1. Postmasters:	0	0	0	1,963,492	1,963,492
2. Supervisors and Technicians:					
Mail Processing	962,782				962,782
Window Service		206,697			206,697
Admin & Support				74,777	74,777
City Delivery Carrier		951,798			951,798
Expedited Delivery		11,720			11,720
Employee & Labor Rel.				205	205
Higher Level Superv.				217,371	217,371
Gen Sup - Mail Proc.	322			322	322
Gen Sup - Coll.&Deliv		135		135	135
Sup Training - MP	0			0	0
Sup Training - Other				54,511	54,511
Supv. Rural Delivery		23,596			23,596
Supv. Veh. Service		37,196			37,196
Supv. QC/Rev. Protec.				39,858	39,858
Supv. CMU	49,549				49,549
Joint Supv Clks/Cars.				350,845	350,845
Other Superv. & Tech.				864,656	864,656
Total Supervisors	1,012,653	1,231,142	0	1,602,223	3,846,018
3. Clerks and Mailhandlers CAG A - J Offices:					
Mail Process. -Direct	15,645,228				15,645,228
Mail Process. -Overhead					0
Mail Process. -Fixed					0

Test Year 2003 at Proposed Rates
Before Mix Adjustment

	Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
Window Service		2,388,688			2,388,688
Administrative Clerks:					0
Claims & Inquiry				40,470	40,470
Data Coll. & Proc				117,773	117,773
Gen'l Office & Cler.				743,757	743,757
Quality Control				30,033	30,033
Training				149,695	149,695
Other				346,768	346,768
Expedited Delivery					
Product Specific				11,654	11,654
Time & Attendance				219,343	219,343
Salaries - Office		54,514			
Salaries - Street		0			
Salaries - Other		0			
Equip. Maintenance		0			
Product Specific		0			
Fees		1			
Total Clerks	15,645,228	2,443,203	0	1,659,493	19,747,924
4. Clerks, CAG K Offices:	8,167				8,167
6&7. City Delivery Carrier:					
Office Direct Labor		3,950,971			
Office Support		742,841			
Veh Prep Key hnding		0			
CAG K and LTO		262			
Street Elemental Load		1,603,007			

Test Year 2003 at Proposed Rates
Before Mix Adjustment

	Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
Street Cov Rel Load		0			
Street Access		3,526,218			
Street Support		2,181,125			
Street Route		3,304,390			
Total City Carriers		15,308,814	0	0	15,308,814
8. Vehicle Service Drivers		595,885			595,885
9. Not Used					
10. Rural Carriers					
Evaluated Routes		4,234,408			
Other Routes		383,339			
Subtotal Salaries					
Equipment Maintenance		407,077			
Allowance		5,024,824			
Total Rural Carriers			0	0	5,024,824
11. Custodial & Maintenance:					
Cleaning & Protection	415,580	381,243	0	276,887	1,073,709
Mail Processing Equipment	1,405,505				1,405,505
Plant & Building	191,763	175,919	0	127,766	495,448
Contract Cleaners:	29,422	26,991	0	19,603	76,016
Total Custodial	2,042,270	584,153	0	424,256	3,050,678
12. Motor Vehicle Service Personnel:					

Test Year 2003 at Proposed Rates
Before Mix Adjustment

	Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
City Delivery		246,824			
Expedited Delivery		3,984			
Veh Service Drivers		35,350			
Rural Delivery		21,231			
Other Personnel		14,140			
Supplies & Materials:					
City Delivery		309,693			
Expedited Delivery		5,449			
Veh Service Drivers		71,725			
Rural Delivery		33,329			
Other Supp & Materials		17,739			
Vehicle Hire:					
City Delivery		43,076			
Expedited Delivery		632			
Veh Service Drivers		6,452			
Rural Delivery		0			
Other Vehicle Hire		2,624			
Total Motor Vehicle		812,248	0	0	812,248
13. Miscellaneous Operating Expenses:					
Contract Stations		84,781			
Carfare - City Delivery		7,534			
Carfare - Expedited Delivery		759			
Carfare - Other				50,036	
Driveout - City Delivery		5,881			
All Others:				308,652	
Total Miscellaneous					

Test Year 2003 at Proposed Rates
Before Mix Adjustment

	Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
Operating Expenses:	0	98,955	0	358,688	457,643
14. Purchased Transportation:					
Domestic Air Service			1,670,599		
Domestic Alaska Air			119,600		
Railroad Service			252,016		
Domestic Water			32,220		
Highway Contract			2,465,250		
International			688,839		
Total Purchased Transportation			5,228,524	0	5,228,524
15. Building Occupancy:					
Imputed Rents				926,803	926,803
Fuel	36,489	33,474	0	24,311	94,274
Utilities	180,911	165,964	0	120,535	467,410
Communications				78,001	78,001
Building Project Expensed				192,744	192,744
Moving Expense				7,452	7,452
Reimbursements				4	4
Total Occupancy	217,400	199,437	0	1,349,850	1,766,688
16. Supplies & Services					
Custodial & Building	49,302	45,229	0	32,848	127,379
Personnel	0	0	0	0	0
ADP				17,072	17,072
Equip excluding ADP				877,391	877,391
Printing & Repro				333,429	333,429
				53,696	53,696

Test Year 2003 at Proposed Rates
Before Mix Adjustment

	Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
Stamps & Acct Paper				178,435	178,435
Money Orders				1,892	1,892
Stamped Envelopes				10,872	10,872
Inventory Adjustment				18,781	18,781
Eq Maint & Expedited				1,582,929	1,582,929
Reimbursements				-7,958	-7,958
Advertising				174,999	174,999
Total Custodial	49,302	45,229	0	3,274,386	3,368,917
17. Research & Development				47,438	47,438
18. Admin and Regional Operations					
Headquarters				687,419	687,419
Money Order Division				2,416	2,416
Regional Admin				147,673	147,673
Security Force	38,424	35,250	0	25,601	99,275
Repriced Annual Leave				88,437	88,437
Holiday Leave				3,900	3,900
FERS Retirement Total				0	0
Annuitant COLA/Principal				952,692	952,692
Annuitant Life Insurance				7,700	7,700
CS Retirement Total				1,449,854	1,449,854
OWCP Health Benefits				7,900	7,900
Retiree Health Benefits				1,210,058	1,210,058
Workers' Comp Total				1,189,855	1,189,855
PO Dept Liability				6,500	6,500
Unemployment Comp				65,200	65,200
Annuitant Protect Program				4,600	4,600

Test Year 2003 at Proposed Rates
Before Mix Adjustment

	Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
Supplies & Services				304,710	304,710
Misc Support Costs				109,019	109,019
Inspection Losses				1,855	1,855
Non-US Money Orders				223	223
Reimbursements				-4,125	-4,125
Individual Awards				7,567	7,567
Misc. Compensation				296	296
Other Security				363,070	363,070
Total Admin & Reg.	38,424	35,250	0	6,632,420	6,706,094
19. Gen. Management Service					
Auto. Data Processing				4,904	4,904
Maint. Tech. Support				17,383	17,383
Supplies & Services				22,287	22,287
Total Gen Mgt.					
20. Other Accrued Expenses:					
Depreciation					
Imputed Motor Veh		218,764			218,764
Equipment	1,568,305	0	0	0	1,568,305
Land & Buildings	271,580	300,822	0	210,721	783,124
Ins. Claims/Writeoffs				144,968	144,968
Other Expenses				-27,050	-27,050
Annuitant COLA/Interest				0	0
Interest Expense				415,838	415,838
				0	0
				0	0

Test Year 2003 at Proposed Rates
Before Mix Adjustment

	Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
Interest Special Assessmnts				0	0
Retirement Interest				1,668,956	1,668,956
Imputed Other Interest				47,022	47,022
Total Other Accrued Expenses:	1,839,885	519,586	0	2,460,455	4,819,927
Grand Total	20,853,330	26,898,726	5,228,524	19,794,989	72,775,568
Major Account					
1. Postmasters:	0	0	0	1963492	1963492
2. Supervisors and Technicians:	1,012,653	1,231,142	0	1,602,223	3,846,018
3. Clerks and Mailhandlers	15,645,228	2,443,203	0	1,659,493	19,747,924
4. Clerks, CAG K Offices:	8,167	0	0	0	8,167
6&7. City Delivery Carrier:	0	15,308,814	0	0	15,308,814
8. Vehicle Service Drivers	0	595,885	0	0	595,885
9. Not Used					
10. Rural Carriers	0	5,024,824	0	0	5,024,824
11. Custodial & Manintenance:	2,042,270	584,153	0	424,256	3,050,678

Test Year 2003 at Proposed Rates
Before Mix Adjustment

	Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
12. Motor Vehicle Service	0	812,248	0	0	812,248
13. Miscellaneous Operating	0	98,955	0	358,688	457,643
14. Purchased Transportation:	0	0	5,228,524	0	5,228,524
15. Building Occupancy:	217,400	199,437	0	1,349,850	1,766,688
16. Supplies & Services	49,302	45,229	0	3,274,386	3,368,917
17. Research & Development	0	0	0	47,438	47,438
18. Admin and Regional Operations	38,424	35,250	0	6,632,420	6,706,094
19. Gen. Management Service	0	0	0	22,287	22,287
20. Other Accrued Expenses:	1,839,885	519,586	0	2,460,455	4,819,927
Grand Total	20,853,330	26,898,726	5,228,524	19,794,989	72,775,568

Section 8

Test Year 2003 at Proposed Rates
After Mix Adjustment

	Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
1. Postmasters:	0	0	0	1,963,492	1,963,492
2. Supervisors and Technicians:					
Mail Processing	962,782				962,782
Window Service		206,697			206,697
Admin & Support				74,777	74,777
City Delivery Carrier		951,798			951,798
Expedited Delivery		11,720			11,720
Employee & Labor Rel.				205	205
Higher Level Superv.				217,371	217,371
Gen Sup - Mail Proc.	322				322
Gen Sup - Coll. & Deliv		135			135
Sup Training - MP	0				0
Sup Training - Other				54,511	54,511
Supv. Rural Delivery		23,596			23,596
Supv. Veh. Service		37,196			37,196
Supv. QC/Rev. Protec.				39,858	39,858
Supv. CMU	49,549				49,549
Joint Supv Clks/Cars.				350,845	350,845
Other Superv. & Tech.				864,656	864,656
Total Supervisors	1,012,653	1,231,142	0	1,602,223	3,846,018
3. Clerks and Mailhandlers CAG A - J Offices:					
Mail Process. -Direct	15,620,619				15,620,619
Mail Process. -Overhead					0
Mail Process. -Fixed					0

Test Year 2003 at Proposed Rates
After Mix Adjustment

	Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
Window Service		2,384,928			2,384,928
Administrative Clerks:					0
Claims & Inquiry				40,407	40,407
Data Coll. & Proc				117,588	117,588
Gen'l Office & Cler.				742,587	742,587
Quality Control				29,988	29,988
Training				149,460	149,460
Other				346,221	346,221
Expedited Delivery					
Product Specific				11,636	11,636
Time & Attendance				218,998	218,998
Salaries - Office		54,429			
Salaries - Street		0			
Salaries - Other		0			
Equip. Maintenance		0			
Product Specific		0			
Fees		0			
Total Clerks	15,620,619	2,439,357	0	1,656,885	19,716,861
4. Clerks, CAG K Offices:	8,167				8,167
6&7. City Delivery Carrier:					
Office Direct Labor		3,941,422			
Office Support		741,047			
Veh Prep Key hndling		0			
CAG K and LTO		262			
Street Elemental Load		1,599,132			

Test Year 2003 at Proposed Rates
After Mix Adjustment

	Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
Street Cov Rel Load		0			
Street Access		3,517,696			
Street Support		2,175,852			
Street Route		3,296,405			
Total City Carriers		15,271,816	0	0	15,271,816
8. Vehicle Service Drivers		595,885			595,885
9. Not Used					
10. Rural Carriers					
Evaluated Routes		4,234,408			
Other Routes		383,339			
Subtotal Salaries					
Equipment Maintenance					
Allowance		407,077			
Total Rural Carriers		5,024,824	0	0	5,024,824
11. Custodial & Maintenance:					
Cleaning & Protection	415,580	381,243	0	276,887	1,073,709
Mail Processing Equipment	1,405,505				1,405,505
Plant & Building	191,763	175,919	0	127,766	495,448
Contract Cleaners:	29,422	26,991	0	19,603	76,016
Total Custodial	2,042,270	584,153	0	424,256	3,050,678
12. Motor Vehicle Service Personnel:					

Test Year 2003 at Proposed Rates
After Mix Adjustment

	Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
City Delivery		246,824			
Expedited Delivery		3,984			
Veh Service Drivers		35,350			
Rural Delivery		21,231			
Other Personnel		14,140			
Supplies & Materials:					
City Delivery		309,693			
Expedited Delivery		5,449			
Veh Service Drivers		71,725			
Rural Delivery		33,329			
Other Supp & Materials		17,739			
Vehicle Hire:					
City Delivery		43,076			
Expedited Delivery		632			
Veh Service Drivers		6,452			
Rural Delivery		0			
Other Vehicle Hire		2,624			
Total Motor Vehicle		812,248	0	0	812,248
13. Miscellaneous Operating Expenses:					
Contract Stations		84,781			
Carfare - City Delivery		7,534			
Carfare - Expedited Delivery		759			
Carfare - Other				50,036	
Driveout - City Delivery		5,881			
All Others:				308,652	
Total Miscellaneous					

Test Year 2003 at Proposed Rates
After Mix Adjustment

	Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
Operating Expenses:	0	98,955	0	358,688	457,643
14. Purchased Transportation:					
Domestic Air Service			1,670,599		
Domestic Alaska Air			119,600		
Railroad Service			252,016		
Domestic Water			32,220		
Highway Contract			2,465,250		
International			688,839		
Total Purchased Transportation			5,228,524	0	5,228,524
15. Building Occupancy:					
Imputed Rents				926,803	926,803
Fuel	36,489	33,474	0	24,311	94,274
Utilities	180,911	165,964	0	120,535	467,410
Communications				78,001	78,001
Building Project Expensed				192,744	192,744
Moving Expense				7,452	7,452
Reimbursements				4	4
Total Occupancy	217,400	199,437	0	1,349,850	1,766,688
16. Supplies & Services					
Custodial & Building	49,302	45,229	0	32,848	127,379
Personnel	0	0	0	0	0
ADP				17,072	17,072
Equip excluding ADP				877,391	877,391
Printing & Repro.				333,429	333,429
				53,696	53,696

Test Year 2003 at Proposed Rates
After Mix Adjustment

	Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
Stamps & Acct Paper				178,435	178,435
Money Orders				1,892	1,892
Stamped Envelopes				10,872	10,872
Inventory Adjustment				18,781	18,781
Eq Maint & Expedited				1,582,929	1,582,929
Reimbursements				-7,958	-7,958
Advertising				174,999	174,999
Total Custodial	49,302	45,229	0	3,274,386	3,368,917
17. Research & Development				47,438	47,438
18. Admin and Regional Operations					
Headquarters				687,419	687,419
Money Order Division				2,416	2,416
Regional Admin				147,673	147,673
Security Force	38,424	35,250	0	25,601	99,275
Repriced Annual Leave				88,437	88,437
Holiday Leave				3,900	3,900
FERS Retirement Total				0	0
Annuitant COLA/Principal				952,692	952,692
Annuitant Life Insurance				7,700	7,700
CS Retirement Total				1,449,854	1,449,854
OWCP Health Benefits				7,900	7,900
Retiree Health Benefits				1,210,058	1,210,058
Workers' Comp Total				1,189,855	1,189,855
PO Dept Liability				6,500	6,500
Unemployment Comp				65,200	65,200
Annuitant Protect Program				4,600	4,600

Test Year 2003 at Proposed Rates
After Mix Adjustment

	Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
Supplies & Services				304,710	304,710
Misc Support Costs				109,019	109,019
Inspection Losses				1,855	1,855
Non-US Money Orders				223	223
Reimbursements				-4,125	-4,125
Individual Awards				7,567	7,567
Misc. Compensation				296	296
Other Security				363,070	363,070
Total Admin & Reg.	38,424	35,250	0	6,632,420	6,706,094
19. Gen. Management Service					
Auto. Data Processing				4,904	4,904
Maint. Tech. Support				17,383	17,383
Supplies & Services				22,287	22,287
Total Gen Mgt.					
20. Other Accrued Expenses:					
Depreciation					
Imputed Motor Veh		218,764			218,764
Equipment	1,568,305	0	0	0	1,568,305
Land & Buildings	271,580	300,822	0	210,721	783,124
Ins. Claims/Writeoffs				144,968	144,968
Other Expenses				-27,050	-27,050
Annuitant COLA/Interest				0	0
Interest Expense				415,838	415,838
				0	0
				0	0

Test Year 2003 at Proposed Rates
After Mix Adjustment

	Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
Interest Special Assessmnts				0	0
Retirement Interest				1,668,956	1,668,956
Imputed Other Interest				47,022	47,022
Total Other Accrued Expenses:	1,839,885	519,586	0	2,460,455	4,819,927
Grand Total	20,828,721	26,857,882	5,228,524	19,792,381	72,707,507
Major Account					
1. Postmasters:	0	0	0	1963492	1963492
2. Supervisors and Technicians:	1,012,653	1,231,142	0	1,602,223	3,846,018
3. Clerks and Mailhandlers	15,620,619	2,439,357	0	1,656,885	19,716,861
4. Clerks, CAG K Offices:	8,167	0	0	0	8,167
6&7. City Delivery Carrier:	0	15,271,816	0	0	15,271,816
8. Vehicle Service Drivers	0	595,885	0	0	595,885
9. Not Used					
10. Rural Carriers	0	5,024,824	0	0	5,024,824
11. Custodial & Manintenance:	2,042,270	584,153	0	424,256	3,050,678

Test Year 2003 at Proposed Rates
After Mix Adjustment

	Mail Processing	Acceptance Collection & Delivery	Purchased Transportation	Administration Misc. Overhead and Other	Total
12. Motor Vehicle Service	0	812,248	0	0	812,248
13. Miscellaneous Operating	0	98,955	0	358,688	457,643
14. Purchased Transportation:	0	0	5,228,524	0	5,228,524
15. Building Occupancy:	217,400	199,437	0	1,349,850	1,766,688
16. Supplies & Services	49,302	45,229	0	3,274,386	3,368,917
17. Research & Development	0	0	0	47,438	47,438
18. Admin and Regional Operations	38,424	35,250	0	6,632,420	6,706,094
19. Gen. Management Service	0	0	0	22,287	22,287
20. Other Accrued Expenses:	1,839,885	519,586	0	2,460,455	4,819,927
Grand Total	20,828,721	26,857,882	5,228,524	19,792,381	72,707,507