

USSGL Crosswalk - Statement of Net Cost for Fiscal 2006 Reporting

				USSGL Account Attributes/1				
				Adjusted Trial Balance				
Line No.	Pre/Post	Trial Bal.	USSGL Account	USSGL Account Title	Federal/NonFederal	Exchange /	Cust/Noncust	Additional Information Required
Program Costs:								
Program A:								
1 Gross costs								
1	Pre	E	6100	Operating Expenses/Program Costs	F/N			Production
1	Pre	E	6190	Contra Bad Debt Expense - Incurred for Others	F/N			Production
1	Pre	E	6199	Adjustment to Subsidy Expense	N			Production
1	Pre	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F			Production
1	Pre	E	6320	Interest Expenses on Securities	F/N			Production
1	Pre	E	6330	Other Interest Expenses	F/N			Production
1	Pre	E	6400	Benefit Expense	F/N			Production, Nonproduction
1	Pre	E	6500	Cost of Goods Sold	N			Production
1	Pre	E	6600	Applied Overhead	N			Production
1	Pre	E	6610	Cost Capitalization Offset	N			Production
1	Pre	E	6710	Depreciation, Amortization, and Depletion	N			Production
1	Pre	E	6720	Bad Debt Expense	F/N			Production
1	Pre	E	6730	Imputed Costs	F			Production
1	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N			Production
1	Pre	E	6800	Future Funded Expenses	F/N			Production, Nonproduction. Excludes non-recurring cleanup costs.
1	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget	F			Nonproduction
1	Pre	E	6900	Nonproduction Costs	F/N			Nonproduction. Report stewardship costs separately.
1	Pre	E	7210	Losses on Disposition of Assets - Other	F/N	X		Production, Nonproduction
1	Pre	E	7211	Losses on Disposition of Investments	F/N	X		Production, Nonproduction
1	Pre	E	7212	Losses on Disposition of Borrowings	F/N	X		Production, Nonproduction
1	Pre	E	7280	Unrealized Losses	F/N	X		Production, Nonproduction
1	Pre	E	7290	Other Losses	F/N	X		Production, Nonproduction
1	Pre	E	7300	Extraordinary Items	N	X		Production, Nonproduction
1	Pre	E	7500	Distribution of Income - Dividend	F/N	X		Production, Nonproduction
1	Pre	E	7600	Changes in Actuarial Liability	N			Production, Nonproduction
2 Less: Earned Revenue								
2	Pre	E	5100	Revenue From Goods Sold	F/N	X*		
2	Pre	E	5109	Contra Revenue for Goods Sold	F/N	X*		
2	Pre	E	5200	Revenue From Services Provided	F/N	X*		
2	Pre	E	5209	Contra Revenue for Services Provided	F/N	X*		
2	Pre	E	5310	Interest Revenue - Other	F/N	X	A	
2	Pre	E	5311	Interest Revenue - Investments	F/N	X	A	
2	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested	F/N	X	A	
2	Pre	E	5317	Contra Revenue for Interest Revenue - Loans	F/N	X	A	
2	Pre	E	5318	Contra Revenue for Interest Revenue - Investments	F/N	X	A	

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2	Pre	E	5319	Contra Revenue for Interest Revenue - Other	F/N	X	A	
2	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	F/N	X	A	
2	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F/N	X	A	
2	Pre	E	5400	Benefit Program Revenue	F/N	X		
2	Pre	E	5409	Contra Revenue for Benefit Program Revenue	F/N	X		
2	Pre	E	5500	Insurance and Guarantee Premium Revenue	N	X*		
2	Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	X*		
2	Pre	E	5900	Other Revenue	F/N	X		
2	Pre	E	5909	Contra Revenue for Other Revenue	F/N	X		
2	Pre	E	7110	Gains on Disposition of Assets - Other	F/N	X		Production, Nonproduction
2	Pre	E	7111	Gains on Disposition of Investments	F/N	X		Production, Nonproduction
2	Pre	E	7112	Gains on Disposition of Borrowings	F/N	X		Production, Nonproduction
2	Pre	E	7180	Unrealized Gains	F/N	X		Production, Nonproduction
2	Pre	E	7190	Other Gains	F/N	X		Production, Nonproduction
3 Net Program Costs								
3				CALC (1 - 2)				
4 Costs not assigned to programs								
4	Pre	E	6400	Benefit Expense	F/N			Nonproduction. Cost not assigned to programs.
4	Pre	E	6800	Future Funded Expenses	F/N			Nonproduction. Cost not assigned to programs.
4	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget	F			Nonproduction. Cost not assigned to programs.
4	Pre	E	6900	Nonproduction Costs	F/N			Nonproduction. Cost not assigned to programs.
4	Pre	E	7210	Losses on Disposition of Assets - Other	N	X		Nonproduction. Cost not assigned to programs.
4	Pre	E	7211	Losses on Disposition of Investments	F/N	X		Nonproduction. Cost not assigned to programs.
4	Pre	E	7212	Losses on Disposition of Borrowings	F	X		Nonproduction. Cost not assigned to programs.
4	Pre	E	7280	Unrealized Losses	F/N	X		Nonproduction. Cost not assigned to programs.
4	Pre	E	7290	Other Losses	F/N	X		Nonproduction. Cost not assigned to programs.
4	Pre	E	7300	Extraordinary Items	F/N	X		Nonproduction. Cost not assigned to programs.
4	Pre	E	7500	Distribution of Income - Dividend	F/N	X		Nonproduction. Cost not assigned to programs.
4	Pre	E	7600	Changes in Actuarial Liability	N			Nonproduction. Cost not assigned to programs.
5 Less: Earned revenues not attributed to programs								
5	Pre	E	5310	Interest Revenue - Other	F/N	X		Exchange revenue not attributable to programs.
5	Pre	E	5311	Interest Revenue - Investments	F/N	X		Exchange revenue not attributable to programs.
5	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested	F/N	X		Exchange revenue not attributable to programs.
5	Pre	E	5317	Contra Revenue for Interest Revenue - Loans	F/N	X		Exchange revenue not attributable to programs.
5	Pre	E	5318	Contra Revenue for Interest Revenue - Investments	F/N	X		Exchange revenue not attributable to programs.
5	Pre	E	5319	Contra Revenue for Interest Revenue - Other	F/N	X		Exchange revenue not attributable to programs.
5	Pre	E	5900	Other Revenue	F/N	X		Exchange revenue not attributable to programs.

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5	Pre	E	5909	Contra Revenue for Other Revenue	F/N	X		Exchange revenue not attributable to programs.
5	Pre	E	7110	Gains on Disposition of Assets - Other	N	X		Nonproduction. Cost not assigned to programs.
5	Pre	E	7111	Gains on Disposition of Investments	F/N	X		Nonproduction. Cost not assigned to programs.
5	Pre	E	7112	Gains on Disposition of Borrowings	F	X		Nonproduction. Cost not assigned to programs.
5	Pre	E	7180	Unrealized Gains	F/N	X		Nonproduction. Cost not assigned to programs.
5	Pre	E	7190	Other Gains	F/N	X		Nonproduction. Cost not assigned to programs.
6 Net Cost of Operations								
6			CALC (3+4-5)					

* 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.

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