

## SUPPLEMENT

## Section V

## USSGL Crosswalk - Statement of Net Cost

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Cust/Noncust	Program Indicator	Addl. Info.
<b>Gross Program Costs:</b>								
<b>Program A:</b>								
<b>1</b>	<b>Gross costs (Note 22)</b>							
1	610000	Operating Expenses/Program Costs	E	F/N				
1	619000	Contra Bad Debt Expense - Incurred for Others	E	F/N				
1	619900	Adjustment to Subsidy Expense	E	N				
1	631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank	E	F				
1	632000	Interest Expenses on Securities	E	F/N				
1	633000	Other Interest Expenses	E	F/G/N		A		
1	633800	Remuneration Interest	E	N				
1	634000	Interest Expense Accrued on the Liability for Loan Guarantees	E	N				
1	640000	Benefit Expense	E	F/N/Z			P	
1	650000	Cost of Goods Sold	E	N				
1	660000	Applied Overhead	E	N				
1	661000	Cost Capitalization Offset	E	N				
1	671000	Depreciation, Amortization, and Depletion	E	N				
1	672000	Bad Debt Expense	E	F/N				
1	673000	Imputed Costs	E	F				
1	679000	Other Expenses Not Requiring Budgetary Resources	E	F/N		A		
1	680000	Future Funded Expenses	E	F/N/Z			P	2
1	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	E	F			P	
1	690000	Nonproduction Costs	E	F/N/Z			P	3
1	717100	Gains on Changes in Long-Term Assumptions - From Experience	E	N	X			

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1	717200	Losses on Changes in Long-Term Assumptions - From Experience	E	N	X			
1	721000	Losses on Disposition of Assets - Other	E	N	X		P	
1	721100	Losses on Disposition of Investments	E	F/N/Z	X	A	P	
1	721200	Losses on Disposition of Borrowings	E	F	X		P	
1	728000	Unrealized Losses	E	F/N	X		P	
1	728100	Unrealized Losses - Exchange Stabilization Fund	E	N	X			
1	729000	Other Losses	E	F/N	X		P	
1	729100	Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges	E	N	X			
1	730000	Extraordinary Items	E	N	X		P	
1	750000	Distribution of Income - Dividend	E	G/N	X		P	
1	760000	Changes in Actuarial Liability	E	N			P	
<b>2</b>	<b>Less: earned revenue</b>							
2	510000	Revenue From Goods Sold	E	F/N	X			
2	510900	Contra Revenue for Goods Sold	E	F/N	X			
2	520000	Revenue From Services Provided	E	F/N	X			
2	520900	Contra Revenue for Services Provided	E	F/N	X			
2	531000	Interest Revenue - Other	E	F/N	X	A	P	
2	531100	Interest Revenue - Investments	E	F/N/Z	X	A	P	
2	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	F/N	X	A	P	
2	531300	Interest Revenue - Subsidy Amortization	E	N	X		P	
2	531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	X			
2	531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	X			
2	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F/N	X	A	P	

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2	531800	Contra Revenue for Interest Revenue - Investments	E	F/N	X	A	P	
2	531900	Contra Revenue for Interest Revenue - Other	E	F/N	X	A	P	
2	532500	Administrative Fees Revenue	E	F/N	X	A		
2	532900	Contra Revenue for Administrative Fees	E	F/N	X	A		
2	540000	Funded Benefit Program Revenue	E	F/N	X			
2	540500	Unfunded FECA Benefit Revenue	E	F/N	X			
2	540600	Contra Revenue for Unfunded FECA Benefit Revenue	E	F/N	X			
2	540900	Contra Revenue for Funded Benefit Program Revenue	E	F/N	X			
2	550000	Insurance and Guarantee Premium Revenue	E	N	X			
2	550900	Contra Revenue for Insurance and Guarantee Premium Revenue	E	N	X			
2	590000	Other Revenue	E	F/G/N/Z	X	A	P	
2	590900	Contra Revenue for Other Revenue	E	F/N	X	A	P	
2	592100	Valuation Change in Investments - Exchange Stabilization Fund	E	N	X			
2	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	E	N	X			
2	711000	Gains on Disposition of Assets - Other	E	N	X		P	
2	711100	Gains on Disposition of Investments	E	F/N/Z	X		P	
2	711200	Gains on Disposition of Borrowings	E	F	X		P	
2	718000	Unrealized Gains	E	F/N	X		P	
2	718100	Unrealized Gain - Exchange Stabilization Fund	E	N	X			
2	719000	Other Gains	E	F/N	X		P	
2	719100	Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges	E	N	X			
<b>3</b>	<b>Net program costs:</b>							
<b>This line is calculated. Equals sum of lines 1 minus 2.</b>								

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<b>4</b>	<b>(Gain)/Loss on pension, ORB or OPEB Assumption Changes (Note 15):</b>							
4	727100	Gains on Changes in Long-Term Assumptions	E	N	X			
4	727200	Losses on Changes in Long-Term Assumptions	E	N	X			
<b>5</b>	<b>Net program costs including Assumption Changes:</b>							
	<b>This line is calculated. Equals the sum of lines 3 through 4.</b>							
<b>6</b>	<b>Costs not assigned to programs</b>							
6	640000	Benefit Expense	E	F/N/Z			Q	
6	680000	Future Funded Expenses	E	F/N/Z			Q	
6	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	E	F			Q	
6	690000	Nonproduction Costs	E	F/N/Z			Q	
6	721000	Losses on Disposition of Assets - Other	E	N	X		Q	
6	721100	Losses on Disposition of Investments	E	F/N/Z	X	A	Q	
6	721200	Losses on Disposition of Borrowings	E	F	X		Q	
6	728000	Unrealized Losses	E	F/N	X		Q	
6	729000	Other Losses	E	F/N	X		Q	
6	730000	Extraordinary Items	E	N	X		Q	
6	750000	Distribution of Income - Dividend	E	G/N	X		Q	
6	760000	Changes in Actuarial Liability	E	N			Q	
<b>7</b>	<b>Less: earned revenues not attributed to programs</b>							
7	531000	Interest Revenue - Other	E	F/N	X	A	Q	
7	531100	Interest Revenue - Investments	E	F/N/Z	X	A	Q	
7	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	F/N	X	A	Q	
7	531300	Interest Revenue - Subsidy Amortization	E	N	X		Q	

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7	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F/N	X	A	Q	
7	531800	Contra Revenue for Interest Revenue - Investments	E	F/N	X	A	Q	
7	531900	Contra Revenue for Interest Revenue - Other	E	F/N	X	A	Q	
7	590000	Other Revenue	E	F/G/N/Z	X	A	Q	
7	590900	Contra Revenue for Other Revenue	E	F/G/N	X	A	Q	
7	711000	Gains on Disposition of Assets - Other	E	N	X		Q	
7	711100	Gains on Disposition of Investments	E	F/N/Z	X		Q	
7	711200	Gains on Disposition of Borrowings	E	F	X		Q	
7	718000	Unrealized Gains	E	F/N	X		Q	
7	719000	Other Gains	E	F/N	X		Q	
<b>8 Net cost of operations</b>								
<b>This line is calculated. Equals sum of lines 5 and 6 minus 7.</b>								

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**Footnotes and Additional Information**

1. Use the USSGL account attribute domains as provided in USSGL SectionIV, page 4.
2. Excludes non-recurring cleanup costs.
3. Report stewardship costs separately.