

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. |
|--------------------------------------|----------------------------|---|-----------|------------|--------------|--------------|---------------------|-------------|
| Gross Program Costs (Note 22) | | | | | | | | |
| Program A | | | | | | | | |
| 1 | Gross Costs | | | | | | | |
| 1 | 610000 | Operating Expenses/Program Costs | E | F/N | | | E/U | |
| 1 | 615000 | Expensed Asset | E | | | | E/U | |
| 1 | 619000 | Contra Bad Debt Expense - Incurred for Others | E | F/N | | | E/U | |
| 1 | 619900 | Adjustment to Subsidy Expense | E | N | | | 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 | E | F/N | | | E/U | |
| 1 | 633000 | Other Interest Expenses | E | F/N | | A | E/U | |
| 1 | 633800 | Remuneration Interest | E | F/N | | | E | |
| 1 | 634000 | Interest Expense Accrued on the Liability for Loan Guarantees | E | 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 | E | N | | | E/U | |
| 1 | 661000 | Cost Capitalization Offset | E | N | | | E/U | |
| 1 | 671000 | Depreciation, Amortization, and Depletion | E | N | | | E/U | |
| 1 | 671300 | Lessee Lease Amortization | E | N | | | E/U | |
| 1 | 672000 | Bad Debt Expense | E | F/N | | | E/U | |
| 1 | 673000 | Imputed Costs | E | F | | | E/U | |
| 1 | 679000 | Other Expenses Not Requiring Budgetary Resources | E | F/N | | A | E/U | |
| 1 | 679300 | Accrued Expenses | E | F/N | | A | E/U | |
| 1 | 679500 | Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental Administrative Fees | E | N | | A | E/U | |
| 1 | 680000 | Future Funded Expenses | E | F/N/Z | | | E/U | 2, 4 |
| 1 | 685000 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | E | F | | | E/U | 4 |
| 1 | 690000 | Non-Production Costs | E | F/N/Z | | | E/U | 3, 4 |
| 1 | 693000 | Lessee Lease Expense | E | F/N | | | E/U | |
| 1 | 717100 | Gains on Changes in Long-Term Assumptions - From Experience | E | 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 | E | 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 | E | F/N | X | | E/U | 4 |
| 1 | 728100 | Unrealized Losses - Exchange Stabilization Fund (ESF) | E | N | X | | E | |
| 1 | 729000 | Other Losses | E | F/N | X | | E/U | 4 |
| 1 | 729090 | Losses on International Monetary Fund Assets | E | | X | | U | |
| 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 | E | N/Z | X | | E/U | 4 |
| 1 | 760000 | Changes in Actuarial Liability | E | N | | | E/U | 4 |
| 1 | 880100 | Offset for Purchases of Assets | E | F | | | E/U | |
| 1 | 880200 | Purchases of Property, Plant, and Equipment | E | F | | | E/U | |
| 1 | 880300 | Purchases of Inventory and Related Property | E | F | | | E/U | |
| 1 | 880400 | Purchases of Assets - Other | E | F | | | E/U | |
| 2 | Less Earned Revenue | | | | | | | |
| 2 | 510000 | Revenue From Goods Sold | E | F/N | X | | E/U | |
| 2 | 510900 | Contra Revenue for Goods Sold | E | F/N | X | | E/U | |
| 2 | 520000 | Revenue From Services Provided | E | F/N | X | A | E/U | 4 |
| 2 | 520900 | Contra Revenue for Services Provided | E | F/N | X | A | E/U | |
| 2 | 531000 | Interest Revenue - Other | E | F/N | X | A | E/U | 4 |
| 2 | 531100 | Interest Revenue - Investments | E | F/N | X | A | E/U | 4 |
| 2 | 531200 | 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 | E | N | X | | E/U | |
| 2 | 531500 | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | X | | E/U | |
| 2 | 531700 | Contra Revenue for Interest Revenue - Loans Receivable | E | F/N | X | A | E/U | 4 |
| 2 | 531800 | Contra Revenue for Interest Revenue - Investments | E | 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 | Administrative Fees Revenue | E | F/N | X | A | E/U | |
| 2 | 532900 | Contra Revenue for Administrative Fees | E | F/N | X | A | E/U | |
| 2 | 540000 | Funded Benefit Program Revenue | E | F/N | X | | E/U | |
| 2 | 540500 | Unfunded FECA Benefit Revenue | E | F/N | X | | U | |
| 2 | 540600 | Contra Revenue for Unfunded FECA Benefit Revenue | E | F/N | X | | U | |

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| 2 | 540900 | Contra Revenue for Funded Benefit Program Revenue | E | F/N | X | | E/U | |
| 2 | 550000 | Insurance and Guarantee Premium Revenue | E | N | X | | E/U | |
| 2 | 550900 | Contra Revenue for Insurance and Guarantee Premium Revenue | E | N | X | | E/U | |
| 2 | 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 | A | E/U | 4 |
| 2 | 571400 | Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account | E | 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 | E | N | X | | E/U | |
| 2 | 593000 | Lessor Lease Revenue | E | F/N | X | | E/U | |
| 2 | 593300 | Amortization of Unearned Lessor Revenue | E | N | X | | E/U | |
| 2 | 593900 | Contra Revenue for Lessor Lease Revenue | E | F/N | X | | E/U | |
| 2 | 599700 | Financing Sources Transferred In From Custodial Statement Collections | E | F | X | A | E/U | 4 |
| 2 | 599750 | Financing Sources Transferred In From Custodial Statement Collections - Contra Account | E | N | X | | E/U | 4 |
| 2 | 599900 | Offset to Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account | E | 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 | E | F/N | X | | E/U | 4 |
| 2 | 711200 | Gains on Disposition of Borrowings | E | F | X | | E/U | 4 |
| 2 | 718000 | Unrealized Gains | E | F/N | X | | E/U | 4 |
| 2 | 718100 | Unrealized Gain - Exchange Stabilization Fund (ESF) | E | N | X | | E | |
| 2 | 719000 | Other Gains | E | F/N | X | | E/U | 4 |
| 2 | 719090 | Gains on International Monetary Fund Assets | E | | X | | U | |
| 2 | 719100 | Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges | E | N | X | | E | |
| 3 | Net Program Costs | | | | | | | |
| | This line is calculated. Equals sum of lines 1 minus 2. | | | | | | | |
| 4 | (Gain) / Loss on Pension, ORB or OPEB Assumption Changes (Note 15) | | | | | | | |
| 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 | Net Program Costs including Assumption Changes | | | | | | | |
| | This line is calculated. Equals the sum of lines 3 through 4. | | | | | | | |
| 6 | Cost Not Assigned to Programs | | | | | | | |
| 6 | 640000 | Benefit Expense | E | F/N/Z | | | E/U | 5 |
| 6 | 680000 | Future Funded Expenses | E | F/N/Z | | | E/U | 5 |
| 6 | 685000 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | E | F | | | E/U | 5 |
| 6 | 690000 | Non-Production Costs | E | F/N/Z | | | E/U | 5 |
| 6 | 721000 | Losses on Disposition of Assets - Other | E | N | X | | E/U | 5 |
| 6 | 721100 | Losses on Disposition of Investments | E | F/N | X | A | E/U | 5 |
| 6 | 721200 | Losses on Disposition of Borrowings | E | F | X | | E/U | 5 |
| 6 | 728000 | Unrealized Losses | E | F/N | X | | E/U | 5 |
| 6 | 729000 | Other Losses | E | F/N | X | | E/U | 5 |
| 6 | 729200 | Other Losses From Impairment of Assets | E | N | X | | E/U | 5 |
| 6 | 730000 | Extraordinary Items | E | N | X | | E/U | 5 |
| 6 | 750000 | Distribution of Income - Dividend | E | N/Z | X | | E/U | 5 |
| 6 | 760000 | Changes in Actuarial Liability | E | N | | | E/U | 5 |
| 7 | Less Earned Revenue Not Attributable to Programs | | | | | | | |
| 7 | 520000 | Revenue From Services Provided | E | F/N | X | A | E/U | 5 |
| 7 | 531000 | Interest Revenue - Other | E | F/N | X | A | E/U | 5 |
| 7 | 531100 | Interest Revenue - Investments | E | F/N | X | A | E/U | 5 |
| 7 | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds | E | F/N | X | A | E/U | 5 |
| 7 | 531300 | Interest Revenue - Subsidy Amortization | E | N | X | | E/U | 5 |
| 7 | 531700 | Contra Revenue for Interest Revenue - Loans Receivable | E | F/N | X | A | E/U | 5 |
| 7 | 531800 | Contra Revenue for Interest Revenue - Investments | E | F/N | X | A | E/U | 5 |
| 7 | 531900 | Contra Revenue for Interest Revenue - Other | E | F/N | X | A | E/U | 5 |
| 7 | 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 | A | E/U | 5 |
| 7 | 571400 | Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account | E | N | X | | E/U | 5 |
| 7 | 590000 | Other Revenue | E | F/N | X | A | E/U | 5 |
| 7 | 590900 | Contra Revenue for Other Revenue | E | F/N | X | A | E/U | 5 |
| 7 | 599700 | Financing Sources Transferred In From Custodial Statement Collections | E | F | X | A | E/F/U | |
| 7 | 599750 | Financing Sources Transferred In From Custodial Statement Collections - Contra Account | E | N | X | | E/U | 5 |

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| 7 | 599900 | Offset to Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account | E | N | X | | E/U | 5 |
| 7 | 711000 | Gains on Disposition of Assets - Other | E | N | X | | E/U | 5 |
| 7 | 711100 | Gains on Disposition of Investments | E | F/N | X | | E/U | 5 |
| 7 | 711200 | Gains on Disposition of Borrowings | E | 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 |