USSGL Crosswalk - Statement of Net Cost

SUPPLEMENT

Line	USSGL	USSGL Crosswark - Statement of Net Co	Begin/	Fed/	Exch/	Cust/	Reporting	Addl.
Line No.	Acct.	USSGL Account Title	End	Nonfed	Nonexch	Noncust	Type Code	Info.
	Gross Pro	ogram Costs (Note 22)						
	Program	A						
1	Gross Co	sts		I				
1	610000	Operating Expenses/Program Costs	Е	F/N			E/U	
1	615000	Expensed Asset	E				E/U	
1	619000	Contra Bad Debt Expense - Incurred for Others	Е	F/N			E/U	
1	619900 631000	Adjustment to Subsidy Expense Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal	E E	N F			E/U E/U	1
1	031000	Financing Bank	E	I.			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	Remuneration Interest	Е	F/N			Е	
1	634000	Interest Expense Accrued on the Liability for Loan Guarantees	Е	N			E/U	
1	640000	Benefit Expense	Е	F/N/Z			E/U	4
1	650000 660000	Cost of Goods Sold Applied Overhead	E E	F/N N			E/U E/U	
1	661000	Cost Capitalization Offset	E	N 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	Е	F/N			E/U	
1	673000	Imputed Costs	Е	F			E/U	
1	679000	Other Expenses Not Requiring Budgetary Resources	Е	F/N		A	E/U	
1	679300	Accrued Expenses	Е	F/N		A	E/U	1
1	679500 680000	Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental Administrative Fees Future Funded Expenses	E E	N F/N/Z		A	E/U E/U	2, 4
1	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget	E	F/IN/Z			E/U	4
1	003000	Authority (Unobligated)	L	1			Lio	1
1	690000	Non-Production Costs	Е	F/N/Z			E/U	3, 4
1	693000	Lessee Lease Expense	Е	F/N			E/U	
1	717100	Gains on Changes in Long-Term Assumptions - From Experience	Е	N	X		E/U	
1	717200	Losses on Changes in Long-Term Assumptions - From Experience	E	N	X		E/U	<u> </u>
1	721000 721100	Losses on Disposition of Assets - Other Losses on Disposition of Investments	E E	N F/N	X X		E/U E/U	4
1	721100	Losses on Disposition of Investments Losses on Disposition of Borrowings	E	F/N F	X	A	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	Е	F/N	X		E/U	4
1	729090	Losses on International Monetary Fund Assets	Е		X		U	
1	729100	Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges	Е	N	X		Е	
1	729200	Other Losses From Impairment of Assets	Е	N	X		E/U	4
1	730000 750000	Extraordinary Items	E E	N N/Z	X		E/U E/U	4
1	760000	Distribution of Income - Dividend Changes in Actuarial Liability	E	N/Z N	Λ		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
1	880300	Purchases of Inventory and Related Property	Е	F			E/U	
1	880400	Purchases of Assets - Other	E	F			E/U	
2	Less Earı	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	Е	F/N	X	A	E/U	
2	531000 531100	Interest Revenue - Other Interest Revenue - Investments	E E	F/N F/N	X	A	E/U E/U	4
2	531100	Interest Revenue - Investments Interest Revenue - Loans Receivable/Uninvested Funds	E	F/N F/N	X	A A	E/U	4
2	531200	Interest Revenue - Subsidy Amortization	E	N	X	11	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	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	Е	F/N	X	A	E/U	4
2	532500	Administrative Fees Revenue	Е	F/N	X	A	E/U	
2	532900	Contra Revenue for Administrative Fees	Е	F/N	X	A	E/U	<u> </u>
2	540000	Funded Benefit Program Revenue	E	F/N	X		E/U	<u> </u>
2	540500 540600	Unfunded FECA Benefit Revenue Contra Revenue for Unfunded FECA Benefit Revenue	E E	F/N F/N	X		U U	1
	J-0000	Contra Revenue for Official CEA Bellett Revenue	E	1:/1N	Λ		U	

SUPPLEMENT

USSGL Crosswalk - Statement of Net Cost

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	Е	F/N	X	A	E/U	4
2	590900	Contra Revenue for Other Revenue	Е	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	Е	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	Е	N	X		E/U	4
2	599900	Offset to Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account	Е	N	X		E/U	4
2	711000	Gains on Disposition of Assets - Other	Е	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)	E	N	X		E/U	4
2	719000 719090	Other Gains Gains on International Monetary Fund Assets	E E	F/N	X		U U	4
2	719100	Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges	E	N	X		E	
3		ram Costs	ь	11	Α		E	
<u> </u>		is calculated. Equals sum of lines 1 minus 2.						
4	(Gain) / I	oss 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	Е	N	X		E/U	
5		ram Costs including Assumption Changes is calculated. Equals the sum of lines 3 through 4.						
6	Cost Not							
6		Assigned to Programs				ı	1	1
	640000	Benefit Expense	E	F/N/Z			E/U	5
6	640000 680000 685000	Benefit Expense Future Funded Expenses Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget	E E E	F/N/Z F/N/Z F			E/U E/U E/U	5 5
6	680000 685000	Benefit Expense Future Funded Expenses Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	E E	F/N/Z F			E/U E/U	5
6	680000 685000 690000	Benefit Expense Future Funded Expenses Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) Non-Production Costs	E E E	F/N/Z F F/N/Z	V		E/U E/U	5 5 5
6 6	680000 685000 690000 721000	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	F/N/Z F F/N/Z N	X	Δ	E/U E/U E/U E/U	5 5 5 5
6 6 6	680000 685000 690000 721000 721100	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	F/N/Z F F/N/Z N F/N	X	A	E/U E/U E/U E/U E/U	5 5 5 5 5
6 6 6 6	680000 685000 690000 721000 721100 721200	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	E E E	F/N/Z F F/N/Z N F/N F/N F	X X	A	E/U E/U E/U E/U E/U E/U	5 5 5 5 5 5
6 6 6 6 6	680000 685000 690000 721000 721100 721200 728000	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	F/N/Z F F/N/Z N F/N F/N F/N	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 5
6 6 6 6	680000 685000 690000 721000 721100 721200	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	E E E E E	F/N/Z F F/N/Z N F/N F/N F	X X	A	E/U E/U E/U E/U E/U E/U	5 5 5 5 5 5
6 6 6 6 6	680000 685000 690000 721000 721100 721200 728000 729000	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	F/N/Z F F/N/Z N F/N F/N F F/N F/N	X X X X	A	E/U	5 5 5 5 5 5 5 5
6 6 6 6 6 6	680000 685000 690000 721000 721100 721200 728000 729000 729200	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 From Impairment of Assets	E E E E E E E	F/N/Z F F/N/Z N F/N F/N F F/N N	X X X X	A	E/U	5 5 5 5 5 5 5 5 5
6 6 6 6 6 6 6	680000 685000 690000 721000 721100 721200 728000 729000 729200 730000	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	F/N/Z F F/N/Z N F/N F/N F N N N	X X X X X	A	E/U	5 5 5 5 5 5 5 5 5 5
6 6 6 6 6 6 6 6 6 7	680000 685000 690000 721000 721100 721200 728000 729000 729200 730000 750000 Tess Earn	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	F/N/Z F F/N/Z N F/N F/N F N N N N N/Z N	X X X X X X		E/U	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5
6 6 6 6 6 6 6 6 6 7	680000 685000 690000 721000 721100 721200 728000 729000 730000 750000 760000 Less Eart 520000	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	F/N/Z F F/N/Z N F/N F F F N N N N N/Z N F/N	X X X X X X	A	E/U	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5
6 6 6 6 6 6 6 6 6 7 7	680000 685000 685000 721000 721100 721200 728000 729000 730000 750000 760000 Less Earr 520000 531000	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 Urrealized Losses Other Losses Other Losses Other Losses From Impairment of Assets Extraordinary Items Distribution of Income - Dividend Changes in Actuarial Liability red 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	F/N/Z F F/N/Z N F/N F/N F F/N N N N/Z N F/N F/N N N/Z N	X X X X X X X X	A	E/U	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5
6 6 6 6 6 6 6 6 7 7 7	680000 685000 690000 721000 721100 721200 728000 729200 730000 750000 760000 Less Eart 520000 531100	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	E E E E E E E E E E E E E E E E E E E	F/N/Z F F/N/Z N F/N F/N F F/N N N N/Z N F/N F/N F/N F/N F/N F/N	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
6 6 6 6 6 6 6 6 7 7 7 7	680000 685000 690000 721000 721100 721200 728000 729200 730000 750000 760000 Less Eart 520000 531000 531100 531200	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	E E E E E E E E E E E E E E E E E E E	F/N/Z F F/N/Z N F/N F F/N 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	A	E/U	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5
6 6 6 6 6 6 6 6 6 7 7 7 7	680000 685000 690000 721000 721100 721200 728000 729200 730000 750000 760000 Less Eart 520000 531100 531200 531300	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 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	E E E E E E E E E E E E E E E E E E E	F/N/Z F F/N/Z N F/N F F/N N N N N/Z N F/N F/N N N N/Z N F/N F/N F/N F/N N N N N N N N N N N N	X X X X X X X X X X	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
6 6 6 6 6 6 6 6 6 6 6 7 7 7 7 7	680000 685000 685000 690000 721000 721100 721200 728000 729000 730000 760000 Less Earl 520000 531100 531200 531300 531700	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 Extraordinary Items Distribution of Income - Dividend Changes in Actuarial Liability Ped 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 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	E/U	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5
6 6 6 6 6 6 6 6 6 6 6 7 7 7 7 7 7	680000 685000 685000 690000 721000 721100 721200 728000 729000 730000 750000 760000 Less Eart 520000 531100 531200 531200 531700 531800	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 Interest Revenue - Loans Receivable/Uninvested Funds Interest Revenue - Subsidy Amortization Contra Revenue for Interest Revenue - Loans Receivable 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 F/N/Z N F/N F 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	E/U	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5
6 6 6 6 6 6 6 6 6 6 6 7 7 7 7 7	680000 685000 685000 690000 721000 721100 721200 728000 729000 730000 760000 Less Earl 520000 531100 531200 531300 531700	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 The 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	E E E E E E E E E E E E E E E E E E E	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	E/U	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5
6 6 6 6 6 6 6 6 6 6 7 7 7 7 7 7 7	680000 685000 690000 721000 721100 721200 728000 729000 730000 750000 760000 Less Eart 520000 531100 531200 531300 531700 531800 531900	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 red 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 - 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	E E E E E E E E E E E E E E E E E E E	F/N/Z F F/N/Z N F/N F 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	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5
6 6 6 6 6 6 6 6 6 6 6 7 7 7 7 7 7 7 7 7	680000 685000 685000 690000 721100 721100 721200 728000 729000 730000 750000 760000 Less Earl 520000 531100 531200 531300 531700 531800 531900 571300	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 Urrealized Losses Other Losses Other Losses Other Losses Other Losses From Impairment of Assets Extraordinary Items Distribution of Income - Dividend Changes in Actuarial Liability red 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 - Investments Contra Revenue for Interest Revenue - Other Accural of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Accural of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Accural of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Accural of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Accural of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Accural	E E E E E E E E E E E E E E E E E E E	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	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
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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