USSGL Crosswalk - Statement of Net Cost

Line No.	USSGL Acct.	USSGL Account Title	Begin/ End	Fed/ Nonfed	Exch/ Nonexch	Cust/ Noncust	Reporting Type Code	Addl. Info.
	Gross Pro	ogram Costs (Note 22):]				
	Program	A:]				
1	Gross cos	ts		1				
1	610000	Operating Expenses/Program Costs	E	F/N			E/U	
1	615000 619000	Expensed Asset Contra Bad Debt Expense - Incurred for Others	E E	F/N			E/U 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	Е	F			E/U	
	(22000	Financing Bank	-	EAL			Ear	
1	632000 633000	Interest Expenses on Securities Other Interest Expenses	E E	F/N F/N		A	E/U E/U	-
1	633800	Remuneration Interest	E	F/N		71	E	
1	634000	Interest Expense Accrued on the Liability for Loan Guarantees	Е	N			E/U	
1	640000	Benefit Expense	Е	F/N/Z			E/U	4
1	650000 660000	Cost of Goods Sold Applied Overhead	E E	F/N N			E/U E/U	-
1	661000	Cost Capitalization Offset	E	N			E/U	
1	671000	Depreciation, Amortization, and Depletion	Е	N			E/U	
1	671300	Lessee Lease Amortization	Е	N			E/U	
1	672000 673000	Bad Debt Expense Imputed Costs	E E	F/N F			E/U E/U	+-
1	679000	Other Expenses Not Requiring Budgetary Resources	E	F/N		A	E/U	
1	679300	Accrued Expenses	Е	F/N		A	E/U	
1	679500	Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental Administrative Fees	Е	N		A	E/U	
1	680000 685000	Future Funded Expenses Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget	E E	F/N/Z F			E/U E/U	2, 4
1	083000	Authority (Unobligated)	E	Г			E/U	4
1	690000	Non-Production Costs	Е	F/N/Z			E/U	3, 4
1 1	693000 717100	Lessee Lease Expense	E E	F/N N	X		E/U E/U	-
1	717200	Gains on Changes in Long-Term Assumptions - From Experience 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	Е	F/N	X	A	E/U	4
1 1	721200 728000	Losses on Disposition of Borrowings Unrealized Losses	E E	F F/N	X X		E/U E/U	4
1	728100	Unrealized Losses Unrealized Losses - Exchange Stabilization Fund (ESF)	E	N	X		E	
1	729000	Other Losses	Е	F/N	X		E/U	4
1	729090	Losses on International Monetary Fund Assets	Е		X		U	
1	729100 729200	Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges Other Losses From Impairment of Assets	E E	N N	X 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	Е	N			E/U	4
1	880100	Offset for Purchases of Assets	Е	F F			E/U	
1 1	880200 880300	Purchases of Property, Plant, and Equipment Purchases of Inventory and Related Property	E E	F			E/U E/U	+
1	880400	Purchases of Assets - Other	E	F			E/U	
2	Less: ear	rned revenue		1	-	-	-	
2	510000	Revenue From Goods Sold	Е	F/N	X		E/U	
2	510900	Contra Revenue for Goods Sold	Е	F/N	X		E/U	
2	520000	Revenue From Services Provided	E	F/N	X	A	E/U	4
2	520900 531000	Contra Revenue for Services Provided Interest Revenue - Other	E E	F/N F/N	X	A A	E/U E/U	4
2	531100	Interest Revenue - Investments	E	F/N	X	A	E/U	4
2	531200	Interest Revenue - Loans Receivable/Uninvested Funds	Е	F/N	X	A	E/U	4
2	531300 531400	Interest Revenue - Subsidy Amortization Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E E	N N	X X		E/U E/U	4
2	331400	Dividend income Accounted for Under the Provisions of the Federal Credit Reform Act	E	IN	Λ		E/U	
2	531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	Е	N	X		E/U	
2	531700	Contra Revenue for Interest Revenue - Loans Receivable	Е	F/N	X	A	E/U	4
2	531800	Contra Revenue for Interest Revenue - Investments Contra Revenue for Interest Revenue - Other	E	F/N	X	A	E/U	4
2	531900 532500	Contra Revenue for Interest Revenue - Other Administrative Fees Revenue	E E	F/N F/N	X	A A	E/U E/U	4
	532900	Contra Revenue for Administrative Fees	E	F/N	X	A	E/U	
2				F/N	X		E/U	1
2 2	540000	Funded Benefit Program Revenue	Е	17/1N	Λ		E/U	
	540000 540500 540600	Funded Benefit Program Revenue Unfunded FECA Benefit Revenue Contra Revenue for Unfunded FECA Benefit Revenue	E E E	F/N F/N	X		U U	

JPPLEMENT USSGL Crosswalk - Statement of Net Cost

Agency - Other Than the General Tand of the U.S. Convernment E N X EU 4	Line No.	USSGL Acct.	USSGL Account Title	Begin/ End	Fed/ Nonfed	Exch/ Nonexch	Cust/ Noncust	Reporting Type Code	Addl. Info.
2 599000 Centra Revenue for Insurance and Canamies Permissin Revenue E N X EU 4	2	550000	Insurance and Guarantee Premium Revenue	E	N	X		F/II	
2 971300 Accrual of A recovered from Caused and Non-Early Assets Receivable from a Federal F F X A F4 4									
2 S14000 Accroal of Annount Receivable from Custodian or Non-Entity Assets Receivable - Control E N X			Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal				A		4
2 990000 Other Recenue E FN X	2	571400		Е	N	X		E/U	4
2 999000 Courte Recruence for Other Recruence E FN X		500000		Г	EAL	37		IE/III	4
2 93/2100 Valuation Change in Investments in Eckelings Subdivision Find (ISS) E. N. X									
2 932000 Valuation Change in Investments for Federal Government Spranored Pinterprise							71		-
2 939900 Count Revenue for Lesson Lears Revenue F. N. X									
2 939900 Contra Recense for Lessor Lessor Revenue E SFN X	2	593000	Lessor Lease Revenue	Е	F/N	X		E/U	
2 999700 Financing Sources Transferred In From Custodial Statement Collections - Contra Account F N X BU 4									
2 599750 Financing Source Transferred In From Custodian Statement Collections - Courna Account E N X EU 4									
Contra Account							A		4
2 711000 Gains on Disposition of Assets - Other E N X EU 4 2 711000 Gains on Disposition of Threstments E FN X EU 4 2 718000 Clares on Disposition of Threstments E FN X EU 4 2 718000 Claredized Gains Exchange Stabilization Fund (USF) E N X E U 4 2 718000 Claredized Gain - Exchange Stabilization Fund (USF) E N X E U 4 2 719000 Coline Gains E FN X E U 4 2 719000 Coline Gains E FN X E U 4 2 719000 Coline Gains Colin	2	599900	<u> </u>	Е	N	X		E/U	4
2		711000		-	3.7	***		77.07.1	4
2 71300 Gams on Disposition of Borowings									
2 718000 Unrealized Cains Exchange Stabilization Fund (ESF) E N X E U 4 2 719000 Other Gains Exchange Stabilization Fund (ESF) E N X E U 4 2 719000 Other Gains E N X E U 4 2 719000 Other Gains Cains on International Monetary Fund Assets E N X E U 4 2 719000 Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Changes E N X E U 4 3 Net program coasts: This line is calculated. Equals sum of lines 1 minus 2.			•						
2 7/31600 Unrealized Gain - Exchange Stabilization Fund (ESF) E N X EU 4 2 7/3000 Claims on International Monetary Fund Assets E N X EU 4 2 7/3000 Claims on International Monetary Fund Assets E N X E									
2 719000 Other Gains									
2 719100 Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges E N X E						X			4
Net program costs:	2			Е					
This line is calculated, Equals sum of lines 1 minus 2.	2	719100	Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges	E	N	X		E	
4 727100 Gains on Changes in Long-Term Assumptions E N X EU	3								
4 727100 Gains on Changes in Long-Term Assumptions E N X EU	4	(Gain)/Lo	uss on nension. ORR or OPER Assumntion Changes (Note 15)]				
A 727200 Losses on Changes in Long-Term Assumptions				Е	N	X		E/U	
This line is calculated. Equals the sum of lines 3 through 4.									
This line is calculated. Equals the sum of lines 3 through 4.	5	Not progr	ram casts including Assumption Changes		1				
6 640000 Benefit Expense E 640000 Future Funded Expenses E 640000 Future Funded Expenses E 65000 Future Funded Expenses E 65000 Future Funded Expenses E 640000 Future Funded Expenses E 6400000 Future Funded Expenses Future Future Future Funded Expenses Future Futur									
6 640000 Benefit Expense E 640000 Future Funded Expenses E 640000 Future Funded Expenses E 65000 Future Funded Expenses E 65000 Future Funded Expenses E 640000 Future Funded Expenses E 6400000 Future Funded Expenses Future Future Future Funded Expenses Future Futur	6	Costs not	assigned to programs		1				
Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget			1	Е	F/N/Z			E/U	5
Authority (Unobligated) Substitution of Assets - Other E FNZ EU 5	6	680000	Future Funded Expenses	Е				E/U	5
6 721000 Losses on Disposition of Assets - Other	6	685000		Е	F			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 From Impairment of Assets E F/N X E/U 5 6 729000 Dither 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 750000 Elanges in Actuarial Liability E N.Z X E/U 5 7 Less: earned revenues not attributed to programs E F/N X A E/U 5 7 S20000 Revenue From Services Provided E <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>5</td></td<>									5
6 721200 Losses on Disposition of Borrowings									5
6 728000 Unrealized Losses E F/N X E/U 5							A		
Contract									
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 Changes in Actuarial Liability E N/Z X E/U 5 6 760000 Changes in Actuarial Liability E N X A E/U 5 7 Less: earned revenues not attributed to programs E F/N X A E/U 5 7 Less: earned revenue snot attributed to programs E/U 5 7 S1000 Interest Revenue - Other E F/N X A E/U 5 7 531200 Interest Revenue - Investments E F/N X A E/U 5 7 531300 Interest Revenue - Subsidy Amortization E F/N X A E/U									
Extraordinary Items									
6 750000 Distribution of Income - Dividend E N/Z X E/U 5			1						5
	6	750000		Е	N/Z	X		E/U	5
7 520000 Revenue From Services Provided E F/N X A E/U 5 7 531000 Interest Revenue - Other E F/N X A E/U 5 7 531200 Interest Revenue - Investments E F/N X A E/U 5 7 531200 Interest Revenue - Subsidy Amortization E F/N X A E/U 5 7 531300 Interest Revenue - Subsidy Amortization E F/N X A 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 - Other 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 571300 Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Ac	6	760000	Changes in Actuarial Liability	E	N			E/U	5
7 520000 Revenue From Services Provided E F/N X A E/U 5 7 531000 Interest Revenue - Other E F/N X A E/U 5 7 531200 Interest Revenue - Investments E F/N X A E/U 5 7 531200 Interest Revenue - Subsidy Amortization E F/N X A E/U 5 7 531300 Interest Revenue - Subsidy Amortization E F/N X A 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 - Other 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 571300 Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Ac	7	Less: ear	ned revenues not attributed to programs]				
7 531100 Interest Revenue - Investments			1	Е	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 8 F/N X A E/U 5 8 F/N X A E/U 5 9 531900 Contra Revenue for Interest Revenue - Other 9 F/N X A E/U 5							A		5
7 531300 Interest Revenue - Subsidy Amortization									5
7 531700 Contra Revenue for Interest Revenue - Loans Receivable F 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 F 571300 Contra Revenue for Interest Revenue - Other 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 F 571400 Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account F 590000 Other Revenue C F F/N X A E/U 5 F 590000 Contra Revenue for Other Revenue E F/N X A E/U 5 F 590700 Financing Sources Transferred In From Custodial Statement Collections F F X A E/U 5 F 599750 Financing Sources Transferred In From Custodial Statement Collections - Contra Account F N X E/U 5 Offset to Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - E N X E/U 5							A		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 F F/N X A E/U 5 7 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 F F/N X A E/U 5 Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account F F/N X A E/U 5 Account F F/N X A E/U 5 F F F X A F F F X A E/U 5 F F F X A F F									
7 531900 Contra Revenue for Interest Revenue - Other 7 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 7 571400 Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account 7 590000 Other Revenue 7 590900 Contra Revenue for Other Revenue 8 F/N X A E/U 5 7 590900 Financing Sources Transferred In From Custodial Statement Collections 9 Financing Sources Transferred In From Custodial Statement Collections - Contra Account 8 F/N X A E/U 5 9 599750 Financing Sources Transferred In From Custodial Statement Collections - Contra Account 9 Financing Sources Transferred In From Custodial Statement Collections - Contra Account 9 F/N X A E/U 5 9 Financing Sources Transferred In From Custodial Statement Collections - Contra Account 9 F/N X A E/U 5 9 F/N X A E/U 5									
7 571300 Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal E F X A E/U 5 Agency - Other Than the General Fund of the U.S. Government 7 571400 Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra E N X E/U 5 Account 7 590000 Other Revenue 8 F/N X A E/U 5 F/N X A E/F/U 5 F/									
7 571400 Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account 7 590000 Other Revenue F F/N X A E/U 5 7 590900 Contra Revenue for Other Revenue F F/N X A E/U 5 7 599700 Financing Sources Transferred In From Custodial Statement Collections F F X A E/F/U 7 599750 Financing Sources Transferred In From Custodial Statement Collections - Contra Account F N X E/U 5 F N X A E/U 5 F N X A E/F/U T 599750 Financing Sources Transferred In From Custodial Statement Collections - Contra Account F N X E/U 5 F N X A E/F/U 5			Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal						5
7 590000 Other Revenue E F/N X A E/U 5 7 590900 Contra Revenue for Other Revenue E F/N X A E/U 5 7 599700 Financing Sources Transferred In From Custodial Statement Collections E F X A E/F/U 7 599750 Financing Sources Transferred In From Custodial Statement Collections - Contra Account E N X E/U 5 7 599900 Offset to Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - E N X E/U 5	7	571400	Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra	Е	N	X		E/U	5
7 590900 Contra Revenue for Other Revenue E F/N X A E/U 5 7 599700 Financing Sources Transferred In From Custodial Statement Collections E F X A E/F/U 7 599750 Financing Sources Transferred In From Custodial Statement Collections - Contra Account E N X E/U 5 7 599900 Offset to Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - E N X E/U 5	7	590000		E	F/N	X	A	F/I I	5
7 599700 Financing Sources Transferred In From Custodial Statement Collections E F X A E/F/U 7 599750 Financing Sources Transferred In From Custodial Statement Collections - Contra Account E N X E/U 5 7 599900 Offset to Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - E N X E/U 5									5
7 599750 Financing Sources Transferred In From Custodial Statement Collections - Contra Account E N X E/U 5 7 599900 Offset to Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - E N X E/U 5									
									5
	7	599900	·	Е	N	X		E/U	5

USSGL Crosswalk - Statement of Net Cost

	USSGL Acct.	USSGL Account Title	Begin/ End	Fed/ Nonfed	Exch/ Nonexch	Cust/ Noncust	Reporting Type Code	Addl. Info.
7	711000	Gains on Disposition of Assets - Other	Е	N	X		E/U	5
7	711100	Gains on Disposition of Investments	Е	F/N	X		E/U	5
7	711200	Gains on Disposition of Borrowings	Е	F	X		E/U	5
7	718000	Unrealized Gains	Е	F/N	X		E/U	5
7	719000	Other Gains	Е	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