

## 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			USSGL Account Attribute Other than	Addl. Info.
				Fed / NonFed	Exch / Nonexch	Cust / Noncus	Program Indicator	
<b>Gross Program Costs:</b>								
<b>Program A:</b>								
<b>1</b>	<b>Gross costs (Note 22)</b>							
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	4
1	E	7300	Extraordinary Items	N	X		P	
1	E	7500	Distribution of Income - Dividend	F/N	X		P	

## 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			USSGL Account Attribute Other than	Addl. Info.
				Fed / NonFed	Exch / Nonexch	Cust / Noncus	Program Indicator	
1	E	7600	Changes in Actuarial Liability	N			P	
<b>2</b>			<b>Less: earned revenue</b>					
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	
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	

## 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			USSGL Account Attribute Other than	Addl. Info.
				Fed / NonFed	Exch / Nonexch	Cust / Noncus	Program Indicator	
2	E	7190	Other Gains	F/N	X		P	4
<b>3</b>	<b>Net program costs:</b>							
3	This line is calculated. Equals sum of lines 1 minus 2.							
<b>4</b>	<b>(Gain)/Loss on pension, ORB, or OPEB Assumption changes (Note 15):</b>							
4	E	7190	Other Gains	N	X			5
4	E	7290	Other Losses	N	X			5
<b>5</b>	<b>Net program costs including Assumption changes:</b>							
5	This line is calculated. Equals the sum of lines 3 through 4.							
<b>6</b>	<b>Costs not assigned to programs</b>							
6	E	6400	Benefit Expense	F/N			Q	
6	E	6800	Future Funded Expenses	F/N			Q	
6	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F			Q	
6	E	6900	Nonproduction Costs	F/N			Q	
6	E	7210	Losses on Disposition of Assets - Other	N	X		Q	
6	E	7211	Losses on Disposition of Investments	F/N	X		Q	
6	E	7212	Losses on Disposition of Borrowings	F	X		Q	
6	E	7280	Unrealized Losses	F/N	X		Q	
6	E	7290	Other Losses	F/N	X		Q	4
6	E	7300	Extraordinary Items	N	X		Q	
6	E	7500	Distribution of Income - Dividend	F/N	X		Q	
6	E	7600	Changes in Actuarial Liability	N			Q	
<b>7</b>	<b>Less: earned revenues not attributed to programs</b>							
7	E	5310	Interest Revenue - Other	F/N	X		Q	
7	E	5311	Interest Revenue - Investments	F/N	X		Q	
7	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	X		Q	
7	E	5313	Interest Revenue - Subsidy Amortization	N	X		Q	
7	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N	X		Q	

## 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			USSGL Account Attribute Other than	Addl. Info.
				Fed / NonFed	Exch / Nonexch	Cust / Noncus	Program Indicator	
7	E	5318	Contra Revenue for Interest Revenue - Investments	F/N	X		Q	
7	E	5319	Contra Revenue for Interest Revenue - Other	F/N	X		Q	
7	E	5900	Other Revenue	F/N	X		Q	
7	E	5909	Contra Revenue for Other Revenue	F/N	X		Q	
7	E	7110	Gains on Disposition of Assets - Other	N	X		Q	
7	E	7111	Gains on Disposition of Investments	F/N	X		Q	
7	E	7112	Gains on Disposition of Borrowings	F	X		Q	
7	E	7180	Unrealized Gains	F/N	X		Q	
7	E	7190	Other Gains	F/N	X		Q	4
<b>8</b>	<b>Net cost of operations</b>							
8	This line is calculated. Equals sum of lines 5 and 6 minus 7.							

**SUPPLEMENT**

**SECTION V**

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.
4. Not related to change in long term assumptions used to estimate actuarial liabilities.
5. Related to change in long term assumptions used to estimate actuarial liabilities.