### USSGL Crosswalk - Reclassified Statement of Net Cost

--- | --- | --- | --- | --- | --- | ---
1 | 610000 | Operating Expenses/Program Costs | E N | E/U | | 
2 | 615000 | Expensed Asset | E | | E/U | 
2 | 619000 | Contra Bad Debt Expense - Incurred for Others | E N | | E/U | 
2 | 619900 | Adjustment to Subsidy Expense | E N | | E/U | 
2 | 633000 | Other Interest Expenses | E N | | E/U | 
2 | 633800 | Remuneration Interest | E N | | E | 
2 | 634000 | Interest Expense Accrued on the Liability for Loan Guarantees | E N | | E/U | 
2 | 640000 | Benefit Expense | E N | | E/U | 
2 | 650000 | Cost of Goods Sold | E N | | E/U | 
2 | 660000 | Applied Overhead | E N | | E/U | 
2 | 661000 | Cost Capitalization Offset | E N | | E/U | 
2 | 671000 | Depreciation, Amortization, and Depletion | E N | | E/U | 
2 | 672000 | Bad Debt Expense | E N | | E/U | 
2 | 679000 | Other Expenses Not Requiring Budgetary Resources | E N | | E/U | 
2 | 679500 | Contra Expense-Non-Fiduciary Deposit Fund Intragovernmental Administrative Fees | E N | | E/U | 
2 | 680000 | Future Funded Expenses | E N | | E/U | 
2 | 690000 | Non-Production Costs | E N | | E/U | 
2 | 717100 | Gains on Changes in Long-Term Assumptions - From Experience | E N X | | E/U | 
2 | 717200 | Losses on Changes in Long-Term Assumptions - From Experience | E N X | | E/U | 
2 | 721100 | Losses on Disposition of Assets - Other | E N X | | E/U | 
2 | 728000 | Unrealized Losses | E N X | | E/U | 
2 | 728100 | Unrealized Losses - Exchange Stabilization Fund (ESF) | E N X | | E | 
2 | 728900 | Other Losses | E N X | | E/U | 
2 | 729000 | Losses on International Monetary Fund Assets | E X | | | 
2 | 729100 | Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges | E N X | | E | 
2 | 730000 | Extraordinary Items | E N X | | E/U | 
2 | 750000 | Distribution of Income - Dividend | E N X | | E/U | 
2 | 760000 | Changes in Actuarial Liability | E N | | E/U | 
3 | 632000 | Interest Expenses on Securities | E N | | E/U | 
4 | 727100 | Gains on Changes in Long-Term Assumptions | E N X | | E/U | 
4 | 727200 | Losses on Changes in Long-Term Assumptions | E N X | | E/U | 
5 | 729200 | Other Losses From Impairment of Assets | E N X | | E/U | 
6 | | Total non-federal gross cost | | | | 
7 | | Federal gross cost | | | | 
7.1 | 640000 | Benefit Expense | E F | | E/U | 
7.1 | 685000 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | E F | | E/U | 
7.2 | 673000 | Imputed Costs | E F | | E/U | 
7.3 | 610000 | Operating Expenses/Program Costs | E F | | E/U | 
7.3 | 619000 | Contra Bad Debt Expense - Incurred for Others | E F | | E/U | 
7.3 | 650000 | Cost of Goods Sold | E F | | E/U | 
7.3 | 672000 | Bad Debt Expense | E F | | E/U | 
7.3 | 679000 | Other Expenses Not Requiring Budgetary Resources | E F | | E/U | 
7.3 | 680000 | Future Funded Expenses | E F | | E/U | 
7.3 | 690000 | Non-Production Costs | E F | | E/U | 
7.4 | 802000 | Purchases of Property, Plant, and Equipment | E F | | E/U | 
7.4 | 803000 | Purchases of Inventory and Related Property | E F | | E/U | 
7.4 | 804000 | Purchases of Assets - Other | E F | | E/U | 
7.5 | | Federal securities interest expense (RC 03) - Footnote 2 | | | | 

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**VI RSNC - 1**  
**June 2020**
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<td>7.5</td>
<td>632000</td>
<td>Interest Expenses on Securities</td>
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<td>E F</td>
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<td>Losses on Disposition of Borrowings</td>
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<td>Other Losses</td>
<td>E F X</td>
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**Section VI**

**USSGL Crosswalk - Reclassified Statement of Net Cost**

**Fiscal Year 2020 Reporting**

7.5 632000 Interest Expenses on Securities

7.6 631000 Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank

7.6 633000 Other Interest Expenses

7.6 633800 Remuneration Interest

7.7 721200 Losses on Disposition of Borrowings

7.7 729000 Other Losses

8 Total federal gross cost

This line is the sum of lines 7.1 through 7.8.

9 Department total gross cost

This line is the sum of lines 6 and 8.

10 Earned revenue

11 Non-federal earned revenue

11 510000 Revenue From Goods Sold

11 510900 Contra Revenue for Goods Sold

11 520000 Revenue From Services Provided

11 520900 Contra Revenue for Services Provided

11 531000 Interest Revenue - Other

11 531100 Interest Revenue - Investments

11 531200 Interest Revenue - Loans Receivable/Uninvested Funds

11 531300 Interest Revenue - Subsidy Amortization

11 531400 Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act

11 531500 Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act

11 531700 Contra Revenue for Interest Revenue - Loans Receivable

11 531800 Contra Revenue for Interest Revenue - Investments

11 531900 Contra Revenue for Interest Revenue - Other

11 532500 Administrative Fees Revenue

11 532900 Contra Revenue for Administrative Fees

11 540000 Funded Benefit Program Revenue

11 540500 Unfunded FECA Benefit Revenue

11 540600 Contra Revenue for Unfunded FECA Benefit Revenue

11 540900 Contra Revenue for Funded Benefit Program Revenue

11 550000 Insurance and Guarantee Premium Revenue

11 550400 Contra Revenue for Insurance and Guarantee Premium Revenue

11 590000 Other Revenue

11 590900 Contra Revenue for Other Revenue

11 592100 Valuation Change in Investments - Exchange Stabilization Fund (ESF)

11 592200 Valuation Change in Investments for Federal Government Sponsored Enterprise

11 599000 Collections for Others - Statement of Custodial Activity

11 599100 Accrued Collections for Others - Statement of Custodial Activity

11 711000 Gains on Disposition of Assets - Other

11 711100 Gains on Disposition of Investments

11 718000 Unrealized Gains

11 718100 Unrealized Gain - Exchange Stabilization Fund (ESF)

11 719000 Other Gains

11 719090 Gains on International Monetary Fund Assets

11 719100 Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges

12 Federal earned revenue

12.1 Benefit program revenue (exchange) (RC 26) - Footnote 2

12.1 540000 Funded Benefit Program Revenue

12.1 540500 Unfunded FECA Benefit Revenue

12.1 540600 Contra Revenue for Unfunded FECA Benefit Revenue

12.1 540900 Contra Revenue for Funded Benefit Program Revenue
## Part 1  
**SUPPLEMENT**  
**Section VI**

### USSGL Crosswalk - Reclassified Statement of Net Cost

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<td>12.2</td>
<td>510900</td>
<td>Revenue From Goods Sold</td>
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<tr>
<td>12.2</td>
<td>510900</td>
<td>Contra Revenue for Goods Sold</td>
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<td>12.2</td>
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<td>Revenue From Services Provided</td>
<td>E F X E/ U</td>
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<tr>
<td>12.2</td>
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<td>Contra Revenue for Services Provided</td>
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<td>12.2</td>
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<td>Administrative Fees Revenue</td>
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<tr>
<td>12.2</td>
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<td>Contra Revenue for Administrative Fees</td>
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<tr>
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<td>Other Revenue</td>
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<tr>
<td>12.2</td>
<td>590900</td>
<td>Contra Revenue for Other Revenue</td>
<td>E F X E/ U</td>
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</table>

### 12.3 Purchase of assets offset (RC 24) / 2

12.3 880100 Offset for Purchases of Assets | E F E/U |

### 12.4 Federal securities interest revenue including associated gains and losses (exchange) (RC 03) - Footnote 2

12.4 531100 Interest Revenue - Investments | E F X E/ U |
| 12.4 531800 Contra Revenue for Interest Revenue - Investments | E F X E/ U |
| 12.4 711100 Gains on Disposition of Investments | E F X E/ U |
| 12.4 718000 Unrealized Gains | E F X E/ U |
| 12.4 721100 Losses on Disposition of Investments | E F X E/ U |
| 12.4 728000 Unrealized Losses | E F X E/ U |

### 12.5 Borrowing and other interest revenue (exchange) (RC 05) - Footnote 2

12.5 531000 Interest Revenue - Other | E F X E/ U |
| 12.5 531200 Interest Revenue - Loans Receivable/Uninvested Funds | E F X E/ U 3 |
| 12.5 531700 Contra Revenue for Interest Revenue - Loans Receivable | E F X E/ U |
| 12.5 531900 Contra Revenue for Interest Revenue - Other | E F X E/ U |

### 12.6 Borrowing gains (RC 06) - Footnote 2

12.6 712100 Gains on Disposition of Borrowings | E F X E/ U 3 |
| 12.6 719000 Other Gains | E F X E/ U |

### 12.7 Custodial Collections Transferred to a TAS Other Than the General Fund of the U.S. Government - Exchange (RC 13)

12.7 599800 Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government | E F X E/ U |

### 12.8 Collections Transferred in to a TAS Other Than the General Fund of the U.S. Government - Exchange (RC 13)

12.8 599700 Financing Sources Transferred In From Custodial Statement Collections | E F X E/ U |

### 12.9 Accrual of Custodial Collections Yet to be Transferred to a TAS Other Than the General Fund of the U.S. Government - Exchange (RC 14)

12.9 599000 Collections for Others - Statement of Custodial Activity | E F X E/ U |
| 12.9 599100 Accrued Collections for Others - Statement of Custodial Activity | E F X E/ U |

### 12.10 Accrual for Agency Amounts to be collected in TAS Other Than the General Fund of the U.S. Government - Exchange (RC 15)

12.10 571300 Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government | E F X E/ U |

### 12.11 Other revenue (without reciprocal) (Line inactive for FY 2019) (RC 29) - Footnote 2

13 Total federal earned revenue  
This line is the sum of 12.1 through 12.11.

14 Department total earned revenue  
This line is the sum of lines 11 and 13.

15 Net cost of operations  
This line is the result of subtracting line 14 from line 9.

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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.