

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Net Cost for Fiscal 2007 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1			Addl. Info.
				Federal/NonFederal	Exchange/Nonexch.	Cust/Noncust.	
<b>Adjusted Trial Balance</b>							
<b>Program Costs:</b>							
<b>Program A:</b>							
<b>1</b>	<b>Gross costs (Note 22)</b>						
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
<b>2</b>	<b>Less: Earned Revenue</b>						

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				Adjusted Trial Balance			
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
<b>3</b>			<b>Net Program Costs</b>				
3			CALC (1 - 2)				
<b>4</b>			<b>Costs not assigned to programs</b>				
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
4	E	6900	Nonproduction Costs	F/N			3,7
4	E	7210	Losses on Disposition of Assets - Other	N	X		3,7

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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
<b>5</b>			<b>Less: Earned revenues not attributed to programs</b>				
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
<b>6</b>			<b>Net cost of operations</b>				
6			CALC (3 + 4 - 5)				

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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.