SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Net Cost for Fiscal 2006 Reporting

				ement of Net Cost for Fiscal 2006 Reporting	USSGL A	ccount Attrik	outes/1	
						ed Trial Bal		
			USSGL Accoun	USSGL Account Title	Federal/ NonFederal	Exchange /	Cust/ Noncust	Additional Information Required
Dro	gram (Conto						
FIO	Ji aiii C	JUSIS.						
Proc	gram A	7.						
	J. W 7							
1 G	ross c	osts						
1	Pre	E	6100	Operating Expenses/Program Costs	F/N			Production
1	Pre	Е	6190	Contra Bad Debt Expense - Incurred for Others	F/N			Production
1	_	Е	6199	Adjustment to Subsidy Expense	N			Production
1	Pre	Е	6310	Interest Expenses on Borrowing From the Bureau of	F			Production
				the Public Debt and/or the Federal Financing Bank				
1	Pre	Е	6320	Interest Expenses on Securities	F/N			Production
1	Pre	Е	6330	Other Interest Expenses	F/N			Production
1	Pre	E	6400	Benefit Expense	F/N			Production, Nonproduction
1	Pre	Е	6500	Cost of Goods Sold	N			Production
1	Pre	Е	6600	Applied Overhead	N			Production
1	Pre	E	6610	Cost Capitalization Offset	N			Production
1			6710	Depreciation, Amortization, and Depletion	N			Production
1			6720	Bad Debt Expense	F/N			Production
1		E	6730	Imputed Costs	F			Production
1			6790	Other Expenses Not Requiring Budgetary Resources	F/N			Production
1		Е	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	Е	6900	Nonproduction Costs	F/N			Nonproduction. Report stewardship costs separately.
1	Pre	Е	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		E	7290	Other Losses	F/N	X		Production, Nonproduction
1	_	E	7300	Extraordinary Items	N	Х		Production, Nonproduction
1		Е	7500	Distribution of Income - Dividend	F/N	Х		Production, Nonproduction
1	Pre	E	7600	Changes in Actuarial Liability	N			Production, Nonproduction
	_							
2 Le			Revenue		F	\ /.t.		
2			5100	Revenue From Goods Sold	F/N	X*		
2			5109	Contra Revenue for Goods Sold	F/N	X*		
2			5200	Revenue From Services Provided	F/N	X*		
2			5209	Contra Revenue for Services Provided	F/N F/N	X*	Λ	
2	Pre	E	5310 5311	Interest Revenue - Other Interest Revenue - Investments	F/N F/N	X	A	
2	Pre Pre	E	5312	Interest Revenue - Investments Interest Revenue - Loans Receivable/Uninvested		X	A	
2					F/N		A	
2			5317	Contra Revenue for Interest Revenue - Loans	F/N	Х	Α	
2	Pre	E	5318	Contra Revenue for Interest Revenue - Investments	F/N	X	Α	

SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Net Cost for Fiscal 2006 Reporting

,00	<u> </u>	03311	lik - Otal	tement of Net Cost for Fiscal 2006 Reporting	USSGL A	count Attrib	outes/1	
					COOCE ACCOUNT ANTIBUTES/			
					Adjuste	d Trial Bal	ance	
			USSGL Accoun		Federal/ NonFederal	Exchange /	Cust/ Noncust	Additional Information Required
	Pre	Е	5319	Contra Revenue for Interest Revenue - Other	F/N	Х	Α	
		E	5320	Penalties. Fines, and Administrative Fees Revenue	F/N	X	Α	
		Е	5329	Contra Revenue for Penalties, Fines, and		Х	Α	
				Administrative Fees	F/N			
	Pre	Е	5400	Benefit Program Revenue	F/N	Х		
	Pre	Е	5409	Contra Revenue for Benefit Program Revenue	F/N	Х		
	Pre	Е	5500	Insurance and Guarantee Premium Revenue	N	X*		
	Pre	Е	5509	Contra Revenue for Insurance and Guarantee		X*		
				Premium Revenue	N			
	Pre	Е	5900	Other Revenue	F/N	Х		
	Pre	Е	5909	Contra Revenue for Other Revenue	F/N	Х		
	Pre	Е	7110	Gains on Disposition of Assets - Other	F/N	Х		Production, Nonproduction
	Pre	Е	7111	Gains on Disposition of Investments	F/N	Х		Production, Nonproduction
	Pre	Е	7112	Gains on Disposition of Borrowings	F/N	Х		Production, Nonproduction
	Pre	Е	7180	Unrealized Gains	F/N	Х		Production, Nonproduction
	Pre	E	7190	Other Gains	F/N	Х		Production, Nonproduction
Ne	et Pro	gram	Costs					
	1	g	CALC (1	- 2)	1			
			07.120 (.		1			
Со	sts n	ot ass	igned to	programs				
	Pre		6400	Benefit Expense	F/N			Nonproduction. Cost not assigned to programs.
		Е	6800	Future Funded Expenses	F/N			Nonproduction. Cost not assigned to programs.
	Pre	Е	6850	Employer Contributions to Employee Benefit	F			Nonproduction. Cost not assigned to programs.
				Programs Not Requiring Current-Year Budget				
	Pre	Е	6900	Nonproduction Costs	F/N			Nonproduction. Cost not assigned to programs.
	Pre	Е	7210	Losses on Disposition of Assets - Other	N	Х		Nonproduction. Cost not assigned to programs.
	Pre	Е	7211	Losses on Disposition of Investments	F/N	Х		Nonproduction. Cost not assigned to programs.
	Pre	Е	7212	Losses on Disposition of Borrowings	F	Х		Nonproduction. Cost not assigned to programs.
	Pre	Е	7280	Unrealized Losses	F/N	Х		Nonproduction. Cost not assigned to programs.
		E E	7280 7290	Other Losses	F/N	X		Nonproduction. Cost not assigned to programs. Nonproduction. Cost not assigned to programs.
	Pre Pre Pre	E E	7280 7290 7300	Other Losses Extraordinary Items	F/N F/N	X X X		Nonproduction. Cost not assigned to programs. Nonproduction. Cost not assigned to programs. Nonproduction. Cost not assigned to programs.
	Pre Pre Pre Pre	E E E	7280 7290 7300 7500	Other Losses Extraordinary Items Distribution of Income - Dividend	F/N F/N F/N	X		Nonproduction. Cost not assigned to programs. Nonproduction. Cost not assigned to programs.
	Pre Pre Pre	E E	7280 7290 7300	Other Losses Extraordinary Items	F/N F/N	X X X		Nonproduction. Cost not assigned to programs. Nonproduction. Cost not assigned to programs. Nonproduction. Cost not assigned to programs.
Le	Pre Pre Pre Pre	E E E E	7280 7290 7300 7500 7600	Other Losses Extraordinary Items Distribution of Income - Dividend Changes in Actuarial Liability	F/N F/N F/N	X X X		Nonproduction. Cost not assigned to programs.
Le	Pre Pre Pre Pre Pre	E E E E arnec	7280 7290 7300 7500 7600	Other Losses Extraordinary Items Distribution of Income - Dividend	F/N F/N F/N N	X X X		Nonproduction. Cost not assigned to programs.
Le	Pre Pre Pre Pre Pre Pre Pre	E E E E arned	7280 7290 7300 7500 7600 revenue 5310	Other Losses Extraordinary Items Distribution of Income - Dividend Changes in Actuarial Liability as not attributed to programs	F/N F/N F/N	X X X X		Nonproduction. Cost not assigned to programs. Exchange revenue not attributable to programs.
Le	Pre Pre Pre Pre Pre Pre Pre Pre	E E E E arnec	7280 7290 7300 7500 7600 revenue 5310 5311	Other Losses Extraordinary Items Distribution of Income - Dividend Changes in Actuarial Liability es not attributed to programs Interest Revenue - Other Interest Revenue - Investments	F/N F/N F/N N	X X X X		Nonproduction. Cost not assigned to programs. Exchange revenue not attributable to programs. Exchange revenue not attributable to programs.
Le	Pre	E E E E arned E E	7280 7290 7300 7500 7600 revenue 5310 5311 5312	Other Losses Extraordinary Items Distribution of Income - Dividend Changes in Actuarial Liability es not attributed to programs Interest Revenue - Other Interest Revenue - Investments Interest Revenue - Loans Receivable/Uninvested	F/N F/N F/N N N F/N F/N	X X X X		Nonproduction. Cost not assigned to programs. Exchange revenue not attributable to programs.
Le	Pre	E E E E arned E E E	7280 7290 7300 7500 7600 revenue 5310 5311 5312 5317	Other Losses Extraordinary Items Distribution of Income - Dividend Changes in Actuarial Liability s not attributed to programs Interest Revenue - Other Interest Revenue - Investments Interest Revenue - Loans Receivable/Uninvested Contra Revenue for Interest Revenue - Loans	F/N F/N F/N N F/N F/N F/N	X X X X X X		Nonproduction. Cost not assigned to programs. Exchange revenue not attributable to programs.
Le	Pre	E E E E arned E E	7280 7290 7300 7500 7600 revenue 5310 5311 5312	Other Losses Extraordinary Items Distribution of Income - Dividend Changes in Actuarial Liability es not attributed to programs Interest Revenue - Other Interest Revenue - Investments Interest Revenue - Loans Receivable/Uninvested	F/N F/N F/N N N F/N F/N	X X X X		Nonproduction. Cost not assigned to programs. Exchange revenue not attributable to programs.

SUPPLEMENT **SECTION V**

USSGL Crosswalk - Statement of Net Cost for Fiscal 2006 Reporting

		<u> </u>			USSGL Account Attributes/1			
					Adjuste	Adjusted Trial Balance		
Line	Pre/	Trial	USSGL	USSGL Account Title	Federal/	Exchange	Cust/	Additional Information Required
No.	Post	Bal.	Accoun		NonFederal	1	Noncust	
5	Pre	E	5909	Contra Revenue for Other Revenue	F/N	X		Exchange revenue not attributable to programs.
				Gains on Disposition of Assets - Other	N	X		Nonproduction. Cost not assigned to programs.
5	Pre	Е	7111	Gains on Disposition of Investments	F/N	Х		Nonproduction. Cost not assigned to programs.
5	Pre	Е	7112	Gains on Disposition of Borrowings	F	Х		Nonproduction. Cost not assigned to programs.
5	Pre	Е	7180	Unrealized Gains	F/N	Х		Nonproduction. Cost not assigned to programs.
5	Pre	E	7190	Other Gains	F/N	Х		Nonproduction. Cost not assigned to programs.
6 Net	Cost		perations					
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.

SUPPLEMENT SECTION V

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