

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 cost						
2	Non-federal gross cost						
2	571400	Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account	E	N	X	E/U	
2	599750	Financing Sources Transferred In From Custodial Statement Collections - Contra Account	E	N	X	E/U	
2	599900	Offset to Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account	E	N	X	E/U	
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	671300	Lessee Lease Amortization	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	679300	Accrued Expenses	E	N		E/U	
2	679500	Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental Administrative Fees	E	N		E/U	
2	680000	Future Funded Expenses	E	N		E/U	
2	690000	Non-Production Costs	E	N		E/U	
2	693000	Lessee Lease Expense	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 (ESF)	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	Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges	E	N	X	E	
2	730000	Extraordinary Items	E	N	X	E/U	
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) - Footnote 2						
7.1	640000	Benefit Expense	E	F		E/U	
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) - Footnote 2						
7.2	673000	Imputed Costs	E	F		E/U	
7.3	Buy/sell cost (RC24) - Footnote 2						
7.3	610000	Operating Expenses/Program Costs	E	F		E/U	
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	
7.3	679300	Accrued Expenses	E	F		E/U	
7.3	680000	Future Funded Expenses	E	F		E/U	
7.3	690000	Non-Production Costs	E	F		E/U	
7.3	693000	Lessee Lease Expense	E	F		E/U	
7.4	Purchase of assets (RC 24) - Footnote 2						
7.4	880200	Purchases of Property, Plant, and Equipment	E	F		E/U	

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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	Federal securities interest expense (RC 03) - Footnote 2						
7.5	632000	Interest Expenses on Securities	E	F		E/U	3
7.6	Borrowing and other interest expense (RC 05) - Footnote 2						
7.6	631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank	E	F		E/U	
7.6	633000	Other Interest Expenses	E	F		E/U	
7.6	633800	Remuneration Interest	E	F		E	
7.7	Borrowing losses (RC 06) - Footnote 2						
7.7	721200	Losses on Disposition of Borrowings	E	F	X	E/U	3
7.7	729000	Other Losses	E	F	X	E/U	
7.8	Other expenses (without reciprocals) (RC 29)						
7.8	640000	Benefit Expense	E	Z		E/U	
7.8	680000	Future Funded Expenses	E	Z		E/U	
7.8	690000	Non-Production Costs	E	Z		E/U	
7.8	750000	Distribution of Income - Dividend	E	Z	X	E/U	
8	Total federal gross cost						
	This line is the sum of lines 7.1 through 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	
11	592100	Valuation Change in Investments - Exchange Stabilization Fund (ESF)	E	N	X	E/U	
11	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	E	N	X	E/U	
11	593000	Lessor Lease Revenue	E	N	X	E/U	
11	593300	Amortization of Unearned Lessor Revenue	E	N	X	E/U	
11	593900	Contra Revenue for Lessor Lease Revenue	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 (ESF)	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	Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges	E	N	X	E	
12	Federal earned revenue						
12.1	Benefit program revenue (exchange) (RC 26) - Footnote 2						
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	

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12.2 Buy/sell revenue (exchange) (RC 24) - Footnote 2							
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	
12.2	593000	Lessor Lease Revenue	E	F	X	E/U	
12.2	593900	Contra Revenue for Lessor Lease Revenue	E	F	X	E/U	
12.3 Purchase of assets offset (RC 24) - Footnote 2							
12.3	880100	Offset for Purchases of Assets	E	F		E/U	
12.4 Federal securities interest revenue including associated gains and losses (exchange) (RC 03) - Footnote 2							
12.4	531100	Interest Revenue - Investments	E	F	X	E/U	
12.4	531800	Contra Revenue for Interest Revenue - Investments	E	F	X	E/U	
12.4	711100	Gains on Disposition of Investments	E	F	X	E/U	
12.4	718000	Unrealized Gains	E	F	X	E/U	
12.4	721100	Losses on Disposition of Investments	E	F	X	E/U	
12.4	728000	Unrealized Losses	E	F	X	E/U	
12.5 Borrowing and other interest revenue (exchange) (RC 05) - Footnote 2							
12.5	531000	Interest Revenue - Other	E	F	X	E/U	
12.5	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	F	X	E/U	3
12.5	531700	Contra Revenue for Interest Revenue - Loans Receivable	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	Gains on Disposition of Borrowings	E	F	X	E/U	3
12.6	719000	Other Gains	E	F	X	E/U	
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 the U.S. Government	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 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 14)							
12.10	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	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.						
3	Reported by the Department of Treasury.						