

Balance Sheet for Fiscal 2000 Reporting

Line No	Pre/ Post	Tria Bal	Acct No	Account Title	Ent/ Non	Fed/ NFed	Cov NCov	Additional Information Required
<p><b>Comment: If using the optional balance sheet format for fiscal 2000 reporting, combine lines 1A and 2A. Refer to the Technical Amendments to OMB Bulletin No. 97-01, dated January 7, 2000, and the Fiscal 2001 Balance Sheet Crosswalk.</b></p>								
1A1	Post	E	1010	Fund Balance With Treasury	E	Fed		
1A2	Post	E	1340	Interest Receivable	E	Fed		Related to investments
1A2	Post	E	1349	Allowance for Loss on Interest Receivable	E	Fed		Related to investments
1A2	Post	E	1610	Investments in U.S. Treasury Securities Issued by Public Debt	E	Fed		
1A2	Post	E	1611	Discount on U.S. Treasury Securities Issued by Public Debt	E	Fed		
1A2	Post	E	1612	Premium on U.S. Treasury Securities Issued by Public Debt	E	Fed		
1A2	Post	E	1613	Amortization of Disc. and Prem. on U.S. Treasury Securities Issued by Public Debt	E	Fed		
1A2	Post	E	1620	Investments in Securities Other Than Public Debt Securities	E	Fed		
1A2	Post	E	1621	Discount on Securities Other Than Public Debt Securities	E	Fed		
1A2	Post	E	1622	Premium on Securities Other Than Public Debt Securities	E	Fed		
1A2	Post	E	1623	Amortization of Prem. and Disc. on Securities Other Than Public Debt Securities	E	Fed		
1A2	Post	E	1690	Other Investments	E	Fed		
1A3	Post	E	1310	Accounts Receivable	E	Fed		
1A3	Post	E	1319	Allowance for Loss on Accounts Receivable	E	Fed		
1A3	Post	E	1320	Employment Benefit Contributions Receivable	E	Fed		
1A3	Post	E	1325	Taxes Receivable	E	Fed		
1A3	Post	E	1329	Allowance for Loss on Taxes Receivable	E	Fed		
1A3	Post	E	1330	Receivable for Allocation Transfers	E	Fed		
1A3	Post	E	1335	Expenditure Transfers Receivable	E	Fed		
1A3	Post	E	1340	Interest Receivable	E	Fed		Related to accounts receivable
1A3	Post	E	1349	Allowance for Loss on Interest Receivable	E	Fed		Related to accounts receivable
1A3	Post	E	1360	Penalties, Fines and Administrative Fees Receivable	E	Fed		Related to accounts receivable
1A3	Post	E	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	E	Fed		Related to accounts receivable
1A4	Post	E	1340	Interest Receivable	E	Fed		Related to loans receivable
1A4	Post	E	1349	Allowance for Loss on Interest Receivable	E	Fed		Related to loans receivable
1A4	Post	E	1350	Loans Receivable	E	Fed		
1A4	Post	E	1359	Allowance for Loss on Loans Receivable	E	Fed		
1A4	Post	E	1360	Penalties, Fines and Administrative Fees Receivable	E	Fed		Related to loans receivable
1A4	Post	E	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	E	Fed		Related to loans receivable
1A4	Post	E	1410	Advances to Others	E	Fed		

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1A4	Post	E	1450	Prepayments	E	Fed		
1A4	Post	E	1920	Unrequisitioned Authorized Appropriations	E	Fed		
1A4	Post	E	1921	Receivable from Appropriations	E	Fed		Do not use without permission from Treasury/OMB
1A4	Post	E	1990	Other Assets	E	Fed		
1A5			CALC (1A1..1A4)					

**Comment: If using the optional balance sheet format for fiscal 2000 reporting, combine lines 1B and 2B. Refer to the Technical Amendments to OMB Bulletin No. 97-01, dated January 7, 2000, and Fiscal 2001 Balance Sheet Crosswalk.**

1B1	Post	E	1340	Interest Receivable	E	NFed		Related to investments
1B1	Post	E	1349	Allowance for Loss on Interest Receivable	E	NFed		Related to investments
1B1	Post	E	1620	Investments in Securities Other Than Public Debt Securities	E	NFed		
1B1	Post	E	1621	Discount on Securities Other Than Public Debt Securities	E	NFed		
1B1	Post	E	1622	Premium on Securities Other Than Public Debt Securities	E	NFed		
1B1	Post	E	1623	Amortization of Prem. and Disc. on Securities Other Than Public Debt Securities	E	NFed		
1B1	Post	E	1690	Other Investments	E	NFed		
1B2	Post	E	1310	Accounts Receivable	E	NFed		
1B2	Post	E	1319	Allowance for Loss on Accounts Receivable	E	NFed		
1B2	Post	E	1320	Employment Benefit Contributions Receivable	E	NFed		
1B2	Post	E	1340	Interest Receivable	E	NFed		Related to accounts receivable
1B2	Post	E	1349	Allowance for Loss on Interest Receivable	E	NFed		Related to accounts receivable
1B2	Post	E	1360	Penalties, Fines and Administrative Fees Receivable	E	NFed		Related to accounts receivable
1B2	Post	E	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	E	NFed		Related to accounts receivable
1B3	Post	E	1340	Interest Receivable	E	NFed		Related to loans
1B3	Post	E	1349	Allowance for Loss on Interest Receivable	E	NFed		Related to loans
1B3	Post	E	1350	Loans Receivable	E	NFed		
1B3	Post	E	1359	Allowance for Loss on Loans Receivable	E	NFed		
1B3	Post	E	1360	Penalties, Fines and Administrative Fees Receivable	E	NFed		Related to loans
1B3	Post	E	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	E	NFed		Related to loans
1B3	Post	E	1399	Allowance for Subsidy	E	NFed		
1B3	Post	E	1551	Foreclosed Property	E	NFed		
1B3	Post	E	1559	Foreclosed Property - Allowance	E	NFed		

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1B4	Post	E	1110	Undeposited Collections	E	NFed		
1B4	Post	E	1120	Imprest Funds	E	NFed		
1B4	Post	E	1130	Funds Held by the Public	E	NFed		
1B4	Post	E	1190	Other Cash	E	NFed		
1B4	Post	E	1195	Other Monetary Assets	E	NFed		
1B4	Post	E	1200	Foreign Currency	E	NFed		
1B5	Post	E	1511	Operating Materials and Supplies Held for Use	E	NFed		
1B5	Post	E	1512	Operating Materials and Supplies Held in Reserve for Future Use	E	NFed		
1B5	Post	E	1513	Operating Materials and Supplies - Excess, Unserviceable and Obsolete	E	NFed		
1B5	Post	E	1521	Inventory Purchased for Resale	E	NFed		
1B5	Post	E	1522	Inventory Held in Reserve for Future Sale	E	NFed		
1B5	Post	E	1523	Inventory Held for Repair	E	NFed		
1B5	Post	E	1524	Inventory - Excess, Obsolete and Unserviceable	E	NFed		
1B5	Post	E	1525	Inventory - Raw Materials	E	NFed		
1B5	Post	E	1526	Inventory - Work-in-Process	E	NFed		
1B5	Post	E	1527	Inventory - Finished Goods	E	NFed		
1B5	Post	E	1529	Inventory - Allowance	E	NFed		
1B5	Post	E	1541	Forfeited Property Held for Sale	E	NFed		
1B5	Post	E	1542	Forfeited Property Held for Donation or Use	E	NFed		
1B5	Post	E	1549	Forfeited Property - Allowance	E	NFed		
1B5	Post	E	1561	Commodities Held Under Price Support and Stabilization Support Programs	E	NFed		
1B5	Post	E	1569	Commodities - Allowance	E	NFed		
1B5	Post	E	1571	Stockpile Materials Held in Reserve	E	NFed		
1B5	Post	E	1572	Stockpile Materials Held for Sale	E	NFed		
1B5	Post	E	1591	Other Related Property	E	NFed		
1B5	Post	E	1599	Other Related Property - Allowance	E	NFed		
1B6	Post	E	1711	Land and Land Rights	E	NFed		
1B6	Post	E	1712	Improvements to Land	E	NFed		
1B6	Post	E	1719	Accumulated Depreciation on Improvements to Land	E	NFed		
1B6	Post	E	1720	Construction in Progress	E	NFed		
1B6	Post	E	1730	Buildings, Improvements and Renovations	E	NFed		
1B6	Post	E	1739	Accumulated Depreciation on Buildings, Improvements and Renovations	E	NFed		
1B6	Post	E	1740	Other Structures and Facilities	E	NFed		
1B6	Post	E	1749	Accumulated Depreciation on Other Structures and Facilities	E	NFed		
1B6	Post	E	1750	Equipment	E	NFed		

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1B6	Post	E	1759	Accumulated Depreciation on Equipment	E	NFed			
1B6	Post	E	1810	Assets Under Capital Lease	E	NFed			
1B6	Post	E	1819	Accumulated Depreciation on Assets Under Capital Lease	E	NFed			
1B6	Post	E	1820	Leasehold Improvements	E	NFed			
1B6	Post	E	1829	Accumulated Amortization on Leasehold Improvements	E	NFed			
1B6	Post	E	1830	Information Technology Software	E	NFed			
1B6	Post	E	1839	Accumulated Amortization on Information Technology Software	E	NFed			
1B6	Post	E	1840	Other Natural Resources	E	NFed			
1B6	Post	E	1849	Allowance for Depletion	E	NFed			
1B6	Post	E	1890	Other General Property, Plant and Equipment	E	NFed			
1B7	Post	E	1410	Advances to Others	E	NFed			
1B7	Post	E	1450	Prepayments	E	NFed			
1B7	Post	E	1990	Other Assets	E	NFed			
1C			CALC (1A5..1B7)						
2A1	Post	E	1010	Fund Balance With Treasury	O	Fed			
2A2	Post	E	1310	Accounts Receivable	O	Fed			
2A2	Post	E	1319	Allowance for Loss on Accounts Receivable	O	Fed			
2A2	Post	E	1340	Interest Receivable	O	Fed		Related to accounts receivable	
2A2	Post	E	1349	Allowance for Loss on Interest Receivable	O	Fed		Related to accounts receivable	
2A2	Post	E	1360	Penalties, Fines and Administrative Fees Receivable	O	Fed		Related to accounts receivable	
2A2	Post	E	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	O	Fed		Related to accounts receivable	
2A3	Post	E	1410	Advances to Others	O	Fed			
2A3	Post	E	1450	Prepayments	O	Fed			
2A3	Post	E	1990	Other Assets	O	Fed			
2A4			CALC (2A1..2A3)						
2B1	Post	E	1310	Accounts Receivable	O	NFed			
2B1	Post	E	1319	Allowance for Loss on Accounts Receivable	O	NFed			
2B1	Post	E	1340	Interest Receivable	O	NFed		Related to accounts receivable	
2B1	Post	E	1349	Allowance for Loss on Interest Receivable	O	NFed		Related to accounts receivable	

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2B1	Post	E	1360	Penalties, Fines and Administrative Fees Receivable	O	NFed		Related to accounts receivable
2B1	Post	E	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	O	NFed		Related to accounts receivable
2B2	Post	E	1325	Taxes Receivable	O	NFed		
2B2	Post	E	1329	Allowance for Loss on Taxes Receivable	O	NFed		
2B3	Post	E	1110	Undeposited Collections	O	NFed		
2B3	Post	E	1120	Imprest Funds	O	NFed		
2B3	Post	E	1190	Other Cash	O	NFed		
2B3	Post	E	1195	Other Monetary Assets	O	NFed		
2B3	Post	E	1200	Foreign Currency	O	NFed		
2B3	Post	E	1531	Seized Monetary Instruments	O	NFed		
2B3	Post	E	1532	Seized Cash Deposited	O	NFed		
2B4	Post	E	1410	Advances to Others	O	NFed		
2B4	Post	E	1450	Prepayments	O	NFed		
2B4	Post	E	1990	Other Assets	O	NFed		
2C				CALC (2A4..2B4)				
3				CALC (1C + 2C)				

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4A1	Post	E	2110	Accounts Payable	Fed	C		
4A1	Post	E	2120	Disbursements in Transit	Fed	C		
4A1	Post	E	2140	Accrued Interest Payable	Fed	C		Related to accounts payable
4A1	Post	E	2150	Liability for Allocation Transfers	Fed	C		
4A1	Post	E	2155	Nonexchange Expenditure Transfers Payable	Fed	C		Related to accounts payable
4A1	Post	E	2170	Subsidy Payable to Financing Account	Fed	C		
4A1	Post	E	2179	Contra Liability for Subsidy Payable to Financing Account	Fed	C		
4A2	Post	E	2995	Accrued Cleanup Cost	Fed	C		

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4A3	Post	E	2140	Accrued Interest Payable		Fed	C	Related to debt
4A3	Post	E	2510	Principal Payable to Treasury		Fed	C	
4A3	Post	E	2520	Principal Payable to the Federal Financing Bank		Fed	C	
4A3	Post	E	2530	Securities Issued by Fed'l Agencies under General and Special Financing Authority, Net		Fed	C	
4A3	Post	E	2540	Participation Certificates		Fed	C	
4A3	Post	E	2590	Other Debt		Fed	C	
4A4	Post	E	2130	Contract Holdbacks		Fed	C	
4A4	Post	E	2190	Other Accrued Liabilities		Fed	C	
4A4	Post	E	2210	Accrued Funded Payroll and Leave		Fed	C	
4A4	Post	E	2213	Employer Contributions and Payroll Taxes Payable		Fed	C	
4A4	Post	E	2310	Advances from Others		Fed	C	
4A4	Post	E	2320	Deferred Credits		Fed	C	
4A4	Post	E	2400	Liability for Deposit Funds, Clearing Accounts and Undeposited Collections		Fed	C	
4A4	Post	E	2920	Contingent Liabilities		Fed	C	
4A4	Post	E	2940	Capital Lease Liability		Fed	C	
4A4	Post	E	2950	Liability for Subsidy Related to Undisbursed Loans		Fed	C	
4A4	Post	E	2970	Resources Payable to Treasury		Fed	C	
4A4	Post	E	2990	Other Liabilities		Fed	C	
4A5			CALC	(4A1..4A4)				

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4B1	Post	E	2110	Accounts Payable		NFed	C	
4B1	Post	E	2120	Disbursements in Transit		NFed	C	
4B1	Post	E	2140	Accrued Interest Payable		NFed	C	Related to accounts payable
4B2	Post	E	2180	Loan Guarantee Liability		NFed	C	
4B3	Post	E	2140	Accrued Interest Payable		NFed	C	Related to debt
4B3	Post	E	2530	Securities Issued by Fed'l Agencies under General and Special Financing Authority, Net		NFed	C	
4B3	Post	E	2540	Participation Certificates		NFed	C	
4B3	Post	E	2590	Other Debt		NFed	C	

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4B4	Post	E	2610	Actuarial Pension Liability		NFed	C	
4B4	Post	E	2620	Actuarial Health Insurance Liability		NFed	C	
4B4	Post	E	2630	Actuarial Life Insurance Liability		NFed	C	
4B4	Post	E	2650	Actuarial FECA Liability		NFed	C	
4B4	Post	E	2690	Other Actuarial Liabilities		NFed	C	
4B5	Post	E	2995	Accrued Cleanup Cost		NFed	C	
4B6	Post	E	2160	Entitlement Benefits Due and Payable		NFed	C	
4B7	Post	E	2130	Contract Holdbacks		NFed	C	
4B7	Post	E	2190	Other Accrued Liabilities		NFed	C	
4B7	Post	E	2210	Accrued Funded Payroll and Leave		NFed	C	
4B7	Post	E	2211	Withholdings Payable		NFed	C	
4B7	Post	E	2215	Other Post-Employment Benefits Due and Payable		NFed	C	
4B7	Post	E	2216	Pension Benefits Due and Payable to Beneficiaries		NFed	C	
4B7	Post	E	2217	Benefit Premiums Payable to Carriers		NFed	C	
4B7	Post	E	2218	Life Insurance Benefits Due and Payable to Beneficiaries		NFed	C	
4B7	Post	E	2310	Advances from Others		NFed	C	
4B7	Post	E	2320	Deferred Credits		NFed	C	
4B7	Post	E	2400	Liability for Deposit Funds, Clearing Accounts and Undeposited Collections		NFed	C	
4B7	Post	E	2920	Contingent Liabilities		NFed	C	
4B7	Post	E	2940	Capital Lease Liability		NFed	C	
4B7	Post	E	2990	Other Liabilities		NFed	C	
4C			CALC (4A5..4B7)					
5A1	Post	E	2170	Subsidy Payable to Financing Account		Fed	NC	
5A2	Post	E	2140	Accrued Interest Payable		Fed	NC	Related to debt
5A2	Post	E	2510	Principal Payable to Treasury		Fed	NC	
5A2	Post	E	2520	Principal Payable to the Federal Financing Bank		Fed	NC	
5A2	Post	E	2540	Participation Certificates		Fed	NC	
5A2	Post	E	2590	Other Debt		Fed	NC	
5A3	Post	E	2995	Accrued Cleanup Cost		Fed	NC	

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5A4	Post	E	2190	Other Accrued Liabilities		Fed	NC	
5A4	Post	E	2220	Unfunded Leave		Fed	NC	
5A4	Post	E	2225	Unfunded FECA Liability		Fed	NC	
5A4	Post	E	2290	Other Unfunded Employment Related Liability		Fed	NC	
5A4	Post	E	2320	Deferred Credits		Fed	NC	
5A4	Post	E	2920	Contingent Liabilities		Fed	NC	
5A4	Post	E	2940	Capital Lease Liability		Fed	NC	
5A4	Post	E	2960	Accounts Payable Canceled		Fed	NC	
5A4	Post	E	2980	Custodial Liability		Fed	NC	
5A4	Post	E	2990	Other Liabilities		Fed	NC	
5A5				CALC (5A1..5A4)				
5B1				No SGL account has currently been identified to crosswalk to this line.				
5B2	Post	E	2140	Accrued Interest Payable		NFed	NC	Related to debt
5B2	Post	E	2530	Securities Issued by Fed'l Agencies under General and Special Financing Authority, Net		NFed	NC	
5B2	Post	E	2540	Participation Certificates		NFed	NC	
5B2	Post	E	2590	Other Debt		NFed	NC	
5B3	Post	E	2610	Actuarial Pension Liability		NFed	NC	
5B3	Post	E	2620	Actuarial Health Insurance Liability		NFed	NC	
5B3	Post	E	2630	Actuarial Life Insurance Liability		NFed	NC	
5B3	Post	E	2650	Actuarial FECA Liability		NFed	NC	
5B3	Post	E	2690	Other Actuarial Liabilities		NFed	NC	
5B4	Post	E	2995	Accrued Cleanup Cost		NFed	NC	
5B5	Post	E	2160	Entitlement Benefits Due and Payable		NFed	NC	
5B6	Post	E	2190	Other Accrued Liabilities		NFed	NC	
5B6	Post	E	2220	Unfunded Leave		NFed	NC	
5B6	Post	E	2290	Other Unfunded Employment Related Liability		NFed	NC	
5B6	Post	E	2320	Deferred Credits		NFed	NC	
5B6	Post	E	2910	Prior Liens Outstanding on Acquired Collateral		NFed	NC	
5B6	Post	E	2920	Contingent Liabilities		NFed	NC	
5B6	Post	E	2960	Accounts Payable Canceled		NFed	NC	

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5B6	Post	E	2980	Custodial Liability		NFed	NC	
5B6	Post	E	2990	Other Liabilities		NFed	NC	
5C				CALC (5A5..5B6)				
6				CALC (4C + 5C)				
7	Post	E	3100	Unexpended Appropriations				
8	Post	E	3310	Cumulative Results of Operations				
9				CALC (7 + 8)				
10				CALC (6 + 9)				