

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Net Cost for Fiscal 2007 Reporting

| | | | | USSGL Account Attributes/1 | | | |
|-----------------------|------------------------------|---------------|---|----------------------------|--------------------|---------------|-------------|
| | | | | Adjusted Trial Balance | | | |
| Line No. | Trial Bal. | USSGL Account | USSGL Account Title | Federal/ NonFederal | Exchange/ Nonexch. | Cust/ Noncust | Addl. Info. |
| Program Costs: | | | | | | | |
| Program A: | | | | | | | |
| 1 | Gross costs (Note 22) | | | | | | |
| 1 | E | 6100 | Operating Expenses/Program Costs | F/N | | | 2 |
| 1 | E | 6190 | Contra Bad Debt Expense - Incurred for Others | F/N | | | 2 |
| 1 | E | 6199 | Adjustment to Subsidy Expense | N | | | 2 |
| 1 | E | 6310 | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank | F | | | 2 |
| 1 | E | 6320 | Interest Expenses on Securities | F/N | | | 2 |
| 1 | E | 6330 | Other Interest Expenses | F/N | | | 2 |
| 1 | E | 6400 | Benefit Expense | F/N | | | 2,3 |
| 1 | E | 6500 | Cost of Goods Sold | N | | | 2 |
| 1 | E | 6600 | Applied Overhead | N | | | 2 |
| 1 | E | 6610 | Cost Capitalization Offset | N | | | 2 |
| 1 | E | 6710 | Depreciation, Amortization, and Depletion | N | | | 2 |
| 1 | E | 6720 | Bad Debt Expense | F/N | | | 2 |
| 1 | E | 6730 | Imputed Costs | F | | | 2 |
| 1 | E | 6790 | Other Expenses Not Requiring Budgetary Resources | F/N | | | 2 |
| 1 | E | 6800 | Future Funded Expenses | F/N | | | 2,3,4 |
| 1 | E | 6850 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | F | | | 3 |
| 1 | E | 6900 | Nonproduction Costs | F/N | | | 3,5 |
| 1 | E | 7210 | Losses on Disposition of Assets - Other | F/N | X | | 2,3 |
| 1 | E | 7211 | Losses on Disposition of Investments | F/N | X | | 2,3 |
| 1 | E | 7212 | Losses on Disposition of Borrowings | F/N | X | | 2,3 |
| 1 | E | 7280 | Unrealized Losses | F/N | X | | 2,3 |
| 1 | E | 7290 | Other Losses | F/N | X | | 2,3 |
| 1 | E | 7300 | Extraordinary Items | N | X | | 2,3 |
| 1 | E | 7500 | Distribution of Income - Dividend | N | X | | 2,3 |
| 1 | E | 7600 | Changes in Actuarial Liability | N | | | 2,3 |

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Net Cost for Fiscal 2007 Reporting

| | | | | USSGL Account Attributes/1 | | | |
|----------|------------|---------------|---|----------------------------|--------------------|---------------|-------------|
| | | | | Adjusted Trial Balance | | | |
| Line No. | Trial Bal. | USSGL Account | USSGL Account Title | Federal/ NonFederal | Exchange/ Nonexch. | Cust/ Noncust | Addl. Info. |
| 2 | | | Less: earned revenue | | | | |
| 2 | E | 5100 | Revenue From Goods Sold | F/N | X | | 6 |
| 2 | E | 5109 | Contra Revenue for Goods Sold | F/N | X | | 6 |
| 2 | E | 5200 | Revenue From Services Provided | F/N | X | | 6 |
| 2 | E | 5209 | Contra Revenue for Services Provided | F/N | X | | 6 |
| 2 | E | 5310 | Interest Revenue - Other | F/N | X | A | |
| 2 | E | 5311 | Interest Revenue - Investments | F/N | X | A | |
| 2 | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | F/N | X | A | |
| 2 | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | F/N | X | A | |
| 2 | E | 5318 | Contra Revenue for Interest Revenue - Investments | F/N | X | A | |
| 2 | E | 5319 | Contra Revenue for Interest Revenue - Other | F/N | X | A | |
| 2 | E | 5320 | Penalties, Fines, and Administrative Fees Revenue | F/N | X | A | |
| 2 | E | 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | F/N | X | A | |
| 2 | E | 5400 | Benefit Program Revenue | F/N | X | | |
| 2 | E | 5409 | Contra Revenue for Benefit Program Revenue | F/N | X | | |
| 2 | E | 5500 | Insurance and Guarantee Premium Revenue | N | X | | 6 |
| 2 | E | 5509 | Contra Revenue for Insurance and Guarantee Premium Revenue | N | X | | 6 |
| 2 | E | 5900 | Other Revenue | F/N | X | | |
| 2 | E | 5909 | Contra Revenue for Other Revenue | F/N | X | | |
| 2 | E | 7110 | Gains on Disposition of Assets - Other | F/N | X | | 2,3 |
| 2 | E | 7111 | Gains on Disposition of Investments | F/N | X | | 2,3 |
| 2 | E | 7112 | Gains on Disposition of Borrowings | F/N | X | | 2,3 |
| 2 | E | 7180 | Unrealized Gains | F/N | X | | 2,3 |
| 2 | E | 7190 | Other Gains | F/N | X | | 2,3 |
| | | | | | | | |
| 3 | | | Net program costs | | | | |
| 3 | | | CALC (1 - 2) | | | | |
| | | | | | | | |
| 4 | | | Costs not assigned to programs | | | | |
| 4 | E | 6400 | Benefit Expense | F/N | | | 3,7 |
| 4 | E | 6800 | Future Funded Expenses | F/N | | | 3,7 |
| 4 | E | 6850 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | F | | | 3,7 |

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Net Cost for Fiscal 2007 Reporting

| | | | | USSGL Account Attributes/1 | | | |
|----------|---|---------------|--|----------------------------|--------------------|---------------|-------------|
| | | | | Adjusted Trial Balance | | | |
| Line No. | Trial Bal. | USSGL Account | USSGL Account Title | Federal/ NonFederal | Exchange/ Nonexch. | Cust/ Noncust | Addl. Info. |
| 4 | E | 6900 | Nonproduction Costs | F/N | | | 3,7 |
| 4 | E | 7210 | Losses on Disposition of Assets - Other | N | X | | 3,7 |
| 4 | E | 7211 | Losses on Disposition of Investments | F/N | X | | 3,7 |
| 4 | E | 7212 | Losses on Disposition of Borrowings | F | X | | 3,7 |
| 4 | E | 7280 | Unrealized Losses | F/N | X | | 3,7 |
| 4 | E | 7290 | Other Losses | F/N | X | | 3,7 |
| 4 | E | 7300 | Extraordinary Items | F/N | X | | 3,7 |
| 4 | E | 7500 | Distribution of Income - Dividend | N | X | | 3,7 |
| 4 | E | 7600 | Changes in Actuarial Liability | N | | | 3,7 |
| 5 | Less: earned revenues not attributed to programs | | | | | | |
| 5 | E | 5310 | Interest Revenue - Other | F/N | X | | 8 |
| 5 | E | 5311 | Interest Revenue - Investments | F/N | X | | 8 |
| 5 | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | F/N | X | | 8 |
| 5 | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | F/N | X | | 8 |
| 5 | E | 5318 | Contra Revenue for Interest Revenue - Investments | F/N | X | | 8 |
| 5 | E | 5319 | Contra Revenue for Interest Revenue - Other | F/N | X | | 8 |
| 5 | E | 5900 | Other Revenue | F/N | X | | 8 |
| 5 | E | 5909 | Contra Revenue for Other Revenue | F/N | X | | 8 |
| 5 | E | 7110 | Gains on Disposition of Assets - Other | N | X | | 3,7 |
| 5 | E | 7111 | Gains on Disposition of Investments | F/N | X | | 3,7 |
| 5 | E | 7112 | Gains on Disposition of Borrowings | F | X | | 3,7 |
| 5 | E | 7180 | Unrealized Gains | F/N | X | | 3,7 |
| 5 | E | 7190 | Other Gains | F/N | X | | 3,7 |
| 6 | Net cost of operations | | | | | | |
| 6 | CALC (3+4-5) | | | | | | |

SUPPLEMENT

SECTION V

Footnotes and Additional Information:

1. Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
2. Production
3. Nonproduction
4. Excludes non-recurring cleanup costs.
5. Report stewardship costs separately.
6. By definition, the only valid attribute domain value for this USSGL account is X - Exchange
7. Cost not assigned to programs.
8. Exchange revenue not attributable to programs.