

## USSGL Crosswalk - Reclassified Statement of Net Cost

Line	USSGL No.	USSGL Account Title	Begin/ End	Fed/ NonFed	Exch/ Nonexch	Reporting Type Code	Addl. Info.
<b>1 Gross cost</b>							
<b>2 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 Charge	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 Interest on debt held by the public</b>							
3	632000	Interest Expenses on Securities	E	N		E/U	
<b>4 General property plant and equipment (PP&amp;E) partial impairment loss</b>							
4	729200	Other Losses From Impairment of Assets	E	N	X	E/U	
<b>5 Total non-federal gross cost</b>							
<i>This line is the sum of lines 2 through 4.</i>							
<b>6 Intragovernmental gross cost</b>							
<b>6.1 Benefit program costs (RC 26) - Footnote 2</b>							
6.1	640000	Benefit Expense	E	F		E/U	
6.1	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	E	F		E/U	
<b>6.2 Imputed costs (RC 25) - Footnote 2</b>							
6.2	673000	Imputed Costs	E	F		E/U	
<b>6.3 Buy/sell cost (RC24) - Footnote 2</b>							
6.3	610000	Operating Expenses/Program Costs	E	F		E/U	
6.3	619000	Contra Bad Debt Expense - Incurred for Others	E	F		E/U	
6.3	650000	Cost of Goods Sold	E	F		E/U	
6.3	672000	Bad Debt Expense	E	F		E/U	
6.3	679000	Other Expenses Not Requiring Budgetary Resources	E	F		E/U	
6.3	679300	Accrued Expenses	E	F		E/U	
6.3	680000	Future Funded Expenses	E	F		E/U	
6.3	690000	Non-Production Costs	E	F		E/U	
6.3	693000	Lessee Lease Expense	E	F		E/U	
<b>6.4 Purchase of assets (RC 24) - Footnote 2</b>							
6.4	880200	Purchases of Property, Plant, and Equipment	E	F		E/U	
6.4	880300	Purchases of Inventory and Related Property	E	F		E/U	
6.4	880400	Purchases of Assets - Other	E	F		E/U	

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Line	USSGL No.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Reporting Type Code	Addl. Info.
<b>6.5</b>		<b>Federal securities interest expense (RC 03) - Footnote 2</b>					
6.5	632000	Interest Expenses on Securities	E	F		E/U	3
<b>6.6</b>		<b>Borrowing and other interest expense (RC05) - Footnote 2</b>					
6.6	631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank	E	F		E/U	
6.6	633000	Other Interest Expenses	E	F		E/U	
6.6	633800	Remuneration Interest	E	F		E	
<b>6.7</b>		<b>Borrowing losses (RC 06) - Footnote 2</b>					
6.7	721200	Losses on Disposition of Borrowings	E	F	X	E/U	3
6.7	729000	Other Losses	E	F	X	E/U	
<b>6.8</b>		<b>Other expenses (without reciprocals) (RC 29)</b>					
6.8	640000	Benefit Expense	E	Z		E/U	
6.8	680000	Future Funded Expenses	E	Z		E/U	
6.8	690000	Non-Production Costs	E	Z		E/U	
6.8	750000	Distribution of Income - Dividend	E	Z	X	E/U	
<b>7</b>		<b>Total intragovernmental gross cost</b>					
		<b>This line is the sum of lines 6.1 through 6.8.</b>					
<b>8</b>		<b>Total reclassified gross cost</b>					
		<b>This line is the sum of lines 5 and 7.</b>					
<b>9</b>		<b>Earned revenue</b>					
<b>10</b>		<b>Non-federal earned revenue</b>					
10	510000	Revenue From Goods Sold	E	N	X	E/U	
10	510900	Contra Revenue for Goods Sold	E	N	X	E/U	
10	520000	Revenue From Services Provided	E	N	X	E/U	
10	520900	Contra Revenue for Services Provided	E	N	X	E/U	
10	531000	Interest Revenue - Other	E	N	X	E/U	
10	531100	Interest Revenue - Investments	E	N	X	E/U	
10	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	N	X	E/U	
10	531300	Interest Revenue - Subsidy Amortization	E	N	X	E/U	
10	531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Ac	E	N	X	E/U	
10	531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	X	E/U	
10	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	N	X	E/U	
10	531800	Contra Revenue for Interest Revenue - Investments	E	N	X	E/U	
10	531900	Contra Revenue for Interest Revenue - Other	E	N	X	E/U	
10	532500	Administrative Fees Revenue	E	N	X	E/U	
10	532900	Contra Revenue for Administrative Fees	E	N	X	E/U	
10	540000	Funded Benefit Program Revenue	E	N	X	E/U	
10	540500	Unfunded FECA Benefit Revenue	E	N	X	U	
10	540600	Contra Revenue for Unfunded FECA Benefit Revenue	E	N	X	U	
10	540900	Contra Revenue for Funded Benefit Program Revenue	E	N	X	E/U	
10	550000	Insurance and Guarantee Premium Revenue	E	N	X	E/U	
10	550900	Contra Revenue for Insurance and Guarantee Premium Revenue	E	N	X	E/U	
10	590000	Other Revenue	E	N	X	E/U	
10	590900	Contra Revenue for Other Revenue	E	N	X	E/U	
10	592100	Valuation Change in Investments - Exchange Stabilization Fund (ESF	E	N	X	E/U	
10	592200	Valuation Change in Investments for Federal Government Sponsored Enterpris	E	N	X	E/U	
10	593000	Lessor Lease Revenue	E	N	X	E/U	
10	593300	Amortization of Unearned Lessor Revenue	E	N	X	E/U	
10	593900	Contra Revenue for Lessor Lease Revenue	E	N	X	E/U	
10	599000	Collections for Others - Statement of Custodial Activity	E	N	X	E/U	
10	599100	Accrued Collections for Others - Statement of Custodial Activity	E	N	X	E/U	
10	711000	Gains on Disposition of Assets - Other	E	N	X	E/U	
10	711100	Gains on Disposition of Investments	E	N	X	E/U	
10	718000	Unrealized Gains	E	N	X	E/U	
10	718100	Unrealized Gain - Exchange Stabilization Fund (ESF	E	N	X	E	
10	719000	Other Gains	E	N	X	E/U	
10	719090	Gains on International Monetary Fund Assets	E		X	U	
10	719100	Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charge	E	N	X	E	
<b>11</b>		<b>Intrigovernmental earned revenue</b>					
<b>11.1</b>		<b>Benefit program revenue (exchange) (RC 26) - Footnote 2</b>					
11.1	540000	Funded Benefit Program Revenue	E	F	X	E/U	
11.1	540500	Unfunded FECA Benefit Revenue	E	F	X	U	
11.1	540600	Contra Revenue for Unfunded FECA Benefit Revenue	E	F	X	U	
11.1	540900	Contra Revenue for Funded Benefit Program Revenue	E	F	X	E/U	

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<b>11.2 Buy/sell revenue (exchange) (RC 24) - Footnote 2</b>							
11.2	510000	Revenue From Goods Sold	E	F	X	E/U	
11.2	510900	Contra Revenue for Goods Sold	E	F	X	E/U	
11.2	520000	Revenue From Services Provided	E	F	X	E/U	
11.2	520900	Contra Revenue for Services Provided	E	F	X	E/U	
11.2	532500	Administrative Fees Revenue	E	F	X	E/U	
11.2	532900	Contra Revenue for Administrative Fees	E	F	X	E/U	
11.2	590000	Other Revenue	E	F	X	E/U	
11.2	590900	Contra Revenue for Other Revenue	E	F	X	E/U	
11.2	593000	Lessor Lease Revenue	E	F	X	E/U	
11.2	593900	Contra Revenue for Lessor Lease Revenue	E	F	X	E/U	
<b>11.3 Purchase of assets offset (RC 24) - Footnote 2</b>							
11.3	880100	Offset for Purchases of Assets	E	F		E/U	
<b>11.4 Federal securities interest revenue including associated gains and losses (exchange) (RC 03) - Footnote 2</b>							
11.4	531100	Interest Revenue - Investments	E	F	X	E/U	
11.4	531800	Contra Revenue for Interest Revenue - Investments	E	F	X	E/U	
11.4	711100	Gains on Disposition of Investments	E	F	X	E/U	
11.4	718000	Unrealized Gains	E	F	X	E/U	
11.4	721100	Losses on Disposition of Investments	E	F	X	E/U	
11.4	728000	Unrealized Losses	E	F	X	E/U	
<b>11.5 Borrowing and other interest revenue (exchange) (RC 05) - Footnote 2</b>							
11.5	531000	Interest Revenue - Other	E	F	X	E/U	
11.5	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	F	X	E/U	3
11.5	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F	X	E/U	
11.5	531900	Contra Revenue for Interest Revenue - Other	E	F	X	E/U	
<b>11.6 Borrowing gains (RC 06) - Footnote 2</b>							
11.6	711200	Gains on Disposition of Borrowings	E	F	X	E/U	3
11.6	719000	Other Gains	E	F	X	E/U	
<b>11.7 Custodial Collections Transferred to a TAS Other Than the General Fund of the U.S. Government - Exchange (RC 13)</b>							
11.7	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>11.8 Collections Transferred in to a TAS Other Than the General Fund of the U.S. Government - Exchange (RC 13)</b>							
11.8	599700	Financing Sources Transferred In From Custodial Statement Collection	E	F	X	E/U	
<b>11.9 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>							
11.9	599000	Collections for Others - Statement of Custodial Activity	E	F	X	E/U	
11.9	599100	Accrued Collections for Others - Statement of Custodial Activity	E	F	X	E/U	
<b>11.10 Accrual for Agency Amounts to be collected in TAS Other Than the General Fund of the U.S. Government - Exchange (RC 14)</b>							
11.10	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>12 Total intragovernmental earned revenue</b>							
This line is the sum of 11.1 through 11.10.							
<b>13 Total reclassified earned revenue</b>							
This line is the sum of lines 10 and 12.							
<b>14 Gains/losses from changes in actuarial assumptions</b>							
14	727100	Gains on Changes in Long-Term Assumption:	E	N	X	E/U	
14	727200	Losses on Changes in Long-Term Assumptions	E	N	X	E/U	
<b>15 Net cost of operations</b>							
This line is the result of subtracting line 13 from the sum of lines 8 and 14.							
<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.						