### Part 1 
#### Fiscal Year 2020 Reporting

**SUPPLEMENT**

#### Section V

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**USSGL Crosswalk - Statement of Net Cost**

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### 2 Less: earned revenue

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**Gross Program Costs (Note 21):**

**Program A:**

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**Gross Program Costs**

**Program A:**

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**Section V**

**USSGL Crosswalk - Statement of Net Cost**

**Fiscal Year 2020 Reporting**

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**Gross Program Costs (Note 21):**

**Program A:**
### Part 1 - SUPPLEMENT

#### USSGL Crosswalk - Statement of Net Cost

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**Fiscal Year 2020 Reporting**

**Section V**

**Note 15:**

- Net program costs:
  - This line is calculated. Equals sum of lines 1 minus 2.
- (Gain)/Loss on pension, ORB or OPEB Assumption Changes:
  - This line is calculated. Equals the sum of lines 3 through 4.

\[\text{Net program costs:} = \text{Sum of lines 1 to 3} - \text{Line 2}\]

\[\text{(Gain)/Loss on pension, ORB or OPEB Assumption Changes:} = \text{Sum of lines 4 to 6} - \text{Line 3}\]
### USSGL Crosswalk - Statement of Net Cost

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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.
2. Excludes non-recurring cleanup costs.
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.