

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	
1	Gross Cost					
2	Non-Federal Gross Cost					
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		
3	Interest on Debt Held by the Public					
3	E	6320	Interest Expenses on Securities	N		
4	Gains/Losses From Changes in Actuarial Assumptions					
4	E	7190	Other Gains	N	X	7
4	E	7290	Other Losses	N	X	7

SUPPLEMENT

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				Fed / NonFed	Exch / Nonexch	
5			Total Non-Federal Gross Cost			
5			This line is calculated. Equals sum of lines 2 through 4			
6			Federal Gross Cost			
6.1			Benefit Program Costs (RC 26)			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		
6.2			Imputed Costs (RC 25)			3
6.2	E	6730	Imputed Costs	F		5
6.3			Buy/Sell Costs (RC 24)			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
6.4			Federal Securities Interest Expense (RC 03)			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
6.5			Borrowing and Other Interest Expense (RC 05)			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		
6.6			Borrowing Losses (RC 06)			3

SUPPLEMENT

SECTION VI

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				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
6.7			Other Expenses (without reciprocals) (RC 29)			
6.7	E	7500	Distribution of Income - Dividend	F	X	
7			Total Federal Gross Cost			
7			This line is calculated. Equals sum of lines 6.1 through 6.7			
8			Department Total Gross Cost			
8			This line is calculated. Equals the sum of lines 5 and 7			
9			Earned Revenue			
10			Non-Federal Earned Revenue			
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

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				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
11			Federal Earned Revenue			
11.1			Benefit Program Revenue (RC 26)			3
11.1	E	5400	Benefit Program Revenue	F	X	
11.1	E	5409	Contra Revenue for Benefit Program Revenue	F	X	
11.2			Buy/Sell Revenue (RC 24)			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
11.3			Federal Securities Interest Revenue (RC 03)			3

SUPPLEMENT

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				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
11.4			Borrowing and Other Interest Revenue (RC 05)			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
11.5			Borrowing Gains (RC 06)			3
11.5	E	7112	Gains on Disposition of Borrowings	F	X	4, 5
11.5	E	7190	Other Gains	F	X	5
11.6			Other Revenue (without reciprocals) (RC 29)			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	
12			Total Federal Earned Revenue			
12			This line is calculated. Equals sum of 11.1 through 11.6			
13			Department Total Earned Revenue			
13			This line is calculated. Equals the sum of lines 10 and 12			
14			Net Cost of Operations			
14			This line is calculated. Equals the sum of line 8 minus line 13			

SUPPLEMENT

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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
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