

USSGL Crosswalk - Reclassified Statement of Net Cost

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Reporting Type Code	Addl. Info.
<b>1</b>	<b>Gross cost</b>						
<b>2</b>	<b>Non-federal gross cost</b>						
2	571400	Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account	E	N	X	E/U	
2	599750	Financing Sources Transferred In From Custodial Statement Collections - Contra Account	E	N	X	E/U	
2	599900	Offset to Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account	E	N	X	E/U	
2	610000	Operating Expenses/Program Costs	E	N		E/U	
2	615000	Expensed Asset	E			E/U	
2	619000	Contra Bad Debt Expense - Incurred for Others	E	N		E/U	
2	619900	Adjustment to Subsidy Expense	E	N		E/U	
2	633000	Other Interest Expenses	E	N		E/U	
2	633800	Remuneration Interest	E	N		E	
2	634000	Interest Expense Accrued on the Liability for Loan Guarantees	E	N		E/U	
2	640000	Benefit Expense	E	N		E/U	
2	650000	Cost of Goods Sold	E	N		E/U	
2	660000	Applied Overhead	E	N		E/U	
2	661000	Cost Capitalization Offset	E	N		E/U	
2	671000	Depreciation, Amortization, and Depletion	E	N		E/U	
2	671300	Lessee Lease Amortization	E	N		E/U	
2	672000	Bad Debt Expense	E	N		E/U	
2	679000	Other Expenses Not Requiring Budgetary Resources	E	N		E/U	
2	679300	Accrued Expenses	E	N		E/U	
2	679500	Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental Administrative Fees	E	N		E/U	
2	680000	Future Funded Expenses	E	N		E/U	
2	690000	Non-Production Costs	E	N		E/U	
2	693000	Lessee Lease Expense	E	N		E/U	
2	717100	Gains on Changes in Long-Term Assumptions - From Experience	E	N	X	E/U	
2	717200	Losses on Changes in Long-Term Assumptions - From Experience	E	N	X	E/U	
2	721000	Losses on Disposition of Assets - Other	E	N	X	E/U	
2	721100	Losses on Disposition of Investments	E	N	X	E/U	
2	728000	Unrealized Losses	E	N	X	E/U	
2	728100	Unrealized Losses - Exchange Stabilization Fund (ESF)	E	N	X	E	
2	729000	Other Losses	E	N	X	E/U	
2	729090	Losses on International Monetary Fund Assets	E		X	U	
2	729100	Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges	E	N	X	E	
2	730000	Extraordinary Items	E	N	X	E/U	
2	750000	Distribution of Income - Dividend	E	N	X	E/U	
2	760000	Changes in Actuarial Liability	E	N		E/U	
<b>3</b>	<b>Interest on debt held by the public</b>						
3	632000	Interest Expenses on Securities	E	N		E/U	
<b>4</b>	<b>Gains/losses from changes in actuarial assumptions</b>						
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	
<b>54</b>	<b>General property plant and equipment (PP&amp;E) partial impairment loss</b>						
54	729200	Other Losses From Impairment of Assets	E	N	X	E/U	
<b>65</b>	<b>Total non-federal gross cost</b>						
	<b>This line is the sum of lines 2 through 54.</b>						
<b>76</b>	<b>Federal Intragovernmental gross cost</b>						
<b>7.16.1</b>	<b>Benefit program costs (RC 26) - Footnote 2</b>						
7.16.1	640000	Benefit Expense	E	F		E/U	
7.16.1	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	E	F		E/U	
<b>7.26.2</b>	<b>Imputed costs (RC 25) - Footnote 2</b>						
7.26.2	673000	Imputed Costs	E	F		E/U	
<b>7.36.3</b>	<b>Buy/sell cost (RC24) - Footnote 2</b>						
7.36.3	610000	Operating Expenses/Program Costs	E	F		E/U	
7.36.3	619000	Contra Bad Debt Expense - Incurred for Others	E	F		E/U	
7.36.3	650000	Cost of Goods Sold	E	F		E/U	
7.36.3	672000	Bad Debt Expense	E	F		E/U	
7.36.3	679000	Other Expenses Not Requiring Budgetary Resources	E	F		E/U	
7.36.3	679300	Accrued Expenses	E	F		E/U	
7.36.3	680000	Future Funded Expenses	E	F		E/U	
7.36.3	690000	Non-Production Costs	E	F		E/U	
7.36.3	693000	Lessee Lease Expense	E	F		E/U	
<b>7.46.4</b>	<b>Purchase of assets (RC 24) - Footnote 2</b>						
7.46.4	880200	Purchases of Property, Plant, and Equipment	E	F		E/U	
7.46.4	880300	Purchases of Inventory and Related Property	E	F		E/U	

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<a href="#">7.46.4</a>	880400	Purchases of Assets - Other	E	F		E/U	
<a href="#">7.56.5</a>	<b>Federal securities interest expense (RC 03) - Footnote 2</b>						
<a href="#">7.56.5</a>	632000	Interest Expenses on Securities	E	F		E/U	3
<a href="#">7.66.6</a>	<b>Borrowing and other interest expense (RC05) - Footnote 2</b>						
<a href="#">7.66.6</a>	631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank	E	F		E/U	
<a href="#">7.66.6</a>	633000	Other Interest Expenses	E	F		E/U	
<a href="#">7.66.6</a>	633800	Remuneration Interest	E	F		E	
<a href="#">7.76.7</a>	<b>Borrowing losses (RC 06) - Footnote 2</b>						
<a href="#">7.76.7</a>	721200	Losses on Disposition of Borrowings	E	F	X	E/U	3
<a href="#">7.76.7</a>	729000	Other Losses	E	F	X	E/U	
<a href="#">7.86.8</a>	<b>Other expenses (without reciprocals) (RC 29)</b>						
<a href="#">7.86.8</a>	640000	Benefit Expense	E	Z		E/U	
<a href="#">7.86.8</a>	680000	Future Funded Expenses	E	Z		E/U	
<a href="#">7.86.8</a>	690000	Non-Production Costs	E	Z		E/U	
<a href="#">7.86.8</a>	750000	Distribution of Income - Dividend	E	Z	X	E/U	
<a href="#">8.7</a>	<b>Total federal intragovernmental gross cost</b>						
	<b>This line is the sum of lines <a href="#">7.1.6.1</a> through <a href="#">7.8.6.8</a>.</b>						
<a href="#">9.8</a>	<b>Department total Total reclassified gross cost</b>						
	<b>This line is the sum of lines <a href="#">6.5</a> and <a href="#">8.7</a>.</b>						
<a href="#">10.9</a>	<b>Earned revenue</b>						
<a href="#">11.10</a>	<b>Non-federal earned revenue</b>						
<a href="#">11.10</a>	510000	Revenue From Goods Sold	E	N	X	E/U	
<a href="#">11.10</a>	510900	Contra Revenue for Goods Sold	E	N	X	E/U	
<a href="#">11.10</a>	520000	Revenue From Services Provided	E	N	X	E/U	
<a href="#">11.10</a>	520900	Contra Revenue for Services Provided	E	N	X	E/U	
<a href="#">11.10</a>	531000	Interest Revenue - Other	E	N	X	E/U	
<a href="#">11.10</a>	531100	Interest Revenue - Investments	E	N	X	E/U	
<a href="#">11.10</a>	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	N	X	E/U	
<a href="#">11.10</a>	531300	Interest Revenue - Subsidy Amortization	E	N	X	E/U	
<a href="#">11.10</a>	531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	X	E/U	
<a href="#">11.10</a>	531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	X	E/U	
<a href="#">11.10</a>	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	N	X	E/U	
<a href="#">11.10</a>	531800	Contra Revenue for Interest Revenue - Investments	E	N	X	E/U	
<a href="#">11.10</a>	531900	Contra Revenue for Interest Revenue - Other	E	N	X	E/U	
<a href="#">11.10</a>	532500	Administrative Fees Revenue	E	N	X	E/U	
<a href="#">11.10</a>	532900	Contra Revenue for Administrative Fees	E	N	X	E/U	
<a href="#">11.10</a>	540000	Funded Benefit Program Revenue	E	N	X	E/U	
<a href="#">11.10</a>	540500	Unfunded FECA Benefit Revenue	E	N	X	U	
<a href="#">11.10</a>	540600	Contra Revenue for Unfunded FECA Benefit Revenue	E	N	X	U	
<a href="#">11.10</a>	540900	Contra Revenue for Funded Benefit Program Revenue	E	N	X	E/U	
<a href="#">11.10</a>	550000	Insurance and Guarantee Premium Revenue	E	N	X	E/U	
<a href="#">11.10</a>	550900	Contra Revenue for Insurance and Guarantee Premium Revenue	E	N	X	E/U	
<a href="#">11.10</a>	590000	Other Revenue	E	N	X	E/U	
<a href="#">11.10</a>	590900	Contra Revenue for Other Revenue	E	N	X	E/U	
<a href="#">11.10</a>	592100	Valuation Change in Investments - Exchange Stabilization Fund (ESF)	E	N	X	E/U	
<a href="#">11.10</a>	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	E	N	X	E/U	
<a href="#">11.10</a>	593000	Lessor Lease Revenue	E	N	X	E/U	
<a href="#">11.10</a>	593300	Amortization of Unearned Lessor Revenue	E	N	X	E/U	
<a href="#">11.10</a>	593900	Contra Revenue for Lessor Lease Revenue	E	N	X	E/U	
<a href="#">11.10</a>	599000	Collections for Others - Statement of Custodial Activity	E	N	X	E/U	
<a href="#">11.10</a>	599100	Accrued Collections for Others - Statement of Custodial Activity	E	N	X	E/U	
<a href="#">11.10</a>	711000	Gains on Disposition of Assets - Other	E	N	X	E/U	
<a href="#">11.10</a>	711100	Gains on Disposition of Investments	E	N	X	E/U	
<a href="#">11.10</a>	718000	Unrealized Gains	E	N	X	E/U	
<a href="#">11.10</a>	718100	Unrealized Gain - Exchange Stabilization Fund (ESF)	E	N	X	E	
<a href="#">11.10</a>	719000	Other Gains	E	N	X	E/U	
<a href="#">11.10</a>	719090	Gains on International Monetary Fund Assets	E		X	U	
<a href="#">11.10</a>	719100	Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges	E	N	X	E	

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<b>4211</b>	<b>Federal intragovernmental earned revenue</b>						
<b>42.111.1</b>	<b>Benefit program revenue (exchange) (RC 26) - Footnote 2</b>						
42.111.1	540000	Funded Benefit Program Revenue	E	F	X	E/U	
42.111.1	540500	Unfunded FECA Benefit Revenue	E	F	X	U	
42.111.1	540600	Contra Revenue for Unfunded FECA Benefit Revenue	E	F	X	U	
42.111.1	540900	Contra Revenue for Funded Benefit Program Revenue	E	F	X	E/U	
<b>42.211.2</b>	<b>Buy/sell revenue (exchange) (RC 24) - Footnote 2</b>						
42.211.2	510000	Revenue From Goods Sold	E	F	X	E/U	
42.211.2	510900	Contra Revenue for Goods Sold	E	F	X	E/U	
42.211.2	520000	Revenue From Services Provided	E	F	X	E/U	
42.211.2	520900	Contra Revenue for Services Provided	E	F	X	E/U	
42.211.2	532500	Administrative Fees Revenue	E	F	X	E/U	
42.211.2	532900	Contra Revenue for Administrative Fees	E	F	X	E/U	
42.211.2	590000	Other Revenue	E	F	X	E/U	
42.211.2	590900	Contra Revenue for Other Revenue	E	F	X	E/U	
42.211.2	593000	Lessor Lease Revenue	E	F	X	E/U	
42.211.2	593900	Contra Revenue for Lessor Lease Revenue	E	F	X	E/U	
<b>42.311.3</b>	<b>Purchase of assets offset (RC 24) - Footnote 2</b>						
42.311.3	880100	Offset for Purchases of Assets	E	F		E/U	
<b>42.411.4</b>	<b>Federal securities interest revenue including associated gains and losses (exchange) (RC 03) - Footnote 2</b>						
42.411.4	531100	Interest Revenue - Investments	E	F	X	E/U	
42.411.4	531800	Contra Revenue for Interest Revenue - Investments	E	F	X	E/U	
42.411.4	711100	Gains on Disposition of Investments	E	F	X	E/U	
42.411.4	718000	Unrealized Gains	E	F	X	E/U	
42.411.4	721100	Losses on Disposition of Investments	E	F	X	E/U	
42.411.4	728000	Unrealized Losses	E	F	X	E/U	
<b>42.511.5</b>	<b>Borrowing and other interest revenue (exchange) (RC 05) - Footnote 2</b>						
42.511.5	531000	Interest Revenue - Other	E	F	X	E/U	
42.511.5	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	F	X	E/U	3
42.511.5	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F	X	E/U	
42.511.5	531900	Contra Revenue for Interest Revenue - Other	E	F	X	E/U	
<b>42.611.6</b>	<b>Borrowing gains (RC 06) - Footnote 2</b>						
42.611.6	711200	Gains on Disposition of Borrowings	E	F	X	E/U	3
42.611.6	719000	Other Gains	E	F	X	E/U	
<b>42.711.7</b>	<b>Custodial Collections Transferred to a TAS Other Than the General Fund of the U.S. Government - Exchange (RC 13)</b>						
42.711.7	599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government	E	F	X	E/U	
<b>42.811.8</b>	<b>Collections Transferred in to a TAS Other Than the General Fund of the U.S. Government - Exchange (RC 13)</b>						
42.811.8	599700	Financing Sources Transferred In From Custodial Statement Collections	E	F	X	E/U	
<b>42.911.9</b>	<b>Accrual of Custodial Collections Yet to be Transferred to a TAS Other Than the General Fund of the U.S. Government - Exchange (RC 14)</b>						
42.911.9	599000	Collections for Others - Statement of Custodial Activity	E	F	X	E/U	
42.911.9	599100	Accrued Collections for Others - Statement of Custodial Activity	E	F	X	E/U	
<b>42.1011.10</b>	<b>Accrual for Agency Amounts to be collected in TAS Other Than the General Fund of the U.S. Government - Exchange (RC 14)</b>						
42.1011.10	571300	Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government	E	F	X	E/U	
<b>4312</b>	<b>Total federal intragovernmental earned revenue</b>						
	This line is the sum of <b>42.111.1</b> through <b>42.1011.10</b> .						
<b>4413</b>	<b>Department total Total reclassified earned revenue</b>						
	This line is the sum of lines <b>44.10</b> and <b>43.12</b> .						
<b>14</b>	<b>Gains/losses from changes in actuarial assumptions</b>						
14	727100	Gains on Changes in Long-Term Assumptions	E	N	X	E/U	
14	727200	Losses on Changes in Long-Term Assumptions	E	N	X	E/U	
<b>15</b>	<b>Net cost of operations</b>						
	This line is the result of subtracting line <b>44.13</b> from line <b>9</b> the sum of lines <b>8</b> and <b>14</b> .						
<b>FOOTNOTES AND ADDITIONAL INFORMATION:</b>							
1	USSGL account attribute domain "F" excludes intradepartmental amounts.						

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2		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.					
3		Reported by the Department of Treasury.					