

SUPPLEMENT

SECTION VI

USSGL Crosswalk - Reclassified Statement of Net Cost for the Closing Package for Fiscal 2007 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute /1		Addl. Info.
				Fed. / NonFed. /2	Exch. / Nonexch.	
1	Gross Cost					
2	Non-Federal Gross Cost					
2	E	6100	Operating Expenses/Program Costs	N		
2	E	6190	Contra Bad Debt Expense - Incurred for Others	N		
2	E	6199	Adjustment to Subsidy Expense	N		
2	E	6320	Interest Expenses on Securities	N		
2	E	6330	Other Interest Expenses	N		
2	E	6400	Benefit Expense	N		
2	E	6500	Cost of Goods Sold	N		
2	E	6600	Applied Overhead	N		
2	E	6610	Cost Capitalization Offset	N		
2	E	6710	Depreciation, Amortization, and Depletion	N		
2	E	6720	Bad Debt Expense	N		
2	E	6790	Other Expenses Not Requiring Budgetary Resources	N		
2	E	6800	Future Funded Expenses	N		
2	E	6900	Nonproduction Costs	N		
2	E	7210	Losses on Disposition of Assets - Other	N	X	
2	E	7211	Losses on Disposition of Investments	N	X	
2	E	7280	Unrealized Losses	N	X	
2	E	7290	Other Losses	N	X	
2	E	7300	Extraordinary Items	N		
2	E	7500	Distribution of Income - Dividend	N	X	
2	E	7600	Changes in Actuarial Liability	N		
3	Interest on Debt Held by the Public					4
4	Total Non-Federal Gross Cost					
4	CALC (2 + 3)					
5	Federal Gross Cost					
5.1	Benefit Program Costs (RC 26)					3

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				Fed. / NonFed. /2	Exch. / Nonexch.	
5.1	E	6400	Benefit Expense	F		
5.1	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F		
5.2	Imputed Costs (RC 25)					3
5.2	E	6730	Imputed Costs	F		
5.3	Buy/Sell Cost (RC 24)					3
5.3	E	6100	Operating Expenses/Program Costs	F		
5.3	E	6190	Contra Bad Debt Expense - Incurred for Others	F		
5.3	E	6720	Bad Debt Expense	F		
5.3	E	6790	Other Expenses Not Requiring Budgetary Resources	F		
5.3	E	6800	Future Funded Expenses	F		
5.3	E	6900	Nonproduction Costs	F		
5.4	Federal Securities Interest Expense (RC 3)					3
5.4	E	6320	Interest Expenses on Securities	F		4
5.4	E	7211	Losses on Disposition of Investments	F	X	
5.4	E	7280	Unrealized Losses	F	X	
5.5	Borrowing and Other Interest Expense (RC 5)					3
5.5	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F		
5.5	E	6330	Other Interest Expenses	F		
5.6	Borrowing Losses (RC 6)					3
5.6	E	7212	Losses on Disposition of Borrowings	F	X	4
5.6	E	7290	Other Losses	F	X	
6	Total Federal Gross Cost					
	CALC (5.1 .. 5..6)					

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				Fed. / NonFed. /2	Exch. / Nonexch.	
7			Department Total Gross Cost (The line item, departmental total gross cost, is the full cost (Federal and non-Federal) of all programs and/or entities of a department/agency.)			
7	E	6100	Operating Expenses/Program Costs	F/N		
7	E	6190	Contra Bad Debt Expense - Incurred for Others	F/N		
7	E	6199	Adjustment to Subsidy Expense	N		
7	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F		
7	E	6320	Interest Expenses on Securities	F/N		
7	E	6330	Other Interest Expenses	F/N		
7	E	6400	Benefit Expense	F/N		
7	E	6500	Cost of Goods Sold	N		
7	E	6600	Applied Overhead	N		
7	E	6610	Cost Capitalization Offset	N		
7	E	6710	Depreciation, Amortization, and Depletion	N		
7	E	6720	Bad Debt Expense	F/N		
7	E	6730	Imputed Costs	F		
7	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N		
7	E	6800	Future Funded Expenses	F/N		
7	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F		
7	E	6900	Nonproduction Costs	F/N		
7	E	7210	Losses on Disposition of Assets - Other	N	X	
7	E	7211	Losses on Disposition of Investments	F/N	X	
7	E	7212	Losses on Disposition of Borrowings	F	X	
7	E	7280	Unrealized Losses	F/N	X	
7	E	7290	Other Losses	F/N	X	
7	E	7300	Extraordinary Items	N		
7	E	7500	Distribution of Income - Dividend	N	X	
7	E	7600	Changes in Actuarial Liability	N		
		CALC (2 + 5)				
8			Earned Revenue			

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				Fed. / NonFed. /2	Exch. / Nonexch.	
9	Non-Federal Earned Revenue					
9	E	5100	Revenue From Goods Sold	N	X	
9	E	5109	Contra Revenue for Goods Sold	N	X	
9	E	5200	Revenue From Services Provided	N	X	
9	E	5209	Contra Revenue for Services Provided	N	X	
9	E	5310	Interest Revenue - Other	N	X	
9	E	5311	Interest Revenue - Investments	N	X	
9	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	N	X	
9	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	N	X	
9	E	5318	Contra Revenue for Interest Revenue - Investments	N	X	
9	E	5319	Contra Revenue for Interest Revenue - Other	N	X	
9	E	5320	Penalties, Fines, and Administrative Fees Revenue	N	X	
9	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	N	X	
9	E	5400	Benefit Program Revenue	N	X	
9	E	5409	Contra Revenue for Benefit Program Revenue	N	X	
9	E	5500	Insurance and Guarantee Premium Revenue	N	X	
9	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	X	
9	E	5900	Other Revenue	N	X	
9	E	5909	Contra Revenue for Other Revenue	N	X	
9	E	5990	Collections for Others	N	X	
9	E	5991	Accrued Collections for Others	N	X	
9	E	7110	Gains on Disposition of Assets - Other	N	X	
9	E	7111	Gains on Disposition of Investments	N	X	
9	E	7180	Unrealized Gains	N	X	
10	Federal Earned Revenue					
10.1	Benefit Program Revenue (RC 26)					3
10.1	E	5400	Benefit Program Revenue	F	X	
10.1	E	5409	Contra Revenue for Benefit Program Revenue	F	X	
10.2	Buy/Sell Revenue (RC 24)					3
10.2	E	5100	Revenue From Goods Sold	F	X	

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				Fed. / NonFed. /2	Exch. / Nonexch.	
10.2	E	5109	Contra Revenue for Goods Sold	F	X	
10.2	E	5200	Revenue From Services Provided	F	X	
10.2	E	5209	Contra Revenue for Services Provided	F	X	
10.2	E	5900	Other Revenue	F	X	
10.2	E	5909	Contra Revenue for Other Revenue	F	X	
10.3			Federal Securities Interest Revenue (RC 3)			3
10.3	E	5311	Interest Revenue - Investments	F	X	
10.3	E	5318	Contra Revenue for Interest Revenue - Investments	F	X	
10.3	E	7111	Gains on Disposition of Investments	F	X	
10.3	E	7180	Unrealized Gains	F	X	
10.4			Borrowing and Other Interest Revenue (RC 5)			3
10.4	E	5310	Interest Revenue - Other	F	X	
10.4	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F	X	4
10.4	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F	X	
10.4	E	5319	Contra Revenue for Interest Revenue - Other	F	X	
10.5			Borrowing Gains (RC 6)			3
10.5	E	7112	Gains on Disposition of Borrowings	F	X	4
10.5	E	7190	Other Gains	F	X	
10.6			Other Revenues Without Reciprocal (RC 29)			3
10.6	E	5320	Penalties, Fines, and Administrative Fees Revenue	F	X	
10.6	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F	X	
10.6	E	5990	Collections for Others	F		
10.6	E	5991	Accrued Collections for Others	F		
11			Total Federal Earned Revenue			
			CALC (10.1 .. 10.6)			
12			Department Total Earned Revenue			
12	E	5100	Revenue From Goods Sold	F/N	X	

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				Fed. / NonFed. /2	Exch. / Nonexch.	
12	E	5109	Contra Revenue for Goods Sold	F/N	X	
12	E	5200	Revenue From Services Provided	F/N	X	
12	E	5209	Contra Revenue for Services Provided	F/N	X	
12	E	5310	Interest Revenue - Other	F/N	X	
12	E	5311	Interest Revenue - Investments	F/N	X	
12	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	X	
12	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	N	X	
12	E	5318	Contra Revenue for Interest Revenue - Investments	N	X	
12	E	5319	Contra Revenue for Interest Revenue - Other	F/N	X	
12	E	5320	Penalties, Fines, and Administrative Fees Revenue	F/N	X	
12	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F/N	X	
12	E	5400	Benefit Program Revenue	F/N	X	
12	E	5409	Contra Revenue for Benefit Program Revenue	F/N	X	
12	E	5500	Insurance and Guarantee Premium Revenue	N	X	
12	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	X	
12	E	5900	Other Revenue	F/N	X	
12	E	5909	Contra Revenue for Other Revenue	F/N	X	
12	E	5990	Collections for Others	N	X	
12	E	5991	Accrued Collections for Others	N	X	
12	E	7110	Gains on Disposition of Assets - Other	N	X	
12	E	7111	Gains on Disposition of Investments	F/N	X	
12	E	7112	Gains on Disposition of Borrowings	F	X	
12	E	7180	Unrealized Gains	F/N	X	
12	E	7190	Other Gains	F/N	X	
		CALC (9 + 10)				
13		Net Cost of Operations				
		CALC (7 - 12)				

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Footnotes and Additional Information:

1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

2/ USSGL account attribute domain "F" excludes intradepartmental amounts.

3/ For Reciprocal Category (RC) detail information, see TFM Volume 1, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government.

4/ Department of the Treasury Only.

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