SUPPLEMENT Section V

		USSGL Crosswalk - Statement of Net Co	ost					
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 Co	sts		Ţ				
1	610000	Operating Expenses/Program Costs	E	F/N			E/U	
1	615000	Expensed Asset	E E	EAI			E/U E/U	
1	619000 619900	Contra Bad Debt Expense - Incurred for Others Adjustment to Subsidy Expense	E	F/N N			E/U E/U	
1	631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank	E	F			E/U	
1	632000	Interest Expenses on Securities	Е	F/N			E/U	
1	633000	Other Interest Expenses	Е	F/N		A	E/U	
1	633800 634000	Remuneration Interest Interest Expense Accrued on the Liability for Loan Guarantees	E E	F/N N			E/U	
1	640000	Benefit Expense	E	F/N/Z			E/U	4
1	650000	Cost of Goods Sold	E	F/N			E/U	
1	660000	Applied Overhead	Е	N			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
	600000	Authority (Unobligated)	Б	E/AL/Z			E /II	2.4
1	690000 693000	Non-Production Costs Lessee Lease Expense	E E	F/N/Z F/N			E/U E/U	3, 4
1	717100	Gains on Changes in Long-Term Assumptions - From Experience	E	N N	X		E/U	
1	717200	Losses on Changes in Long-Term Assumptions - From Experience	E	N	X		E/U	
1	721000	Losses on Disposition of Assets - Other	Е	N	X		E/U	4
1	721100	Losses on Disposition of Investments	E	F/N	X	A	E/U	4
1	721200	Losses on Disposition of Borrowings	E	F	X		E/U	4
1	728000	Unrealized Losses	Е	F/N	X		E/U E	4
1	728100 729000	Unrealized Losses - Exchange Stabilization Fund (ESF) Other Losses	E E	N F/N	X		E/U	4
1	729000	Losses on International Monetary Fund Assets	E	1711	X		U	7
1	729100	Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges	E	N	X		E	
1	729200	Other Losses From Impairment of Assets	E	N	X		E/U	4
1	730000	Extraordinary Items	E	N	X		E/U	4
1	750000	Distribution of Income - Dividend	Е	N/Z	X		E/U	4
1	760000	Changes in Actuarial Liability	E	N			E/U	4
1	880100 880200	Offset for Purchases of Assets Purchases of Property, Plant, and Equipment	E E	F F			E/U E/U	
1	880300	Purchases of Inventory and Related Property	E	F			E/U	
1	880400	Purchases of Assets - Other	Е	F			E/U	
2	Less Ear	ned Revenue		ī	_	_		_
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	Е	F/N	X	A	E/U	4
2	520900	Contra Revenue for Services Provided	E	F/N	X	A	E/U	A
2	531000 531100	Interest Revenue - Other Interest Revenue - Investments	E E	F/N F/N	X	A A	E/U E/U	4
2	531100	Interest Revenue - Investments Interest Revenue - Loans Receivable/Uninvested Funds	E	F/N	X	A	E/U	4
2	531300	Interest Revenue - Subsidy Amortization	E	N	X		E/U	4
2	531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	Е	N	X		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	Е	F/N	X	A	E/U	4
2	531900	Contra Revenue for Interest Revenue - Other	E	F/N	X	A	E/U	4
2	532500 532900	Administrative Fees Revenue Contra Revenue for Administrative Fees	E E	F/N F/N	X	A A	E/U E/U	
2	540000	Funded Benefit Program Revenue	E	F/N F/N	X	Λ	E/U	
2	540500	Unfunded FECA Benefit Revenue	E	F/N	X		U	
2	540600	Contra Revenue for Unfunded FECA Benefit Revenue	Е	F/N	X	i	U	1

SUPPLEMENT Section V

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.
2	540900	Contra Revenue for Funded Benefit Program Revenue	Е	F/N	X		E/U	
2	550000	Insurance and Guarantee Premium Revenue	Е	N	X		E/U	
2	550900	Contra Revenue for Insurance and Guarantee Premium Revenue	Е	N	X		E/U	
2	571300	Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federa Agency - Other Than the General Fund of the U.S. Government	Е	F	X	A	E/U	4
2	571400	Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account	Е	N	X		E/U	4
2	590000	Other Revenue	E	F/N	X	A	E/U	4
2	590900	Contra Revenue for Other Revenue	E	F/N	X	A	E/U	4
2	592100	Valuation Change in Investments - Exchange Stabilization Fund (ESF)	E	N	X		E/U	
2	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	Е	N	X		E/U	
2	593000	Lessor Lease Revenue	E	F/N	X		E/U	
2	593300	Amortization of Unearned Lessor Revenue	Е	N	X		E/U	
2	593900	Contra Revenue for Lessor Lesse Revenue	Е	F/N	X		E/U	4
2	599700	Financing Sources Transferred In From Custodial Statement Collections	E E	F N	X	A	E/U E/U	4
2	599750 599900	Financing Sources Transferred In From Custodial Statement Collections - Contra Account Offset to Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account	E	N N	X		E/U	4
2	711000	Gains on Disposition of Assets - Other	E	N	X		E/U	4
2	711100	Gains on Disposition of Investments	Е	F/N	X		E/U	4
2	711200	Gains on Disposition of Borrowings	Е	F	X		E/U	4
2	718000	Unrealized Gains	E	F/N	X		E/U	4
2	718100	Unrealized Gain - Exchange Stabilization Fund (ESF)	Е	N	X		Е	
2	719000	Other Gains	Е	F/N	X		E/U	4
2	719090	Gains on International Monetary Fund Assets	Е	3.7	X		U	
2	719100	Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges	Е	N	X		Е	
3		ram Costs is calculated. Equals sum of lines 1 minus 2.						
4		oss on Pension, ORB or OPEB Assumption Changes (Note 15)						
4	727100	Gains on Changes in Long-Term Assumptions	Е	N	X		E/U	
4 4	727100 727200	Gains on Changes in Long-Term Assumptions Losses on Changes in Long-Term Assumptions	E E	N N	X X		E/U E/U	
4	727100 727200 Net Prog	Gains on Changes in Long-Term Assumptions						
4 4 5	727100 727200 Net Prog This line	Gains on Changes in Long-Term Assumptions Losses on Changes in Long-Term Assumptions ram Costs including Assumption Changes is calculated. Equals the sum of lines 3 through 4. Assigned to Programs	Е	N			E/U	
4 4 5 5	727100 727200 Net Prog This line Cost Not 640000	Gains on Changes in Long-Term Assumptions Losses on Changes in Long-Term Assumptions ram Costs including Assumption Changes is calculated. Equals the sum of lines 3 through 4. Assigned to Programs Benefit Expense	E	N F/N/Z			E/U	5
4 4 5 5 6 6 6	727100 727200 Net Prog This line Cost Not 640000 680000	Gains on Changes in Long-Term Assumptions Losses on Changes in Long-Term Assumptions ram Costs including Assumption Changes is calculated. Equals the sum of lines 3 through 4. Assigned to Programs Benefit Expense Future Funded Expenses	E E E	N F/N/Z F/N/Z			E/U E/U E/U	5
5 6 6 6 6	727100 727200 Net Prog This line Cost Not 640000 680000 685000	Gains on Changes in Long-Term Assumptions Losses on Changes in Long-Term Assumptions ram Costs including Assumption Changes is calculated. Equals the sum of lines 3 through 4. Assigned to Programs Benefit Expense Future Funded Expenses Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	E E E E	N F/N/Z F/N/Z F			E/U E/U E/U E/U	5
4 4 4 5 6 6 6 6	727100 727200 Net Prog This line Cost Not 640000 680000 685000 690000	Gains on Changes in Long-Term Assumptions Losses on Changes in Long-Term Assumptions ram Costs including Assumption Changes is calculated. Equals the sum of lines 3 through 4. Assigned to Programs Benefit Expense Future Funded Expenses Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) Non-Production Costs	E E E E	N F/N/Z F/N/Z F F/N/Z	X		E/U E/U E/U E/U E/U	5 5 5
4 4 4 5 6 6 6 6 6	727100 727200 Net Prog This line Cost Not 640000 680000 685000 690000 721000	Gains on Changes in Long-Term Assumptions Losses on Changes in Long-Term Assumptions ram Costs including Assumption Changes is calculated. Equals the sum of lines 3 through 4. Assigned to Programs Benefit Expense Future Funded Expenses Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) Non-Production Costs Losses on Disposition of Assets - Other	E E E E E E	N F/N/Z F/N/Z F F/N/Z N	X		E/U E/U E/U E/U E/U E/U E/U	5 5 5 5
4 4 4 5 6 6 6 6 6 6 6	727100 727200 Net Prog This line Cost Not 640000 685000 690000 721000 721100	Gains on Changes in Long-Term Assumptions Losses on Changes in Long-Term Assumptions ram Costs including Assumption Changes is calculated. Equals the sum of lines 3 through 4. Assigned to Programs Benefit Expense Future Funded Expenses Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) Non-Production Costs Losses on Disposition of Assets - Other Losses on Disposition of Investments	E E E E E E	F/N/Z F/N/Z F F N/Z F F/N/Z N F/N	X X X	A	E/U E/U E/U E/U E/U E/U E/U E/U	5 5 5 5 5
4 4 4 5 6 6 6 6 6 6 6 6	727100 727200 Net Prog This line Cost Not 640000 685000 689000 721000 721100 721200	Gains on Changes in Long-Term Assumptions Losses on Changes in Long-Term Assumptions ram Costs including Assumption Changes is calculated. Equals the sum of lines 3 through 4. Assigned to Programs Benefit Expense Future Funded Expenses Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) Non-Production Costs Losses on Disposition of Assets - Other Losses on Disposition of Borrowings	E E E E E E E	F/N/Z F/N/Z F F/N/Z F F/N/Z F/N/Z N F/N	X X X X	A	E/U E/U E/U E/U E/U E/U E/U E/U E/U	5 5 5 5 5 5
4 4 4 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	727100 727200 Net Prog This line Cost Not 640000 685000 685000 721000 721100 721200 721200 728000	Gains on Changes in Long-Term Assumptions Losses on Changes in Long-Term Assumptions ram Costs including Assumption Changes is calculated. Equals the sum of lines 3 through 4. Assigned to Programs Benefit Expense Future Funded Expenses Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) Non-Production Costs Losses on Disposition of Assets - Other Losses on Disposition of Investments Losses on Disposition of Borrowings Unrealized Losses	E E E E E E E E	F/N/Z F/N/Z F F/N/Z N F/N F/N F	X X X X X	A	E/U	5 5 5 5 5 5 5
4 4 4 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	727100 727200 Net Prog This line Cost Not 640000 680000 721000 721100 721200 721200 721200 721200 721200 721200 721200 721200 721200	Gains on Changes in Long-Term Assumptions Losses on Changes in Long-Term Assumptions ram Costs including Assumption Changes is calculated. Equals the sum of lines 3 through 4. Assigned to Programs Benefit Expense Future Funded Expenses Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) Non-Production Costs Losses on Disposition of Assets - Other Losses on Disposition of Investments Losses on Disposition of Borrowings Unrealized Losses Other Losses	E E E E E E E E E E E E	F/N/Z F/N/Z F F/N/Z N F/N F/N F/N F/N	X X X X X	A	E/U	5 5 5 5 5 5 5 5
4 4 4 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	727100 727200 Net Prog This line Cost Not 640000 680000 721000 721000 721200 721200 728000 729000 729200	Gains on Changes in Long-Term Assumptions Losses on Changes in Long-Term Assumptions ram Costs including Assumption Changes is calculated. Equals the sum of lines 3 through 4. Assigned to Programs Benefit Expense Future Funded Expenses Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) Non-Production Costs Losses on Disposition of Assets - Other Losses on Disposition of Borrowings Unrealized Losses Other Losses Other Losses Other Losses From Impairment of Assets	E E E E E E E E	N F/N/Z F/N/Z F F/N/Z N F/N F/N	X X X X X X X	A	E/U	5 5 5 5 5 5 5
4 4 4 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	727100 727200 Net Prog This line Cost Not 640000 680000 685000 690000 721000 721100 721200 7228000 729200 730000	Gains on Changes in Long-Term Assumptions Losses on Changes in Long-Term Assumptions ram Costs including Assumption Changes is calculated. Equals the sum of lines 3 through 4. Assigned to Programs Benefit Expense Future Funded Expenses Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) Non-Production Costs Losses on Disposition of Assets - Other Losses on Disposition of Investments Losses on Disposition of Borrowings Unrealized Losses Other Losses	E E E E E E E E E E E E E E E E E E E	N F/N/Z F/N/Z F F/N/Z N F/N F/N	X X X X X X X X	A	E/U	5 5 5 5 5 5 5 5 5 5
4 4 4 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	727100 727200 Net Prog This line Cost Not 640000 680000 721000 721000 721200 721200 728000 729000 729200	Gains on Changes in Long-Term Assumptions Losses on Changes in Long-Term Assumptions ram Costs including Assumption Changes is calculated. Equals the sum of lines 3 through 4. Assigned to Programs Benefit Expense Future Funded Expenses Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) Non-Production Costs Losses on Disposition of Assets - Other Losses on Disposition of Investments Losses on Disposition of Borrowings Unrealized Losses Other Losses Other Losses Other Losses From Impairment of Assets Extraordinary Items	E E E E E E E E E E E E E E E E E E E	N F/N/Z F/N/Z F F/N/Z N F/N F/N	X X X X X X X	A	E/U	5 5 5 5 5 5 5 5 5
4 4 4 5 6 6 6 6 6 6 6 6 6 6 6 6 6 7	727100 727200 Net Prog This line Cost Not 640000 680000 685000 690000 721000 721100 721200 721200 729200 729200 730000 750000 Less Earl	Gains on Changes in Long-Term Assumptions Losses on Changes in Long-Term Assumptions ram Costs including Assumption Changes is calculated. Equals the sum of lines 3 through 4. Assigned to Programs Benefit Expense Future Funded Expenses Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) Non-Production Costs Losses on Disposition of Assets - Other Losses on Disposition of Investments Losses on Disposition of Borrowings Unrealized Losses Other Losses Other Losses Other Losses From Impairment of Assets Extraordinary Items Distribution of Income - Dividend Changes in Actuarial Liability med Revenue Not Attributable to Programs	E E E E E E E E E E E E E E E E E E E	F/N/Z F/N/Z F F/N/Z N F/N F/N N N N N/Z N	X X X X X X X X		E/U	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5
4 4 4 5 6 6 6 6 6 6 6 6 6 6 6 6 6 7 7	727100 727200 Net Prog This line Cost Not 640000 685000 690000 721000 721100 721200 721200 722100 729200 730000 750000 760000 Less Eari 520000	Gains on Changes in Long-Term Assumptions Losses on Changes in Long-Term Assumptions ram Costs including Assumption Changes is calculated. Equals the sum of lines 3 through 4. Assigned to Programs Benefit Expense Future Funded Expenses Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) Non-Production Costs Losses on Disposition of Assets - Other Losses on Disposition of Investments Losses on Disposition of Borrowings Unrealized Losses Other Losses Other Losses Other Losses From Impairment of Assets Extraordinary Items Distribution of Income - Dividend Changes in Actuarial Liability med Revenue Not Attributable to Programs Revenue From Services Provided	E E E E E E E E E E E E E E E E E E E	N F/N/Z F/N/Z F F/N/Z N F/N F/N	X X X X X X X X X X X X X X	A	E/U E/U E/U E/U E/U E/U E/U E/U	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5
4 4 4 5 6 6 6 6 6 6 6 6 6 6 6 6 6 7 7	727100 727200 Net Prog This line Cost Not 640000 685000 690000 721000 721100 721200 721200 721200 721200 729200 730000 750000 Less Ear 520000 531000	Gains on Changes in Long-Term Assumptions Losses on Changes in Long-Term Assumptions ram Costs including Assumption Changes is calculated. Equals the sum of lines 3 through 4. Assigned to Programs Benefit Expense Future Funded Expenses Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) Non-Production Costs Losses on Disposition of Assets - Other Losses on Disposition of Investments Losses on Disposition of Borrowings Unrealized Losses Other Losses Other Losses Other Losses From Impairment of Assets Extraordinary Items Distribution of Income - Dividend Changes in Actuarial Liability med Revenue Not Attributable to Programs Revenue From Services Provided Interest Revenue - Other	E E E E E E E E E E E E E E E E E E E	N F/N/Z F/N/Z F F/N/Z N F/N F/N	X X X X X X X X X X X X X X X X X X X	A A	E/U E/U E/U E/U E/U E/U E/U E/U	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5
4 4 4 5 6 6 6 6 6 6 6 6 6 6 6 6 7 7 7	727100 727200 Net Prog This line Cost Not 640000 685000 690000 721000 721000 721200	Gains on Changes in Long-Term Assumptions Losses on Changes in Long-Term Assumptions ram Costs including Assumption Changes is calculated. Equals the sum of lines 3 through 4. Assigned to Programs Benefit Expense Future Funded Expenses Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) Non-Production Costs Losses on Disposition of Assets - Other Losses on Disposition of Investments Losses on Disposition of Borrowings Unrealized Losses Other Losses Other Losses Other Losses Other Losses From Impairment of Assets Extraordinary Items Distribution of Income - Dividend Changes in Actuarial Liability med Revenue Not Attributable to Programs Revenue From Services Provided Interest Revenue - Other Interest Revenue - Investments	E E E E E E E E E E E E E E E E E E E	F/N/Z F/N/Z F F/N/Z N F/N F F/N N N N/Z N F/N F/N F/N F/N F/N N N/Z N	X X X X X X X X X X X X X X X X X X X	A A A	E/U	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5
4 4 4 5 6 6 6 6 6 6 6 6 6 6 6 6 6 7 7 7 7	727100 727200 Net Prog This line Cost Not 640000 685000 690000 721100 721200 721200 728000 729200 730000 750000 760000 Less Earl 520000 531100 531200	Gains on Changes in Long-Term Assumptions Losses on Changes in Long-Term Assumptions ram Costs including Assumption Changes is calculated. Equals the sum of lines 3 through 4. Assigned to Programs Benefit Expense Future Funded Expenses Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) Non-Production Costs Losses on Disposition of Assets - Other Losses on Disposition of Investments Losses on Disposition of Borrowings Unrealized Losses Other Losses Other Losses Other Losses Other Losses Extraordinary Items Distribution of Income - Dividend Changes in Actuarial Liability med Revenue Not Attributable to Programs Revenue From Services Provided Interest Revenue - Other Interest Revenue - Investments Interest Revenue - Loans Receivable/Uninvested Funds	E E E E E E E E E E E E E E E E E E E	F/N/Z F/N/Z F F/N/Z N F/N F F/N N N N/Z N F/N F/N F/N F/N F/N F/N F/N F/N	X X X X X X X X X X X X X X X X X X X	A A	E/U	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5
4 4 4 5 6 6 6 6 6 6 6 6 6 6 6 6 6 7 7 7 7	727100 727200 Net Prog This line Cost Not 640000 685000 685000 721000 721100 721200 721200 729000 729000 750000 760000 Less Earl 520000 531100 531200 531300	Gains on Changes in Long-Term Assumptions Losses on Changes in Long-Term Assumptions ram Costs including Assumption Changes is calculated. Equals the sum of lines 3 through 4. Assigned to Programs Benefit Expense Future Funded Expenses Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) Non-Production Costs Losses on Disposition of Assets - Other Losses on Disposition of Investments Losses on Disposition of Borrowings Unrealized Losses Other Losses Other Losses Other Losses Distribution of Income - Dividend Changes in Actuarial Liability The Revenue Not Attributable to Programs Revenue From Services Provided Interest Revenue - Unvestments Interest Revenue - Loans Receivable/Uninvested Funds Interest Revenue - Subsidy Amortization	E E E E E E E E E E E E E E E E E E E	F/N/Z F/N/Z F F/N/Z N F/N F/N F/N N N/Z N F/N N N/Z N F/N F/N N N/Z N	X X X X X X X X X X X X X X X X X X X	A A A A	E/U E/U E/U E/U E/U E/U E/U E/U	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5
4 4 4 5 6 6 6 6 6 6 6 6 6 6 6 6 7 7 7 7	727100 727200 Net Prog This line Cost Not 640000 685000 685000 721000 721100 721200 721200 729000 729000 729000 750000 760000 Less Earl 520000 531100 531200 531300 531700	Gains on Changes in Long-Term Assumptions Losses on Changes in Long-Term Assumptions ram Costs including Assumption Changes is calculated. Equals the sum of lines 3 through 4. Assigned to Programs Benefit Expense Future Funded Expenses Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) Non-Production Costs Losses on Disposition of Assets - Other Losses on Disposition of Investments Losses on Disposition of Borrowings Unrealized Losses Other Losses Other Losses Other Losses From Impairment of Assets Extraordinary Items Distribution of Income - Dividend Changes in Actuarial Liability The Revenue Not Attributable to Programs Revenue From Services Provided Interest Revenue - Other Interest Revenue - Investments Interest Revenue - Subsidy Amortization Contra Revenue for Interest Revenue - Loans Receivable	E E E E E E E E E E E E E E E E E E E	F/N/Z F/N/Z F/N/Z F/N/Z N F/N F/N N N/Z N N N/Z N F/N N N N/Z N F/N F/N N F/N F/N F/N F/N F/N F/N F/N	X X X X X X X X X X X X X X X X X X X	A A A A	E/U E/U E/U E/U E/U E/U E/U E/U	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5
4 4 4 5 6 6 6 6 6 6 6 6 6 6 6 6 6 7 7 7 7 7	727100 727200 Net Prog This line Cost Not 640000 685000 685000 721000 721100 721200 721000 721200 729200 729200 730000 750000 750000 750000 531100 531200 531300 531800	Gains on Changes in Long-Term Assumptions Losses on Changes in Long-Term Assumptions ram Costs including Assumption Changes is calculated. Equals the sum of lines 3 through 4. Assigned to Programs Benefit Expense Future Funded Expenses Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) Non-Production Costs Losses on Disposition of Assets - Other Losses on Disposition of Investments Losses on Disposition of Borrowings Unrealized Losses Other Losses Other Losses Other Losses Other Losses Other Losses From Impairment of Assets Extraordinary Items Distribution of Income - Dividend Changes in Actuarial Liability med Revenue Not Attributable to Programs Revenue From Services Provided Interest Revenue - Other Interest Revenue - Investments Interest Revenue - Subsidy Amortization Contra Revenue for Interest Revenue - Investments Contra Revenue for Interest Revenue - Investments	E E E E E E E E E E E E E E E E E E E	F/N/Z F/N/Z F/N/Z F/N/Z N F/N F/N F/N N N N/Z N F/N F/N N N F/N F/N F/N F/N F/N F/N F	X X X X X X X X X X X X X X X X X X X	A A A A A	E/U E/U E/U E/U E/U E/U E/U E/U	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5
4 4 4 5 6 6 6 6 6 6 6 6 6 6 6 6 7 7 7 7	727100 727200 Net Prog This line Cost Not 640000 685000 685000 721000 721100 721200 721200 729000 729000 729000 750000 760000 Less Earl 520000 531100 531200 531300 531700	Gains on Changes in Long-Term Assumptions Losses on Changes in Long-Term Assumptions ram Costs including Assumption Changes is calculated. Equals the sum of lines 3 through 4. Assigned to Programs Benefit Expense Future Funded Expenses Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) Non-Production Costs Losses on Disposition of Assets - Other Losses on Disposition of Investments Losses on Disposition of Borrowings Unrealized Losses Other Losses Other Losses Other Losses From Impairment of Assets Extraordinary Items Distribution of Income - Dividend Changes in Actuarial Liability The Revenue Not Attributable to Programs Revenue From Services Provided Interest Revenue - Other Interest Revenue - Investments Interest Revenue - Subsidy Amortization Contra Revenue for Interest Revenue - Loans Receivable	E E E E E E E E E E E E E E E E E E E	F/N/Z F/N/Z F/N/Z F/N/Z N F/N F/N N N/Z N N N/Z N F/N N N N/Z N F/N F/N N F/N F/N F/N F/N F/N F/N F/N	X X X X X X X X X X X X X X X X X X X	A A A A	E/U E/U E/U E/U E/U E/U E/U E/U	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5
4 4 4 5 6 6 6 6 6 6 6 6 6 6 6 7 7 7 7 7 7 7	727100 727200 Net Prog This line Cost Not 640000 680000 685000 690000 721000 721000 721000 721200 7210000 721000 721000 721000 721000 721000 721000 721000 721000 7210000 721000 721000 721000 721000 721000 721000 721000 721000 7210000 721000 721000 721000 721000 721000 721000 721000 721000 7210000 721000 721000 721000 721000 721000 721000 721000 721000 7210000 721000 721000 721000 721000 721000 7210000 7210000 7210000 7210000 7210000 7210000 7210000 72100000 72100000 72100000 721000000	Gains on Changes in Long-Term Assumptions Losses on Changes in Long-Term Assumptions ram Costs including Assumption Changes is calculated. Equals the sum of lines 3 through 4. Assigned to Programs Benefit Expense Future Funded Expenses Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) Non-Production Costs Losses on Disposition of Assets - Other Losses on Disposition of Investments Losses on Disposition of Borrowings Unrealized Losses Other Losses Other Losses Other Losses From Impairment of Assets Extraordinary Items Distribution of Income - Dividend Changes in Actuarial Liability med Revenue Not Attributable to Programs Revenue From Services Provided Interest Revenue - Other Interest Revenue - Loans Receivable/Uninvested Funds Interest Revenue - Subsidy Amortization Contra Revenue for Interest Revenue - Loans Receivable Contra Revenue for Interest Revenue - Investments Contra Revenue for Interest Revenue - Other Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federa	E E E E E E E E E E E E E E E E E E E	F/N/Z F/N/Z F/N/Z F/N/Z N F/N F/N N N N/Z N F/N F/N F/N F/N F/N F/N F/N F/N F/N F	X X X X X X X X X X X X X X X X X X X	A A A A A A	E/U E/U E/U E/U E/U E/U E/U E/U	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5
4 4 4 5 6 6 6 6 6 6 6 6 6 6 6 6 7 7 7 7 7 7 7	727100 727200 Net Prog This line Cost Not 640000 685000 690000 721100 721100 721200 722100 722100 722100 722100 723000 725000 730000 750000 Less Eari 520000 531100 531300 531300 531300 531700 531800 531900 571300	Gains on Changes in Long-Term Assumptions Losses on Changes in Long-Term Assumptions ram Costs including Assumption Changes is calculated. Equals the sum of lines 3 through 4. Assigned to Programs Benefit Expense Future Funded Expenses Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) Non-Production Costs Losses on Disposition of Assets - Other Losses on Disposition of Investments Losses on Disposition of Borrowings Unrealized Losses Other Losses Other Losses Other Losses From Impairment of Assets Extraordinary Items Distribution of Income - Dividend Changes in Actuarial Liability med Revenue Not Attributable to Programs Revenue From Services Provided Interest Revenue - Other Interest Revenue - Investments Interest Revenue - Loans Receivable/Uninvested Funds Interest Revenue - Subsidy Amortization Contra Revenue for Interest Revenue - Investments Contra Revenue for Interest Revenue - Investments Contra Revenue for Interest Revenue - Univested Funds Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federa Agency - Other Than the General Fund of the U.S. Government Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra	E E E E E E E E E E E E E E E E E E E	F/N/Z F/N/Z F F/N/Z N F/N F F/N N N N/Z N F/N F/N F/N F/N F/N F/N F/N F/N F/N F	X X X X X X X X X X X X X X X X X X X	A A A A A A	E/U E/U E/U E/U E/U E/U E/U E/U	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5
4 4 4 5 6 6 6 6 6 6 6 6 6 6 6 6 6 7 7 7 7 7 7	727100 727200 Net Prog This line Cost Not 640000 685000 690000 721000 721100 721200 721200 721200 721200 721200 721200 730000 750000 750000 1531100 531300 531300 531700 531700 531700 531800 571300	Gains on Changes in Long-Term Assumptions Losses on Changes in Long-Term Assumptions ram Costs including Assumption Changes is calculated. Equals the sum of lines 3 through 4. Assigned to Programs Benefit Expense Future Funded Expenses Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) Non-Production Costs Losses on Disposition of Assets - Other Losses on Disposition of Investments Losses on Disposition of Borrowings Unrealized Losses Other Losses Other Losses Other Losses From Impairment of Assets Extraordinary Items Distribution of Income - Dividend Changes in Actuarial Liability med Revenue Not Attributable to Programs Revenue From Services Provided Interest Revenue - Other Interest Revenue - Investments Interest Revenue - Subsidy Amortization Contra Revenue for Interest Revenue - Loans Receivable Contra Revenue for Interest Revenue - Investments Contra Revenue for Interest Revenue - Other Accual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Accual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Accual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Accual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Accual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Accual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Accual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Accual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Accual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Accual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Accual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Accual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Accual of Amounts Receivable from Custodian or Non-Entity	E E E E E E E E E E E E E E E E E E E	F/N/Z F/N/Z F F/N/Z N F/N F/N F/N N N/Z N F/N F/N F/N F/N F/N F/N F/N F/N F/N F	X X X X X X X X X X X X X X X X X X X	A A A A A A A	E/U	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5
4 4 4 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 7 7 7 7	727100 727200 Net Prog This line Cost Not 640000 685000 690000 721000 721000 721000 721200 721000 721000 721000 721000 721000 730000 750000 750000 531100 531200 531300 531700 531300 531700 531400 571400	Gains on Changes in Long-Term Assumptions Losses on Changes in Long-Term Assumptions ram Costs including Assumption Changes is calculated. Equals the sum of lines 3 through 4. Assigned to Programs Benefit Expense Future Funded Expenses Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) Non-Production Costs Losses on Disposition of Assets - Other Losses on Disposition of Investments Losses on Disposition of Borrowings Unrealized Losses Other Losses Other Losses Other Losses From Impairment of Assets Extraordinary Items Distribution of Income - Dividend Changes in Actuarial Liability med Revenue Not Attributable to Programs Revenue From Services Provided Interest Revenue - Other Interest Revenue - Investments Interest Revenue - Loans Receivable/Uninvested Funds Interest Revenue - Subsidy Amortization Contra Revenue for Interest Revenue - Loans Receivable Contra Revenue for Interest Revenue - Investments Contra Revenue for Interest Revenue - Other Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable -	E E E E E E E E E E E E E E E E E E E	F/N/Z F/N/Z F F/N/Z N F/N F F/N N N N/Z N F/N F/N F/N F/N F/N F/N F/N F/N F/N F	X X X X X X X X X X X X X X X X X X X	A A A A A A A A A A	E/U E/U E/U E/U E/U E/U E/U E/U	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 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	599900	Offset to Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account	Е	N	X		E/U	5
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	E	F/N	X		E/U	5
7	719000	Other Gains	E	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