

## SUPPLEMENT

## Section VI

## USSGL Crosswalk - Reclassified Statement of Net Cost for Fiscal 2014 Reporting

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Recip. Cat.	Addl. Info.
<b>1</b>	<b>Gross costs</b>						
<b>2</b>	<b>Non-Federal Gross Cost</b>						
2	610000	Operating Expenses/Program Costs	E	N			
2	619000	Contra Bad Debt Expense - Incurred for Others	E	N			
2	619900	Adjustment to Subsidy Expense	E	N			
2	633000	Other Interest Expenses	E	N			
2	633800	Remuneration Interest	E	N			
2	634000	Interest Expense Accrued on the Liability for Loan Guarantees	E	N			
2	640000	Benefit Expense	E	N			
2	650000	Cost of Goods Sold	E	N			
2	660000	Applied Overhead	E	N			
2	661000	Cost Capitalization Offset	E	N			
2	671000	Depreciation, Amortization, and Depletion	E	N			
2	672000	Bad Debt Expense	E	N			
2	679000	Other Expenses Not Requiring Budgetary Resources	E	N			
2	680000	Future Funded Expenses	E	N			
2	690000	Nonproduction Costs	E	N			
2	717100	Gains on Changes in Long-Term Assumptions - From Experience	E	N	X		
2	717200	Losses on Changes in Long-Term Assumptions - From Experience	E	N	X		
2	721000	Losses on Disposition of Assets - Other	E	N	X		
2	721100	Losses on Disposition of Investments	E	N	X		
2	728000	Unrealized Losses	E	N	X		
2	728100	Unrealized Losses - Exchange Stabilization Fund	E	N	X		
2	729000	Other Losses	E	N	X		
2	729100	Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges	E	N	X		
2	730000	Extraordinary Items	E	N	X		
2	750000	Distribution of Income - Dividend	E	N	X		
2	760000	Changes in Actuarial Liability	E	N			

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<b>3</b>	<b>Interest on Debt Held by the Public</b>						
3	632000	Interest Expenses on Securities	E	N			
<b>4</b>	<b>Gains/Losses from Changes in Actuarial Assumptions</b>						
4	727100	Gains on Changes in Long-Term Assumptions	E	N	X		
4	727200	Losses on Changes in Long-Term Assumptions	E	N	X		
<b>5</b>	<b>Total Non-Federal Gross Cost</b>						
	This line is calculated. Equals sum of lines 2 through 4						
<b>6</b>	<b>Federal Gross Cost</b>						
<b>6.1</b>	<b>Benefit Program Costs (RC 26) /2</b>						26
6.1	640000	Benefit Expense	E	F			
6.1	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	E	F			
<b>6.2</b>	<b>Imputed Costs (RC 25) /2</b>						25
6.2	673000	Imputed Costs	E	F			
<b>6.3</b>	<b>Buy/Sell Cost (RC24) /2</b>						24
6.3	610000	Operating Expenses/Program Costs	E	F			
6.3	619000	Contra Bad Debt Expense - Incurred for Others	E	F			
6.3	672000	Bad Debt Expense	E	F			
6.3	679000	Other Expenses Not Requiring Budgetary Resources	E	F			
6.3	680000	Future Funded Expenses	E	F			
6.3	690000	Nonproduction Costs	E	F			
<b>6.4</b>	<b>Federal Securities Interest Expense (RC 03) /2</b>						03

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6.4	632000	Interest Expenses on Securities	E	F			3
<b>6.5 Borrowing and Other Interest Expense (RC05) /2</b> 05							
6.5	631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank	E	F			
6.5	633000	Other Interest Expenses	E	F			
<b>6.6 Borrowing Losses (RC 06) /2</b> 06							
6.6	721200	Losses on Disposition of Borrowings	E	F	X		3
6.6	729000	Other Losses	E	F	X		
<b>6.7 Other Expenses (without reciprocals) (RC 29)</b> 29							
6.7	633000	Other Interest Expenses	E	G			
6.7	640000	Benefit Expense	E	Z			
6.7	680000	Future Funded Expenses	E	Z			
6.7	721100	Losses on Disposition of Investments	E	Z	X		
6.7	750000	Distribution of Income - Dividend	E	G	X		
<b>7 Total Federal Gross Cost</b>							
This line is calculated. Equals sum of lines 6.1 through 6.7							
<b>8 Department Total Gross Cost</b>							
This line is calculated. Equals the sum of lines 5 and 7							
<b>9 Earned Revenue</b>							
<b>10 Non-Federal Earned Revenue</b>							
10	510000	Revenue From Goods Sold	E	N	X		
10	510900	Contra Revenue for Goods Sold	E	N	X		
10	520000	Revenue From Services Provided	E	N	X		

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10	520900	Contra Revenue for Services Provided	E	N	X		
10	531000	Interest Revenue - Other	E	N	X		
10	531100	Interest Revenue - Investments	E	N	X		
10	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	N	X		
10	531300	Interest Revenue - Subsidy Amortization	E	N	X		
10	531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	X		
10	531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	X		
10	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	N	X		
10	531800	Contra Revenue for Interest Revenue - Investments	E	N	X		
10	531900	Contra Revenue for Interest Revenue - Other	E	N	X		
10	532500	Administrative Fees Revenue	E	N	X		
10	532900	Contra Revenue for Administrative Fees	E	N	X		
10	540000	Funded Benefit Program Revenue	E	N	X		
10	540900	Contra Revenue for Funded Benefit Program Revenue	E	N	X		
10	550000	Insurance and Guarantee Premium Revenue	E	N	X		
10	550900	Contra Revenue for Insurance and Guarantee Premium Revenue	E	N	X		
10	590000	Other Revenue	E	N	X		
10	590900	Contra Revenue for Other Revenue	E	N	X		
10	592100	Valuation Change in Investments - Exchange Stabilization Fund	E	N	X		
10	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	E	N	X		
10	599000	Collections for Others - Statement of Custodial Activity	E	N	X		
10	599100	Accrued Collections for Others - Statement of Custodial Activity	E	N	X		
10	711000	Gains on Disposition of Assets - Other	E	N	X		

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10	711100	Gains on Disposition of Investments	E	N	X		
10	718000	Unrealized Gains	E	N	X		
10	718100	Unrealized Gain - Exchange Stabilization Fund	E	N	X		
10	719000	Other Gains	E	N	X		
10	719100	Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges	E	N	X		
<b>11 Federal Earned Revenue</b>							
<b>11.1 Benefit Program Revenue (RC 26) /2</b> 26							
11.1	540000	Funded Benefit Program Revenue	E	F	X		
11.1	540500	Unfunded FECA Benefit Revenue	E	F	X		
11.1	540600	Contra Revenue for Unfunded FECA Benefit Revenue	E	F	X		
11.1	540900	Contra Revenue for Funded Benefit Program Revenue	E	F	X		
<b>11.2 Buy/Sell Revenue (RC 24) /2</b> 24							
11.2	510000	Revenue From Goods Sold	E	F	X		
11.2	510900	Contra Revenue for Goods Sold	E	F	X		
11.2	520000	Revenue From Services Provided	E	F	X		
11.2	520900	Contra Revenue for Services Provided	E	F	X		
11.2	532500	Administrative Fees Revenue	E	F	X		
11.2	532900	Contra Revenue for Administrative Fees	E	F	X		
11.2	590000	Other Revenue	E	F	X		
11.2	590900	Contra Revenue for Other Revenue	E	F	X		
<b>11.3 Federal Securities Interest Revenue (RC 03) /2</b> 03							
11.3	531100	Interest Revenue - Investments	E	F	X		
11.3	531800	Contra Revenue for Interest Revenue - Investments	E	F	X		
11.3	711100	Gains on Disposition of Investments	E	F	X		
11.3	718000	Unrealized Gains	E	F	X		
11.3	721100	Losses on Disposition of Investments	E	F	X		

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11.3	728000	Unrealized Losses	E	F	X		
<b>11.4 Borrowing and Other Interest Revenue (RC 05) /2</b>						05	
11.4	531000	Interest Revenue - Other	E	F	X		
11.4	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	F	X		3
11.4	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F	X		
11.4	531900	Contra Revenue for Interest Revenue - Other	E	F	X		
<b>11.5 Borrowing Gains (RC 06) /2</b>						06	
11.5	711200	Gains on Disposition of Borrowings	E	F	X		3
11.5	719000	Other Gains	E	F	X		
<b>11.6 Other Revenue (without reciprocal) (RC 29) /2</b>						29	
11.6	531100	Interest Revenue - Investments	E	Z	X		
11.6	599000	Collections for Others - Statement of Custodial Activity	E	Z	X		
11.6	599100	Accrued Collections for Others - Statement of Custodial Activity	E	Z	X		
11.6	711100	Gains on Disposition of Investments	E	Z	X		
<b>12 Total Federal Earned Revenue</b>							
This line is calculated. Equals sum of 11.1 through 11.6							
<b>13 Department Total Earned Revenue</b>							
This line is calculated. Equals the sum of lines 10 and 12							
<b>14 Net Cost of Operations</b>							
This line is calculated. Equals the sum of line 8 minus line 13							

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**Footnotes and Additional Information**

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.