

## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Statement of Net Cost for the Closing Package for Fiscal 2011 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes for FACTS I/1		Addl. Info.
				Fed / NonFed	Exch / Nonexch	
<b>1</b>	<b>Gross Cost</b>					
<b>2</b>	<b>Non-Federal Gross Cost</b>					
2	E	6100	Operating Expenses/Program Costs	N		
2	E	6190	Contra Bad Debt Expense - Incurred for Others	N		
2	E	6199	Adjustment to Subsidy Expense	N		
2	E	6330	Other Interest Expenses	N		
2	E	6340	Interest Expense Accrued on the Liability for Loan Guarantees	N		
2	E	6400	Benefit Expense	N		
2	E	6500	Cost of Goods Sold	N		
2	E	6600	Applied Overhead	N		
2	E	6610	Cost Capitalization Offset	N		
2	E	6710	Depreciation, Amortization, and Depletion	N		
2	E	6720	Bad Debt Expense	N		
2	E	6790	Other Expenses Not Requiring Budgetary Resources	N		
2	E	6800	Future Funded Expenses	N		
2	E	6900	Nonproduction Costs	N		
2	E	7210	Losses on Disposition of Assets - Other	N	X	
2	E	7211	Losses on Disposition of Investments	N	X	
2	E	7280	Unrealized Losses	N	X	
2	E	7290	Other Losses	N	X	6
2	E	7300	Extraordinary Items	N		
2	E	7500	Distribution of Income - Dividend	N	X	
2	E	7600	Changes in Actuarial Liability	N		
<b>3</b>	<b>Interest on Debt Held by the Public</b>					
3	E	6320	Interest Expenses on Securities	N		
<b>4</b>	<b>Gains/Losses From Changes in Actuarial Assumptions</b>					
4	E	7190	Other Gains	N	X	7
4	E	7290	Other Losses	N	X	7

## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Statement of Net Cost for the Closing Package for Fiscal 2011 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes for FACTS I/1		Addl. Info.
				Fed / NonFed	Exch / Nonexch	
<b>5</b>			<b>Total Non-Federal Gross Cost</b>			
5			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)</b>			3
6.1	E	6400	Benefit Expense	F		
6.1	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F		
<b>6.2</b>			<b>Imputed Costs (RC 25)</b>			3
6.2	E	6730	Imputed Costs	F		5
<b>6.3</b>			<b>Buy/Sell Costs (RC 24)</b>			3
6.3	E	6100	Operating Expenses/Program Costs	F		5
6.3	E	6190	Contra Bad Debt Expense - Incurred for Others	F		5
6.3	E	6720	Bad Debt Expense	F		5
6.3	E	6790	Other Expenses Not Requiring Budgetary Resources	F		5
6.3	E	6800	Future Funded Expenses	F		5
6.3	E	6900	Nonproduction Costs	F		5
<b>6.4</b>			<b>Federal Securities Interest Expense (RC 03)</b>			3
6.4	E	6320	Interest Expenses on Securities	F		4, 5
6.4	E	7211	Losses on Disposition of Investments	F	X	5
6.4	E	7280	Unrealized Losses	F	X	5
<b>6.5</b>			<b>Borrowing and Other Interest Expense (RC 05)</b>			3
6.5	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F		
6.5	E	6330	Other Interest Expenses	F		
<b>6.6</b>			<b>Borrowing Losses (RC 06)</b>			3

## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Statement of Net Cost for the Closing Package for Fiscal 2011 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes for FACTS I/1		Addl. Info.
				Fed / NonFed	Exch / Nonexch	
6.6	E	7212	Losses on Disposition of Borrowings	F	X	4, 5
6.6	E	7290	Other Losses	F	X	5
<b>6.7</b>	<b>Other Expenses (without reciprocals) (RC 29)</b>					
6.7	E	7500	Distribution of Income - Dividend	F	X	
<b>7</b>	<b>Total Federal Gross Cost</b>					
7	This line is calculated. Equals sum of lines 6.1 through 6.7					
<b>8</b>	<b>Department Total Gross Cost</b>					
8	This line is calculated. Equals the sum of lines 5 and 7					
<b>9</b>	<b>Earned Revenue</b>					
<b>10</b>	<b>Non-Federal Earned Revenue</b>					
10	E	5100	Revenue From Goods Sold	N	X	
10	E	5109	Contra Revenue for Goods Sold	N	X	
10	E	5200	Revenue From Services Provided	N	X	
10	E	5209	Contra Revenue for Services Provided	N	X	
10	E	5310	Interest Revenue - Other	N	X	
10	E	5311	Interest Revenue - Investments	N	X	
10	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	N	X	
10	E	5313	Interest Revenue - Subsidy Amortization	N	X	
10	E	5314	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	N	X	
10	E	5315	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	N	X	
10	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	N	X	
10	E	5318	Contra Revenue for Interest Revenue - Investments	N	X	
10	E	5319	Contra Revenue for Interest Revenue - Other	N	X	
10	E	5325	Administrative Fees Revenue	N	X	
10	E	5329	Contra Revenue for Administrative Fees	N	X	

## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Statement of Net Cost for the Closing Package for Fiscal 2011 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes for FACTS I/1		Addl. Info.
				Fed / NonFed	Exch / Nonexch	
10	E	5400	Benefit Program Revenue	N	X	
10	E	5409	Contra Revenue for Benefit Program Revenue	N	X	
10	E	5500	Insurance and Guarantee Premium Revenue	N	X	
10	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	X	
10	E	5900	Other Revenue	N	X	
10	E	5909	Contra Revenue for Other Revenue	N	X	
10	E	5921	Valuation Change in Investments - Exchange Stabilization Fund	N	X	
10	E	5922	Valuation Change in Investments for Federal Government Sponsored Enterprise	N	X	
10	E	5990	Collections for Others - Statement of Custodial Activity	N	X	
10	E	5991	Accrued Collections for Others - Statement of Custodial Activity	N	X	
10	E	7110	Gains on Disposition of Assets - Other	N	X	
10	E	7111	Gains on Disposition of Investments	N	X	
10	E	7180	Unrealized Gains	N	X	
10	E	7190	Other Gains	N	X	6
<b>11</b>			<b>Federal Earned Revenue</b>			
<b>11.1</b>			<b>Benefit Program Revenue (RC 26)</b>			3
11.1	E	5400	Benefit Program Revenue	F	X	
11.1	E	5409	Contra Revenue for Benefit Program Revenue	F	X	
<b>11.2</b>			<b>Buy/Sell Revenue (RC 24)</b>			3
11.2	E	5100	Revenue From Goods Sold	F	X	5
11.2	E	5109	Contra Revenue for Goods Sold	F	X	5
11.2	E	5200	Revenue From Services Provided	F	X	5
11.2	E	5209	Contra Revenue for Services Provided	F	X	5
11.2	E	5325	Administrative Fees Revenue	F	X	5
11.2	E	5329	Contra Revenue for Administrative Fees	F	X	5
11.2	E	5900	Other Revenue	F	X	5
11.2	E	5909	Contra Revenue for Other Revenue	F	X	5
<b>11.3</b>			<b>Federal Securities Interest Revenue (RC 03)</b>			3

## SUPPLEMENT

## SECTION VI

## USSGL Crosswalk - Reclassified Statement of Net Cost for the Closing Package for Fiscal 2011 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes for FACTS I/1		Addl. Info.
				Fed / NonFed	Exch / Nonexch	
11.3	E	5311	Interest Revenue - Investments	F	X	5
11.3	E	5318	Contra Revenue for Interest Revenue - Investments	F	X	5
11.3	E	7111	Gains on Disposition of Investments	F	X	5
11.3	E	7180	Unrealized Gains	F	X	5
<b>11.4</b>	<b>Borrowing and Other Interest Revenue (RC 05)</b>					3
11.4	E	5310	Interest Revenue - Other	F	X	5
11.4	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F	X	4, 5
11.4	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F	X	5
11.4	E	5319	Contra Revenue for Interest Revenue - Other	F	X	5
<b>11.5</b>	<b>Borrowing Gains (RC 06)</b>					3
11.5	E	7112	Gains on Disposition of Borrowings	F	X	4, 5
11.5	E	7190	Other Gains	F	X	5
<b>11.6</b>	<b>Other Revenue (without reciprocals) (RC 29)</b>					3
11.6	E	5990	Collections for Others - Statement of Custodial Activity	F	X	
11.6	E	5991	Accrued Collections for Others - Statement of Custodial Activity	F	X	
<b>12</b>	<b>Total Federal Earned Revenue</b>					
12	This line is calculated. Equals sum of 11.1 through 11.6					
<b>13</b>	<b>Department Total Earned Revenue</b>					
13	This line is calculated. Equals the sum of lines 10 and 12					
<b>14</b>	<b>Net Cost of Operations</b>					
14	This line is calculated. Equals the sum of line 8 minus line 13					

**SUPPLEMENT**

**SECTION VI**

**Footnotes and Additional Information:**

- 1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
- 2/ USSGL account attribute domain "F" excludes intradepartmental amounts.
- 3/ 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.
- 4/ Reported by the Department of the Treasury.
- 5/ Exclude General Fund (Trading Partner code 9900) activity in this account.
- 6/ Not related to changes in long term assumptions used to estimate actuarial liabilities
- 7/ Related to changes in long term assumptions used to estimate actuarial liabilities