## 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.
		ogram Cost (Note 22)	2114	romeu		1,0220450	1) pe cout	110.
	Program	2 \ /		1				
1	Gross Co			[				
1	610000	Operating Expenses/Program Costs	Е	F/N			E/U	
1	615000	Expensed Asset	Е				E/U	
1	619000	Contra Bad Debt Expense - Incurred for Others	Е	F/N			E/U	
1 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	Е	F/N			E	
1	634000 640000	Interest Expense Accrued on the Liability for Loan Guarantees	E E	N F/N/Z			E/U E/U	4
1	650000	Benefit Expense Cost of Goods Sold	E	F/N/Z			E/U	4
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	671300	Lessee Lease Amortization	E	N			E/U	
1	672000 673000	Bad Debt Expense Imputed Costs	E E	F/N F			E/U E/U	
1	679000	Other Expenses Not Requiring Budgetary Resources	E	F/N		A	E/U	1
1	679300	Accrued Expenses	E	F/N		A	E/U	
1	679500	Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental Administrative Fees	Е	N		A	E/U	
1	680000	Future Funded Expenses	E	F/N/Z			E/U	2, 4
1	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget	Е	F			E/U	4
1	690000	Authority (Unobligated) Non-Production Costs	Е	F/N/Z			E/U	3, 4
1	693000	Lessee Lease Expense	E	F/N			E/U	3, 1
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	E	N	X		E/U	
1	721000	Losses on Disposition of Assets - Other	Е	N	X		E/U	4
1	721100 721200	Losses on Disposition of Investments Losses on Disposition of Borrowings	E E	F/N F	X X	A	E/U E/U	4
1	721200	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	Losses on International Monetary Fund Assets	Е		X		U	
1	729100 729200	Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charge: Other Losses From Impairment of Assets	E E	N N	X X		E/U	4
1	730000	Extraordinary Items	E	N N	X		E/U	4
1	750000	Distribution of Income - Dividence	E	N/Z	X		E/U	4
1	760000	Changes in Actuarial Liability	E	N			E/U	4
1	880100	Offset for Purchases of Assets	E	F			E/U	
1	880200	Purchases of Property, Plant, and Equipment	Е	F			E/U	
1	880300 880400	Purchases of Inventory and Related Property Purchases of Assets - Other	E E	F F			E/U E/U	
			E	1			E/O	<u> </u>
2	510000	ned Revenue Revenue From Goods Sold	Е	F/N	X		E/U	1
2	510000	Contra Revenue for Goods Sold	E	F/N F/N	X		E/U	1
2	520000	Revenue From Services Provided	E	F/N	X	A	E/U	4
2	520900	Contra Revenue for Services Provided	Е	F/N	X	A	E/U	
2	531000	Interest Revenue - Other	Е	F/N	X	A	E/U	4
2	531100	Interest Revenue - Investments	E	F/N	X	A	E/U	4
2	531200 531300	Interest Revenue - Loans Receivable/Uninvested Funds Interest Revenue - Subsidy Amortization	E E	F/N N	X	A	E/U E/U	4
2	531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	X		E/U	7
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	E	F/N	X	A	E/U	4
2	532500 532900	Administrative Fees Revenue  Contra Revenue for Administrative Fees	E E	F/N F/N	X	A A	E/U E/U	<del>                                     </del>
2	540000	Funded Benefit Program Revenue	E	F/N F/N	X	А	E/U	<b>†</b>
2	540500	Unfunded FECA Benefit Revenue	E	F/N	X		U	
2	540600	Contra Revenue for Unfunded FECA Benefit Revenue	Е	F/N	X		U	
2	540900	Contra Revenue for Funded Benefit Program Revenue	E	F/N	X		E/U	
2	550000	Insurance and Guarantee Premium Revenue	E	N	X		E/U	

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Line	USSGL		Begin/	Fed/	Exch/	Cust/	Reporting	Addl.
No.	Acct.	USSGL Account Title	End	Nonfed	Nonexch	Noncust	Type Code	Info.
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. 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	E	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	E	N	X		E/U	
2	593000 593300	Lessor Lease Revenue Amortization of Unearned Lessor Revenue	E E	F/N N	X		E/U 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 Collection	E	F	X	A	E/U	4
2	599750	Financing Sources Transferred In From Custodial Statement Collections - Contra Account	E	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	Е	F/N	X		E/U	4
2	718100	Unrealized Gain - Exchange Stabilization Fund (ESF)	E	N	X		E	
2	719000	Other Gains	E	F/N	X		E/U	4
2	719090 719100	Gains on International Monetary Fund Assets Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charge:	E E	N	X X		U E	
3	Net Progr	ram Cost is calculated. Equals sum of lines 1 minus 2.						
		•		<u> </u> 				
4		oss on Pension, ORB or OPEB Assumption Changes (Note 15)				1	7.77	
4	727100	Gains on Changes in Long-Term Assumptions	E	N	X		E/U	
	727200	Losses on Changes in Long-Term Assumptions	Е	N	X		E/U	
5	Net Progr This line	ram Cost including Assumption Changes is calculated. Equals the sum of lines 3 through 4.						
5 6 6	Net Progr This line Cost Not 640000	ram Cost including Assumption Changes is calculated. Equals the sum of lines 3 through 4.  Assigned to Programs  Benefit Expense	E	F/N/Z			E/U	5
<b>6</b> 6	Net Progr This line Cost Not	ram Cost including Assumption Changes is calculated. Equals the sum of lines 3 through 4.  Assigned to Programs	E E E	F/N/Z F/N/Z F			E/U E/U E/U	5 5 5
6 6 6 6	Net Progr This line Cost Not 640000 680000 685000	ram Cost including Assumption Changes is calculated. Equals the sum of lines 3 through 4.  Assigned to Programs  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
<b>6</b> 6 6 6	Net Prog This line Cost Not 640000 680000 685000	ram Cost including Assumption Changes is calculated. Equals the sum of lines 3 through 4.  Assigned to Programs  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			E/U E/U	5 5
<b>6</b> 6 6 6 6	Net Prog This line Cost Not 640000 680000 685000 690000 721000	ram Cost including Assumption Changes is calculated. Equals the sum of lines 3 through 4.  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
<b>6</b> 6 6 6 6 6	Net Prog This line Cost Not 640000 680000 685000 690000 721000 721100	ram Cost including Assumption Changes is calculated. Equals the sum of lines 3 through 4.  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 5
<b>6</b> 6 6 6 6 6 6 6	Net Prog This line Cost Not 640000 680000 685000 690000 721000 721100 721200	ram Cost including Assumption Changes is calculated. Equals the sum of lines 3 through 4.  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 E/U	5 5 5 5 5 5
<b>6</b> 6 6 6 6 6 6 6 6 6	Net Progr This line Cost Not 640000 680000 685000 690000 721000 721100 721200 728000	ram Cost including Assumption Changes is calculated. Equals the sum of lines 3 through 4.  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 F/N F/N	X X X	A	E/U E/U E/U E/U E/U	5 5 5 5 5 5 5
5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	Net Prog This line Cost Not 640000 680000 685000 690000 721000 721100 721200	ram Cost including Assumption Changes is calculated. Equals the sum of lines 3 through 4.  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	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
<b>6 6 6 6 6 6 6 6 6 6</b>	Net Progr This line Cost Not 640000 680000 685000 721000 721100 721200 728000 729000	ram Cost including Assumption Changes is calculated. Equals the sum of lines 3 through 4.  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/N F/N	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 6 6 6 6 6 6 6 6	Net Progr This line Cost Not 640000 680000 685000 721000 721100 721000 728000 729200 730000 750000	ram Cost including Assumption Changes is calculated. Equals the sum of lines 3 through 4.  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 Extraordinary Items Distribution of Income - Dividence	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	X X X X	A	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 6 6 6 6 6 6	Net Progr This line Cost Not 640000 685000 685000 721000 721100 721200 722000 729000 729200 730000 750000 760000	ram Cost including Assumption Changes is calculated. Equals the sum of lines 3 through 4.  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 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 6 6 6 6 6 6 6 6 6 6	Net Progr   This line   Cost Not   640000   680000   685000     690000   721000   721100   721200   728000   729000   729000   730000   750000   750000   Cost Earn   Cost E	ram Cost including Assumption Changes is calculated. Equals the sum of lines 3 through 4.  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 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	X X X X X X		E/U	5 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 6 6 6 6 6 6	Net Progr This line Cost Not 640000 680000 685000 721000 721100 721000 728000 729000 729000 730000 750000 760000 Less Eari 520000	ram Cost including Assumption Changes is calculated. Equals the sum of lines 3 through 4.  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 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/N F/N N N N/Z N	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
5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 7 7 7 7 7	Net Progr   This line   Cost Not   640000   680000   685000     690000   721000   721100   721200   728000   729000   729000   730000   750000   750000   Cost Earn   Cost E	ram Cost including Assumption Changes is calculated. Equals the sum of lines 3 through 4.  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 - 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 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/N N N N/Z N F/N F/N N N/Z N	X X X X X 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
5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 7	Net Progr This line Cost Not 640000 680000 721000 721100 721200 728000 729000 729000 730000 750000 760000 Less Eart 520000 531000	ram Cost including Assumption Changes is calculated. Equals the sum of lines 3 through 4.  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 - Dividenc 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/N N N N/Z N	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 6 6 6 7	Net Progr This line Cost Not 640000 680000 721000 721100 721200 728000 729200 739000 750000 760000 Less Eart 520000 531100	ram Cost including Assumption Changes is calculated. Equals the sum of lines 3 through 4.  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 - 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 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	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
5 6 6 6 6 6 6 6 6 6 6 6 6 6 7 7 7 7 7 7	Net Progr   This line   Cost Not   640000   685000   685000   685000   721000   721000   721200   721200   721200   721200   729200   730000   75000000   750000000000	ram Cost including Assumption Changes is calculated. Equals the sum of lines 3 through 4.  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 - Dividenc Changes in Actuarial Liability  med Revenue Not Attributable to Programs Revenue From Services Provided Interest Revenue - Univestments 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 F/N/Z N F/N F F/N F/N N N N/Z N F/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 A	E/U	5 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	Net Progr This line Cost Not 640000 685000 685000 721000 721100 721200 729200 729000 729200 730000 750000 760000 Less Earri 520000 531100 531300 531700 531800	ram Cost including Assumption Changes is calculated. Equals the sum of lines 3 through 4.  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  Total Revenue Not Attributable to Programs  Revenue From Services Provided  Interest Revenue - Univestments  Interest Revenue - Investments  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 N/Z 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	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
5 6 6 6 6 6 6 6 6 6 6 6 6 7 7 7 7 7 7 7	Net Progr This line Cost Not 640000 680000 685000 721000 721100 721200 728000 729000 730000 750000 750000 750000 531100 531200 531300 531300 531800 531900	ram Cost including Assumption Changes is calculated. Equals the sum of lines 3 through 4.  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  med Revenue Not Attributable to Programs Revenue From Services Provided Interest Revenue - Other Interest Revenue - Loans Receivable/Uninvested Funds 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 F/N/Z N F/N F F 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
5 6 6 6 6 6 6 6 6 6 6 6 6 7 7 7 7 7 7 7 7 7	Net Progr This line Cost Not 640000 680000 721000 721000 721100 721200 728000 729000 730000 75000 750000 750000 750000 750000 750000 750000 750000 750000 7	ram Cost including Assumption Changes is calculated. Equals the sum of lines 3 through 4.  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  med Revenue Not Attributable to Programs Revenue From Services Provided Interest Revenue - Unerstments 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 - Unestments Contra Revenue for Interest Revenue - Investments Contra Revenue for Interest Revenue - Unestments Con	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 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	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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5 6 6 6 6 6 6 6 6 6 6 6 6 7 7 7 7 7 7 7	Net Progr   This line   Cost Not   640000   685000   685000   685000   721000   721000   721200   721200   729200   730000   729200   730000   7500000   75000000   7500000   7500000   7500000   7500000   7500000   7500000   7500000   7500000   7500000   7500000   7500000   7500000   7500000   7500000   7500000   7500000   7500000   7500000   75000000   7500000   7500000   7500000   7500000   7500000   7500000   7500000   75000000   75000000   75000000000   750000000000	ram Cost including Assumption Changes is calculated. Equals the sum of lines 3 through 4.  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 - Dividenc Changes in Actuarial Liability  med Revenue Not Attributable to Programs Revenue From Services Provided Interest Revenue - Unvestments Interest Revenue - Loans Receivable/Uninvested Funds Interest Revenue - Subsidy Amortization Contra Revenue for Interest Revenue - Investments Contra Revenue for Interest Revenue - Univestments 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 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 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 Rec	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 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 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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5 6 6 6 6 6 6 6 6 6 6 6 7 7 7 7 7 7 7 7 7 7	Net Progr   This line   Cost Not   640000   685000   685000   685000   721000   721000   721200   721200   729200   730000   729200   730000   7500000   75000000   7500000   7500000   7500000   7500000   7500000   7500000   7500000   7500000   7500000   7500000   7500000   7500000   7500000   7500000   7500000   7500000   7500000   7500000   75000000   7500000   7500000   7500000   7500000   7500000   7500000   7500000   75000000   75000000   75000000000   750000000000	ram Cost including Assumption Changes is calculated. Equals the sum of lines 3 through 4.  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 - Dividenc Changes in Actuarial Liability  med Revenue Not Attributable to Programs Revenue From Services Provided Interest Revenue - Unvestments Interest Revenue - Loans Receivable/Uninvested Funds Interest Revenue - Subsidy Amortization Contra Revenue for Interest Revenue - Investments Contra Revenue for Interest Revenue - Univestments 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 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 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 Rec	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 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 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		Addl. Info.
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
	This line is calculated. Equals sum of lines 5 and 6 minus 7.

FOO	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.					