

SUPPLEMENTAL

Section VI

USSGL Crosswalk - Reclassified Statement of Net Cost								
Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Reporting Type Code	Recip. Cat.	Addl. Info.
1	Gross cost							
2	Non-federal gross cost							
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	672000	Bad Debt Expense	E	N		E/U		
2	679000	Other Expenses Not Requiring Budgetary Resources	E	N		E/U		
2	679500	Contra Expense-Nonfiduciary Deposit Fund Intragovernmental Administrative Fees	E	N		E/U		
2	680000	Future Funded Expenses	E	N		E/U		
2	690000	Nonproduction Costs	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	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	Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges	E	N	X	E		
2	730000	Extraordinary Items	E	N	X	E/U		

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2	750000	Distribution of Income - Dividend	E	N	X	E/U		
2	760000	Changes in Actuarial Liability	E	N		E/U		
3 Interest on debt held by the public								
3	632000	Interest Expenses on Securities	E	N		E/U		
4 Gains/losses from changes in actuarial assumptions								
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 General property plant and equipment (PP&E) partial impairment loss								
5	729200	Other Losses from Impairment of Assets	E	N	X	E/U		
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								
7.1	640000	Benefit Expense	E	F		E/U	26	
7.1	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	E	F		E/U		
7.2 Imputed costs (RC 25) /2								
7.2	673000	Imputed Costs	E	F		E/U	25	
7.3 Buy/sell cost (RC24) /2								
7.3	610000	Operating Expenses/Program Costs	E	F		E/U	24	
7.3	619000	Contra Bad Debt Expense - Incurred for Others	E	F		E/U		
7.3	650000	Cost of Goods Sold	E	F		E/U		
7.3	672000	Bad Debt Expense	E	F		E/U		
7.3	679000	Other Expenses Not Requiring Budgetary Resources	E	F		E/U		

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7.3	680000	Future Funded Expenses	E	F		E/U		
7.3	690000	Nonproduction Costs	E	F		E/U		
7.4	Purchase of assets (RC 24) /2						24	
7.4	880200	Purchases of Property, Plant, and Equipment	E	F		E/U		
7.4	880300	Purchases of Inventory and Related Property	E	F		E/U		
7.4	880400	Purchases of Assets - Other	E	F		E/U		
7.5	Purchase of assets offset (RC 24) /2						24	
7.5	880100	Offset for Purchases of Assets	E	F		E/U		
7.67.5	Federal securities interest expense (RC 03) /2						03	
7.67.5	632000	Interest Expenses on Securities	E	F		E/U		3
7.77.6	Borrowing and other interest expense (RC05) /2						05	
7.77.6	631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank	E	F		E/U		
7.77.6	633000	Other Interest Expenses	E	F		E/U		
7.77.6	633800	Remuneration Interest	E	F		E		
7.87.7	Borrowing losses (RC 06) /2						06	
7.87.7	721200	Losses on Disposition of Borrowings	E	F	X	E/U		3
7.87.7	729000	Other Losses	E	F	X	E/U		
7.97.8	Other expenses (without reciprocals) (RC 29)						29	
7.9	633000	Other Interest Expenses	E	G		E/U		
7.97.8	640000	Benefit Expense	E	Z		E/U		
7.97.8	680000	Future Funded Expenses	E	Z		E/U		
7.97.8	690000	Nonproduction Costs	E	Z		E/U		
7.9	721100	Losses on Disposition of Investments	E	Z	X	E/U		
7.97.8	750000	Distribution of Income - Dividend	E	Z	X	E/U		
8	Total federal gross cost							

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		This line is the sum of lines 7.1 through 7.9 7.8.						
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	E/U		
11	510900	Contra Revenue for Goods Sold	E	N	X	E/U		
11	520000	Revenue From Services Provided	E	N	X	E/U		
11	520900	Contra Revenue for Services Provided	E	N	X	E/U		
11	531000	Interest Revenue - Other	E	N	X	E/U		
11	531100	Interest Revenue - Investments	E	N	X	E/U		
11	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	N	X	E/U		
11	531300	Interest Revenue - Subsidy Amortization	E	N	X	E/U		
11	531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	X	E/U		
11	531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	X	E/U		
11	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	N	X	E/U		
11	531800	Contra Revenue for Interest Revenue - Investments	E	N	X	E/U		
11	531900	Contra Revenue for Interest Revenue - Other	E	N	X	E/U		
11	532500	Administrative Fees Revenue	E	N	X	E/U		
11	532900	Contra Revenue for Administrative Fees	E	N	X	E/U		
11	540000	Funded Benefit Program Revenue	E	N	X	E/U		
11	540500	Unfunded FECA Benefit Revenue	E	N	X	U		
11	540600	Contra Revenue for Unfunded FECA Benefit Revenue	E	N	X	U		
11	540900	Contra Revenue for Funded Benefit Program Revenue	E	N	X	E/U		
11	550000	Insurance and Guarantee Premium Revenue	E	N	X	E/U		
11	550900	Contra Revenue for Insurance and Guarantee Premium Revenue	E	N	X	E/U		
11	590000	Other Revenue	E	N	X	E/U		
11	590900	Contra Revenue for Other Revenue	E	N	X	E/U		

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11	592100	Valuation Change in Investments - Exchange Stabilization Fund	E	N	X	E/U		
11	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	E	N	X	E/U		
11	599000	Collections for Others - Statement of Custodial Activity	E	N	X	E/U		
11	599100	Accrued Collections for Others - Statement of Custodial Activity	E	N	X	E/U		
11	711000	Gains on Disposition of Assets - Other	E	N	X	E/U		
11	711100	Gains on Disposition of Investments	E	N	X	E/U		
11	718000	Unrealized Gains	E	N	X	E/U		
11	718100	Unrealized Gain - Exchange Stabilization Fund	E	N	X	E		
11	719000	Other Gains	E	N	X	E/U		
11	719090	Gains on International Monetary Fund Assets	E		X	U		
11	719100	Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges	E	N	X	E		
12	Federal earned revenue							
12.1	Benefit program revenue (exchange) (RC 26) /2						26	
12.1	540000	Funded Benefit Program Revenue	E	F	X	E/U		
12.1	540500	Unfunded FECA Benefit Revenue	E	F	X	U		
12.1	540600	Contra Revenue for Unfunded FECA Benefit Revenue	E	F	X	U		
12.1	540900	Contra Revenue for Funded Benefit Program Revenue	E	F	X	E/U		
12.2	Buy/sell revenue (exchange) (RC 24) /2						24	
12.2	510000	Revenue From Goods Sold	E	F	X	E/U		
12.2	510900	Contra Revenue for Goods Sold	E	F	X	E/U		
12.2	520000	Revenue From Services Provided	E	F	X	E/U		
12.2	520900	Contra Revenue for Services Provided	E	F	X	E/U		
12.2	532500	Administrative Fees Revenue	E	F	X	E/U		
12.2	532900	Contra Revenue for Administrative Fees	E	F	X	E/U		
12.2	590000	Other Revenue	E	F	X	E/U		
12.2	590900	Contra Revenue for Other Revenue	E	F	X	E/U		
12.3	Purchase of assets offset (RC 24) / 2						24	

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12.3	880100	Offset for Purchases of Assets	E	F		E/U		
12.3 12.4		Federal securities interest revenue including associated gains and losses (exchange) (RC 03) /2					03	
12.3 12.4	531100	Interest Revenue - Investments	E	F	X	E/U		
12.3 12.4	531800	Contra Revenue for Interest Revenue - Investments	E	F	X	E/U		
12.3 12.4	711100	Gains on Disposition of Investments	E	F	X	E/U		
12.3 12.4	718000	Unrealized Gains	E	F	X	E/U		
12.3 12.4	721100	Losses on Disposition of Investments	E	F	X	E/U		
12.3 12.4	728000	Unrealized Losses	E	F	X	E/U		
12.4 12.5		Borrowing and other interest revenue (exchange) (RC 05) /2					05	
12.4 12.5	531000	Interest Revenue - Other	E	F	X	E/U		
12.4 12.5	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	F	X	E/U		3
12.4 12.5	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F	X	E/U		
12.4 12.5	531900	Contra Revenue for Interest Revenue - Other	E	F	X	E/U		
12.5 12.6		Borrowing gains (RC 06) /2					06	
12.5 12.6	711200	Gains on Disposition of Borrowings	E	F	X	E/U		3
12.5 12.6	719000	Other Gains	E	F	X	E/U		
12.6 12.7		Other revenue (without reciprocal) (RC 29) /2					29	
12.6 12.7	531100	Interest Revenue - Investments	E	Z	X	E/U		
12.6 12.7	590000	Other Revenue	E	Z	X	E/U		
12.6 12.7	590900	Contra Revenue for Other Revenue	E	Z	X	E/U		
12.6 12.7	599000	Collections for Others - Statement of Custodial Activity	E	Z	X	E/U		
12.6 12.7	599100	Accrued Collections for Others - Statement of Custodial Activity	E	Z	X	E/U		
12.6	711100	Gains on Disposition of Investments	E	Z	X	E/U		
13	Total federal earned revenue							
	This line is the sum of 12.1 through 12.6 12.7.							
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.						