

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Net Cost for Fiscal 2011 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes for FACTS I/1			USSGL Account Attribute Other than FACTS I/1	Addl. Info.
				Fed / NonFed	Exch / Nonexch	Cust / Noncust		
Program Costs:								
Program A:								
1	Gross costs (Note 22)							
1	E	6100	Operating Expenses/Program Costs	F/N				
1	E	6190	Contra Bad Debt Expense - Incurred for Others	F/N				
1	E	6199	Adjustment to Subsidy Expense	N				
1	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F				
1	E	6320	Interest Expenses on Securities	F/N				
1	E	6330	Other Interest Expenses	F/N				
1	E	6340	Interest Expense Accrued on the Liability for Loan Guarantees	N				
1	E	6400	Benefit Expense	F/N			P	
1	E	6500	Cost of Goods Sold	N				
1	E	6600	Applied Overhead	N				
1	E	6610	Cost Capitalization Offset	N				
1	E	6710	Depreciation, Amortization, and Depletion	N				
1	E	6720	Bad Debt Expense	F/N				
1	E	6730	Imputed Costs	F				
1	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N		A		
1	E	6800	Future Funded Expenses	F/N			P	2
1	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F			P	
1	E	6900	Nonproduction Costs	F/N			P	3
1	E	7210	Losses on Disposition of Assets - Other	N	X		P	
1	E	7211	Losses on Disposition of Investments	F/N	X		P	
1	E	7212	Losses on Disposition of Borrowings	F	X		P	
1	E	7280	Unrealized Losses	F/N	X		P	
1	E	7290	Other Losses	F/N	X		P	
1	E	7300	Extraordinary Items	N	X		P	
1	E	7500	Distribution of Income - Dividend	F/N	X		P	
1	E	7600	Changes in Actuarial Liability	N			P	
2	Less: Earned Revenue							
2	E	5100	Revenue From Goods Sold	F/N	X			
2	E	5109	Contra Revenue for Goods Sold	F/N	X			
2	E	5200	Revenue From Services Provided	F/N	X			
2	E	5209	Contra Revenue for Services Provided	F/N	X			
2	E	5310	Interest Revenue - Other	F/N	X	A	P	

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2	E	5311	Interest Revenue - Investments	F/N	X	A	P	
2	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	X	A	P	
2	E	5313	Interest Revenue - Subsidy Amortization	N	X		P	
2	E	5314	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	N	X		P	
2	E	5315	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	N	X		P	
2	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N	X	A	P	
2	E	5318	Contra Revenue for Interest Revenue - Investments	F/N	X	A	P	
2	E	5319	Contra Revenue for Interest Revenue - Other	F/N	X	A	P	
2	E	5325	Administrative Fees Revenue	F/N	X	A		
2	E	5329	Contra Revenue for Administrative Fees	F/N	X	A		
2	E	5400	Benefit Program Revenue	F/N	X			
2	E	5409	Contra Revenue for Benefit Program Revenue	F/N	X			
2	E	5500	Insurance and Guarantee Premium Revenue	N	X			
2	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	X			
2	E	5900	Other Revenue	F/N	X		P	
2	E	5909	Contra Revenue for Other Revenue	F/N	X		P	
2	E	5921	Valuation Change in Investments - Exchange Stabilization Fund	N	X			
2	E	5922	Valuation Change in Investments for Federal Government Sponsored Enterprise	N	X		P	
2	E	7110	Gains on Disposition of Assets - Other	N	X		P	
2	E	7111	Gains on Disposition of Investments	F/N	X		P	
2	E	7112	Gains on Disposition of Borrowings	F	X		P	
2	E	7180	Unrealized Gains	F/N	X		P	
2	E	7190	Other Gains	F/N	X		P	
3			Net Program Costs					
			This line is calculated. Equals sum of lines 1 minus 2.					
4			Costs not assigned to programs					
4	E	6400	Benefit Expense	F/N			Q	
4	E	6800	Future Funded Expenses	F/N			Q	
4	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F			Q	
4	E	6900	Nonproduction Costs	F/N			Q	
4	E	7210	Losses on Disposition of Assets - Other	N	X		Q	
4	E	7211	Losses on Disposition of Investments	F/N	X		Q	
4	E	7212	Losses on Disposition of Borrowings	F	X		Q	
4	E	7280	Unrealized Losses	F/N	X		Q	
4	E	7290	Other Losses	F/N	X		Q	

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4	E	7300	Extraordinary Items	N	X		Q	
4	E	7500	Distribution of Income - Dividend	F/N	X		Q	
4	E	7600	Changes in Actuarial Liability	N			Q	
5			Less: Earned revenues not attributed to programs					
5	E	5310	Interest Revenue - Other	F/N	X		Q	
5	E	5311	Interest Revenue - Investments	F/N	X		Q	
5	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	X		Q	
5	E	5313	Interest Revenue - Subsidy Amortization	N	X		Q	
5	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N	X		Q	
5	E	5318	Contra Revenue for Interest Revenue - Investments	F/N	X		Q	
5	E	5319	Contra Revenue for Interest Revenue - Other	F/N	X		Q	
5	E	5900	Other Revenue	F/N	X		Q	
5	E	5909	Contra Revenue for Other Revenue	F/N	X		Q	
5	E	7110	Gains on Disposition of Assets - Other	N	X		Q	
5	E	7111	Gains on Disposition of Investments	F/N	X		Q	
5	E	7112	Gains on Disposition of Borrowings	F	X		Q	
5	E	7180	Unrealized Gains	F/N	X		Q	
5	E	7190	Other Gains	F/N	X		Q	
6			Net cost of operations					
			This line is calculated. Equals sum of lines 3 and 4 minus 5.					

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Footnotes and Additional Information:

1. Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
2. Excludes non-recurring cleanup costs.
3. Report stewardship costs separately