USSGL Crosswalk - Statement of Net Cost

	USSG L Acct.	USSGL Account Title	Begin / End	Nonfe d		Cust/ Noncust	Type Code	Addl. Info.
	Gross P	rogram Costs (Note 221):						
	Program				<u>.</u>]			
]			
1	Gross co	÷	Б	E/NI			E/II	
1		Operating Expenses/Program Costs Expensed Asset	E E	F/N			E/U	
1		Contra Bad Debt Expense - Incurred for Others	E	F/N			E/U E/U	_
1		Adjustment to Subsidy Expense	E	N			E/U	_
1		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		Other Interest Expenses	Е	F/N		A	E/U	
1		Remuneration Interest	Е	F/N			Е	
1		Interest Expense Accrued on the Liability for Loan Guarantees	E	N			E/U	
1		Benefit Expense	Е	F/N/Z			E/U	4
1		Cost of Goods Sold	E	F/N			E/U	
1		Applied Overhead	E	N			E/U	
1		Cost Capitalization Offset	Е	N			E/U	
1 1		Depreciation, Amortization, and Depletion	E	N E/N			E/U	+
1		Bad Debt Expense	E	F/N			E/U E/U	
1		Imputed Costs Other Expenses Not Requiring Budgetary Resources	E E	F/N		Λ	E/U E/U	
1		Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental	E	N		A	E/U E/U	-
1		Future Funded Expenses	E	F/N/Z		A	E/U	2, 4
1		Employer Contributions to Employee Benefit Programs Not Requiring Current- Year Budget Authority (Unobligated)	E	F			E/U	4
1	690000	Non-Production Costs	Е	F/N/Z			E/U	3, 4
1		Gains on Changes in Long-Term Assumptions - From Experience	E	N	X		E/U	
1		Losses on Changes in Long-Term Assumptions - From Experience	Е	N	X		E/U	
1		Losses on Disposition of Assets - Other	Е	N	X		E/U	4
1		Losses on Disposition of Investments	Е	F/N	X	A	E/U	4
1	721200	Losses on Disposition of Borrowings	Е	F	X		E/U	4
1		Unrealized Losses	Е	F/N	X		E/U	4
1	728100	Unrealized Losses - Exchange Stabilization Fund (ESF)	Е	N	X		Е	
1		Other Losses	Е	F/N	X		E/U	4
1		Losses on International Monetary Fund Assets	Е		X		U	
1		Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges	Е	N	X		E	_
1		Other Losses From Impairment of Assets	E	N	X		E/U	4
1		Extraordinary Items	E	N	X		E/U	4
1		Distribution of Income - Dividend	Е	N/Z	X		E/U	4
1		Changes in Actuarial Liability	E	N			E/U	4
<u>l</u>		Offset for Purchases of Assets	E E	F F			E/U	
1		Purchases of Property, Plant, and Equipment	E	F			E/U E/U	
1 1		Purchases of Inventory and Related Property Purchases of Assets - Other	E	F			E/U E/U	_
1	1		E	Г	<u> </u>		E/U	
2		arned revenue						
2		Revenue From Goods Sold	Е	F/N	X		E/U	
2		Contra Revenue for Goods Sold	E	F/N	X		E/U	
2	1	Revenue From Services Provided	Е	F/N	X	A	E/U	4
2		Contra Revenue for Services Provided	E	F/N	X	A	E/U	
2		Interest Revenue - Other	Е	F/N	X	A	E/U	4
2		Interest Revenue - Investments	Е	F/N	X	A	E/U	4
2		Interest Revenue - Loans Receivable/Uninvested Funds	Е	F/N	X	A	E/U	4
2		Interest Revenue - Subsidy Amortization Dividend Income Accounted for Under the Provisions of the Federal Credit	E E	N N	X X		E/U E/U	4
2	531500	Reform Act 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		Contra Revenue for Interest Revenue - Investments	E	F/N	X	A	E/U	4
		Contra Revenue for Interest Revenue - Other	E	F/N	X	A	E/U	4

USSGL Crosswalk - Statement of Net Cost

	USSG L Acct.	USSGL Account Title	Begin / End	Nonfe d	Exch/ Nonexch	Cust/ Noncust	Type Code	Addl. Info.
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	
2	540000	Funded Benefit Program Revenue	E	F/N	X		E/U	
2	540500	Unfunded FECA Benefit Revenue	E	F/N	X		U	
2		Contra Revenue for Unfunded FECA Benefit Revenue	E	F/N	X		U	
2		Contra Revenue for Funded Benefit Program Revenue	Е	F/N	X		E/U	
2		Insurance and Guarantee Premium Revenue	E	N	X		E/U	
2		Contra Revenue for Insurance and Guarantee Premium Revenue	Е	N	X		E/U	
2	5/1300	Accrual of Amounts Receivable from Custodian or Non-Entity Assets	Е	F	X	A	E/U	4
2	500000	Receivable from a Federal Agency - Other Than the General Fund of the U.S. Other Revenue	Е	F/N	X	Α.	E/U	4
$\frac{2}{2}$		Contra Revenue for Other Revenue	E	F/N	X	A A	E/U	4
2		Valuation Change in Investments - Exchange Stabilization Fund (ESF)	E	N	X	A	E/U	4
2		Valuation Change in Investments - Exchange Stabilization 1 and (EST) Valuation Change in Investments for Federal Government Sponsored Enterprise	E	N	X		E/U	
2		Financing Sources Transferred In From Custodial Statement Collections	E	F	X	A	E/U	4
2		Gains on Disposition of Assets - Other	E	N	X		E/U	4
2		Gains on Disposition of Investments	E	F/N	X		E/U	4
2		Gains on Disposition of Borrowings	Е	F	X		E/U	4
2		Unrealized Gains	Е	F/N	X		E/U	4
2		Unrealized Gain - Exchange Stabilization Fund (ESF)	Е	N	X		Е	
2		Other Gains	Е	F/N	X		E/U	4
2	719090	Gains on International Monetary Fund Assets	Е		X		U	
2	719100	Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges	Е	N	X		Е	
4	This lin	gram costs: e is calculated. Equals sum of lines 1 minus 2. Loss on pension, ORB or OPEB Assumption Changes (Note 15):]			
4		Gains on Changes in Long-Term Assumptions	Е	N	X		E/U	
4		Losses on Changes in Long-Term Assumptions	E	N	X		E/U	
_								
5		gram costs including Assumption Changes: e is calculated. Equals the sum of lines 3 through 4.						
6	This lin	e is calculated. Equals the sum of lines 3 through 4.						
	This lin	e is calculated. Equals the sum of lines 3 through 4. ot assigned to programs	Е	F/N/Z			E/U	5
6	This lin Costs no 640000	e is calculated. Equals the sum of lines 3 through 4.	E E	F/N/Z F/N/Z			E/U E/U	5 5
6	This line Costs not 640000 680000	e is calculated. Equals the sum of lines 3 through 4. ot assigned to programs Benefit Expense						
6 6	This line Costs not 640000 680000	e is calculated. Equals the sum of lines 3 through 4. ot assigned to programs Benefit Expense Future Funded Expenses	Е	F/N/Z			E/U	5
6 6	This lin Costs no 640000 680000 685000 690000	e is calculated. Equals the sum of lines 3 through 4. ot assigned to programs Benefit Expense Future Funded Expenses Employer Contributions to Employee Benefit Programs Not Requiring Current- Year Budget Authority (Unobligated) Non-Production Costs	Е	F/N/Z			E/U	5
6 6 6	This lin Costs no 640000 680000 685000 690000 721000	e is calculated. Equals the sum of lines 3 through 4. ot 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	F/N/Z F F/N/Z N	X		E/U E/U E/U	5 5 5 5
6 6 6 6 6	Costs no 640000 680000 685000 721000 721100	e is calculated. Equals the sum of lines 3 through 4. ot 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	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
6 6 6 6 6 6 6	Costs no 640000 680000 685000 721000 721200 721200	e is calculated. Equals the sum of lines 3 through 4. ot 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	E E E E E	F/N/Z F F/N/Z N F/N F	X X	A	E/U E/U E/U E/U E/U	5 5 5 5 5 5
6 6 6 6 6 6 6 6	Costs no 640000 680000 685000 721000 721200 728000	e is calculated. Equals the sum of lines 3 through 4. ot 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	F/N/Z F F/N/Z N F/N F/N F	X 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 6 6 6 6	This lin Costs no 640000 680000 685000 690000 721000 721200 728000 729000	e is calculated. Equals the sum of lines 3 through 4. ot 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	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
6 6 6 6 6 6 6 6 6	This lin Costs no 640000 680000 685000 690000 721000 721200 728000 729000 729200	e is calculated. Equals the sum of lines 3 through 4. ot 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 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
6 6 6 6 6 6 6 6 6 6	This lin Costs no 640000 680000 685000 690000 721000 721100 721200 728000 729000 729000 730000	e is calculated. Equals the sum of lines 3 through 4. ot 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 From Impairment of Assets Extraordinary Items	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	X X X X X	A	E/U	5 5 5 5 5 5 5 5 5
6 6 6 6 6 6 6 6 6 6 6	This lin Costs not 640000 680000 685000 685000 721000 721200 728000 729000 730000 750000	e is calculated. Equals the sum of lines 3 through 4. ot 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	E E E E E E E E	F/N/Z F/N/Z N F/N F/N F F/N N N N N/Z	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 6 6 6	This lin Costs no 640000 680000 685000 721000 721100 721200 728000 729000 729000 730000 750000 760000	e is calculated. Equals the sum of lines 3 through 4. ot 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	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	X X X X X	A	E/U	5 5 5 5 5 5 5 5 5
6 6 6 6 6 6 6 6 6 6 6	This lin Costs no 640000 680000 685000 690000 721000 721100 721200 728000 729000 729000 730000 750000 760000 Less: es	e is calculated. Equals the sum of lines 3 through 4. ot 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 arned revenues not attributed to programs	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 N/Z N	X X X X X X		E/U	5 5 5 5 5 5 5 5 5 5 5 5
6 6 6 6 6 6 6 6 6 6 6 6 6 7	This lin Costs no 640000 680000 685000 690000 721000 721100 721200 728000 729000 730000 750000 760000 Less: es	e is calculated. Equals the sum of lines 3 through 4. ot 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 arned revenues not attributed to programs Revenue From Services Provided	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 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
6 6 6 6 6 6 6 6 6 6 6 6 6 7	This lin Costs not 640000 680000 685000 721000 721100 721200 729000 730000 750000 760000 Less: es 520000 531000	e is calculated. Equals the sum of lines 3 through 4. ot 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 arned revenues not attributed to programs Revenue From Services Provided Interest Revenue - Other	E E E E E E E E E E	F/N/Z F F/N/Z N F/N F F/N F/N N N N/Z N F/N	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
6 6 6 6 6 6 6 6 6 6 6 7 7	This lin Costs not 640000 680000 685000 685000 721000 721100 721200 728000 729000 730000 750000 760000 Less: es 520000 531000 531100	e is calculated. Equals the sum of lines 3 through 4. ot 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 arned revenues not attributed 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/N 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
6 6 6 6 6 6 6 6 6 6 6 6 7 7	This lin Costs not 640000 680000 685000 685000 721000 721200 728000 729200 730000 750000 760000 Less: es 520000 531000 531100 531200	e is calculated. Equals the sum of lines 3 through 4. ot 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 arned revenues not attributed 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 F/N F/N N N N/Z 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	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	This lin Costs no 640000 680000 685000 690000 721000 721100 721200 728000 729000 730000 750000 750000 531000 531200 531300	e is calculated. Equals the sum of lines 3 through 4. ot 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 arned revenues not attributed 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/Z N F/N 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
6 6 6 6 6 6 6 6 6 6 6 6 7 7 7 7 7	This lin Costs no 640000 680000 685000 690000 721000 721100 721200 728000 729000 730000 750000 750000 531000 531100 531200 531300 531700	e is calculated. Equals the sum of lines 3 through 4. ot 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 arned revenues not attributed to programs Revenue From Services Provided Interest Revenue - Other Interest Revenue - Investments 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 F/N/Z N F/N F F/N N N N/Z N F/N N N/Z N F/N F/N F/N F/N F/N F/N F/N 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
6 6 6 6 6 6 6 6 6 6 6 7 7 7 7 7	This lin Costs no 640000 680000 685000 690000 721000 721100 721200 728000 729000 730000 750000 760000 Less: es 520000 531100 531200 531300 531700 531800	e is calculated. Equals the sum of lines 3 through 4. It 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 arned revenues not attributed 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	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 N F/N F F/N N N N/Z N F/N F/N N N/Z 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	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	This lin Costs no 640000 680000 685000 690000 721000 721100 721200 728000 729000 730000 750000 760000 Less: es 520000 531100 531200 531300 531700 531800 531900	e is calculated. Equals the sum of lines 3 through 4. Pot 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 Arned revenues not attributed 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 Accrual of Amounts Receivable from Custodian or Non-Entity Assets	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 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	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 6 7 7 7 7 7 7 7 7	This lin Costs no 640000 680000 685000 690000 721000 721100 721200 728000 729000 730000 750000 760000 Less: es 520000 531100 531200 531300 531700 531800 531900	e is calculated. Equals the sum of lines 3 through 4. In 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 Arned revenues not attributed 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	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 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	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 6 6 7 7 7 7 7 7 7	This lin Costs not 640000 680000 685000 685000 721000 721100 721200 728000 729200 730000 750000 750000 531000 531200 531200 531700 531800 531900 571300 571300	e is calculated. Equals the sum of lines 3 through 4. Pot 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 Arned revenues not attributed 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 from a Federal Agency - Other Than the General Fund of the U.S. Other Revenue	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 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
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USSGL Crosswalk - Statement of Net Cost

Line	USSG		Begin	Nonfe	Exch/	Cust/	Type	Addl.
No.	L Acct.	USSGL Account Title	/ End	d	Nonexch	Noncust	Code	Info.
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	Е	F/N	X		E/U	5
7	719000	Other Gains	Е	F/N	X		E/U	5
8	Net cost	of operations]			
		e is calculated. Equals sum of lines 5 and 6 minus 7.						
		o is enterior adjusts out of mass of the contract of			J			
	FOOTNOTES AND ADDITIONAL INFORMATION:							
	1	Use the USSGL account attribute domains as provided in USSGL Section IV,						
	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						