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 Pro	ogram Cost (Note 22)]				
	Program	A]				
1	Gross Co	st .]				
1		Operating Expenses/Program Costs	Е	F/N			E/U	
1		Expensed Asset	Е				E/U	
1	619000	Contra Bad Debt Expense - Incurred for Others	E	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	031000	Financing Bank	E	Г			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	E	F/N			E	
1	634000 640000	Interest Expense Accrued on the Liability for Loan Guarantees Benefit Expense	E E	N F/N/Z			E/U 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	Е	N			E/U	
1	671000	Depreciation, Amortization, and Depletion	E	N			E/U	
1 1	671300 672000	Lessee Lease Amortization	E E	N F/N			E/U E/U	<u> </u>
1	673000	Bad Debt Expense Imputed Costs	E	F/N F			E/U E/U	
1	679000	Other Expenses Not Requiring Budgetary Resources	E	F/N		A	E/U	
1	679300	Accrued Expenses	Е	F/N		A	E/U	
1	679500	Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental Administrative Fees	Е	N		A	E/U	<u> </u>
1	680000 685000	Future Funded Expenses Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget	E E	F/N/Z F			E/U E/U	2, 4
1	083000	Authority (Unobligated)	E	Г			E/U	4
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	E	N	X		E/U	
1	717200	Losses on Changes in Long-Term Assumptions - From Experience	Е	N	X		E/U	
1	721000 721100	Losses on Disposition of Assets - Other Losses on Disposition of Investments	E E	N F/N	X	A	E/U E/U	4
1	721200	Losses on Disposition of Investments Losses on Disposition of Borrowings	E	F	X	Λ	E/U	4
1	728000	Unrealized Losses	E	F/N	X		E/U	4
1	728100	Unrealized Losses - Exchange Stabilization Fund (ESF)	Е	N	X		Е	
1	729000	Other Losses	Е	F/N	X		E/U	4
1	729090 729100	Losses on International Monetary Fund Assets Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charge:	E E	N	X X		U 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 - Dividenc	Е	N/Z	X		E/U	4
1	760000	Changes in Actuarial Liability	Е	N			E/U	4
1	880100 880200	Offset for Purchases of Assets Purchases of Property, Plant, and Equipment	E E	F F			E/U E/U	
1	880300	Purchases of Inventory and Related Property	E	F			E/U	1
1	880400	Purchases of Assets - Other	E	F			E/U	
2		ned Revenue]				
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	E	F/N	X	A	E/U	4
2	531000 531100	Interest Revenue - Other Interest Revenue - Investments	E E	F/N F/N	X	A A	E/U E/U	4
2	531200	Interest Revenue - Investments 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	Е	N	X		E/U	
2	531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit	Е	N	X		E/U	
	521500	Reform Act		Ear	*7		773 OF Y	<u> </u>
2	531700 531800	Contra Revenue for Interest Revenue - Loans Receivable Contra Revenue for Interest Revenue - Investments	E E	F/N F/N	X X	A A	E/U E/U	4
2	531800	Contra Revenue for Interest Revenue - Investments Contra Revenue for Interest Revenue - Other	E	F/N F/N	X	A	E/U E/U	4
2	532500	Administrative Fees Revenue	E	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	Е	F/N	X		E/U	
2	540500 540600	Unfunded FECA Benefit Revenue Contro Payenue for Unfunded FECA Benefit Payenue	E E	F/N F/N	X		U U	<u> </u>
2	540900	Contra Revenue for Unfunded FECA Benefit Revenue Contra Revenue for Funded Benefit Program Revenue	E	F/N F/N	X 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	

SUPPLEMENT 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.
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. Governmen	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	E	F/N	X	A	E/U	4
2	592100	Valuation Change in Investments - Exchange Stabilization Fund (ESF	Е	N	X		E/U	
2	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	Е	N	X		E/U	
2	593000	Lessor Lease Revenue	Е	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	Е	F/N	X		E/U	
2	599700	Financing Sources Transferred In From Custodial Statement Collection	Е	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	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	Е	F	X		E/U	4
2	718000	Unrealized Gains	Е	F/N	X		E/U	4
2	718100	Unrealized Gain - Exchange Stabilization Fund (ESF)	E	N	X		E	
2	719000	Other Gains	Е	F/N	X		E/U	4
2	719090	Gains on International Monetary Fund Assets	Е	N.T.	X		U	
2	719100	Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges	Е	N	X		Е	
3	Net Progr This line	ram Cost is calculated. Equals sum of lines 1 minus 2.						
4	(Gain) / I	Loss on Pension, ORB or OPEB Assumption Changes (Note 15)						
4	727100	Gains on Changes in Long-Term Assumptions	Е	N	X		E/U	
4	727200	Losses on Changes in Long-Term Assumptions	E	N	X		E/U	
5		ram Cost including Assumption Changes is calculated. Equals the sum of lines 3 through 4.						
6		Assigned to Programs			1	1	1	
6	640000	Benefit Expense	Е	F/N/Z			E/U	5
6	680000 685000	Future Funded Expenses Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget	E E	F/N/Z F			E/U E/U	5
6	690000	Authority (Unobligated) Non-Production Costs	Е	F/N/Z			E/U	5
6	721000	Losses on Disposition of Assets - Other	Е	N	X		E/U	5
		Losses on Disposition of Investments	-		**			
6	721100	Losses on Disposition of Investments	E	F/N	X	A	E/U	5
6		Losses on Disposition of Investments Losses on Disposition of Borrowings	E	F/N F	X	A		5
	721100					A	E/U	
6	721100 721200	Losses on Disposition of Borrowings Unrealized Losses Other Losses	E E E	F F/N F/N	X X X	A	E/U E/U E/U E/U	5 5 5
6 6 6	721100 721200 728000 729000 729200	Losses on Disposition of Borrowings Unrealized Losses Other Losses Other Losses From Impairment of Assets	E E E E	F F/N F/N N	X X X X	A	E/U E/U E/U E/U E/U	5 5 5 5
6 6 6 6	721100 721200 728000 729000 729200 730000	Losses on Disposition of Borrowings Unrealized Losses Other Losses Other Losses From Impairment of Assets Extraordinary Items	E E E E	F F/N F/N N	X X X X	A	E/U E/U E/U E/U E/U	5 5 5 5 5
6 6 6 6 6	721100 721200 728000 729000 729200 730000 750000	Losses on Disposition of Borrowings Unrealized Losses Other Losses Other Losses From Impairment of Assets Extraordinary Items Distribution of Income - Dividence	E E E E E	F F/N F/N N N N/Z	X 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
6 6 6 6 6	721100 721200 728000 729000 729200 730000 750000	Losses on Disposition of Borrowings Unrealized Losses Other Losses Other Losses From Impairment of Assets Extraordinary Items	E E E E	F F/N F/N N	X X X X	A	E/U E/U E/U E/U E/U	5 5 5 5 5
6 6 6 6 6	721100 721200 728000 729000 729200 730000 750000 760000	Losses on Disposition of Borrowings Unrealized Losses Other Losses Other Losses From Impairment of Assets Extraordinary Items Distribution of Income - Dividence	E E E E E	F F/N F/N N N N/Z	X 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
6 6 6 6 6 6	721100 721200 728000 729000 729200 730000 750000 760000	Losses on Disposition of Borrowings Unrealized 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	F F/N F/N N N N/Z N	X X X 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
6 6 6 6 6 6 7 7	721100 721200 728000 729000 729200 730000 750000 760000 Less Earl 520000 531000	Losses on Disposition of Borrowings Unrealized Losses Other Losses Other Losses From Impairment of Assets Extraordinary Items Distribution of Income - Dividenc Changes in Actuarial Liability med Revenue Not Attributable to Programs Revenue From Services Provided Interest Revenue - Other	E E E E E E E	F F/N F/N N N N/Z N F/N F/N F/N	X X X X X X		E/U	5 5 5 5 5 5 5 5
6 6 6 6 6 6 7 7 7	721100 721200 728000 729000 729200 730000 750000 760000 Less Eari 520000 531000 531100	Losses on Disposition of Borrowings Unrealized 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	E E E E E E E E	F F/N F/N N N N/Z N F/N F/N F/N F/N F/N	X X X X X X X X X X X	A	E/U	5 5 5 5 5 5 5 5 5 5
6 6 6 6 6 6 7 7 7 7	721100 721200 728000 729000 729200 730000 750000 760000 Less Earl 520000 531000 531200	Losses on Disposition of Borrowings Unrealized 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	F F/N 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	A A	E/U	5 5 5 5 5 5 5 5 5 5 5 5 5
6 6 6 6 6 6 7 7 7 7 7	721100 721200 728000 729000 729200 730000 750000 760000 Less Earl 520000 531000 531200 531300	Losses on Disposition of Borrowings Unrealized Losses Other Losses Other Losses From Impairment of Assets Extraordinary Items Distribution of Income - Dividend Changes in Actuarial Liability ted Revenue Not Attributable to Programs Revenue From Services Provided Interest Revenue - Other Interest Revenue - Investments Interest Revenue - Investments Interest Revenue - Subsidy Amortization	E E E E E E E E E E E E	F F/N F/N N N N/Z N F/N F/N F/N F/N N N N N/Z N N N N/Z N N N N/Z N N N N	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 7 7 7 7 7 7	721100 721200 728000 729000 729200 730000 750000 760000 Less Ear 520000 531000 531200 531300 531700	Losses on Disposition of Borrowings Unrealized Losses Other Losses Other Losses From Impairment of Assets Extraordinary Items Distribution of Income - Dividend Changes in Actuarial Liability ted 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	E E E E E E E E E E E E E E E E E E E	F F/N F/N N N N/Z N F/N F/N F/N F/N F/N N N F/N F/N F/N F	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 7 7 7 7 7 7 7	721100 721200 728000 729000 729200 730000 750000 760000 Less Ear 520000 531100 531200 531300 531700 531800	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 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 - 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 F/N F/N N N N/Z N F/N F/N F/N F/N F/N N F/N F/N F/N F/N	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 7 7 7 7 7 7 7 7	721100 721200 728000 729000 729200 730000 750000 760000 Less Ear 520000 531100 531200 531700 531800 531800 531900	Losses on Disposition of Borrowings Unrealized Losses Other Losses Other Losses Other Losses Other Losses Extraordinary Items Distribution of Income - Dividenc 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 - Loans Receivable Contra Revenue for Interest Revenue - Investments 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 F/N 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	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 7 7 7 7 7 7 7	721100 721200 728000 729000 729200 730000 750000 760000 Less Ear 520000 531100 531200 531300 531700 531800	Losses on Disposition of Borrowings Unrealized Losses Other Losses Other Losses Other Losses Other Losses Extraordinary Items Distribution of Income - Dividenc 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 - Loans Receivable Contra Revenue for Interest Revenue - Investments 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 Federa	E E E E E E E E E E E E E E E E E E E	F F/N F/N N N N/Z N F/N F/N F/N F/N F/N N F/N F/N F/N F/N	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 7 7 7 7 7 7 7 7	721100 721200 728000 729000 729200 730000 750000 760000 Less Ear 520000 531100 531200 531700 531800 531800 531900	Losses on Disposition of Borrowings Unrealized 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 - 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 F/N 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	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 7 7 7 7 7 7 7 7 7 7	721100 721200 721200 728000 729000 729200 730000 750000 760000 520000 531100 531200 531300 531700 531800 531900 531900 531900	Losses on Disposition of Borrowings Unrealized 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 - Loans Receivable 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 Federa Agency - Other Than the General Fund of the U.S. Government Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account	E E E E E E E E E E E E E E E E E E E	F F/N 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 7 7 7 7 7 7 7 7 7 7 7	721100 721200 721200 728000 729000 729200 730000 750000 760000 520000 531100 531200 531300 531700 531800 531900 571300	Losses on Disposition of Borrowings Unrealized Losses Other Losses Other Losses From Impairment of Assets Extraordinary Items Distribution of Income - Dividend Changes in Actuarial Liability Interest 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 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 Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account	E E E E E E E E E E E E E E E E E E E	F F/N 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 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 7 7 7 7 7 7 7 7 7 7	721100 721200 721200 728000 729000 729200 730000 750000 760000 Less Earl 520000 531000 531200 531200 531300 531700 531800 531900 571300	Losses on Disposition of Borrowings Unrealized Losses Other Losses Other Losses From Impairment of Assets Extraordinary Items Distribution of Income - Dividend Changes in Actuarial Liability ted Revenue Not Attributable to Programs Revenue From Services Provided Interest Revenue - Other Interest Revenue - Investments Interest Revenue - Investments Interest Revenue - Loans Receivable/Uninvested Funds Interest Revenue - Subsidy Amortization Contra Revenue for Interest Revenue - Investments Contra Revenue for Interest Revenue - Uninvestments Contra Revenue for Interest Revenue - Other Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Agency - Other Than the General Fund of the U.S. Government Account Other Revenue Contra Revenue for Other Revenue Contra Revenue for Other Revenue	E E E E E E E E E E E E E E E E E E E	F F/N 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 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 7 7 7 7 7 7 7 7	721100 721200 721200 728000 729000 729200 730000 750000 760000 520000 531100 531200 531300 531700 531800 531900 571300	Losses on Disposition of Borrowings Unrealized Losses Other Losses Other Losses From Impairment of Assets Extraordinary Items Distribution of Income - Dividend Changes in Actuarial Liability Interest 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 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 Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account	E E E E E E E E E E E E E E E E E E E	F F/N 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 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 7 7 7 7 7 7 7 7 7 7	721100 721200 721200 728000 729000 729200 730000 750000 760000 Less Eari 520000 531100 531200 531300 531700 531800 531900 571300 571400 590000 599700	Losses on Disposition of Borrowings Unrealized 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 Contra Revenue for Interest Revenue - Other 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 Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account Other Revenue Contra Revenue for Other Revenue Financing Sources Transferred In From Custodial Statement Collection Financing Sources Transferred In From Custodial Statement Collections - Contra Account Offset to Accrual of Amounts Receivable from Custodial Statement Collections - Contra Account	E E E E E E E E E E E E E E E E E E E	F F/N 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 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 7 7 7 7 7 7 7 7 7 7 7 7	721100 721200 721200 728000 729000 729200 730000 760000 760000 531100 531200 531300 531700 531800 531900 571300 571400 590000 599700 599700	Losses on Disposition of Borrowings Unrealized 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 - 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 Receivable - Contra Account Other Revenue Contra Revenue for Other Revenue Contra Revenue for Other Revenue Contra Revenue for Interest Revenue - Other Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account Other Revenue Contra Revenue For Other Revenue Financing Sources Transferred In From Custodial Statement Collection Financing Sources Transferred In From Custodial Statement Collections - Contra Account Offset to Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account	E E E E E E E E E E E E E E E E E E E	F F/N F/N N N N/Z N N F/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 X X X X X X X X X X	A A 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
6 6 6 6 6 6 6 7 7 7 7 7 7 7 7 7 7 7 7 7	721100 721200 721200 728000 729000 729200 730000 760000 760000 531000 531200 531300 531300 531700 531800 531900 571400 590000 599700 599750	Losses on Disposition of Borrowings Unrealized 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 Contra Revenue for Interest Revenue - Other 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 Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account Other Revenue Contra Revenue for Other Revenue Financing Sources Transferred In From Custodial Statement Collection Financing Sources Transferred In From Custodial Statement Collections - Contra Account Offset to Accrual of Amounts Receivable from Custodial Statement Collections - Contra Account	E E E E E E E E E E E E E E E E E E E	F 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 A A	E/U	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5

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.
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
	This line is calculated. Equals sum of lines 5 and 6 minus 7.

FOO	TNOTES 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.