

SUPPLEMENT

Section V

USSGL Crosswalk - Statement of Net Cost

Line No.	USSGL Acct.	USSGL Account Title	Begin / End	Nonfe d	Exch/ Nonexch	Cust/ Noncust	Reporting Type Code	Addl. Info.
		Gross Program Costs (Note 22):						
		Program A:						
1		Gross costs						
1	610000	Operating Expenses/Program Costs	E	F/N			E/U	
1	615000	Expensed Asset	E				E/U	
1	619000	Contra Bad Debt Expense - Incurred for Others	E	F/N			E/U	
1	619900	Adjustment to Subsidy Expense	E	N			E/U	
1	631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank	E	F			E/U	
1	632000	Interest Expenses on Securities	E	F/N			E/U	
1	633000	Other Interest Expenses	E	F/N		A	E/U	
1	633800	Remuneration Interest	E	F/N			E	
1	634000	Interest Expense Accrued on the Liability for Loan Guarantees	E	N			E/U	
1	640000	Benefit Expense	E	F/N/Z			E/U	4
1	650000	Cost of Goods Sold	E	F/N			E/U	
1	660000	Applied Overhead	E	N			E/U	
1	661000	Cost Capitalization Offset	E	N			E/U	
1	671000	Depreciation, Amortization, and Depletion	E	N			E/U	
1	672000	Bad Debt Expense	E	F/N			E/U	
1	673000	Imputed Costs	E	F			E/U	
1	679000	Other Expenses Not Requiring Budgetary Resources	E	F/N		A	E/U	
1	679500	Contra Expense-Non-Fiduciary Deposit Fund Intragovernmental Administrative	E	N		A	E/U	
1	680000	Future Funded Expenses	E	F/N/Z			E/U	2, 4
1	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	E	F			E/U	4
1	690000	Non-Production Costs	E	F/N/Z			E/U	3, 4
1	717100	Gains on Changes in Long-Term Assumptions - From Experience	E	N	X		E/U	
1	717200	Losses on Changes in Long-Term Assumptions - From Experience	E	N	X		E/U	
1	721000	Losses on Disposition of Assets - Other	E	N	X		E/U	4
1	721100	Losses on Disposition of Investments	E	F/N	X	A	E/U	4
1	721200	Losses on Disposition of Borrowings	E	F	X		E/U	4
1	728000	Unrealized Losses	E	F/N	X		E/U	4
1	728100	Unrealized Losses - Exchange Stabilization Fund (ESF)	E	N	X		E	
1	729000	Other Losses	E	F/N	X		E/U	4
1	729090	Losses on International Monetary Fund Assets	E		X		U	
1	729100	Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges	E	N	X		E	
1	729200	Other Losses From Impairment of Assets	E	N	X		E/U	4
1	730000	Extraordinary Items	E	N	X		E/U	4
1	750000	Distribution of Income - Dividend	E	N/Z	X		E/U	4
1	760000	Changes in Actuarial Liability	E	N			E/U	4
1	880100	Offset for Purchases of Assets	E	F			E/U	
1	880200	Purchases of Property, Plant, and Equipment	E	F			E/U	
1	880300	Purchases of Inventory and Related Property	E	F			E/U	
1	880400	Purchases of Assets - Other	E	F			E/U	
2		Less: earned revenue						
2	510000	Revenue From Goods Sold	E	F/N	X		E/U	
2	510900	Contra Revenue for Goods Sold	E	F/N	X		E/U	
2	520000	Revenue From Services Provided	E	F/N	X		E/U	4
2	520900	Contra Revenue for Services Provided	E	F/N	X		E/U	
2	531000	Interest Revenue - Other	E	F/N	X	A	E/U	4
2	531100	Interest Revenue - Investments	E	F/N	X	A	E/U	4
2	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	F/N	X	A	E/U	4
2	531300	Interest Revenue - Subsidy Amortization	E	N	X		E/U	4
2	531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	X		E/U	
2	531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	X		E/U	
2	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F/N	X	A	E/U	4
2	531800	Contra Revenue for Interest Revenue - Investments	E	F/N	X	A	E/U	4

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2	531900	Contra Revenue for Interest Revenue - Other	E	F/N	X	A	E/U	4
2	532500	Administrative Fees Revenue	E	F/N	X	A	E/U	
2	532900	Contra Revenue for Administrative Fees	E	F/N	X	A	E/U	
2	540000	Funded Benefit Program Revenue	E	F/N	X		E/U	
2	540500	Unfunded FECA Benefit Revenue	E	F/N	X		U	
2	540600	Contra Revenue for Unfunded FECA Benefit Revenue	E	F/N	X		U	
2	540900	Contra Revenue for Funded Benefit Program Revenue	E	F/N	X		E/U	
2	550000	Insurance and Guarantee Premium Revenue	E	N	X		E/U	
2	550900	Contra Revenue for Insurance and Guarantee Premium Revenue	E	N	X		E/U	
2	590000	Other Revenue	E	F/N/Z	X	A	E/U	4
2	590900	Contra Revenue for Other Revenue	E	F/N/Z	X	A	E/U	4
2	592100	Valuation Change in Investments - Exchange Stabilization Fund (ESF)	E	N	X		E/U	
2	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	E	N	X		E/U	
2	711000	Gains on Disposition of Assets - Other	E	N	X		E/U	4
2	711100	Gains on Disposition of Investments	E	F/N	X		E/U	4
2	711200	Gains on Disposition of Borrowings	E	F	X		E/U	4
2	718000	Unrealized Gains	E	F/N	X		E/U	4
2	718100	Unrealized Gain - Exchange Stabilization Fund (ESF)	E	N	X		E	
2	719000	Other Gains	E	F/N	X		E/U	4
2	719090	Gains on International Monetary Fund Assets	E		X		U	
2	719100	Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges	E	N	X		E	
3	Net program costs:							
	This line is calculated. Equals sum of lines 1 minus 2.							
4	(Gain)/Loss on pension, ORB or OPEB Assumption Changes (Note 15):							
4	727100	Gains on Changes in Long-Term Assumptions	E	N	X		E/U	
4	727200	Losses on Changes in Long-Term Assumptions	E	N	X		E/U	
5	Net program costs including Assumption Changes:							
	This line is calculated. Equals the sum of lines 3 through 4.							
6	Costs not assigned to programs							
6	640000	Benefit Expense	E	F/N/Z			E/U	5
6	680000	Future Funded Expenses	E	F/N/Z			E/U	5
6	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	E	F			E/U	5
6	690000	Non-Production Costs	E	F/N/Z			E/U	5
6	721000	Losses on Disposition of Assets - Other	E	N	X		E/U	5
6	721100	Losses on Disposition of Investments	E	F/N	X	A	E/U	5
6	721200	Losses on Disposition of Borrowings	E	F	X		E/U	5
6	728000	Unrealized Losses	E	F/N	X		E/U	5
6	729000	Other Losses	E	F/N	X		E/U	5
6	729200	Other Losses From Impairment of Assets	E	N	X		E/U	5
6	730000	Extraordinary Items	E	N	X		E/U	5
6	750000	Distribution of Income - Dividend	E	N/Z	X		E/U	5
6	760000	Changes in Actuarial Liability	E	N			E/U	5
7	Less: earned revenues not attributed to programs							
7	520000	Revenue From Services Provided	E	F/N	X		E/U	5
7	531000	Interest Revenue - Other	E	F/N	X	A	E/U	5
7	531100	Interest Revenue - Investments	E	F/N	X	A	E/U	5
7	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	F/N	X	A	E/U	5
7	531300	Interest Revenue - Subsidy Amortization	E	N	X		E/U	5
7	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F/N	X	A	E/U	5
7	531800	Contra Revenue for Interest Revenue - Investments	E	F/N	X	A	E/U	5
7	531900	Contra Revenue for Interest Revenue - Other	E	F/N	X	A	E/U	5
7	590000	Other Revenue	E	F/N/Z	X	A	E/U	5
7	590900	Contra Revenue for Other Revenue	E	F/N/Z	X	A	E/U	5
7	711000	Gains on Disposition of Assets - Other	E	N	X		E/U	5
7	711100	Gains on Disposition of Investments	E	F/N	X		E/U	5
7	711200	Gains on Disposition of Borrowings	E	F	X		E/U	5

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7	718000	Unrealized Gains	E	F/N	X		E/U	5
7	719000	Other Gains	E	F/N	X		E/U	5
8	Net cost of operations							
	This line is calculated. Equals sum of lines 5 and 6 minus 7.							
FOOTNOTES AND ADDITIONAL INFORMATION:								
1	Use the USSGL account attribute domains as provided in USSGL Section IV, page 4.							
2	Excludes non-recurring cleanup costs.							
3	Report stewardship costs separately.							
4	Includes the amount of cost or revenue directly traceable to programs, excludes amounts not assigned to programs.							
5	Includes the amount of cost or revenue indirectly traceable to programs, excludes amounts assigned to programs.							