SUPPLEMENT 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	Addl. Info.
1	Gross co	st					
2	Non-fede	eral gross cost			Ī		
2	599750	Financing Sources Transferred In From Custodial Statement Collections - Contra Account	Е	N	X	E/U	
2	610000	Operating Expenses/Program Costs	Е	N		E/U	
2	615000	Expensed Asset	Е			E/U	
2	619000	Contra Bad Debt Expense - Incurred for Others	Е	N		E/U	
2	619900	Adjustment to Subsidy Expense	Е	N		E/U	
2	633000	Other Interest Expenses Remuneration Interest	Е	N		E/U	
2	633800 634000	Interest Expense Accrued on the Liability for Loan Guarantees	E E	N 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	Е	N		E/U	
2	661000	Cost Capitalization Offset	Е	N		E/U	
2	671000	Depreciation, Amortization, and Depletion	Е	N		E/U	
2	672000	Bad Debt Expense	Е	N		E/U	
2	679000	Other Expenses Not Requiring Budgetary Resources	E	N		E/U	
2	679500	Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental Administrative Fees	E	N		E/U	
2	680000 690000	Future Funded Expenses Non-Production Costs	E E	N N		E/U E/U	
2	717100	Gains on Changes in Long-Term Assumptions - From Experience	E	N N	X	E/U 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	Е	N	X	E/U	
2	728000	Unrealized Losses	Е	N	X	E/U	
2	728100	Unrealized Losses - Exchange Stabilization Fund (ESF)	Е	N	X	Е	
2	729000	Other Losses	E	N	X	E/U	
2	729090	Losses on International Monetary Fund Assets	Е		X	U	
2	729100	Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges	E	N	X	E	
2	730000	Extraordinary Items	Е	N	X	E/U	
2	750000 760000	Distribution of Income - Dividend Changes in Actuarial Liability	E E	N N	X	E/U E/U	
	700000	Changes in Actuarian Liability	ь	111	<u> </u>	E/O	
3		on debt held by the public	1			1	
3	632000	Interest Expenses on Securities	Е	N		E/U	
4	Gains/lo	sses from changes in actuarial assumptions					
4	727100	Gains on Changes in Long-Term Assumptions	Е	N	X	E/U	
4	727200	Losses on Changes in Long-Term Assumptions	Е	N	X	E/U	
5	General	property plant and equipment (PP&E) partial impairment loss			Ī		
5	729200	Other Losses From Impairment of Assets	Е	N	X	E/U	
6	Total no	n federal gross cost			Ī		
0		n-federal gross cost is the sum of lines 2 through 5.					
	I IIIS IIIIC	is the sum of fines 2 through 5.			] -		
7	Federal	gross cost					
7.1	Benefit r	orogram costs (RC 26) - Footnote 2			Ī		
7.1	640000	Benefit Expense	Е	F		E/U	
7.1	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority	E	F		E/U	
		(Unobligated)					
7.2	Imputed	costs (RC 25) - Footnote 2			Ī		
7.2	673000	Imputed Costs	Е	F		E/U	
	1			-	T	23.0	
7.3	_	cost (RC24) - Footnote 2					
_	610000	Operating Expenses/Program Costs	Е	F		E/U	
7.3	619000	Contra Bad Debt Expense - Incurred for Others	Е	F		E/U	
7.3	650000 672000	Cost of Goods Sold Bad Debt Expense	E E	F F		E/U E/U	
7.3	679000	Other Expenses Not Requiring Budgetary Resources	E	F		E/U	
7.3	680000	Future Funded Expenses	E	F		E/U	
7.3	690000	Non-Production Costs	E	F		E/U	
		a of agests (BC 24). Esotuate 2			i I		
<b>7.4</b> 7.4	880200	e of assets (RC 24) - Footnote 2  Purchases of Property, Plant, and Equipment	Е	F		E/U	
7.4	000200	1 urchases of Froperty, Frant, and Equipment	E	Г	<u> </u>	E/U	

## SUPPLEMENT 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	Addl. Info.
					Nonexcil		11110.
_	880300 880400	Purchases of Inventory and Related Property  Purchases of Assets - Other	E E	F F		E/U E/U	1
7.4	880400	Purchases of Assets - Other	Е	F		E/U	
7.5	Federal s	securities interest expense (RC 03) - Footnote 2					
7.5	632000	Interest Expenses on Securities	Е	F		E/U	3
7.0	n ·	Lall 14 A (DCOT) E 4 4 2	•				
		ng and other interest expense (RC05) - Footnote 2	Г	Г		E/II	
	631000 633000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Other Interest Expenses	E E	F F		E/U E/U	
	633800	Remuneration Interest	E	F		E/U	
			L	1		L	1
7.7	Borrowin	ng losses (RC 06) - Footnote 2					
7.7	721200	Losses on Disposition of Borrowings	E	F	X	E/U	3
7.7	729000	Other Losses	Е	F	X	E/U	
7.8	Other ex	penses (without reciprocals) (RC 29)					
7.8	640000	Benefit Expense	Е	Z		E/U	
7.8	680000	Future Funded Expenses	E	Z		E/U	
7.8	690000	Non-Production Costs	Е	Z		E/U	
7.8	750000	Distribution of Income - Dividend	Е	Z	X	E/U	
0	T . 1.6 1					1	
8		eral gross cost					
	This line	is the sum of lines 7.1 through 7.8.					
9	Departm	ent total gross cost					
	-	is the sum of lines 6 and 8.					
					ſ		
10	Earned r	evenue					
11	Non-fede	oral earned revenue					
11	510000	Revenue From Goods Sold	Е	N	X	E/U	
11	510900	Contra Revenue for Goods Sold	E	N	X	E/U	
11	520000	Revenue From Services Provided	Е	N	X	E/U	
11	520900	Contra Revenue for Services Provided	Е	N	X	E/U	
11	531000	Interest Revenue - Other	Е	N	X	E/U	
11	531100	Interest Revenue - Investments	Е	N	X	E/U	
	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	N	X	E/U	
_	531300	Interest Revenue - Subsidy Amortization	E	N	X	E/U	
_	531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	Е	N	X	E/U	
11	531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit	Е	N	X	E/U	
	<b>5215</b> 00	Reform Act		2.7	***	77.77	
	531700	Contra Revenue for Interest Revenue - Loans Receivable	Е	N	X	E/U	
11	531800 531900	Contra Revenue for Interest Revenue - Investments  Contra Revenue for Interest Revenue - Other	E E	N N	X	E/U E/U	
	532500	Administrative Fees Revenue	E	N	X	E/U	
	532900	Contra Revenue for Administrative Fees	E	N	X	E/U	-
	540000	Funded Benefit Program Revenue	E	N	X	E/U	
	540500	Unfunded FECA Benefit Revenue	E	N	X	U	+
_	540600	Contra Revenue for Unfunded FECA Benefit Revenue	E	N	X	U	
11	540900	Contra Revenue for Funded Benefit Program Revenue	Е	N	X	E/U	
11	550000	Insurance and Guarantee Premium Revenue	Е	N	X	E/U	
	550900	Contra Revenue for Insurance and Guarantee Premium Revenue	Е	N	X	E/U	
	590000	Other Revenue	Е	N	X	E/U	
	590900	Contra Revenue for Other Revenue	Е	N	X	E/U	
_	592100	Valuation Change in Investments - Exchange Stabilization Fund (ESF)	E	N	X	E/U	
	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	Е	N	X	E/U	
	599000	Collections for Others - Statement of Custodial Activity	Е	N	X	E/U	
	599100	Accrued Collections for Others - Statement of Custodial Activity	Е	N	X	E/U	
11	711000	Gains on Disposition of Assets - Other	Е	N	X	E/U	1
11	711100	Gains on Disposition of Investments	Е	N	X X	E/U	-
11	718000 718100	Unrealized Gains Unrealized Gain Evaluate Stabilization Fund (ESF)	E E	N N	X	E/U E	-
	719000	Unrealized Gain - Exchange Stabilization Fund (ESF)  Other Gains	E	N N	X	E/U	-
	719000	Gains on International Monetary Fund Assets	E	IN	X	U E/U	
11	719100	Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges	E	N	X	E	
12	Federal o	earned revenue					

## **USSGL Crosswalk - Reclassified Statement of Net Cost**

1.1   Incentif program reconnect (schanger) (IC 56) - Footnete 2   1.2   Sention   First   F	Line No.	USSGL Acct.	USSGL Account Title	Begin/ End	Fed/ NonFed	Exch/ Nonexch	Reporting Type Code	Addl. Info.
121   540000	12.1	Benefit p	orogram revenue (exchange) (RC 26) - Footnote 2	•			•	
12.1 Step000   Courts Revenue for Unfinded PEAC Altered Revenue				Е	F	X	E/U	
12.1   Sta900  Contra Revenue for Fundal Herefit Program Revenue	12.1	540500	Unfunded FECA Benefit Revenue	Е	F	X	U	
12.2   Boyskell revenue (exchange) (RC 24) - Footnote 2	_							
12.2   510000   Revenue From Goods Sold	12.1	540900	Contra Revenue for Funded Benefit Program Revenue	Е	F	X	E/U	
12.2   510000   Centra Revenue for Cionds Sold   E   F   X   E1U	12.2	Buy/sell	revenue (exchange) (RC 24) - Footnote 2					
122   52000   Revenue   From Services   Provided   E   F   X   EU			Revenue From Goods Sold					
12.2   532900   Contra Revenue for Nervisces Provided   F   F   X   EU								
12.2 532900   Comm Revenue for Administrative Fees   E   F   X   E-U								
12.2 59000   Contra Revenue for Administrative Fees								
12.2 590900 Other Revenue								
12.2   SPURCHAIN CONTRINENCE   E F X E/U								
12.3   880100   Offset for Purchases of Assets			Contra Revenue for Other Revenue					
12.3   880100   Offset for Purchases of Assets	12.3	Purchase	e of assets offset (RC 24) - Footnote 2			Ī		
12.4   \$1100   Interest Revenue - Investments			,	Е	F		E/U	
12.4   \$1100   Interest Revenue - Investments	12.4	Federal	securities interest revenue including associated gains and losses (evolunge) (DC 03) - Feature 2			Ī	•	•
12.4 \$13800   Contra Revenue for Interest Revenue - Investments				F	F	Y	E/II	
12.4   711.00   Gains on Disposition of Investments								
12.4   721800   Unrealized Gains   E F X E/U         12.4   721800   Unrealized Loses on Disposition of Investments   E F X E/U       12.4   722800   Unrealized Loses   E F X E/U       12.5								
12.4   728000   Unrealized Losses   E   F   X   E/U	12.4	718000		Е	F	X	E/U	
1.2.5   Borrowing and other interest revenue (exchange) (RC 05) - Footnote 2	12.4	721100	Losses on Disposition of Investments	Е	F	X	E/U	
12.5   531200   Interest Revenue - Coher	12.4	728000	Unrealized Losses	Е	F	X	E/U	
12.5   531700   Interest Revenue - Loans Receivable Unitwested Funds	12.5	Borrowi	ng and other interest revenue (exchange) (RC 05) - Footnote 2			Ī		
12.5   531700   Contra Revenue for Interest Revenue - Other   E   F   X   E/U     12.5   531900   Contra Revenue for Interest Revenue - Other   E   F   X   E/U     12.6   Borrowing gains (RC 06) - Footnote 2     12.6   711200   Cains on Disposition of Borrowings   E   F   X   E/U     12.6   711200   Cains on Disposition of Borrowings   E   F   X   E/U     12.7   5799800   Custodial Collections Transferred to a TAS Other Than the General Fund of the U.S. Government - Exchange (RC 13)     12.7   5799800   Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government - Exchange (RC 13)     12.8   Collections Transferred in to a TAS Other Than the General Fund of the U.S. Government - Exchange (RC 13)     12.8   Sympton   Financing Sources Transferred In From Custodial Statement Collections   E   F   X   E/U     12.9   Sympton   S	12.5	531000	Interest Revenue - Other	Е	F		E/U	
12.5   531900   Contra Revenue for Interest Revenue - Other   E   F   X   E/U								3
12.6   Borrowing gains (RC 06) - Footnote 2   12.6   711200   Gains on Disposition of Borrowings   E   F   X   E/U   3   12.6   711200   Other Gains   E   F   X   E/U   3   12.6   711200   Other Gains   E   F   X   E/U   3   12.7   Custodial Collections Transferred to a TAS Other Than the General Fund of the U.S. Government - Exchange (RC 13)   12.7   599800   Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of   E   F   X   E/U   12.8   59980   Custodial Collections Transferred In From Custodial Statement Collections   E   F   X   E/U   12.8   599700   Financing Sources Transferred In From Custodial Statement Collections   E   F   X   E/U   12.9   599900   Collections Vet to be Transferred to a TAS Other Than the General Fund of the U.S. Government - Exchange (RC 14)   12.9   599900   Collections for Others - Statement of Custodial Activity   E   F   X   E/U   12.9   599100   Accrued Collections for Others - Statement of Custodial Activity   E   F   X   E/U   12.10   571300   Accrued of Amounts to be collected in TAS Other Than the General Fund of the U.S. Government - Exchange (RC 12.10   571300   Accrued of Amounts Receivable from Custodial on Non-Entity Assets Receivable from a Federal   E   F   X   E/U   12.10   571300   Accrued of Amounts Receivable from Custodian on Non-Entity Assets Receivable from a Federal   E   F   X   E/U   13   Total federal earned revenue   This line is the sum of 12.1 through 12.10.   14   Department total earned revenue   This line is the sum of 12.1 through 12.10.   15   Net cost of operations   15   Net cost of operations   16   17   17   17   17   17   17   17	_							
12.6   711200   Gains on Disposition of Borrowings   E   F   X   E/U   3     12.6   719000   Other Gains   E   F   X   E/U   3     12.7   Custodial Collections Transferred to a TAS Other Than the General Fund of the U.S. Government - Exchange (RC 13)     12.7   599800   Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of   E   F   X   E/U     12.8   Collections Transferred in to a TAS Other Than the General Fund of the U.S. Government - Exchange (RC 13)     12.8   599700   Financing Sources Transferred In From Custodial Statement Collections   E   F   X   E/U     12.9   599900   Collections Yet to be Transferred to a TAS Other Than the General Fund of the U.S. Government - Exchange (RC 14)     12.9   599000   Collections for Others - Statement of Custodial Activity   E   F   X   E/U     12.9   599100   Accruad Collections for Others - Statement of Custodial Activity   E   F   X   E/U     12.10   571300   Accruad for Agency Amounts to be collected in TAS Other Than the General Fund of the U.S. Government - Exchange (RC 14)     13   Total federal earned revenue   This line is the sum of 12.1 through 12.10.     14   Department total earned revenue   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.     FOOTNOTES AND ADDITIONAL INFORMATION:   1   USSGL account attribute domain "F" excludes intradepartmental amounts.   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.	12.5	531900	Contra Revenue for Interest Revenue - Other	Е	F	X	E/U	
12.6   719000   Other Gains   E   F   X   E/U	12.6	Borrowi	ng gains (RC 06) - Footnote 2					
12.7   Custodial Collections Transferred to a TAS Other Than the General Fund of the U.S. Government - Exchange (RC 13)			· ·					3
12.7   599800   Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of E F X E/U	12.6	719000	Other Gains	Е	F	X	E/U	
the U.S. Government  12.8 Collections Transferred in to a TAS Other Than the General Fund of the U.S. Government - Exchange (RC 13)  12.8 599700 Financing Sources Transferred In From Custodial Statement Collections  E F X E/U  12.9 Accrual of Custodial Collections Yet to be Transferred to a TAS Other Than the General Fund of the U.S. Government - Exchange (RC 14)  12.9 599000 Collections for Others - Statement of Custodial Activity  E F X E/U  12.9 599100 Accrual Collections for Others - Statement of Custodial Activity  E F X E/U  12.10 Accrual for Agency Amounts to be collected in TAS Other Than the General Fund of the U.S. Government - Exchange (RC 12.10 571300 Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal E F X E/U  13 Total federal earned revenue  This line is the sum of 12.1 through 12.10.  14 Department total earned revenue  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.  FOOTNOTES AND ADDITIONAL INFORMATION:  1 USSGL account attribute domain "F" excludes intradepartmental amounts.  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.	12.7	Custodia	l Collections Transferred to a TAS Other Than the General Fund of the U.S. Government - Exchar	ige (RC	13)			
12.8   Collections Transferred in to a TAS Other Than the General Fund of the U.S. Government - Exchange (RC 13)     12.8   599700   Financing Sources Transferred In From Custodial Statement Collections   E   F   X   E/U     12.9   Accrual of Custodial Collections Yet to be Transferred to a TAS Other Than the General Fund of the U.S. Government - Exchange (RC 14)     12.9   599000   Collections for Others - Statement of Custodial Activity   E   F   X   E/U     12.9   599100   Accrued Collections for Others - Statement of Custodial Activity   E   F   X   E/U     12.10   Accrual for Agency Amounts to be collected in TAS Other Than the General Fund of the U.S. Government - Exchange (RC 12.10)     12.10   Accrual for Agency Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal   E   F   X   E/U     12.10   Accrual for Agency - Other Than the General Fund of the U.S. Government - Exchange (RC 12.10)     13   Total federal earned revenue   This line is the sum of 12.1 through 12.10.     14   Department total earned revenue   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.	12.7	599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of	Е	F	X	E/U	
12.8   599700   Financing Sources Transferred In From Custodial Statement Collections   E   F   X   E/U			the U.S. Government					
12.9 Accrual of Custodial Collections Yet to be Transferred to a TAS Other Than the General Fund of the U.S. Government - Exchange (RC 14)  12.9 599000   Collections for Others - Statement of Custodial Activity   E   F   X   E/U    12.9 599100   Accrual for Agency Amounts to be collected in TAS Other Than the General Fund of the U.S. Government - Exchange (RC 12.10 S71300   Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal   E   F   X   E/U    13 Total federal earned revenue   This line is the sum of 12.1 through 12.10.  14 Department total earned revenue   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.  FOOTNOTES AND ADDITIONAL INFORMATION:  1   USSGL account attribute domain "F" excludes intradepartmental amounts.  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.	12.8	Collectio	ons Transferred in to a TAS Other Than the General Fund of the U.S. Government - Exchange (RC	13)				
Exchange (RC 14)   12.9   599000   Collections for Others - Statement of Custodial Activity   E   F   X   E/U   12.9   599100   Accrued Collections for Others - Statement of Custodial Activity   E   F   X   E/U   12.10   Accrued for Agency Amounts to be collected in TAS Other Than the General Fund of the U.S. Government - Exchange (RC   12.10   571300   Accrued of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal   E   F   X   E/U   Agency - Other Than the General Fund of the U.S. Government   E   F   X   E/U   Agency - Other Than the General Fund of the U.S. Government   This line is the sum of 12.1 through 12.10.   13   Total federal earned revenue   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.		1		1	F	X	E/U	
Exchange (RC 14)   12.9   599000   Collections for Others - Statement of Custodial Activity   E   F   X   E/U   12.9   599100   Accrued Collections for Others - Statement of Custodial Activity   E   F   X   E/U   12.10   Accrued for Agency Amounts to be collected in TAS Other Than the General Fund of the U.S. Government - Exchange (RC   12.10   571300   Accrued of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal   E   F   X   E/U   Agency - Other Than the General Fund of the U.S. Government   E   F   X   E/U   Agency - Other Than the General Fund of the U.S. Government   This line is the sum of 12.1 through 12.10.   13   Total federal earned revenue   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.	12.9	Accrual	of Custodial Collections Yet to be Transferred to a TAS Other Than the General Fund of the U.S. (	Governn	nent -	· [		
12.9   599100   Accrued Collections for Others - Statement of Custodial Activity   E   F   X   E/U								
12.10   Accrual for Agency Amounts to be collected in TAS Other Than the General Fund of the U.S. Government - Exchange (RC			Collections for Others - Statement of Custodial Activity	Е	F		E/U	
12.10 571300   Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal   E   F   X   E/U	12.9	599100	Accrued Collections for Others - Statement of Custodial Activity	E	F	X	E/U	
Agency - Other Than the General Fund of the U.S. Government  13 Total federal earned revenue This line is the sum of 12.1 through 12.10.  14 Department total earned revenue 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.  FOOTNOTES AND ADDITIONAL INFORMATION:  1 USSGL account attribute domain "F" excludes intradepartmental amounts.  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.	12.10	Accrual	for Agency Amounts to be collected in TAS Other Than the General Fund of the U.S. Government	- Excha	nge (RC	Ī		
13 Total federal earned revenue This line is the sum of 12.1 through 12.10.  14 Department total earned revenue 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.  FOOTNOTES AND ADDITIONAL INFORMATION:  1 USSGL account attribute domain "F" excludes intradepartmental amounts.  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.	12.10	571300	Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal	Е	F	X	E/U	
This line is the sum of 12.1 through 12.10.  14 Department total earned revenue  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.  FOOTNOTES AND ADDITIONAL INFORMATION:  1 USSGL account attribute domain "F" excludes intradepartmental amounts.  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.			Agency - Other Than the General Fund of the U.S. Government					
14 Department total earned revenue 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.  FOOTNOTES AND ADDITIONAL INFORMATION:  1 USSGL account attribute domain "F" excludes intradepartmental amounts.  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.	13	Total fed	leral earned revenue			Ī		
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.  FOOTNOTES AND ADDITIONAL INFORMATION:  1 USSGL account attribute domain "F" excludes intradepartmental amounts.  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.		This line	is the sum of 12.1 through 12.10.					
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.  FOOTNOTES AND ADDITIONAL INFORMATION:  1 USSGL account attribute domain "F" excludes intradepartmental amounts.  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.	14	Denartm	ent total earned revenue			Ī		
This line is the result of subtracting line 14 from line 9.  FOOTNOTES AND ADDITIONAL INFORMATION:  1  USSGL account attribute domain "F" excludes intradepartmental amounts.  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.		-						
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FOOTNOTES AND ADDITIONAL INFORMATION:  1  USSGL account attribute domain "F" excludes intradepartmental amounts.  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.	15		<u> </u>					
1 USSGL account attribute domain "F" excludes intradepartmental amounts.  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.								
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Reporting Requirements for the Financial Report of the United States Government.		1	USSGL account attribute domain "F" excludes intradepartmental amounts.					
3 Reported by the Department of Treasury.		2						
		3	Reported by the Department of Treasury.					