

Balance Sheet for the Closing Package for Fiscal 2004 Reporting

Line No	Pre/Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Account Attribute /1		Additional Information Required
					Federal/	NonFederal	
						/2	
1	Assets						
2	Non-Federal						
2.1	Cash and Other Monetary Assets						
2.1	Pre	E	1110	Undeposited Collections		N*	
2.1	Pre	E	1120	Imprest Funds		N*	
2.1	Pre	E	1130	Funds Held by the Public		N*	
2.1	Pre	E	1190	Other Cash		N*	
2.1	Pre	E	1195	Other Monetary Assets		N*	
2.1	Pre	E	1200	Foreign Currency		N*	
2.1	Pre	E	1532	Seized Cash Deposited		N*	
2.1	Pre	E	1531	Seized Monetary Instruments		N	
2.2	Accounts Receivable, Net						
2.2	Pre	E	1310	Accounts Receivable		N	
2.2	Pre	E	1319	Allowance for Loss on Accounts Receivable		N	
2.2	Pre	E	1320	Employment Benefit Contributions Receivable		N	
2.2	Pre	E	1340	Interest Receivable		N	Related to accounts receivable
2.2	Pre	E	1349	Allowance for Loss on Interest Receivable		N	Related to accounts receivable
2.2	Pre	E	1360	Penalties, Fines, and Administrative Fees Receivable		N	Related to accounts receivable
2.2	Pre	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable		N	Related to accounts receivable
2.3	Loans Receivable						
2.3	Pre	E	1340	Interest Receivable		N	Related to loans receivable
2.3	Pre	E	1349	Allowance for Loss on Interest Receivable		N	Related to loans receivable
2.3	Pre	E	1350	Loans Receivable		N	
2.3	Pre	E	1359	Allowance for Loss on Loans Receivable		N	
2.3	Pre	E	1360	Penalties, Fines, and Administrative Fees Receivable		N	Related to loans receivable
2.3	Pre	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable		N	Related to loans receivable
2.3	Pre	E	1399	Allowance for Subsidy		N	
2.3	Pre	E	1551	Foreclosed Property		N	
2.3	Pre	E	1559	Foreclosed Property - Allowance		N	
2.4	Taxes Receivable						
2.4	Pre	E	1325	Taxes Receivable		N	
2.4	Pre	E	1329	Allowance for Loss on Taxes Receivable		N	
2.4	Pre	E	1340	Interest Receivable		N	Related to taxes receivable
2.4	Pre	E	1349	Allowance for Loss on Interest Receivable		N	Related to taxes receivable
2.4	Pre	E	1360	Penalties, Fines, and Administrative Fees Receivable		N	Related to taxes receivable
2.4	Pre	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable		N	Related to taxes receivable
2.5	Inventory and Related Property						
2.5	Pre	E	1511	Operating Materials and Supplies Held for Use		N	
2.5	Pre	E	1512	Operating Materials and Supplies Held in Reserve for Future Use		N	
2.5	Pre	E	1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable		N	
2.5	Pre	E	1514	Operating Materials and Supplies Held For Repair		N	
2.5	Pre	E	1519	Operating Materials and Supplies - Allowance		N	
2.5	Pre	E	1521	Inventory Purchased for Resale		N	
2.5	Pre	E	1522	Inventory Held in Reserve for Future Sale		N	
2.5	Pre	E	1523	Inventory Held for Repair		N	

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					/2	
2.5	Pre	E	1524	Inventory - Excess, Obsolete, and Unserviceable	N	
2.5	Pre	E	1525	Inventory - Raw Materials	N	
2.5	Pre	E	1526	Inventory - Work-in-Process	N	
2.5	Pre	E	1527	Inventory - Finished Goods	N	
2.5	Pre	E	1529	Inventory - Allowance	N	
2.5	Pre	E	1541	Forfeited Property Held for Sale	N	
2.5	Pre	E	1542	Forfeited Property Held for Donation or Use	N	
2.5	Pre	E	1549	Forfeited Property - Allowance	N	
2.5	Pre	E	1561	Commodities Held Under Price Support and Stabilization Support Programs	N	
2.5	Pre	E	1569	Commodities - Allowance	N	
2.5	Pre	E	1571	Stockpile Materials Held in Reserve	N	
2.5	Pre	E	1572	Stockpile Materials Held for Sale	N	
2.5	Pre	E	1591	Other Related Property	N	
2.5	Pre	E	1599	Other Related Property - Allowance	N	
2.6	Property, Plant, and Equipment					
2.6	Pre	E	1711	Land and Land Rights	N*	
2.6	Pre	E	1712	Improvements to Land	N*	
2.6	Pre	E	1719	Accumulated Depreciation on Improvements to Land	N*	
2.6	Pre	E	1720	Construction-in-Progress	N*	
2.6	Pre	E	1730	Buildings, Improvements, and Renovations	N*	
2.6	Pre	E	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	N*	
2.6	Pre	E	1740	Other Structures and Facilities	N*	
2.6	Pre	E	1749	Accumulated Depreciation on Other Structures and Facilities	N*	
2.6	Pre	E	1750	Equipment	N*	
2.6	Pre	E	1759	Accumulated Depreciation on Equipment	N*	
2.6	Pre	E	1810	Assets Under Capital Lease	N*	
2.6	Pre	E	1819	Accumulated Depreciation on Assets Under Capital Lease	N*	
2.6	Pre	E	1820	Leasehold Improvements	N*	
2.6	Pre	E	1829	Accumulated Amortization on Leasehold Improvements	N*	
2.6	Pre	E	1830	Internal-Use Software	N*	
2.6	Pre	E	1832	Internal-Use Software in Development	N*	
2.6	Pre	E	1839	Accumulated Amortization on Internal-Use Software	N*	
2.6	Pre	E	1840	Other Natural Resources	N*	
2.6	Pre	E	1849	Allowance for Depletion	N*	
2.6	Pre	E	1890	Other General Property, Plant, and Equipment	N*	
2.6	Pre	E	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment	N*	
2.7	Other Assets					
2.7	Pre	E	1410	Advances to Others	N	
2.7	Pre	E	1450	Prepayments	N	
2.7	Pre	E	1340	Interest Receivable	N	Related to investments
2.7	Pre	E	1349	Allowance for Loss on Interest Receivable	N	Related to investments
2.7	Pre	E	1618	Market Adjustment - Investments	N	
2.7	Pre	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N	
2.7	Pre	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	N	
2.7	Pre	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	N	
2.7	Pre	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	N	
2.7	Pre	E	1690	Other Investments	N	
2.7	Pre	E	1990	Other Assets	N	

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					NonFederal	
					/2	
2.8				Total Non-Federal Assets (CA CALC (2.1.....2.7))		
3	Federal					
3.1	Pre	E	1010	Fund Balance With Treasury		
3.2				Investments (RC 1) /3		
3.2	Pre	E	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	
3.2	Pre	E	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	
3.2	Pre	E	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	
3.2	Pre	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	
3.2	Pre	E	1618	Market Adjustment - Investments	F	
3.2	Pre	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	F	
3.2	Pre	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	F	
3.2	Pre	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	F	
3.2	Pre	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	F	
3.2	Pre	E	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	
3.2	Pre	E	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	
3.2	Pre	E	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	
3.2	Pre	E	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F	
3.2	Pre	E	1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F	
3.2	Pre	E	1690	Other Investments	F	
3.3				Accounts Receivable (RC 22) /3		
3.3	Pre	E	1310	Accounts Receivable	F	
3.4				Interest Receivable (RC 2) /3		
3.4	Pre	E	1340	Interest Receivable	F	
3.5				Loans Receivable (RC 17) /3		
3.5	Pre	E	1350	Loans Receivable	F	
3.6				Transfers Receivable (RC 27) /3		
3.6	Pre	E	1330	Receivable for Transfers of Currently Invested Balances	F	
3.6	Pre	E	1335	Expenditure Transfers Receivable	F	
3.7				Benefit Program Contribution Receivable (RC 21) /3		
3.7	Pre	E	1320	Employment Benefit Contributions Receivable	F	

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					NonFederal	
					/2	
3.8	Advances to Others and Prepayments (RC 23) /3					
3.8	Pre	E	1410	Advances to Others	F	
3.8	Pre	E	1450	Prepayments	F	
3.9	Other Assets Without Reciprocals (RC 29) /3					
3.9	Pre	E	1319	Allowance for Loss on Accounts Receivable	F	
3.9	Pre	E	1349	Allowance for Loss on Interest Receivable	F	
3.9	Pre	E	1359	Allowance for Loss on Loans Receivable	F	
3.9	Pre	E	1360	Penalties, Fines, and Administrative Fees Receivable	F	
3.9	Pre	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	
3.9	Pre	E	1921	Receivable From Appropriations	F	Do not use without permission from Treasury or OMB.
3.9	Pre	E	1990	Other Assets	F	
3.10	Total Federal Assets Calc (3.1...3.9)					
4	Total Assets Calc (2.8+3.11)					
5	Liabilities:					
6	Non-Federal					
6.1	Accounts Payable					
6.1	Pre	E	2110	Accounts Payable	N	
6.1	Pre	E	2120	Disbursements in Transit	N	
6.1	Pre	E	2140	Accrued Interest Payable	N	Related to accounts payable
6.1	Pre	E	2960	Accounts Payable From Canceled Appropriations	N	
6.2	Federal Debt Securities Held by the Public					
6.2	Pre	E	2140	Accrued Interest Payable	N	Related to interest on the debt
6.2	Pre	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
6.2	Pre	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
6.2	Pre	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
6.2	Pre	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
6.3	Federal Employee and Veteran Benefits Payable					
6.3	Pre	E	2213	Employer Contributions and Payroll Taxes Payable	N	
6.3	Pre	E	2215	Other Post-Employment Benefits Due and Payable	N	
6.3	Pre	E	2216	Pension Benefits Due and Payable to Beneficiaries	N*	
6.3	Pre	E	2217	Benefit Premiums Payable to Carriers	N*	
6.3	Pre	E	2218	Life Insurance Benefits Due and Payable to Beneficiaries	N*	
6.3	Pre	E	2290	Other Unfunded Employment Related Liability	N	
6.3	Pre	E	2610	Actuarial Pension Liability	N*	
6.3	Pre	E	2620	Actuarial Health Insurance Liability	N*	
6.3	Pre	E	2630	Actuarial Life Insurance Liability	N*	
6.3	Pre	E	2650	Actuarial FECA Liability	N*	
6.3	Pre	E	2690	Other Actuarial Liabilities	N*	VA Benefits only

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					Federal/ NonFederal	
					/2	
6.4	Environmental and Disposal Liabilities					
6.4	Pre	E	2995	Estimated Cleanup Cost Liability	N	
6.5	Benefits Due and Payable					
6.5	Pre	E	2160	Entitlement Benefits Due and Payable	N*	
6.6	Loan Guarantee Liabilities					
6.6	Pre	E	2180	Loan Guarantee Liability	N*	
6.7	Other Liabilities					
6.7	Pre	E	2130	Contract Holdbacks	N	
6.7	Pre	E	2190	Other Accrued Liabilities	N	
6.7	Pre	E	2210	Accrued Funded Payroll and Leave	N*	
6.7	Pre	E	2211	Withholdings Payable	N*	
6.7	Pre	E	2220	Unfunded Leave	N*	
6.7	Pre	E	2310	Advances From Others	N	
6.7	Pre	E	2320	Deferred Credits	N	
6.7	Pre	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	N	
6.7	Pre	E	2540	Participation Certificates	N	
6.7	Pre	E	2590	Other Debt	N	
6.7	Pre	E	2690	Other Actuarial Liabilities	N*	Not VA Benefits
6.7	Pre	E	2910	Prior Liens Outstanding on Acquired Collateral	N	
6.7	Pre	E	2920	Contingent Liabilities	N	
6.7	Pre	E	2940	Capital Lease Liability	N	
6.7	Pre	E	2980	Custodial Liability	N	
6.7	Pre	E	2990	Other Liabilities	N	
6.8	Total Non-Federal Liabilities Calc. (6.1.....6.7)					
7	Federal					
7.1	Accounts Payable (RC 22) /3					
7.1	Pre	E	2110	Accounts Payable	F	
7.1	Pre	E	2120	Disbursements in Transit	F	
7.1	Pre	E	2130	Contract Holdbacks	F	
7.1	Pre	E	2190	Other Accrued Liabilities	F	
7.1	Pre	E	2990	Other Liabilities	F	
7.2	Debt (RC 1) /3					
7.2	Pre	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	F	
7.2	Pre	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	F	
7.2	Pre	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F	
7.2	Pre	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F	
7.2	Pre	E	2540	Participation Certificates	F	

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					Federal/	
					NonFederal/	
					/2	
7.3	Interest Payable (RC 2) /3					
7.3	Pre	E	2140	Accrued Interest Payable	F	
7.4	Loans Payable (RC 17) /3					
7.4	Pre	E	2510	Principal Payable to the Bureau of the Public Debt	F	
7.4	Pre	E	2520	Principal Payable to the Federal Financing Bank	F	
7.4	Pre	E	2590	Other Debt	F	
7.5	Transfers Payable (RC 27) /3					
7.5	Pre	E	2150	Payable for Transfers of Currently Invested Balances	F*	
7.5	Pre	E	2155	Expenditure Transfers Payable	F*	
7.6	Benefit Program Contribution Payable (RC 21) /3					
7.6	Pre	E	2213	Employer Contributions and Payroll Taxes Payable	F	
7.6	Pre	E	2215	Other Post-Employment Benefits Due and Payable	F	
7.6	Pre	E	2225	Unfunded FECA Liability	F*	
7.6	Pre	E	2290	Other Unfunded Employment Related Liability	F	
7.7	Advances From Others and Deferred Credits (RC 23) /3					
7.7	Pre	E	2310	Advances From Others	F	
7.7	Pre	E	2320	Deferred Credits	F	
7.8	Other Liabilities Without Reciprocals (RC 29) /3					
7.8	Pre	E	2170	Subsidy Payable to the Financing Account	F*	
7.8	Pre	E	2179	Contra Liability for Subsidy Payable to the Financing Account	F*	
7.8	Pre	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	F	
7.8	Pre	E	2940	Capital Lease Liability	F	
7.8	Pre	E	2950	Liability for Subsidy Related to Undisbursed Loans	F	
7.8	Pre	E	2960	Accounts Payable From Canceled Appropriations	F	
7.8	Pre	E	2970	Resources Payable to Treasury	F*	
7.8	Pre	E	2980	Custodial Liability	F	
7.9	Total Federal Liabilities			Calc.(7.1.....7.9)		
8	Total Liabilities			Calc. (6.8+ 7.10)		
9	Net Position:					
9.1	Unexpended Appropriation					
9.1	Pre	B	3100	Unexpended Appropriations - Cumulative		
9.1	Pre	E	3101	Unexpended Appropriations - Appropriations Received		
9.1	Pre	E	3102	Unexpended Appropriations - Transfers-In	F	
9.1	Pre	E	3103	Unexpended Appropriations - Transfers-Out	F	
9.1	Pre	E	3106	Unexpended Appropriations - Adjustments		
9.1	Pre	E	3107	Unexpended Appropriations - Used		
9.1	Pre	E	3108	Unexpended Appropriations - Prior-Period Adjustments - Restated		
9.1	Pre	E	3109	Unexpended Appropriations - Prior-Period Adjustments - Not Restated		

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					/2	
9.2	Cumulative Results of Operations					
9.2	Pre	B	3310	Cumulative Results of Operations		
9.2	Pre	E	5100	Revenue From Goods Sold		
9.2	Pre	E	5109	Contra Revenue for Goods Sold		
9.2	Pre	E	5200	Revenue From Services Provided		
9.2	Pre	E	5209	Contra Revenue for Services Provided		
9.2	Pre	E	5310	Interest Revenue - Other		
9.2	Pre	E	5311	Interest Revenue - Investments		
9.2	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds		
9.2	Pre	E	5317	Contra Revenue for Interest Revenue - Loans Receivable		
9.2	Pre	E	5318	Contra Revenue for Interest Revenue - Investments		
9.2	Pre	E	5319	Contra Revenue for Interest Revenue - Other		
9.2	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue		
9.2	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees		
9.2	Pre	E	5400	Benefit Program Revenue		
9.2	Pre	E	5409	Contra Revenue for Benefit Program Revenue		
9.2	Pre	E	5500	Insurance and Guarantee Premium Revenue	N	
9.2	Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	
9.2	Pre	E	5600	Donated Revenue - Financial Resources	N	
9.2	Pre	E	5609	Contra Revenue for Donations - Financial Resources	N	
9.2	Pre	E	5610	Donated Revenue - Nonfinancial Resources	N	
9.2	Pre	E	5619	Contra Donated Revenue - Nonfinancial Resources	N	
9.2	Pre	E	5700	Expended Appropriations		
9.2	Pre	E	5708	Expended Appropriations - Prior-Period Adjustments - Restated		
9.2	Pre	E	5709	Expended Appropriations - Prior-Period Adjustments - Not Restated		
9.2	Pre	E	5720	Financing Sources Transferred In Without Reimbursement	F	
9.2	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement	F	
9.2	Pre	E	5740	Appropriated Earmarked Receipts Transferred In	F	
9.2	Pre	E	5745	Appropriated Earmarked Receipts Transferred Out	F	
9.2	Pre	E	5750	Expenditure Financing Sources - Transfers-In	F	
9.2	Pre	E	5755	Nonexpenditure Financing Sources - Transfers-In	F	
9.2	Pre	E	5760	Expenditure Financing Sources - Transfers-Out	F	
9.2	Pre	E	5765	Nonexpenditure Financing Sources - Transfers-Out	F	
9.2	Pre	E	5780	Imputed Financing Sources	F	
9.2	Pre	E	5790	Other Financing Sources	F	
9.2	Pre	E	5799	Adjustment of Appropriations Used		
9.2	Pre	E	5800	Tax Revenue Collected		
9.2	Pre	E	5801	Tax Revenue Accrual Adjustment		
9.2	Pre	E	5809	Contra Revenue for Taxes		
9.2	Pre	E	5890	Tax Revenues Refund		
9.2	Pre	E	5900	Other Revenue		
9.2	Pre	E	5909	Contra Revenue for Other Revenue		
9.2	Pre	E	5990	Collections for Others		
9.2	Pre	E	5991	Accrued Collections for Others		
9.2	Pre	E	6100	Operating Expenses/Program Costs		
9.2	Pre	E	6190	Contra Bad Debts Expense - Incurred for Others		
9.2	Pre	E	6199	Adjustment to Subsidy Expense	N	
9.2	Pre	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F	
9.2	Pre	E	6320	Interest Expenses on Securities		
9.2	Pre	E	6330	Other Interest Expenses		

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9.2	Pre	E	6400	Benefit Expense		
9.2	Pre	E	6500	Cost of Goods Sold	N	
9.2	Pre	E	6610	Cost Capitalization Offset	N	
9.2	Pre	E	6710	Depreciation, Amortization, and Depletion	N	
9.2	Pre	E	6720	Bad Debt Expense		
9.2	Pre	E	6730	Imputed Costs	F	
9.2	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources		
9.2	Pre	E	6800	Future Funded Expenses		
9.2	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F	
9.2	Pre	E	6900	Nonproduction Costs		
9.2	Pre	E	7110	Gains on Disposition of Assets - Other	N	
9.2	Pre	E	7111	Gains on Disposition of Investments		
9.2	Pre	E	7112	Gains on Disposition of Borrowings	F	
9.2	Pre	E	7180	Unrealized Gains		
9.2	Pre	E	7190	Other Gains		
9.2	Pre	E	7210	Losses on Disposition of Assets - Other	N	
9.2	Pre	E	7211	Losses on Disposition of Investments		
9.2	Pre	E	7212	Losses on Disposition of Borrowings	F	
9.2	Pre	E	7280	Unrealized Losses		
9.2	Pre	E	7290	Other Losses		
9.2	Pre	E	7300	Extraordinary Items	N	
9.2	Pre	E	7400	Prior-Period Adjustments - Not Restated		
9.2	Pre	E	7401	Prior-Period Adjustments - Restated		
9.2	Pre	E	7500	Distribution of Income - Dividend		
9.2	Pre	E	7600	Changes in Actuarial Liability	N	
10	Total Net Position			Calc. (9.1+ 9.2)		
11	Total Liabilities and Net Position (Calc 8 + 10)					

* By definition, this USSGL account can only have this USSGL account attribute domain.

Footnotes:

1. Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
2. USSGL account attribute domains F and N should only be used to identify account transactions with another Federal trading partner (F) or transactions with a non-Federal trading partner (N).
3. For RC (Reciprocal Category) detail information, see TFM Volume 1, Part 2 - Chapter 4000 Federal Agencies' Centralized Trial Balance System (FACTS I), Appendix 5.

NOTE: For USSGL accounts with the Fed/Non-Fed attribute as F, do NOT include intra-departmental amounts.