

Balance Sheet for Fiscal 2004 Reporting

Line No	Pre/Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Account Attributes		
					Federal/NonFederal 1/	Form and Content Notes	
					Entity (E) NonEnt (O)	Covered (C) NotCov (U)	Additional Information Required
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 the Bureau of the Public Debt	F*	E	
2	Post	E	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	E	
2	Post	E	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	E	
2	Post	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	E	
2	Post	E	1618	Market Adjustment - Investments	F		
2	Post	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	F	E	
2	Post	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	F	E	
2	Post	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	F	E	
2	Post	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	F	E	
2	Post	E	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F*	E	
2	Post	E	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F*	E	
2	Post	E	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the 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	

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					Entity (E) NonEnt (O)	Covered (C) NotCov (U)	Additional Information Required
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	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
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)							

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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							
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 the Bureau of the Public Debt Securities	N	E	
8	Post	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	N	E	
8	Post	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	N	E	
8	Post	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	N	E	
8	Post	E	1690	Other Investments	N	E	
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

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					Federal/NonFederal 1/	Form and Content Notes	
					Entity (E) NonEnt (O)	Covered (C) NotCov (U)	Additional Information Required
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, Obsolete, and Unserviceable		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	
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	

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					Federal/NonFederal 1/	Form and Content Notes	
					Entity (E) NonEnt (O)	Covered (C) NotCov (U)	Additional Information Required
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	

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					Entity (E) NonEnt (O)	Covered (C) NotCov (U)	Additional Information Required
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	
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	
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	
16	Post	E	2960	Accounts Payable From Canceled Appropriations	F	U	
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	F	C	
17	Post	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	F	C	
17	Post	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F	C	
17	Post	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	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	

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					Entity (E) NonEnt (O)	Covered (C) NotCov (U)		
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	2940	Capital Lease Liability	F		C/U	
18	Post	E	2950	Liability for Subsidy Related to Undisbursed Loans	F*		C	
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)								
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
20	Post	E	2960	Accounts Payable From Canceled Appropriations	N		U	
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	N		C/U	
22	Post	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	N		C/U	
22	Post	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N		C/U	
22	Post	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	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	

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					Entity (E) NonEnt (O)	Covered (C) NotCov (U)	Additional Information Required
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	2980	Custodial Liability	N	U	
26	Post	E	2990	Other Liabilities	N	C/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, the USSGL account can only have this USSGL account attribute domain.