

SUPPLEMENT

Section VI

USSGL Crosswalk - Reclassified Statement of Net Cost

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Recip. Cat.	Addl. Info.
1	Gross costs						
2	Non-Federal Gross Cost						
2	610000	Operating Expenses/Program Costs	E	N			
2	619000	Contra Bad Debt Expense - Incurred for Others	E	N			
2	619900	Adjustment to Subsidy Expense	E	N			
2	633000	Other Interest Expenses	E	N			
2	633800	Remuneration Interest	E	N			
2	634000	Interest Expense Accrued on the Liability for Loan Guarantees	E	N			
2	640000	Benefit Expense	E	N			
2	650000	Cost of Goods Sold	E	N			
2	660000	Applied Overhead	E	N			
2	661000	Cost Capitalization Offset	E	N			
2	671000	Depreciation, Amortization, and Depletion	E	N			
2	672000	Bad Debt Expense	E	N			
2	679000	Other Expenses Not Requiring Budgetary Resources	E	N			
2	680000	Future Funded Expenses	E	N			
2	690000	Nonproduction Costs	E	N			
2	717100	Gains on Changes in Long-Term Assumptions - From Experience	E	N	X		
2	717200	Losses on Changes in Long-Term Assumptions - From Experience	E	N	X		
2	721000	Losses on Disposition of Assets - Other	E	N	X		
2	721100	Losses on Disposition of Investments	E	N	X		
2	728000	Unrealized Losses	E	N	X		
2	728100	Unrealized Losses - Exchange Stabilization Fund	E	N	X		
2	729000	Other Losses	E	N	X		
2	729100	Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges	E	N	X		
2	730000	Extraordinary Items	E	N	X		
2	750000	Distribution of Income - Dividend	E	N	X		
2	760000	Changes in Actuarial Liability	E	N			

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3 Interest on Debt Held by the Public							
3	632000	Interest Expenses on Securities	E	N			
4 Gains/Losses from Changes in Actuarial Assumptions							
4	727100	Gains on Changes in Long-Term Assumptions	E	N	X		
4	727200	Losses on Changes in Long-Term Assumptions	E	N	X		
5 General PP&E Partial Impairment Loss							
5	729200	Other Losses from Impairment of Assets	E	N	X		
6 Total Non-Federal Gross Cost							
This line is the sum of lines 2 through 5.							
7 Federal Gross Cost							
7.1 Benefit Program Costs (RC 26) /2 26							
7.1	640000	Benefit Expense	E	F			
7.1	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	E	F			
7.2 Imputed Costs (RC 25) /2 25							
7.2	673000	Imputed Costs	E	F			
7.3 Buy/Sell Cost (RC24) /2 24							
7.3	610000	Operating Expenses/Program Costs	E	F			
7.3	619000	Contra Bad Debt Expense - Incurred for Others	E	F			
7.3	672000	Bad Debt Expense	E	F			
7.3	679000	Other Expenses Not Requiring Budgetary Resources	E	F			
7.3	680000	Future Funded Expenses	E	F			
7.3	690000	Nonproduction Costs	E	F			

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7.4 Federal Securities Interest Expense (RC 03) /2 03							
7.4	632000	Interest Expenses on Securities	E	F			3
7.5 Borrowing and Other Interest Expense (RC05) /2 05							
7.5	631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank	E	F			
7.5	633000	Other Interest Expenses	E	F			
7.6 Borrowing Losses (RC 06) /2 06							
7.6	721200	Losses on Disposition of Borrowings	E	F	X		3
7.6	729000	Other Losses	E	F	X		
7.7 Other Expenses (without reciprocals) (RC 29) 29							
7.7	633000	Other Interest Expenses	E	G			
7.7	640000	Benefit Expense	E	Z			
7.7	680000	Future Funded Expenses	E	Z			
7.7	690000	Nonproduction Costs	E	Z			
7.7	721100	Losses on Disposition of Investments	E	Z	X		
7.7	750000	Distribution of Income - Dividend	E	G	X		
8 Total Federal Gross Cost							
This line is the sum of lines 7.1 through 7.7.							
9 Department Total Gross Cost							
This line is the sum of lines 6 and 8.							
10 Earned Revenue							
11 Non-Federal Earned Revenue							
11	510000	Revenue From Goods Sold	E	N	X		

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11	510900	Contra Revenue for Goods Sold	E	N	X		
11	520000	Revenue From Services Provided	E	N	X		
11	520900	Contra Revenue for Services Provided	E	N	X		
11	531000	Interest Revenue - Other	E	N	X		
11	531100	Interest Revenue - Investments	E	N	X		
11	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	N	X		
11	531300	Interest Revenue - Subsidy Amortization	E	N	X		
11	531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	X		
11	531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	X		
11	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	N	X		
11	531800	Contra Revenue for Interest Revenue - Investments	E	N	X		
11	531900	Contra Revenue for Interest Revenue - Other	E	N	X		
11	532500	Administrative Fees Revenue	E	N	X		
11	532900	Contra Revenue for Administrative Fees	E	N	X		
11	540000	Funded Benefit Program Revenue	E	N	X		
11	540500	Unfunded FECA Benefit Revenue	E	N	X		
11	540600	Contra Revenue for Unfunded FECA Benefit Revenue	E	N	X		
11	540900	Contra Revenue for Funded Benefit Program Revenue	E	N	X		
11	550000	Insurance and Guarantee Premium Revenue	E	N	X		
11	550900	Contra Revenue for Insurance and Guarantee Premium Revenue	E	N	X		
11	590000	Other Revenue	E	N	X		
11	590900	Contra Revenue for Other Revenue	E	N	X		
11	592100	Valuation Change in Investments - Exchange Stabilization Fund	E	N	X		
11	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	E	N	X		

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Recip. Cat.	Addl. Info.
11	599000	Collections for Others - Statement of Custodial Activity	E	N	X		
11	599100	Accrued Collections for Others - Statement of Custodial Activity	E	N	X		
11	711000	Gains on Disposition of Assets - Other	E	N	X		
11	711100	Gains on Disposition of Investments	E	N	X		
11	718000	Unrealized Gains	E	N	X		
11	718100	Unrealized Gain - Exchange Stabilization Fund	E	N	X		
11	719000	Other Gains	E	N	X		
11	719100	Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges	E	N	X		
12 Federal Earned Revenue							
12.1 Benefit Program Revenue (RC 26) /2 26							
12.1	540000	Funded Benefit Program Revenue	E	F	X		
12.1	540500	Unfunded FECA Benefit Revenue	E	F	X		
12.1	540600	Contra Revenue for Unfunded FECA Benefit Revenue	E	F	X		
12.1	540900	Contra Revenue for Funded Benefit Program Revenue	E	F	X		
12.2 Buy/Sell Revenue (RC 24) /2 24							
12.2	510000	Revenue From Goods Sold	E	F	X		
12.2	510900	Contra Revenue for Goods Sold	E	F	X		
12.2	520000	Revenue From Services Provided	E	F	X		
12.2	520900	Contra Revenue for Services Provided	E	F	X		
12.2	532500	Administrative Fees Revenue	E	F	X		
12.2	532900	Contra Revenue for Administrative Fees	E	F	X		
12.2	590000	Other Revenue	E	F	X		
12.2	590900	Contra Revenue for Other Revenue	E	F	X		
12.3 Federal Securities Interest Revenue Including Associated Gains and Losses (Exchange) (RC 03) /2 03							

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12.3	531100	Interest Revenue - Investments	E	F	X		
12.3	531800	Contra Revenue for Interest Revenue - Investments	E	F	X		
12.3	711100	Gains on Disposition of Investments	E	F	X		
12.3	718000	Unrealized Gains	E	F	X		
12.3	721100	Losses on Disposition of Investments	E	F	X		
12.3	728000	Unrealized Losses	E	F	X		
12.4 Borrowing and Other Interest Revenue (RC 05) /2						05	
12.4	531000	Interest Revenue - Other	E	F	X		
12.4	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	F	X		3
12.4	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F	X		
12.4	531900	Contra Revenue for Interest Revenue - Other	E	F	X		
12.5 Borrowing Gains (RC 06) /2						06	
12.5	711200	Gains on Disposition of Borrowings	E	F	X		3
12.5	719000	Other Gains	E	F	X		
12.6 Other Revenue (without reciprocal) (RC 29) /2						29	
12.6	531100	Interest Revenue - Investments	E	Z	X		
12.6	590000	Other Revenue	E	G/Z	X		
12.6	599000	Collections for Others - Statement of Custodial Activity	E	G/Z	X		
12.6	599100	Accrued Collections for Others - Statement of Custodial Activity	E	G/Z	X		
12.6	711100	Gains on Disposition of Investments	E	Z	X		
13 Total Federal Earned Revenue							
This line is the sum of 12.1 through 12.6.							
14 Department Total Earned Revenue							

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This line is the sum of lines 11 and 13.							
15		Net Cost of Operations					
This line is the result of subtracting line 14 from line 9.							