

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.
<b>1</b>	<b>Gross cost</b>						
<b>2</b>	<b>Non-federal gross cost</b>						
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	
<b>3</b>	<b>Interest on debt held by the public</b>						
3	632000	Interest Expenses on Securities	E	N		E/U	
<b>4</b>	<b>Gains/losses from changes in actuarial assumptions</b>						
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	
<b>5</b>	<b>General property plant and equipment (PP&amp;E) partial impairment loss</b>						
5	729200	Other Losses From Impairment of Assets	E	N	X	E/U	
<b>6</b>	<b>Total non-federal gross cost</b>						
	<b>This line is the sum of lines 2 through 5.</b>						
<b>7</b>	<b>Federal gross cost</b>						
<b>7.1</b>	<b>Benefit program costs (RC 26) - Footnote 2</b>						
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	
<b>7.2</b>	<b>Imputed costs (RC 25) - Footnote 2</b>						
7.2	673000	Imputed Costs	E	F		E/U	
<b>7.3</b>	<b>Buy/sell cost (RC24) - Footnote 2</b>						
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	

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<b>7.4 Purchase of assets (RC 24) - Footnote 2</b>							
7.4	880200	Purchases of Property, Plant, and Equipment	E	F		E/U	
7.4	880300	Purchases of Inventory and Related Property	E	F		E/U	
7.4	880400	Purchases of Assets - Other	E	F		E/U	
<b>7.5 Federal securities interest expense (RC 03) - Footnote 2</b>							
7.5	632000	Interest Expenses on Securities	E	F		E/U	3
<b>7.6 Borrowing and other interest expense (RC05) - Footnote 2</b>							
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	
<b>7.7 Borrowing losses (RC 06) - Footnote 2</b>							
7.7	721200	Losses on Disposition of Borrowings	E	F	X	E/U	3
7.7	729000	Other Losses	E	F	X	E/U	
<b>7.8 Other expenses (without reciprocals) (RC 29)</b>							
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	
<b>8 Total federal gross cost</b>							
<b>This line is the sum of lines 7.1 through 7.8.</b>							
<b>9 Department total gross cost</b>							
<b>This line is the sum of lines 6 and 8.</b>							
<b>10 Earned revenue</b>							
<b>11 Non-federal earned revenue</b>							
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	
<b>12 Federal earned revenue</b>							

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<b>12.1 Benefit program revenue (exchange) (RC 26) - Footnote 2</b>							
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	
<b>12.2 Buy/sell revenue (exchange) (RC 24) - Footnote 2</b>							
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	
<b>12.3 Purchase of assets offset (RC 24) - Footnote 2</b>							
12.3	880100	Offset for Purchases of Assets	E	F		E/U	
<b>12.4 Federal securities interest revenue including associated gains and losses (exchange) (RC 03) - Footnote 2</b>							
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	
<b>12.5 Borrowing and other interest revenue (exchange) (RC 05) - Footnote 2</b>							
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	
<b>12.6 Borrowing gains (RC 06) - Footnote 2</b>							
12.6	711200	Gains on Disposition of Borrowings	E	F	X	E/U	3
12.6	719000	Other Gains	E	F	X	E/U	
<b>12.7 Custodial Collections Transferred to a TAS Other Than the General Fund of the U.S. Government - Exchange (RC 13)</b>							
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	
<b>12.8 Collections Transferred in to a TAS Other Than the General Fund of the U.S. Government - Exchange (RC 13)</b>							
12.8	599700	Financing Sources Transferred In From Custodial Statement Collections	E	F	X	E/U	
<b>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)</b>							
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	
<b>12.10 Accrual for Agency Amounts to be collected in TAS Other Than the General Fund of the U.S. Government - Exchange (RC 14)</b>							
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	
<b>13 Total federal earned revenue</b>							
<b>This line is the sum of 12.1 through 12.10.</b>							
<b>14 Department total earned revenue</b>							
<b>This line is the sum of lines 11 and 13.</b>							
<b>15 Net cost of operations</b>							
<b>This line is the result of subtracting line 14 from line 9.</b>							
<b>FOOTNOTES AND ADDITIONAL INFORMATION:</b>							
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.						