

Balance Sheet for Fiscal 2003 Reporting

Line No	Pre/Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Account Attributes			Additional Information Required
					Federal/NonFederal 1/	Form and Content Notes Entity (E) NonEnt (O)	Covered (C) NotCov (U)	
Assets								
Intragovernmental Assets								
1 Fund Balance With Treasury								
1	Post	E	1010	Fund Balance With Treasury		E/O		
2 Investments								
2	Post	E	1340	Interest Receivable	F	E		Related to investments
2	Post	E	1349	Allowance for Loss on Interest Receivable	F	E		Related to investments
2	Post	E	1610	Investments in U.S. Treasury Securities Issued by Public Debt	F*	E		
2	Post	E	1611	Discount on U.S. Treasury Securities Issued by Public Debt	F*	E		
2	Post	E	1612	Premium on U.S. Treasury Securities Issued by Public Debt	F*	E		
2	Post	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt	F*	E		
2	Post	E	1618	Market Adjustment - Investments	F			
2	Post	E	1620	Investments in Securities Other Than Public Debt Securities	F	E		
2	Post	E	1621	Discount on Securities Other Than Public Debt Securities	F	E		
2	Post	E	1622	Premium on Securities Other Than Public Debt Securities	F	E		
2	Post	E	1623	Amortization of Premium and Discount on Securities Other Than Public Debt Securities	F	E		
2	Post	E	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by Public Debt	F*	E		
2	Post	E	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt	F*	E		
2	Post	E	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt	F*	E		
2	Post	E	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F*	E		
2	Post	E	1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F*	E		
2	Post	E	1690	Other Investments	F	E		
3 Accounts Receivable								
3	Post	E	1310	Accounts Receivable	F	E/O		
3	Post	E	1319	Allowance for Loss on Accounts Receivable	F	E/O		
3	Post	E	1320	Employment Benefit Contributions Receivable	F	E		
3	Post	E	1325	Taxes Receivable	F	E		
3	Post	E	1329	Allowance for Loss on Taxes Receivable	F	E		
3	Post	E	1330	Receivable for Transfers of Currently Invested Balances	F*	E		
3	Post	E	1335	Expenditure Transfers Receivable	F*	E/O		
3	Post	E	1340	Interest Receivable	F	E/O		
3	Post	E	1349	Allowance for Loss on Interest Receivable	F	E/O		Related to accounts receivable
3	Post	E	1360	Penalties, Fines, and Administrative Fees Receivable	F	E/O		Related to accounts receivable
3	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	E/O		Related to accounts receivable

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4 Loans Receivable							
4	Post	E	1340	Interest Receivable	F	E	Related to loans receivable
4	Post	E	1349	Allowance for Loss on Interest Receivable	F	E	Related to loans receivable
4	Post	E	1350	Loans Receivable	F	E	
4	Post	E	1359	Allowance for Loss on Loans Receivable	F	E	
4	Post	E	1360	Penalties, Fines, and Administrative Fees Receivable	F	E	Related to loans receivable
4	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	E	Related to loans receivable
5 Other							
5	Post	E	1410	Advances to Others	F	E/O	
5	Post	E	1450	Prepayments	F	E/O	
5	Post	E	1921	Receivable from Appropriations	F*	E	Do not use without permission from Treasury or OMB
5	Post	E	1990	Other Assets	F	E/O	
6 Total Intragovernmental Assets CALC (1..5)							
Assets With the Public							
7 Cash, Foreign Currency and Other Monetary Assets							
7	Post	E	1110	Undeposited Collections	N*	E/O	
7	Post	E	1120	Imprest Funds	N*	E/O	
7	Post	E	1130	Funds Held by the Public	N*	E	
7	Post	E	1190	Other Cash	N*	E/O	
7	Post	E	1195	Other Monetary Assets	N*	E/O	
7	Post	E	1200	Foreign Currency	N*	E/O	
7	Post	E	1531	Seized Monetary Instruments	N*	O	
7	Post	E	1532	Seized Cash Deposited	N*	O	
8 Investments							
8	Post	E	1340	Interest Receivable	N	E	Related to investments
8	Post	E	1349	Allowance for Loss on Interest Receivable	N	E	Related to investments
8	Post	E	1618	Market Adjustment - Investments	N	E	
8	Post	E	1620	Investments in Securities Other Than Public Debt Securities	N	E	
8	Post	E	1621	Discount on Securities Other Than Public Debt Securities	N	E	
8	Post	E	1622	Premium on Securities Other Than Public Debt Securities	N	E	
8	Post	E	1623	Amortization of Premium and Discount on Securities Other Than Public Debt Securities	N	E	
8	Post	E	1690	Other Investments	N	E	

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					Federal/NonFederal 1/	Form and Content Notes Entity (E) NonEnt (O)	Covered (C) NotCov (U)	Additional Information Required
Assets With the Public								
9 Accounts Receivable								
9	Post	E	1310	Accounts Receivable	N	E/O		
9	Post	E	1319	Allowance for Loss on Accounts Receivable	N	E/O		
9	Post	E	1320	Employment Benefit Contributions Receivable	N	E		
9	Post	E	1340	Interest Receivable	N	E/O		Related to accounts receivable
9	Post	E	1349	Allowance for Loss on Interest Receivable	N	E/O		Related to accounts receivable
9	Post	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	E/O		Related to accounts receivable
9	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	E/O		Related to accounts receivable
10 Taxes Receivable								
10	Post	E	1325	Taxes Receivable	N	O		
10	Post	E	1329	Allowance for Loss on Taxes Receivable	N	O		
11 Loans Receivable and Related Foreclosed Property								
11	Post	E	1340	Interest Receivable	N	E		Related to loans
11	Post	E	1349	Allowance for Loss on Interest Receivable	N	E		Related to loans
11	Post	E	1350	Loans Receivable	N	E		
11	Post	E	1359	Allowance for Loss on Loans Receivable	N	E		
11	Post	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	E		Related to loans
11	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	E		Related to loans
11	Post	E	1399	Allowance for Subsidy	N*	E		
11	Post	E	1551	Foreclosed Property	N*	E		
11	Post	E	1559	Foreclosed Property - Allowance	N*	E		
12 Inventory and Related Property								
12	Post	E	1511	Operating Materials and Supplies Held for Use		E		
12	Post	E	1512	Operating Materials and Supplies Held in Reserve for Future Use		E		
12	Post	E	1513	Operating Materials and Supplies - Excess, Unserviceable, and Obsolete		E		
12	Post	E	1514	Operating Materials and Supplies Held For Repair		E		
12	Post	E	1519	Operating Materials and Supplies - Allowance		E		
12	Post	E	1521	Inventory Purchased for Resale		E		
12	Post	E	1522	Inventory Held in Reserve for Future Sale		E		
12	Post	E	1523	Inventory Held for Repair		E		
12	Post	E	1524	Inventory - Excess, Obsolete, and Unserviceable		E		
12	Post	E	1525	Inventory - Raw Materials		E		
12	Post	E	1526	Inventory - Work-in-Process		E		
12	Post	E	1527	Inventory - Finished Goods		E		

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					Federal/NonFederal 1/	Form and Content Notes		Additional Information Required	
					Entity (E) NonEnt (O)	Covered (C) NotCov (U)			
12	Post	E	1529	Inventory - Allowance		E			
12	Post	E	1541	Forfeited Property Held for Sale		E			
12	Post	E	1542	Forfeited Property Held for Donation or Use		E			
12	Post	E	1549	Forfeited Property - Allowance		E			
12	Post	E	1561	Commodities Held Under Price Support and Stabilization Support Programs		E			
12	Post	E	1569	Commodities - Allowance		E			
12	Post	E	1571	Stockpile Materials Held in Reserve		E			
12	Post	E	1572	Stockpile Materials Held for Sale		E			
12	Post	E	1591	Other Related Property		E			
12	Post	E	1599	Other Related Property - Allowance		E			
Assets With the Public									
13 General Property, Plant, and Equipment									
13	Post	E	1711	Land and Land Rights	N*	E			
13	Post	E	1712	Improvements to Land	N*	E			
13	Post	E	1719	Accumulated Depreciation on Improvements to Land	N*	E			
13	Post	E	1720	Construction-in-Progress	N*	E			
13	Post	E	1730	Buildings, Improvements, and Renovations	N*	E			
13	Post	E	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	N*	E			
13	Post	E	1740	Other Structures and Facilities	N*	E			
13	Post	E	1749	Accumulated Depreciation on Other Structures and Facilities	N*	E			
13	Post	E	1750	Equipment	N*	E			
13	Post	E	1759	Accumulated Depreciation on Equipment	N*	E			
13	Post	E	1810	Assets Under Capital Lease	N*	E			
13	Post	E	1819	Accumulated Depreciation on Assets Under Capital Lease	N*	E			
13	Post	E	1820	Leasehold Improvements	N*	E			
13	Post	E	1829	Accumulated Amortization on Leasehold Improvements	N*	E			
13	Post	E	1830	Internal-Use Software	N*	E			
13	Post	E	1832	Internal-Use Software in Development	N*				
13	Post	E	1839	Accumulated Amortization on Internal-Use Software	N*	E			
13	Post	E	1840	Other Natural Resources	N*	E			
13	Post	E	1849	Allowance for Depletion	N*	E			
13	Post	E	1890	Other General Property, Plant, and Equipment	N*	E			
13	Post	E	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment	N*	E			
14 Other									
14	Post	E	1410	Advances to Others	N	E/O			
14	Post	E	1450	Prepayments	N	E/O			
14	Post	E	1990	Other Assets	N	E/O			

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					Federal/NonFederal 1/	Form and Content Notes		Additional Information Required
				Entity (E) NonEnt (O)	Covered (C) NotCov (U)			
15	Total Assets			CALC (6..14)				
Intragovernmental Liabilities								
16	Accounts Payable							
16	Post	E	2110	Accounts Payable	F		C	
16	Post	E	2120	Disbursements in Transit	F		C	
16	Post	E	2140	Accrued Interest Payable	F		C	Related to accounts payable
16	Post	E	2150	Payable for Transfers of Currently Invested Balances	F*		C	
16	Post	E	2155	Expenditure Transfers Payable	F*		C	Related to accounts payable
16	Post	E	2170	Subsidy Payable to the Financing Account	F*		C/U	
16	Post	E	2179	Contra Liability for Subsidy Payable to the Financing Account	F*		C	
17	Debt							
17	Post	E	2140	Accrued Interest Payable	F		C/U	Related to debt
17	Post	E	2510	Principal Payable to the Bureau of the Public Debt	F*		C/U	
17	Post	E	2520	Principal Payable to the Federal Financing Bank	F*		C/U	
17	Post	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority, Net	F		C	
17	Post	E	2540	Participation Certificates	F		C/U	
17	Post	E	2590	Other Debt	F		C/U	
18	Other							
18	Post	E	2130	Contract Holdbacks	F		C	
18	Post	E	2190	Other Accrued Liabilities	F		C/U	
18	Post	E	2213	Employer Contributions and Payroll Taxes Payable	F		C	
18	Post	E	2215	Other Post-Employment Benefits Due and Payable	F		C	
18	Post	E	2225	Unfunded FECA Liability	F*		U	
18	Post	E	2290	Other Unfunded Employment Related Liability	F		U	
18	Post	E	2310	Advances from Others	F		C	
18	Post	E	2320	Deferred Credits	F		C/U	
18	Post	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	F		C	
18	Post	E	2920	Contingent Liabilities	F		C/U	
18	Post	E	2940	Capital Lease Liability	F		C/U	
18	Post	E	2950	Liability for Subsidy Related to Undisbursed Loans	F*		C	
18	Post	E	2960	Accounts Payable From Canceled Appropriations	F		U	
18	Post	E	2970	Resources Payable to Treasury	F*		C	
18	Post	E	2980	Custodial Liability	F		U	
18	Post	E	2990	Other Liabilities	F		C/U	
19	Total Intragovernmental Liabilities			CALC (16..18)				

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					Federal/NonFederal 1/	Form and Content Notes		Additional Information Required	
					Entity (E) NonEnt (O)	Covered (C) NotCov (U)			
Liabilities With the Public									
20 Accounts Payable									
20	Post	E	2110	Accounts Payable	N		C		
20	Post	E	2120	Disbursements in Transit	N		C		
20	Post	E	2140	Accrued Interest Payable	N		C	Related to accounts payable	
21 Loan Guarantee Liability									
21	Post	E	2180	Loan Guarantee Liability	N*		C		
22 Debt Held by the Public									
22	Post	E	2140	Accrued Interest Payable	N		C/U	Related to debt	
22	Post	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority, Net	N		C/U		
22	Post	E	2540	Participation Certificates	N		C/U		
22	Post	E	2590	Other Debt	N		C/U		
23 Federal Employee and Veterans Benefits									
23	Post	E	2610	Actuarial Pension Liability	N*		C/U		
23	Post	E	2620	Actuarial Health Insurance Liability	N*		C/U		
23	Post	E	2630	Actuarial Life Insurance Liability	N*		C/U		
23	Post	E	2650	Actuarial FECA Liability	N*		C/U		
23	Post	E	2690	Other Actuarial Liabilities	N*		C/U		
24 Environmental Cleanup and Disposal Costs									
24	Post	E	2995	Estimated Cleanup Cost Liability	N		C/U		
25 Benefits Due and Payable									
25	Post	E	2160	Entitlement Benefits Due and Payable	N*		C/U		
26 Other Liabilities With the Public									
26	Post	E	2130	Contract Holdbacks	N		C		
26	Post	E	2190	Other Accrued Liabilities	N		C/U		
26	Post	E	2210	Accrued Funded Payroll and Leave	N*		C		
26	Post	E	2211	Withholdings Payable	N*		C		
26	Post	E	2213	Employer Contributions and Payroll Taxes Payable	N		C		
26	Post	E	2215	Other Post-Employment Benefits Due and Payable	N		C		
26	Post	E	2216	Pension Benefits Due and Payable to Beneficiaries	N*		C		
26	Post	E	2217	Benefit Premiums Payable to Carriers	N*		C		
26	Post	E	2218	Life Insurance Benefits Due and Payable to Beneficiaries	N*		C		
26	Post	E	2220	Unfunded Leave	N*		U		
26	Post	E	2290	Other Unfunded Employment Related Liability	N		U		
26	Post	E	2310	Advances from Others	N		C		
26	Post	E	2320	Deferred Credits	N		C/U		
26	Post	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	N		C		
26	Post	E	2910	Prior Liens Outstanding on Acquired Collateral	N*		U		
26	Post	E	2920	Contingent Liabilities	N		C/U		
26	Post	E	2940	Capital Lease Liability	N		C/U		
26	Post	E	2960	Accounts Payable From Canceled Appropriations	N		U		
26	Post	E	2980	Custodial Liability	N		U		
26	Post	E	2990	Other Liabilities	N		C/U		

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					Federal/NonFederal 1/	Form and Content Notes		Additional Information Required
				Entity (E) NonEnt (O)	Covered (C) NotCov (U)			
27				Total Liabilities CALC (19..26)				
28				Commitments and Contingencies (Note 16)				
Net Position								
29 Unexpended Appropriations								
29	Post	E	3100	Unexpended Appropriations - Cumulative				
30 Cumulative Results of Operations								
30	Post	E	3310	Cumulative Results of Operations				
31				Total Net Position CALC (29+30)				
32				Total Liabilities/Net Position CALC (27+31)				

1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
 * By definition, this USSGL account can only have this USSGL account attribute domain.

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