

USSGL Crosswalk - Reclassified Statement of Net Cost for the Closing Package for Fiscal 2006 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute /1		Addl. Info.
				Fed. / NonFed. /2	Exch. / Nonexch.	
<b>1</b>	<b>Gross Cost</b>					
<b>2</b>	<b>Non-Federal Gross Cost</b>					
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		
<b>3</b>	<b>Interest on Debt Held by the Public</b>					
						4
<b>4</b>	<b>Total Non-Federal Gross Cost</b>					
	<b>CALC (2+3)</b>					

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<b>5</b>			<b>Federal Gross Cost</b>			
<b>5.1</b>			<b>Benefit Program Costs (RC26) /3</b>			
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		
<b>5.2</b>			<b>Imputed Costs (RC 25) /3</b>			
5.2	E	6730	Imputed Costs	F		
<b>5.3</b>			<b>Buy/Sell Cost (RC 24) /3</b>			
5.3	E	6100	Operating Expenses/Program Costs	F		
5.3	E	6190	Contra Bad Debt Expense - Incurred for Others	F		
<b>5.3</b>	<b>E</b>	<b>6720</b>	<b>Bad Debt Expense</b>	<b>F</b>		
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		
<b>5.4</b>			<b>Federal Securities Interest Expense (RC 3) /3</b>			
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	
<b>5.5</b>			<b>Borrowing and Other Interest Expense (RC 5) /3</b>			
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		
<b>5.6</b>			<b>Borrowing Losses (RC 6) /3</b>			
5.6	E	7290	Other Losses	F	X	
5.6	E	7212	Losses on Disposition of Borrowings	F	X	4

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<b>5.7</b>			<b>Other Costs Without Reciprocals (RC 29) /3</b>			
5.7	E	6720	Bad Debt Expense	F		
5.7	E	7500	Distribution of Income - Dividend	F	X	
<b>6</b>			<b>Total Federal Gross Costs</b>			
			<b>Calc (5.1..5.76)</b>			
<b>7</b>			<b>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.)</b>			
			<b>CALC (2+5)</b>			
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	

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7	E	7290	Other Losses	F/N	X	
7	E	7300	Extraordinary Items	N		
7	E	7500	Distribution of Income - Dividend	F/N	X	
7	E	7600	Changes in Actuarial Liability	N		
<b>8</b>		<b>Earned Revenue</b>				
<b>9</b>		<b>Non-Federal Earned Revenue</b>				
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	
9	E	7190	Other Gains	N	X	

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<b>10</b>			<b>Federal Earned Revenue</b>			
<b>10.1</b>			<b>Benefit Program Revenue (RC 26) /3</b>			
10.1	E	5400	Benefit Program Revenue	F	X	
10.1	E	5409	Contra Revenue for Benefit Program Revenue	F	X	
<b>10.2</b>			<b>Buy/Sell Revenue (RC 24) /3</b>			
10.2	E	5100	Revenue From Goods Sold	F	X	
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	
<b>10.3</b>			<b>Federal Securities Interest Revenue Investments (RC3) /3</b>			
10.3	E	5311	Interest Revenue - Investments	F	X	
10.3	E	7111	Gains on Disposition of Investments	F	X	
10.3	E	7180	Unrealized Gains	F	X	
10.3	E	5318	Contra Revenue for Interest Revenue - Investments	F	X	
<b>10.4</b>			<b>Borrowing and Other Interest Revenue (RC5) /3</b>			
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	

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<b>10.5</b>			<b>Borrowing Gains (RC 6) /3</b>			
10.5	E	7112	Gains on Disposition of Borrowings	F	X	4
10.5	E	7190	Other Gains	F	X	
<b>10.6</b>			<b>Other Revenues Without Reciprocal (RC 29) /3</b>			
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		
<b>11</b>			<b>Total Federal Earned Revenue</b>			
			<b>CALC (10.1..10.6)</b>			
<b>12</b>			<b>Department Total Earned Revenue</b>			
			<b>CALC (9+10)</b>			
12	E	5100	Revenue From Goods Sold	F/N	X	
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	

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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	
<b>13</b>	<b>Net Cost of Operations</b>					
	<b>CALC (7-12)</b>					