



GLOBAL INSIGHT

Flow of Funds Data Dictionary

October 2003

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INTRODUCTION

The Accounts

The Flow of Funds database includes the quarterly flow of funds accounts and related annual balance sheets information that are compiled by the Board of Governors of the Federal Reserve. The flow of funds accounts brings the many financial activities of the U.S. economy into explicit statistical relationship with one another and with the nonfinancial activities that generate income and production. The system provides extensive sectoral and transactional coverage of financial developments in the U.S. economy: from saving and investment to borrowing and lending. The accounts offer a clear statement of total sources of funds flowing to economic sectors, in relation to each sector's total uses of funds. The combine the nonfinancial data presented in the national income and product accounts with the capital account data associated with the acquisition of financial assets and liabilities for the economy as a whole and for each separate group of transactors.

Participants in the U.S. economy are divided into distinct sectors that do not overlap. Each of these is defined as consistently as possible with the classifications used in the national income and product accounts; and each represents a combination of institutions or individuals that possesses some set of uniform attributes. Financial transactions are also classified consistently across sectors for lenders and borrowers into forms such as consumer credit and mortgages, corporate bonds, government securities, and deposits in financial institutions. Consistency of transaction definitions within and across sectors is essential to maintain the comparability of the data. Transactions in each sector are recorded as uses or sources. Those involving assets are recorded as uses, with the difference between purchases and sales of assets recorded as net asset acquisitions. Similarly, net increases in liabilities appear as sources. The accounts are, in fact, a form of quadruple-entry bookkeeping. In the sector accounts, every transaction is entered simultaneously as both a use of funds for the lending sector and a source to the borrowing sector. The same information also is captured in the transaction accounts, in which total activity in particular instruments is summarized by borrowing and lending sectors.

Statistics are in the form of flows (increments in amounts of assets and liabilities outstanding) and outstanding (actual level of claims in existence). Estimates of financial assets and liabilities are linked to data on flows. Unlike flows, figures on outstandings can contain breaks that affect analysis of specific relationships over time, such as changes in valuation, interruptions in sources data, and changes in definitions. For most series there are no such breaks or they have been minimized.

For more detailed information on the accounts, please refer to [Guide to the Flow of Funds Accounts](#) published by the Federal Reserve.

The Database

The Flow of Funds statistics are available at quarterly in the Global Insight FLOW database. The quarterly and annual series generally extend back to 1952. The Federal Reserve Board provides quarterly updates approximately ten weeks after the end of a quarter: March, June, September and December; and the annuals in March and September.

The Federal Reserve draws its information for the flow of funds accounts from a variety of sources. Complete and final data are not always timely. Therefore, with each addition of new estimates for the most current quarter, prior quarters may be revised. These changes typically cover a five-quarter interval. Each year, however, the Federal Reserve revises the flow of funds accounts in their entirety, coincident with the release of second quarter estimates. At that time, necessary definitional or methodological changes are incorporated and may delay release of the update.

Quarterly time series in FLOW detail flows of claims (increments in amounts of assets and liabilities outstanding), amounts outstanding (actual levels of claims in existence), and household net worth. All flows are available both seasonally and not seasonally adjusted. Levels (or outstandings) are available

only on a not seasonally adjusted basis. *It should be noted that for every series in the section on outstandings, there exists a corresponding flow series. The converse, however, is not always true.*

The annual time series detail data on tangible assets and sector net worth, for the private sectors of the U.S. economy, with financial institutions presented as one group. Updates occur twice a year, in March for preliminary annual figures and in September for revised estimates.

The Data Dictionary

The remainder of this document details the database by flow of funds table and corresponds to the Z.1 publication. It begins with the flows, then outstandings (levels); followed by the balance sheets and reconciliation tables, and the supplementary tables. Each table has 2 columns: series description and series code.

The mnemonics used for the Flow of Funds database are the exact codes supplied by the Federal Reserve. The series names presented in the section on flows are for the seasonally adjusted versions of the series. Each has an unadjusted counterpart, the mnemonics for which can be formed by replacing prefix FA with FU. The codes in the tables for outstandings or levels (prefix FL) require no modification; nor do the annual series names.

FLOWS CONCEPT SERIES

F.1 Total Net Borrowing And Lending In Credit Markets¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Total net borrowing	FA894104005
Domestic nonfinancial sectors	FA384104005
Federal government	FA314102005
Nonfederal sectors	FA254104005
Household sector	FA154102005
Nonfinancial corporate business	FA104104005
Nonfarm noncorporate business	FA114102005
Farm business	FA134102005
State and local governments	FA214102005
Rest of the world	FA264104005
Financial sectors	FA794104005
Commercial banking	FA764104005
U.S.-chartered commercial banks	FA724104005
Foreign banking offices in U.S.	FA753169600
Bank holding companies	FA734104005
Savings institutions	FA444104005
Credit unions	FA473169203
Life insurance companies	FA543169203
Government-sponsored enterprises	FA404102005
Federally related mortgage pools	FA413065005
ABS issuers	FA674190005
Finance companies	FA614102005
Mortgage companies	FA623168003
REITs	FA644104005
Brokers and dealers	FA663163003
Funding corporations	FA504104005

¹ Excludes corporate equities and mutual fund shares.

F.1 Total Net Borrowing And Lending In Credit Markets¹ (Continued)

<u>SERIES DESCRIPTION</u>	<u>SERIES CODE</u>
Total net lending	FA894104005
Domestic nonfederal nonfinancial sectors	FA254004005
Household sector	FA154004005
Nonfinancial corporate business	FA104004005
Nonfarm noncorporate business	FA114004005
State and local governments	FA214004005
Federal government	FA314002005
Rest of the world	FA264004005
Financial sectors	FA794004005
Monetary authority	FA714002105
Commercial banking	FA764004005
U.S.-chartered commercial banks	FA724004005
Foreign banking offices in U.S.	FA754004005
Bank holding companies	FA734004005
Banks in U.S.-affiliated areas	FA744002005
Savings institutions	FA444004005
Credit unions	FA474004005
Bank personal trusts and estates	FA604004005
Life insurance companies	FA544004005
Other insurance companies	FA514004005
Private pension funds	FA574004005
State and local government retirement funds	FA224004005
Federal government retirement funds	FA344004005
Money market mutual funds	FA634002005
Mutual funds	FA654004005
Closed-end funds	FA554004005
Exchange-traded funds	FA564004005
Government-sponsored enterprises	FA404002005
Federally related mortgage pools	FA413065005
ABS issuers	FA674002005
Finance companies	FA614002005
Mortgage companies	FA623065003
REITs	FA644004005
Brokers and dealers	FA664004005
Funding corporations	FA504004005

F.2 Credit Market Borrowing by Nonfinancial Sectors

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Domestic	FA384104005
Federal government	FA314102005
Treasury securities	FA313161505
Budget agency securities and mortgages	FA313161755
Nonfederal, by instrument	FA254104005
Commercial paper	FA103169700
Municipal securities and loans	FA253162005
Corporate bonds	FA103163003
Bank loans n.e.c.	FA193168005
Other loans and advances	FA253169255
Mortgages	FA193165005
Home	FA193165105
Multifamily residential	FA123165405
Commercial	FA193165505
Farm	FA893065605
Consumer credit	FA153166000
Nonfederal, by sector	FA254104005
Household sector	FA154102005
Nonfinancial business	FA144104005
Corporate	FA104104005
Nonfarm noncorporate	FA114102005
Farm	FA134102005
State and local governments	FA214102005
Foreign borrowing in U.S.	FA264104005
Commercial paper	FA263169175
Bonds	FA263163003
Bank loans n.e.c.	FA263168005
Other loans and advances	FA263169255
Domestic and foreign	FA394104005

F.3 Credit Market Borrowing by Financial Sectors

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

By instrument	FA794104005
Federal government-related	FA424102005
Government-sponsored enterprise securities	FA403161703
Mortgage pool securities	FA413065005
U.S. government loans	FA403169203
Private financial sectors	FA784104005
Open market paper	FA793169805
Corporate bonds	FA793163005
Bank loans n.e.c.	FA693168005
Other loans and advances	FA793169255
Mortgages	FA643165003
By sector	FA794104005
Commercial banking	FA764104005
U.S.-chartered commercial banks	FA724104005
Foreign banking offices in U.S.	FA753169600
Bank holding companies	FA734104005
Savings institutions	FA444104005
Credit unions	FA473169203
Life insurance companies	FA543169203
Government-sponsored enterprises	FA404102005
Federally related mortgage pools	FA413065005
ABS issuers	FA674190005
Finance companies	FA614102005
Mortgage companies	FA623168003
REITs	FA644104005
Brokers and dealers	FA663163003
Funding corporations	FA504104005

F.4 Credit Market Borrowing, All Sectors, by Instrument

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Total	FA894104005
Open market paper	FA893169175
U.S. government securities	FA893161005
Municipal securities	FA253162005
Corporate and foreign bonds	FA893163005
Bank loans n.e.c.	FA893168005
Other loans and advances	FA893169255
Mortgages	FA893065005
Consumer credit	FA153166000

Memo:
Funds raised through corporate equities and mutual fund shares

Total net issues	FA893064005
Corporate equities	FA893064105
Nonfinancial	FA103164003
Foreign shares purchased by U.S. residents	FA263164003
Financial	FA793164105
Mutual fund shares	FA653164005

F.5 Net Increase in Liabilities and Its Relation to Net Acquisition of Financial Assets

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Net flows through credit markets	FA894104005
Official foreign exchange	FA263111005
SDR certificates	FA713014003
Treasury currency	FA313112003
Foreign deposits	FA263191003
Net interbank transactions	FA774110005
Checkable deposits and currency	FA793120005
Small time and savings deposits	FA793131005
Large time deposits	FA793135005
Money market fund shares	FA634000005
Security RPs	FA792150005
Corporate equities	FA893064105
Mutual fund shares	FA653164005
Trade payables	FA893170005
Security credit	FA893167005
Life insurance reserves	FA153040005
Pension fund reserves	FA153050005
Taxes payable	FA893178005
Investment in bank personal trusts	FA604190005
Noncorporate proprietors' equity	FA153080005
Miscellaneous	FA893190005
Total financial sources	FA894190005
- <i>Liabilities not identified as assets:</i>	
Treasury currency	FA903012005
Foreign deposits	FA903091005
Net interbank liabilities	FA904010005
Security RPs	FA902050005
Taxes payable	FA903078005
Miscellaneous	FA903090005
- <i>Floats not included in assets:</i>	
Checkable deposits: Federal government	FA903023105
Other	FA903029205
Trade credit	FA903070005
Totals identified to sectors as assets	FA894090005

F.6 Distribution of Gross Domestic Product¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Gross Domestic Product (GDP)	FA086902005
Personal consumption expenditures ²	FA156901001
Durable goods	FA155011001
Nondurable goods	FA156901305
Services	FA156901401
Gross private domestic investment	FA085050005
Fixed investment	FA895019005
Nonresidential	FA895013001
Household sector (nonprofit organizations)	FA165013005
Nonfinancial corporate business	FA105013005
Nonfarm noncorporate business	FA115013005
Farm business	FA135013005
Financial corporations	FA795013005
Residential	FA195012001
Household sector	FA155012005
Nonfinancial corporate business	FA105012003
Nonfarm noncorporate business	FA115012003
REITs	FA645012205
Change in private inventories	FA145020005
Nonfinancial corporate business	FA105020005
Nonfarm noncorporate business	FA115020003
Farm business	FA135020003
Net U.S. exports of goods and services	FA266990005
Exports	FA266902001
- Imports	FA266903001
Government consumption expenditures and gross investment	FA366910005
Consumption expenditures ³	FA366901005
Federal	FA316901001
State and local	FA206901001
Gross investment ³	FA365019005
Federal	FA315019003
State and local	FA205019003

¹ This table corresponds to NIPA table 1.1 in the Survey of Current Business, Department of Commerce.

² Component of personal outlays, found on table F.100.

³ Government inventory investment is included in consumption expenditures.

F.6 Distribution of Gross Domestic Product¹ (Continued)

Memo:

Net U.S. income receipts from rest of the world	FA266902105
U.S. income receipts	FA266902101
- U.S. income payment	FA266903101
Gross national product (GNP) = GDP + net U.S. income receipts	FA086901005

F.7 Distribution of National Income¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

National income	FA086010005
Compensation of employees	FA156025005
Wages and other labor income	FA156020005
Employer social insurance contributions	FA146601005
Wage accruals less disbursements	FA896700005
Proprietors' income with inventory valuation and capital consumption adjustments	FA166111105
Nonfarm	FA116111103
Farm	FA136111103
Rental income of persons (with capital consumption adjustment)	FA116112103
Corporate profits with inventory valuation and capital consumption adjustments	FA096060305
Corporate profits with inventory valuation adjustment	FA096060205
Profits before tax	FA096060005
Domestic nonfinancial	FA106060005
Farm	FA136060005
Foreign subsidiaries	FA266060005
Financial	FA796060005
Less:	
Profits tax liability	FA096231001
Domestic nonfinancial	FA106231005
Farm	FA136231003
Financial	FA796231003
Equals:	
Profits after tax	FA096050005
Dividends	FA096120003
Domestic nonfinancial	FA106120005
Farm	FA136120003
Foreign subsidiaries	FA266120003
Financial	FA796120003
Undistributed profits	FA096006001
Domestic nonfinancial	FA106006005
Farm	FA136006003
Foreign subsidiaries	FA266006003
Financial	FA796006003
Inventory valuation adjustment	FA105020601

¹ This table corresponds to NIPA table 1.14 in the Survey of Current Business, Department of Commerce.

F.7 Distribution of National Income¹ (Continued)

<u>SERIES DESCRIPTION</u>	<u>SERIES CODE</u>
Capital consumption adjustment	FA096310003
Domestic nonfinancial	FA106310005
Farm	FA136310103
Financial	FA796310003
Net interest	FA086130003
Memo:	
Calculation of gross domestic product from national income ² :	
National income	FA086010005
<i>Plus:</i>	
Business transfer payments to persons	FA146401103
Business transfer payments to rest of the world	FA146401201
Indirect business tax and nontax accruals	FA366240005
Private consumption of fixed capital	FA896300003
Government consumption of fixed capital	FA366300005
Statistical discrepancy	FA087005005
<i>Less:</i>	
Subsidies less current surplus of government enterprises	FA366402005
Net U.S. income receipts from rest of the world	FA266902105
<i>Equals:</i>	
Gross Domestic Product	FA086902005

² The relationship of National Income to Gross Domestic Product is shown on NIPA table 1.9 in the Survey of Current Business, Department of Commerce.

F.8 Gross Saving and Investment¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Gross saving	FA896006005
Gross private saving	FA836006005
Personal saving	FA156007105
Undistributed corporate profits	FA096006001
Nonfinancial corporate inventory valuation adjustment	FA105020601
Corporate capital consumption adjustment	FA096310003
Private consumption of fixed capital	FA896300003
Corporate	FA096300003
Noncorporate	FA176300003
Wage accruals less disbursements	FA836700003
Gross government saving	FA366006005
Federal	FA316006005
Consumption of fixed capital	FA316300003
Current surplus or deficit (-), NIPA	FA316061105
State and local	FA206006005
Consumption of fixed capital	FA206300003
Current surplus or deficit (-), NIPA	FA206061105
Gross investment	FA085090005
Gross private domestic investment	FA085050005
Fixed investment	FA895019005
Nonresidential	FA895013001
Residential	FA195012001
Change in private inventories	FA145020005
Gross government investment	FA365019005
Net foreign investment in U.S.	FA885005005
Statistical discrepancy	FA087005005

¹ This table corresponds to NIPA table 5.1 in the Survey of Current Business, Department of Commerce.

F.9 Net Capital Transfers¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Capital transfers received by government (net)	FA365400095
Federal	FA315400095
Estate and gift taxes paid by persons	FA315400153
- Capital transfers paid to the rest of the world (net)	FA265400313
- Federal investment grants to state and local governments	FA205400313
- Investment grants to business	FA105400313
State and local	FA205400095
Estate and gift taxes paid by persons	FA205400153
+ Federal investment grants to state and local governments	FA205400313
Capital transfers received by the rest of the world (net)	FA265400095
Capital transfers received from U.S. government (net)	FA265400313
- Immigrants' transfers received by persons (net)	FA155400263

¹ This table corresponds to NIPA table 8.29 in the Survey of Current Business, Department of Commerce.

F.10 Derivation of Measures of Personal Saving¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Net acquisition of financial assets	FA174090005
Foreign deposits	FA153091003
Checkable deposits and currency	FA173020005
Time and savings deposits	FA173030005
Money market fund shares	FA173034005
Securities	FA174021705
Open market paper	FA163069103
U.S. government securities	FA173061005
Municipal securities	FA173062005
Corporate and foreign bonds	FA153063005
Corporate equities ²	FA153064105
Mutual fund shares	FA153064205
Life insurance reserves	FA153040005
Pension fund reserves	FA153050005
Investment in bank personal trusts	FA604190005
Miscellaneous and other assets	FA173099005
Gross investment in tangible assets	FA175050005
Residential fixed investment	FA175012005
Other fixed assets ³	FA175013005
Consumer durables	FA155111003
Inventories ³	FA175020005
Consumption of fixed capital	FA176300005
Residential fixed investment	FA176300205
Other fixed assets ³	FA176330005
Consumer durables	FA156300103
Net investment in tangible assets ⁴	FA175005005
Residential fixed investment	FA175012065
Other fixed assets ³	FA175005205
Consumer durables	FA155011005
Inventories ³	FA175020005

¹ Consolidated statement for household sector, nonfarm noncorporate business, and farm business.

² Directly held and those in closed-end and exchange-traded funds. Other equities are included in mutual funds, life insurance and pension reserves, and bank personal trusts.

³ Includes corporate farms.

⁴ Gross investment in tangible assets less consumption of fixed capital.

F.10 Derivation of Measures of Personal Saving¹ (Continued)

<u>SERIES DESCRIPTION</u>	<u>SERIES CODE</u>
Net increase in liabilities	FA174190005
Mortgage debt on nonfarm homes	FA173165105
Other mortgage debt ³	FA173165205
Consumer credit	FA153166000
Policy loans	FA153169405
Security credit	FA153167205
Other liabilities ³	FA173199005
Net capital transfers ⁵	FA155400095
Personal saving, with consumer durables (FOF) ⁶	FA176006005
Less net investment in consumer durables	FA155011005
= Personal saving, without consumer durables (FOF)	FA176007005
Personal saving (NIPA, excludes consumer durables)	FA156007105
Difference	FA176007905
 Memo:	
Disposable personal income	FA156012005

⁵ Table F.9, FA155400263 less FA315400153 and FA205400153.

⁶ Personal saving, without consumer durables (FOF) and personal saving (NIPA, excludes consumer durables) are conceptually equivalent but measure saving using different data. Personal saving, without consumer durables is FA174090005 plus (FA175005005-FA155011005) less FA174190005-FA155400095. Personal saving (NIPA, excludes consumer durables) is FA156012005-FA156900005 (table F.100, line 4).

F.100 Households and Nonprofit Organizations¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Personal income	FA156010001
- Personal taxes and nontax payments	FA156210005
= Disposable Personal income	FA156012005
- Personal outlays	FA156900005
= Personal saving, NIPA ²	FA156007105
+ Government insurance and pension reserves ³	FA313154015
+ Net investment in consumer durables	FA155011005
+ Consumption of fixed capital	FA156300005
+ Net capital transfers ⁴	FA155400095
= Gross saving and net capital transfers	FA156000105
Gross investment	FA155090005
Capital expenditures	FA155050005
Residential	FA155012005
Consumer durable goods	FA155111003
Nonprofit nonresidential	FA165013005
Net financial investment	FA155000005
Net acquisition of financial assets	FA154090005
Foreign deposits	FA153091003
Checkable deposits and currency	FA153020005
Time and savings deposits	FA153030005
Money market fund shares	FA153034005
Credit market instruments	FA154004005
Open market paper	FA163069103
U.S. government securities	FA153061005
Treasury	FA153061505
Savings bonds	FA313161400
Other	FA153061105
Agency	FA153061705
Municipal securities	FA153062005
Corporate and foreign bonds	FA153063005
Mortgages	FA153065005

¹ Sector includes farm households. Supplementary tables (tables F.100a and L.100) show estimates of annual flows and year-end outstandings of nonprofit organizations.

² See table F.10 for derivation of alternative measures of personal saving.

³ Railroad Retirement Board and federal government life insurance reserves.

⁴ Table F.9, FA155400263 less FA315400153 and FA205400153.

F.100 Households and Nonprofit Organizations¹ (Continued)

<u>SERIES DESCRIPTION</u>	<u>SERIES CODE</u>
Corporate equities ⁵	FA153064105
Mutual fund shares	FA153064205
Security credit	FA153067005
Life insurance reserves	FA153040005
Pension fund reserves	FA153050005
Investment in bank personal trusts	FA604190005
Equity in noncorporate business	FA153080005
Miscellaneous assets	FA153090005
Net increase in liabilities	FA154190005
Credit market instruments	FA154102005
Home mortgages ⁶	FA153165105
Consumer credit	FA153166000
Municipal securities	FA153162005
Bank loans n.e.c.	FA153168005
Other loans and advances	FA153169005
Commercial mortgages	FA153165505
Security credit	FA153167205
Trade payables	FA153170003
Deferred and unpaid life insurance premiums	FA543077003
Discrepancy	FA157005005

⁵ Directly held and those in closed-end and exchange-traded funds. Other equities are included in mutual funds, life insurance and pension reserves, and bank personal trusts.

⁶ Includes loans made under home equity lines of credit and home equity loans secured by junior liens.

F.101 Nonfinancial Business¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Income before taxes	FA146110005
Gross saving and net capital transfers	FA146000105
Gross investment	FA145090005
Capital expenditures	FA145050005
Fixed investment	FA145019005
Residential	FA145012005
Nonresidential	FA145013005
Change in inventories	FA145020005
Access rights from federal government	FA105030003
Net financial investment	FA145000005
Net acquisition of financial assets	FA144090005
Foreign deposits	FA103091003
Checkable deposits and currency	FA143020005
Time and savings deposits	FA143030005
Money market fund shares	FA123034005
Security RPs	FA102050003
Credit market instruments	FA124004005
Commercial paper	FA103069100
U.S. government securities	FA143061005
Municipal securities	FA143062005
Mortgages	FA123065005
Consumer credit	FA123066005
Mutual fund shares	FA103064203
Trade receivables	FA143070005
Miscellaneous assets	FA143090005
Net increase in liabilities	FA144190005
Credit market instruments	FA144104005
Commercial paper	FA103169700
Municipal securities	FA103162005
Corporate bonds	FA103163003
Bank loans n.e.c.	FA143168005
Other loans and advances	FA143169255
Mortgages	FA143165005
Corporate equities	FA103164003
Trade payables	FA143170005
Taxes payable	FA143178005
Miscellaneous liabilities	FA143190005
Proprietors' net investment	FA143180005
Discrepancy	FA107005005

¹ Combined statement for nonfarm nonfinancial business, nonfarm noncorporate business, and farm business.

F.102 Nonfarm Nonfinancial Corporate Business

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Profits before tax (book)	FA106060005
- Profit tax accruals	FA106231005
- Dividends	FA106120005
+ Capital consumption allowance ¹	FA106300015
= U.S. internal funds, book	FA106000305
+ Foreign earnings retained abroad	FA266006003
+ Inventory valuation adjustment (IVA)	FA105020601
+ Net capital transfers ²	FA105400313
= Total internal funds + IVA	FA106000105
Gross investment	FA105090005
Capital expenditures	FA105050005
Fixed investment ³	FA105019005
Inventory change + IVA	FA105020005
Access rights from federal government	FA105030003
Net financial investment	FA105000005
Net acquisition of financial assets	FA104090005
Foreign deposits	FA103091003
Checkable deposits and currency	FA103020000
Time and savings deposits	FA103030003
Money market fund shares	FA103034003
Security RPs	FA102050003
Commercial paper	FA103069100
U.S. government securities	FA103061005
Municipal securities	FA103062003
Mortgages	FA103065003
Consumer credit	FA103066005
Trade receivables	FA103070005
Mutual fund shares	FA103064203

¹ Consumption of fixed capital plus capital consumption adjustment.

² Table F.9, FA105400313.

³ Nonresidential fixed investment plus residential fixed investment, shown in table F.6, FA105013005 and FA105012003.

F.102 Nonfarm Nonfinancial Corporate Business (Continued)

<u>SERIES DESCRIPTION</u>	<u>SERIES CODE</u>
Miscellaneous assets	FA103090005
U.S. direct investment abroad ⁴	FA103092005
Insurance receivables	FA103076003
Equity in GSEs	FA123092003
Investment in finance company subsidiaries	FA103094005
Other	FA103093005
Net increase in liabilities	FA104190005
Net funds raised in markets	FA104102005
Net new equity issues	FA103164003
Credit market instruments	FA104104005
Commercial paper	FA103169700
Municipal securities ⁵	FA103162005
Corporate bonds ⁴	FA103163003
Bank loans n.e.c.	FA103168005
Other loans and advances	FA103169255
Savings institutions	FA103169525
Finance companies	FA103169535
U.S. government	FA103169203
Acceptance liabilities to banks	FA103169605
Rest of the world	FA263069500
ABS issuers	FA673069505
Mortgages	FA103165005
Trade payables	FA103170005
Taxes payable	FA103178000
Miscellaneous liabilities	FA103190005
Foreign direct investment in U.S.	FA103192005
Pension fund contributions payable	FA573076003
Other	FA103193005
Discrepancy	FA107005005
Memo:	
Financing gap ⁶	FA105005305

⁴ Through 1992:4, corporate bonds include net issues by Netherlands Antillean financial subsidiaries, and U.S. direct investment abroad excludes net inflows from those bond issues.

⁵ Industrial revenue bonds. Issued by state and local governments to finance private investment and secured in interest and principal by the industrial user of the funds.

⁶ Capital expenditures less the sum of U.S internal funds and inventory valuation adjustment.

F.103 Nonfarm Noncorporate Business

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Net income with IVA and CCA _{adj}	FA116110005
Gross saving = capital consumption	FA116300005
Gross investment	FA116300005
Capital expenditures	FA115050005
Fixed investment ¹	FA115019005
Change in inventories	FA115020003
Net financial investment	FA115000005
Net acquisition of financial assets	FA114090005
Checkable deposits and currency	FA113020003
Time and savings deposits	FA113030003
Money market mutual funds	FA113034003
Treasury securities	FA113061003
Municipal securities	FA113062003
Mortgages	FA113065005
Consumer credit	FA113066003
Trade receivables	FA113070003
Miscellaneous assets	FA113090005
Insurance receivables	FA113076003
Equity investment in GSEs ²	FA113092003
Other	FA113093003
Net increase in liabilities	FA114190005
Credit market instruments	FA114102005
Bank loans n.e.c.	FA113168003
Other loans and advances	FA113169005
Mortgages	FA113165003
Trade payables	FA113170003
Taxes payable	FA113178203
Miscellaneous liabilities	FA113190005
Proprietors' net investment	FA113180005

¹ Nonresidential fixed investment plus residential fixed investment, shown in table F.6.

² Equity in the Farm Credit System.

F.104 Farm Business¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Proprietors' net income with IVA and CCA _{adj}	FA136111103
Net saving (corporate)	FA136006305
Consumption of fixed capital	FA136300005
Corporate	FA136300183
Noncorporate	FA136300235
Gross saving	FA136000105
Gross investment	FA136000105
Capital expenditures	FA135050005
Fixed investment ²	FA135013005
Change in inventories	FA135020003
Net financial investment	FA135000005
Net acquisition of financial assets	FA134090005
Checkable deposits and currency	FA133020003
Miscellaneous assets	FA133090005
Insurance receivables	FA133076003
Equity investment in GSEs ³	FA133092003
Net increase in liabilities	FA134190005
Credit market instruments	FA134102005
Bank loans n.e.c.	FA133168000
Other loans and advances	FA133169005
Mortgages	FA893065605
Trade payables	FA133170000
Proprietors' net investment	FA133180005

¹ Corporate and noncorporate farms.

² Nonresidential fixed investment, shown in table F.6.

³ Equity in the Farm Credit System.

F.105 State and Local Governments, Excluding Employee Retirement Funds¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

<u>SERIES DESCRIPTION</u>	<u>SERIES CODE</u>
Current receipts, NIPA basis	FA206010005
Personal tax and nontax receipts	FA206210001
Corporate profits tax accruals	FA206231001
Indirect business tax and nontax accruals	FA206240001
Contributions for social insurance	FA206601001
Federal grants-in-aid	FA206403001
Current expenditures, NIPA basis	FA206900005
Consumption expenditures	FA206901001
Transfer payments to persons	FA206401001
Net interest paid	FA206130001
- Dividends received by government	FA206120003
Subsidies less current surplus of government enterprises	FA206402001
- Wage accruals less disbursements	FA206700001
Current surplus or deficit (-), NIPA basis	FA206061105
+ Consumption of fixed capital	FA206300003
+ Net capital transfers ²	FA205400095
= Gross saving and net capital transfers	FA206000105
Gross investment	FA205090005
Fixed investment	FA205019003
Net financial investment	FA215000005
Net acquisition of financial assets	FA214090005
Checkable deposits and currency	FA213020005
Time and savings deposits	FA213030005
Security RPs	FA212050003
Credit market instruments	FA214004005
Open market paper	FA213069103
U.S. government securities	FA213061005
Treasury	FA213061105
Agency	FA213061703
Municipal securities	FA213062003
Corporate and foreign bonds	FA213063003
Mortgages	FA213065005

¹ Data from retirement funds are shown in table F.120.

² State and local.

F.105 State and Local Governments, Excluding Employee Retirement Funds¹ (Continued)

<u>SERIES DESCRIPTION</u>	<u>SERIES CODE</u>
Corporate equities	FA213064103
Mutual fund shares	FA213064203
Taxes receivable	FA213078005
Miscellaneous assets	FA213093005
Net increase in liabilities	FA214190005
Credit market instruments	FA214102005
Municipal securities	FA213162005
Short-term	FA213162400
Other	FA213162205
U.S. government loans	FA213169203
Trade payables	FA213170003
Discrepancy	FA217005005

F.106 Federal Government

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Current receipts, NIPA basis	FA316010005
Personal tax and nontax receipts	FA316210001
Corporate profits tax accruals	FA316231005
Indirect business tax and nontax accruals	FA316240001
Contributions for social insurance	FA316601001
Current expenditures, NIPA basis	FA316900005
Consumption expenditures	FA316901001
Transfers payments (net)	FA316401001
Grants-in-aid to state and local governments	FA206403001
Net interest paid	FA316132001
Subsidies less current surplus of government enterprises	FA316402001
- Wage accruals less disbursements	FA316700001
Current surplus or deficit (-), NIPA basis	FA316061105
+ Consumption of fixed capital	FA316300003
- Insurance and pension reserves ¹	FA313154015
+ Net capital transfers ²	FA315400095
= Gross saving and net capital transfers	FA316000105
Gross investment	FA315090005
Fixed investment	FA315019003
Access rights sales	FA315030005
Net financial investment	FA315000005
Net acquisition of financial assets	FA314090005
Gold, SDRs, and official foreign exchange	FA313011005
Checkable deposits and currency	FA313020005
Time and savings deposits	FA313030003
Credit market instruments	FA314002005
Agency securities	FA313061703
Other loans and advances	FA313069005
Mortgages	FA313065005
Consumer credit ³	FA313066003

¹ Railroad Retirement Board, the National Railroad Retirement Investment Trust, and federal government life insurance reserves.

² Table F.9, Federal.

³ Student loans.

F.106 Federal Government (Continued)

<u>SERIES DESCRIPTION</u>	<u>SERIES CODE</u>
Trade receivables	FA313070000
Taxes receivable	FA313078005
Miscellaneous assets	FA313090005
Net increase in liabilities	FA314190005
SDR certificates	FA713014003
Treasury currency	FA313112003
Credit market instruments	FA314102005
Savings bonds	FA313161400
Other Treasury securities	FA313161105
Budget agency securities	FA313161705
Multifamily residential mortgages	FA313165403
Trade payables	FA313170005
Insurance reserves	FA313140003
Miscellaneous liabilities ⁴	FA313190005
Nonmarketable securities held by pension plans	FA343150005
Other	FA313193015
Discrepancy	FA317005005
Memo:	
Change in cash balance ⁵	FA314000105

⁴ Includes nonmarketable government securities held by the civil service retirement and disability fund, Railroad Retirement Board, judicial retirement fund, military retirement fund, and foreign service retirement and disability fund.

⁵ Time and savings deposits (line 25) plus checkable deposit and currency liabilities of the monetary authority and commercial banking sectors (table F.204, lines 3 and 7).

F.107 Rest of the World

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Foreign income from U.S.	FA266903005
U.S. imports	FA266903001
U.S. income payments to rest of world	FA266903101
Net transfers to rest of world	FA266400001
Foreign outlays to U.S.	FA266902005
U.S. exports	FA266902001
U.S. income receipts from rest of world	FA266902101
Net capital transfers ¹	FA265400095
Gross saving and net capital transfers ²	FA266000105
Net financial investment	FA265000005
Net acquisition of financial assets	FA264090005
Gold and SDRs ³	FA263011005
Net interbank assets	FA764116005
U.S. checkable deposits and currency	FA263020005
U.S. time deposits	FA263030005
Security RPs	FA262050003
Credit market instruments	FA264004005
Open market paper	FA263069603
U.S. government securities	FA263061005
Official	FA263061015
Treasury	FA263061113
Agency	FA263061713
Private	FA263061025
Treasury	FA263061123
Agency	FA263061723
U.S. corporate bonds ⁴	FA263063005
Loans to U.S. corporate business	FA263069500
U.S. corporate equities	FA263064003
Trade receivables	FA263070005
Security credit	FA263067003
Miscellaneous assets	FA263090005
Foreign direct investment in U.S. ⁵	FA263092001
Other	FA263093005

¹ Table F.9, FA265400095.

² FA266903005-FA266902005+FA265400095; also equal to FA266000005 with the sign reversed plus FA265400095.

³ U.S. net sales, sign reversed.

⁴ Through 1992:4, corporate bonds include net issues by Netherlands Antillean financial subsidiaries; U.S. direct investment abroad excludes net inflows from those bond issues.

⁵ Direct investment is valued on a current-cost basis. Excludes capital gains and losses.

F.107 Rest of the World (Continued)

<u>SERIES DESCRIPTION</u>	<u>SERIES CODE</u>
Net increase in liabilities	FA264190005
U.S. official foreign exchange and net IMF position	FA263111005
U.S. private deposits	FA263191003
Credit market instruments	FA264104005
Commercial paper	FA263169175
Bonds	FA263163003
Bank loans n.e.c.	FA263168005
Official	FA263168605
Banks	FA263168705
Other	FA263168805
U.S. government loans	FA263169205
Acceptance liabilities to banks	FA263169605
Foreign corporate equities ⁶	FA263164003
Trade payables	FA263170003
Security debt	FA263167003
Miscellaneous liabilities	FA263190005
U.S. equity in IBRD, etc.	FA313092203
U.S. government deposits	FA313091003
U.S. direct investment abroad ^{4,5}	FA263192005
Other	FA263193005
Discrepancy (FOF basis) ⁷	FA267005005
Memo:	
Net U.S. exports, NIPA basis	FA266990005
+ Net U.S. income receipts ⁸	FA266902105
- Net transfer payments to foreign	FA266400001
= Net foreign investment in U.S. (NIPA basis)	FA266000005

⁶ Includes American Depositary Receipts (ADRs).

⁷ Balance of payments discrepancy adjusted to NIPA concepts.

⁸ Consists of net receipts from foreigners of interest, corporate profits, and employee compensation. Equals difference between GNP and GDP.

F.108 Monetary Authority¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Gross saving	FA716000105
Fixed nonresidential investment	FA715013005
Net acquisition of financial assets	FA714090005
Gold and foreign exchange	FA713011005
SDR certificates	FA713014003
Treasury currency	FA713012003
Federal Reserve float	FA713022003
Federal Reserve loans to domestic banks	FA713068003
Security RPs	FA712050000
Credit market instruments	FA714002105
Acceptances	FA713069603
U.S. government securities	FA713061005
Treasury	FA713061100
Agency	FA713061703
Bank loans n.e.c.	FA713068103
Miscellaneous assets	FA713093005
Net increase in liabilities	FA714190005
Depository institution reserves	FA713113000
Vault cash of commercial banks	FA723025000
Checkable deposits and currency	FA713120005
Due to federal government	FA713123105
Due to rest of the world	FA713122605
Currency outside banks	FA713125005
Miscellaneous liabilities	FA713190005
Federal Reserve Bank stock	FA713164003
Other	FA713193005
Discrepancy	FA717005005

¹ Assets and liabilities of Federal Reserve Banks and Treasury monetary accounts that supply or absorb bank reserves. Excludes the accounts of the Federal Reserve Board.

F.109 Commercial Banking¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Gross saving	FA766000105
Fixed nonresidential investment	FA765013005
Net acquisition of financial assets	FA764090005
Vault cash	FA723025000
Reserves at Federal Reserve	FA763013005
Checkable deposits and currency	FA743020003
Total bank credit	FA764005005
U.S. government securities	FA763061005
Treasury	FA763061105
Agency	FA763061705
Municipal securities	FA763062005
Corporate and foreign bonds	FA763063005
Total loans	FA764035605
Open market paper	FA763069175
Bank loans n.e.c.	FA763068005
Mortgages	FA763065005
Consumer credit	FA723066000
Security credit	FA763067005
Corporate equities	FA763064105
Mutual fund shares	FA723064203
Customers' liability on acceptances ²	FA293169605
Miscellaneous assets	FA763090005
Net increase in liabilities	FA764190005
Net interbank liabilities	FA764110005
To monetary authority	FA714010005
To domestic banks ³	FA904010005
To foreign banks	FA764116005

¹ U.S.-chartered commercial banks, foreign banking offices in U.S. bank holding companies, and banks in U.S.-affiliated areas. IBFs are excluded from domestic banking and treated the same as branches in foreign countries.

² Included in other loans and advances (table F.216).

³ Floats and discrepancies in interbank transactions.

F.109 Commercial Banking¹ (Continued)

<u>SERIES DESCRIPTION</u>	<u>SERIES CODE</u>
Checkable deposits	FA763120005
Federal government	FA723123105
Rest of the world	FA763122605
Private domestic	FA763129205
Small time and savings deposits	FA763131005
Large time deposits	FA763135005
Federal funds and security RPs (net)	FA762150005
Credit market instruments	FA764104005
Open market paper	FA763169175
Corporate bonds	FA763163005
Other loans and advances	FA723169255
Corporate equity issues	FA763164005
Taxes payable	FA723178003
Miscellaneous liabilities	FA763190005
Discrepancy	FA767005005
 Memo:	
Credit market funds advanced ⁴	FA764004005

⁴ Total bank credit less security credit less corporate equities less mutual fund shares plus customers' liability on acceptances.

F.110 U.S.-Chartered Commercial Banks

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Gross saving	FA726000105
Fixed nonresidential investment	FA725013005
Net acquisition of financial assets	FA724090005
Vault cash and reserves at Federal Reserve	FA723020005
Total bank credit	FA724005005
U.S. government securities	FA723061005
Treasury	FA723061100
Agency	FA723061705
Mortgage pool securities	FA723061753
Agency-issued CMOs	FA723061763
Other agency securities	FA723061795
Municipal securities	FA723062000
Corporate and foreign bonds	FA723063005
Private mortgage pool securities	FA723065773
Privately issued CMOs	FA723063763
Other bonds	FA723063095
Total loans	FA724035605
Open market paper	FA723069175
Bank loans n.e.c.	FA723068005
Mortgages	FA723065005
Consumer credit	FA723066000
Security credit	FA723067003
Corporate equities	FA723064105
Mutual fund shares	FA723064203
Customers' liability on acceptances ¹	FA293169723
Miscellaneous assets	FA723090005

¹ Included in other loans and advances (table F.216).

F.110 U.S.-Chartered Commercial Banks (Continued)

<u>SERIES DESCRIPTION</u>	<u>SERIES CODE</u>
Net increase in liabilities	FA724190005
Net interbank liabilities	FA724110005
Federal Reserve float	FA713022003
Borrowing from Federal Reserve banks	FA713068003
To domestic banking	FA724112005
To foreign banks	FA724116005
Checkable deposits	FA723120005
Federal government	FA723123105
Rest of the world	FA723122605
Private domestic	FA723129205
Small time and savings deposits	FA723131005
Large time deposits	FA723135005
Federal funds and security RPs (net)	FA722150005
Acceptance liabilities	FA723169603
Corporate bonds	FA723163003
Other loans and advances	FA723169255
Corporate equity issues	FA723164003
Taxes payable	FA723178003
Miscellaneous liabilities	FA723190005
Investment by bank holding companies	FA723194003
Other	FA723193005
Discrepancy	FA727005005
 Memo:	
Credit market funds advanced ²	FA724004005

² Total bank credit less security credit less corporate equities less mutual fund shares plus customers' liability on acceptances.

F.111 Foreign Banking Offices in U.S.¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION**SERIES CODE**

Gross saving	FA756330005
Fixed nonresidential investment	FA755013005
Net acquisition of financial assets	FA754090005
Reserves at Federal Reserve	FA753013003
Total bank credit	FA754005005
U.S. government securities	FA753061005
Treasury	FA753061103
Agency	FA753061703
Municipal securities	FA753062003
Corporate and foreign bonds	FA753063003
Total loans	FA754035605
Open market paper	FA753069603
Bank loans n.e.c.	FA753068005
Mortgages	FA753065503
Security credit	FA753067100
Corporate equities	FA753064003
Customers' liability on acceptances ²	FA293169750
Miscellaneous assets	FA753093005
Net increase in liabilities	FA754190005
Net interbank liabilities	FA754110005
To foreign banks	FA754116005
To domestic banks	FA754112005
Checkable deposits	FA753120005
Small time and savings deposits	FA753131005
Large time deposits	FA753135005
Federal funds and security RPs (net)	FA752150000
Acceptance liabilities	FA753169600
Miscellaneous liabilities	FA753190005
Foreign direct investment in U.S.	FA753192103
Due to affiliates	FA503094753
Other	FA753193005
Discrepancy	FA757005005
 Memo:	
Credit market funds advanced ³	FA754004005

¹ Branches and agencies of foreign banks, Edge Act and Agreement corporations, New York investment companies (through 1996:2), and American Express Bank.

² Included in other loans and advances (table F.216).

³ Total bank credit less security credit less corporate equities plus customers' liability on acceptances.

F.112 Bank Holding Companies

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Gross saving	FA736000105
Fixed nonresidential investment	FA735013005
Net acquisition of financial assets	FA734090005
Credit market instruments	FA734004005
U.S. government securities	FA733061005
Treasury	FA733061103
Agency	FA733061703
Corporate and foreign bonds	FA733063003
Bank loans n.e.c.	FA733068103
Miscellaneous assets	FA733090005
Investment in bank subsidiaries	FA723194003
Investment in nonblank subsidiaries	FA733094695
Other	FA733093005
Net increase in liabilities	FA734190005
Net interbank liabilities	FA734110005
To domestic banks	FA734112205
To foreign banks	FA734116205
Federal funds and security RPs (net)	FA732150005
Credit market instruments	FA734104005
Commercial paper	FA733169103
Corporate bonds	FA733163003
Corporate equity issues	FA733164003
Miscellaneous liabilities	FA733193005
Equity, etc.	FA733164005
Other	FA733193105
Discrepancy	FA737005005

F.113 Banks in U.S.-Affiliated Areas¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION**SERIES CODE**

Gross saving	FA746330005
Fixed nonresidential investment	FA745013005
Net acquisition of financial assets	FA744090005
Checkable deposits and currency	FA743020003
Credit market instruments	FA744002005
U.S. government securities	FA743061005
Treasury	FA743061103
Agency	FA743061703
Municipal securities	FA743062003
Corporate and foreign bonds	FA743063005
Bank loans n.e.c.	FA743068105
Home mortgages	FA743065103
Commercial mortgages	FA743065505
Miscellaneous assets	FA743093005
Net increase in liabilities	FA744190005
Checkable deposits	FA743120003
Small time and savings deposits	FA743131005
Large time deposits	FA743135005
Miscellaneous liabilities	FA743193005
Discrepancy	FA747005005

¹ Commercial banks and branches of U.S.-chartered commercial banks located in Puerto Rico, the U.S. Virgin Islands, American Samoa, Guam, and other U.S.-affiliated insular areas.

F.114 Savings Institutions¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Gross saving	FA446000105
Fixed nonresidential investment	FA445013005
Net acquisition of financial assets	FA444090005
Reserves at Federal Reserve	FA443013053
Checkable deposits and currency	FA443020005
Time and savings deposits	FA443030053
Federal funds and security RPs	FA442050005
Credit market instruments	FA444004005
Open market paper	FA443069105
U.S. government securities	FA443061005
Treasury	FA443061105
Agency	FA443061705
Municipal securities	FA443062005
Corporate and foreign bonds	FA443063005
Other loans and advances	FA443069505
Mortgages	FA443065005
Consumer credit	FA443066003
Corporate equities	FA443064075
Miscellaneous assets	FA443090005
Net increase in liabilities	FA444190005
Deposits	FA443139005
Checkable	FA443127005
Small time and savings	FA443131005
Large time	FA443135005
Security RPs	FA442150005
Credit market instruments	FA444104005
Corporate bonds	FA443163053
Bank loans n.e.c.	FA443168005
Other loans and advances	FA443169255
Taxes payable	FA443178005
Miscellaneous liabilities	FA443190005
Investment by parent	FA443194733
Other	FA443193005
Discrepancy	FA447005005

¹ Savings and loan associations, mutual savings banks, and federal savings banks.

F.115 Credit Unions

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Gross saving	FA476000105
Fixed nonresidential investment	FA475013005
Net acquisition of financial assets	FA474090005
Checkable deposits and currency	FA473020000
Time and savings deposits	FA473030005
Federal funds and security RPs	FA472050000
Credit market instruments	FA474004005
Open market paper	FA473069103
U.S. government securities	FA473061005
Treasury	FA473061105
Agency	FA473061705
Home mortgages	FA473065105
Consumer credit	FA473066000
Mutual fund shares	FA473064203
Miscellaneous assets	FA473090005
Net increase in liabilities	FA474190005
Shares/deposits	FA473139000
Checkable	FA473127003
Small time and savings	FA473131005
Large time	FA473135003
Other loans and advances	FA473169203
Miscellaneous liabilities	FA473193005
Discrepancy	FA477005005

F.116 Bank Personal Trusts and Estates¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Net acquisition of financial assets	FA604090005
Deposits	FA604000005
Checkable deposits and currency	FA603020003
Time and savings deposits	FA603030003
Money market fund shares	FA603034003
Credit market instruments	FA604004005
Open market paper	FA603069103
U.S. government securities	FA603061005
Treasury	FA603061103
Agency	FA603061703
Municipal securities	FA603062003
Corporate and foreign bonds	FA603063003
Mortgages	FA603065103
Corporate equities	FA603064105
Mutual fund shares	FA603064203
Miscellaneous assets	FA603093003
Net increase in liabilities ²	FA604190005
Discrepancy	FA607005005

¹ Includes personal trusts and estates administered by nondeposit noninsured trust companies.

² Equal to the net acquisition of tangible and financial assets. These liabilities are assets of the household sector.

F.117 Life Insurance Companies

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Gross saving	FA546000105
Fixed nonresidential investment	FA545013005
Net acquisition of financial assets	FA544090005
Checkable deposits and currency	FA543020003
Money market fund shares	FA543034003
Credit market instruments	FA544004005
Open market paper	FA543069100
U.S. government securities	FA543061005
Treasury	FA543061103
Agency	FA543061703
Municipal securities	FA543062003
Corporate and foreign bonds	FA543063005
Policy loans	FA543069403
Mortgages	FA543065003
Corporate equities	FA543064105
Mutual fund shares	FA543064203
Miscellaneous assets	FA543090005
Net increase in liabilities	FA544190005
Corporate equity issues	FA543164003
Other loans and advances	FA543169203
Life insurance reserves	FA543140003
Pension fund reserves ¹	FA543150005
Taxes payable	FA543178003
Miscellaneous liabilities	FA543190005
Discrepancy	FA547005005

¹ Annuity reserves held by life insurance companies, excluding unallocated contracts held by private pension funds, which are included in miscellaneous liabilities.

F.118 Other Insurance Companies

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Gross saving	FA516000105
Fixed nonresidential investment	FA515013005
Net acquisition of financial assets	FA514090005
Checkable deposits and currency	FA513020003
Security RPs	FA512050003
Credit market instruments	FA514004005
U.S. government securities	FA513061005
Treasury	FA513061103
Agency	FA513061703
Municipal securities	FA513062003
Corporate and foreign bonds	FA513063003
Commercial mortgages	FA513065503
Corporate equities	FA513064003
Trade receivables	FA513070003
Miscellaneous assets	FA513092003
Net increase in liabilities	FA514190005
Corporate equity issues	FA513164003
Taxes payable	FA513178003
Miscellaneous liabilities	FA513190005
Discrepancy	FA517005005

F.119 Private Pension Funds¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Gross saving	FA576330063
Fixed nonresidential investment	FA575013063
Net acquisition of financial assets	FA574090005
Checkable deposits and currency	FA573020005
Time and savings deposits	FA573030005
Money market fund shares	FA573034003
Security RPs	FA572050005
Credit market instruments	FA574004005
Open market paper	FA573069105
U.S. government securities	FA573061005
Treasury	FA573061105
Agency	FA573061705
Corporate and foreign bonds	FA573063005
Mortgages	FA573065003
Corporate equities	FA573064105
Mutual fund shares	FA573064203
Miscellaneous assets	FA573090005
Unallocated insurance contracts ²	FA573095403
Contributions receivable	FA573076003
Other	FA573093005
Pension fund reserves (liabilities) ³	FA573150005

¹ Private defined benefit plans and defined contribution plans (including 401(k) type plans). Also includes the Federal Employees Retirement System Thrift Savings Plan.

² Assets of private pension plans held at life insurance companies (e.g., GICs., variable annuities); series begins 1985:4.

³ Equal to the net acquisition of tangible and financial assets less gross saving. These liabilities are assets of the household sector.

F.120 State and Local Government Employee Retirement Funds

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Gross saving	FA226330063
Fixed nonresidential investment	FA225013063
Net acquisition of financial assets	FA224090005
Checkable deposits and currency	FA223020003
Time and savings deposits	FA223030005
Security RPs	FA222050003
Credit market instruments	FA224004005
Open market paper	FA223069103
U.S. government securities	FA223061005
Treasury	FA223061103
Agency	FA223061703
Municipal securities	FA223062003
Corporate and foreign bonds	FA223063005
Mortgages	FA223065005
Corporate equities	FA223064005
Miscellaneous assets	FA223093005
Pension fund reserves (liabilities) ¹	FA223150005

¹ Equal to the net acquisition of tangible and financial assets less gross saving. These liabilities are assets of the household sector.

F.121 Federal Government Retirement Funds¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Net acquisition of financial assets	FA344090005
Credit market instruments	FA344004005
U.S. government securities	FA343061005
Treasury	FA343061105
Agency	FA343061705
Corporate and foreign bonds	FA343063005
Corporate equities	FA343064105
Miscellaneous assets	FA343150005
Pension fund reserves (liabilities) ²	FA344090005

¹ Includes the Federal Employees Thrift Saving Plan, the National Railroad Retirement Investment Trust, and nonmarketable government securities held by federal government retirement funds.

² Liabilities of the sector are assets of the household sector.

F.122 Money Market Mutual Funds¹

Database: FLOW
 Start Date: Majority begins in 1974
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Net acquisition of financial assets	FA634000005
Foreign deposits	FA633091003
Checkable deposits and currency	FA633020000
Time and savings deposits	FA633030000
Security RPs	FA632050000
Credit market instruments	FA634002005
Open market paper	FA633069175
U.S. government securities	FA633061005
Treasury	FA633061100
Agency	FA633061700
Municipal securities	FA633062440
Corporate and foreign bonds	FA633063003
Miscellaneous assets	FA633093005
Net share issues (liabilities)	FA634000005

¹ Open-end investment companies; excludes funding vehicles for variable annuities, which are included in the life insurance companies sector (table F.117).

F.123 Mutual Funds¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Gross saving	FA656006003
Net acquisition of financial assets	FA654090005
Security RPs	FA652050003
Credit market instruments	FA654004005
Open market paper	FA653069100
U.S. government securities	FA653061003
Treasury	FA653061105
Agency	FA653061703
Municipal securities	FA653062003
Corporate and foreign bonds	FA653063003
Corporate equities	FA653064000
Miscellaneous assets	FA653093003
Net share issues (liabilities)	FA653164005
Discrepancy	FA657005005

¹ Open-end investment companies; excludes funding vehicles for variable annuities, which are included in the life insurance companies sector (table F.117).

F.124 Closed-End and Exchange-Traded Funds

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Closed-end funds

Net acquisition of financial assets	FA554090005
Credit market instruments	FA554004005
U.S. government securities	FA553061103
Municipal securities	FA553062003
Corporate and foreign bonds	FA553063003
Corporate equities	FA553064103
Net share issues (liabilities)	FA554090005

Exchange-traded funds

Net acquisition of financial assets	FA564090005
Credit market instruments	FA564004005
U.S. government securities	FA563061103
Corporate and foreign bonds	FA563063003
Corporate equities	FA563064103
Net share issues (liabilities)	FA564090005

F.125 Government-Sponsored Enterprises¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Gross saving	FA406000105
Fixed nonresidential investment	FA405013005
Net acquisition of financial assets	FA404090005
Checkable deposits and currency	FA403020003
Federal funds and security RPs	FA402050003
Credit market instruments	FA404002005
Open market paper	FA403069603
U.S. government securities	FA403061005
Treasury	FA403061105
Agency	FA403061703
Municipal securities	FA403062005
Corporate and foreign bonds	FA403063003
Other loans and advances	FA403069255
Sallie Mae	FA403069225
Farm Credit System	FA403069215
FHLB loans	FA403069200
Mortgages	FA403065005
Home	FA403065105
Multifamily residential	FA403065405
Farm	FA403065623
Consumer credit ²	
Miscellaneous assets	FA403093005
Net increase in liabilities	FA404190005
Credit market instruments	FA404102005
GSE issues ³	FA403161703
U.S. government loans	FA403169203
Miscellaneous liabilities	FA403190005
Discrepancy	FA407005005

¹ Federal Home Loan Banks, Federal National Mortgage Association, Federal Home Loan Mortgage Corporation, Farm Credit System, the Financing Corporation, the Resolution Funding Corporation, and the Student Loan Marketing Association (Sallie Mae), which is a subsidiary of SLM Corporation, a private company chartered in 1997.

² SLMA student loans.

³ Such issues are classified as U.S. government securities.

F.126 Federally Related Mortgage Pools¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Net acquisition of financial assets	FA413065005
Home mortgages	FA413065105
Multifamily residential mortgages	FA413065405
Commercial mortgages	FA413065505
Farm mortgages	FA413065606
Net increase in pool securities (liabilities) ²	FA413065005

¹ GNMA, FNMA, FHLMC, and Farmers Home Administration pools. Also includes federally related pools that are used as collateral for federally related agency-issued CMOs and privately issued CMOs. Excludes Federal Financing Bank holdings of pool securities which are included with federal government mortgages and other loans.

² Such issues are classified as U.S. government securities.

F.127 Issuers of Asset-Backed Securities (ABSs)

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Gross saving	FA676330023
Fixed nonresidential investment	FA675013023
Net acquisition of financial assets	FA674090005
Agency securities ¹	FA673061705
Other loans and advances	FA673069505
Mortgages ²	FA673065005
Home	FA673065105
Multifamily residential	FA673065405
Commercial	FA673065505
Consumer credit	FA673066000
Trade credit	FA673070003
Net increase in liabilities	FA674190005
Commercial paper	FA673169100
Corporate bonds	FA673163005
Discrepancy	FA677005005
 Memo:	
Securitized assets not included above	
Consumer leases ³	FA675013203
REIT assets ⁴	FA643065775

¹ Federally related mortgage pool securities backing privately issued CMOs.

² Mortgages backing privately issued pool securities and privately issued CMOs.

³ Receivables from operating leases, such as consumer automobile leases, are booked as current income when payments are received and are not included in financial assets (or household liabilities). The leased automobile is a tangible asset; depreciation flows are included in FA676330023, and fixed investment flows are included in FA675013023.

⁴ Included in table F.129.

F.128 Finance Companies¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Gross saving	FA616000105
Fixed nonresidential investment	FA615013005
Net acquisition of financial assets	FA614090005
Checkable deposits and currency	FA613020003
Credit market instruments	FA614002005
Other loans and advances	FA613069500
Mortgages	FA613065000
Consumer credit	FA613066005
Miscellaneous assets	FA613090005
Net increase in liabilities	FA614190005
Credit market instruments	FA614102005
Open market paper	FA613169100
Corporate bonds	FA613163003
Bank loans n.e.c.	FA613168000
Taxes payable	FA613178003
Miscellaneous liabilities	FA613190005
Foreign direct investment in U.S.	FA613192003
Investment by parent	FA613194003
Other	FA613193005
Discrepancy	FA617005005
 Memo:	
Consumer leases not included above ²	FA613066303

¹ Includes retail captive finance companies.

² Receivables from operating leases, such as consumer automobile leases, are booked as current income when payments are received and are not included in financial assets (or household liabilities). The leased automobile is a tangible asset; depreciation flows are included in FA616000105, and fixed investment flows are included in FA615013005.

F.129 Mortgage Companies¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Net acquisition of financial assets	FA623065003
Home mortgages	FA623065105
Multifamily residential mortgages	FA623065403
Commercial mortgages	FA623065503
Net increase in liabilities	FA624190005
Bank loans n.e.c.	FA623168003
Investment by parent	FA623194735

¹ No data are available after 1997:Q4.

F.130 Real Estate Investment Trusts (REITs)

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Gross saving	FA646000105
Fixed nonresidential investment	FA645013013
Multifamily residential investment	FA645012205
Net acquisition of financial assets	FA644090005
Checkable deposits and currency	FA643020003
Credit market instruments	FA644004005
Agency securities	FA643061703
Corporate and foreign bonds	FA643063003
Mortgages	FA643065003
Home	FA643065103
Multifamily residential	FA643065403
Commercial	FA643065505
Miscellaneous assets	FA643093005
Net increase in liabilities	FA644190005
Security RPs	FA642150003
Credit market instruments	FA644104005
Open market paper	FA643169103
Corporate bonds	FA643163005
Bank loans n.e.c.	FA643168003
Mortgages	FA643165003
Corporate equity issues	FA643164003
Miscellaneous liabilities	FA643193005
Discrepancy	FA647005005
 Memo:	
Securitized assets included above	FA643065775
Agency securities	FA643061773
Home mortgages	FA643065173
Multifamily residential mortgages	FA643065473
Commercial mortgages	FA643065573

F.131 Security Brokers and Dealers

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Gross saving	FA666000105
Fixed nonresidential investment	FA665013005
Net acquisition of financial assets	FA664090005
Checkable deposits and currency	FA663020003
Credit market instruments	FA664004005
Open market paper	FA663069103
U.S. government securities	FA663061005
Treasury	FA663061105
Agency	FA663061703
Municipal securities	FA663062003
Corporate and foreign bonds	FA663063003
Corporate equities	FA663064003
Security credit	FA663067203
Miscellaneous assets	FA663090005
Net increase in liabilities	FA664190005
Security RPs (net)	FA662150005
Corporate bonds	FA663163003
Corporate equity issues	FA663164003
Trade payables	FA663170003
Security credit	FA663167005
Customer credit balances (HH)	FA663167203
From banks	FA763067105
Taxes payable	FA663178003
Miscellaneous liabilities	FA663190005
Foreign direct investment in U.S.	FA663192005
Due to affiliates	FA663194005
Other	FA663193005
Proprietors' net investment	FA663180005
Discrepancy	FA667005005

F.132 Funding Corporations¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Net acquisition of financial assets	
Money market fund shares	FA503034003
Credit market instruments	FA504004005
Open market paper	FA503069105
Corporate and foreign bonds	FA503063003
Miscellaneous assets ²	FA503090005
Investment in foreign banking offices	FA503094753
Investment in brokers and dealers	FA503094665
Net increase in liabilities	
Credit market instruments	FA504104005
Open market paper	FA503169105
Corporate bonds	FA503163005
Miscellaneous liabilities	FA503190005
Foreign direct investment in U.S.	FA503192005
Securities loaned (net)	FA663096505
Other	FA503193005

¹ Funding subsidiaries, nonblank financial holding companies, and custodial accounts for reinvested collateral of securities lending operations.

² Due fro affiliated companies.

F.200 Gold and Official Foreign Exchange Holdings¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Total U.S. reserves	FA883011005
U.S. gold stock and SDRs	FA883011105
Federal government: Exchange Stability Fund	FA313011105
Monetary authority	FA713011203
U.S. foreign exchange position	FA263111005
Official foreign currency holdings	FA263111503
Treasury	FA313011505
Monetary authority	FA713011505
Net IMF position	FA263111403
Federal government	FA313011405
Monetary authority	FA713011405

¹ Lines 1, 2, and 3 exclude increases in SDRs through allocations, which have occurred at various dates beginning January 1970. Transactions in SDRs are included. Also excluded from the table are revaluations of foreign currency holdings, gold, SDRs, and IMF position. Allocations and revaluations are included in tables on outstandings.

F.201 SDR Certificates and Treasury Currency

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

SDR certificates

Liability: Federal government
 Asset: Monetary authority

FA713014003
 FA713014003

Treasury currency

Liability: Federal government
 Asset: Monetary authority

FA313112003
 FA713012003

Discrepancy

FA903012005

F.202 U.S. Deposits in Foreign Countries

Database: FLOW
Start Date: Majority begins in 1952
Frequency: Quarterly
Units: Billions of current dollars
Adjustment: Seasonally adjusted at annual rates
Source: Flow of Funds Accounts of the United States (Z.1)
Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Total rest of the world liability	FA263191003
Held by:	
Household sector	FA153091003
Nonfinancial corporate business	FA103091003
Money market mutual funds	FA633091003
Discrepancy - Unallocated assets	FA903091005

F.203 Net Interbank Transactions

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Net change in liabilities	FA774110005
Monetary authority	FA714110005
Depository institution reserves	FA713113000
Vault cash	FA723025000
Commercial banking	FA764110005
To monetary authority	FA714010005
To banks in foreign countries	FA764116005
Liabilities, net	FA764116205
U.S.-chartered commercial banks	FA724116205
Due to foreign affiliates	FA723192263
- Due from foreign affiliates	FA723092265
Foreign banking offices in U.S.	FA754116205
Due to foreign affiliates	FA753192263
- Due from foreign affiliates	FA753092265
Bank holding companies	FA734116205
Due to foreign affiliates	FA733192003
- Due from foreign affiliates	FA733092003
Less: Deposits at foreign banks	FA764016205
U.S.-chartered commercial banks	FA723022703
Foreign banking offices in U.S.	FA753022703
To U.S. banking, net	FA904010005
U.S.-chartered commercial banks	FA724112005
Liabilities	FA724112205
To foreign offices in U.S.	FA754012205
To bank holding companies	FA733030003
Unallocated	FA904010005
Less due from:	
Foreign offices in U.S.	FA754112205
Bank holding companies	FA733168725
Foreign banking offices in U.S.	FA754112005
Due to U.S. banks	FA754112205
- Due from U.S. banks	FA754012205
Bank holding companies	FA734112205
Due to U.S. banks	FA733168725
- Due from U.S. banks	FA733030003

F.203 Net Interbank Transactions (Continued)

<u>SERIES DESCRIPTION</u>	<u>SERIES CODE</u>
Net change in assets	FA894010005
Rest of the world	FA764116005
Domestic	FA774010005
Monetary authority	FA714010005
Federal Reserve float	FA713022003
Loans to member banks	FA713068003
Commercial banking	FA764010005
Reserves at Federal Reserve	FA763013005
Vault cash	FA723025000
Savings institutions: Reserves at Federal Reserve	FA443013053
Discrepancy--floats, etc.	FA904010005

F.204 Checkable Deposits and Currency

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Net change in liabilities	FA793120005
Monetary authority	FA713120005
Federal government cash and deposits	FA713123105
Deposits due to foreign	FA713122605
Currency outside banks	FA713125005
Commercial banking	FA763120005
Federal government deposits	FA723123105
Deposits due to foreign	FA763122605
Private domestic deposits	FA763129205
Savings institutions	FA443127005
Credit unions	FA473127003
Net change in assets	FA793120005
Household sector	FA153020005
Nonfinancial business	FA143020005
Corporate	FA103020000
Nonfarm noncorporate	FA113020003
Farm	FA133020003
State and local governments	FA213020005
Federal government	FA313020005
Rest of the world	FA263020005
Checkable deposits	FA263027003
Currency	FA263025003
Financial sectors	FA793020005
Commercial banking	FA743020003
Savings institutions	FA443020005
Credit unions	FA473020000
Bank personal trusts and estates	FA603020003
Life insurance companies	FA543020003
Other insurance companies	FA513020003
Private pension funds	FA573020005
State and local government retirement funds	FA223020003
Money market mutual funds	FA633020000
Government-sponsored enterprises	FA403020003
Finance companies	FA613020003
REITs	FA643020003
Brokers and dealers	FA663020003
Mail float	FA903020005

F.205 Time and Savings Deposits

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Net change in liabilities	FA793130005
Small time and savings deposits	FA793131005
Commercial banking	FA763131005
U.S.-chartered commercial banks	FA723131005
Foreign banking offices in U.S.	FA753131005
Banks in U.S.-affiliated areas	FA743131005
Savings institutions	FA443131005
Credit unions	FA473131005
Large time deposits ¹	FA793135005
Commercial banking	FA763135005
U.S.-chartered commercial banks	FA723135005
Foreign banking offices in U.S.	FA753135005
Banks in U.S.-affiliated areas	FA743135005
Savings institutions	FA443135005
Credit unions	FA473135003
Net change in assets	FA793130005
Household sector	FA153030005
Nonfinancial business	FA143030005
Corporate	FA103030003
Nonfarm noncorporate	FA113030003
State and local governments	FA213030005
Federal government	FA313030003
Rest of the world	FA263030005
Financial sectors	FA793030005
Savings institutions	FA443030053
Credit unions	FA473030005
Bank personal trusts and estates	FA603030003
Private pension funds	FA573030005
State and local government retirement funds	FA223030005
Money market mutual funds	FA633030000

¹ Large time deposits are those issued in amounts of \$100,000 or more.

F.206 Money Market Mutual Fund Shares

Database: FLOW
Start Date: Majority begins in 1952
Frequency: Quarterly
Units: Billions of current dollars
Adjustment: Seasonally adjusted at annual rates
Source: Flow of Funds Accounts of the United States (Z.1)
Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Net issues	FA634000005
Net purchases	FA634000005
Household sector	FA153034005
Nonfinancial corporate business	FA103034003
Nonfarm noncorporate business	FA113034003
Bank personal trusts and estates	FA603034003
Life insurance companies	FA543034003
Private pension funds	FA573034003
Funding corporations	FA503034003

F.207 Federal Funds and Security Repurchase Agreements

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Net change in liabilities	FA792150005
Commercial banking (net)	FA762150005
U.S.-chartered commercial banks	FA722150005
Foreign banking offices in U.S.	FA752150000
Bank holding companies	FA732150005
Savings institutions	FA442150005
REITs	FA642150003
Brokers and dealers (net)	FA662150005
Net change in assets	FA892050005
Nonfinancial corporate business	FA102050003
State and local governments	FA212050003
Rest of the world	FA262050003
Financial sectors	FA792050005
Monetary authority	FA712050000
Savings institutions	FA442050005
Credit unions	FA472050000
Other insurance companies	FA512050003
Private pension funds	FA572050005
State and local government retirement funds	FA222050003
Money market mutual funds	FA632050000
Mutual funds	FA652050003
Government-sponsored enterprises	FA402050003
Discrepancy - unallocated assets	FA902050005

F.208 Open Market Paper

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Total net issues, all types	FA893169175
Commercial paper	FA893169105
Nonfinancial corporate business	FA103169700
Foreign issues in U.S.	FA263169175
Nonfinancial	FA263169700
Financial	FA263169103
Financial sectors	FA793169100
Commercial banking	FA733169103
ABS issuers	FA673169100
Finance companies	FA613169100
REITs	FA643169103
Funding corporations	FA503169105
Bankers acceptances ¹	FA763169605
Net purchases, by sector	FA893169175
Household sector	FA163069103
Nonfinancial corporate business	FA103069100
State and local governments	FA213069103
Rest of the world	FA263069603
Monetary authority	FA713069603
Commercial banking ¹	FA763069175
Savings institutions	FA443069105
Credit unions	FA473069103
Bank personal trusts and estates	FA603069103
Life insurance companies	FA543069100
Private pension funds	FA573069105
State and local government retirement funds	FA223069103
Money market mutual funds	FA633069175
Mutual funds	FA653069100
Government-sponsored enterprises	FA403069603
Brokers and dealers	FA663069103
Funding corporations	FA503069105

¹ Excludes banks' holdings of own acceptances.

F.209 Treasury Securities

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Net issues	FA313161505
Savings bonds	FA313161400
Other Treasury issues	FA313161105
Net purchases	FA893061505
Household sector	FA153061505
Savings bonds	FA313161400
Other Treasury issues	FA153061105
Nonfinancial corporate business	FA103061103
Nonfarm noncorporate business	FA113061003
State and local governments	FA213061105
Rest of the world	FA263061105
Monetary authority	FA713061100
Commercial banking	FA763061105
U.S.-chartered commercial banks	FA723061100
Foreign banking offices in U.S.	FA753061103
Bank holding companies	FA733061103
Banks in U.S.-affiliated areas	FA743061103
Savings institutions	FA443061105
Credit unions	FA473061105
Bank personal trusts and estates	FA603061103
Life insurance companies	FA543061103
Other insurance companies	FA513061103
Private pension funds	FA573061105
State and local government retirement funds	FA223061103
Federal government retirement funds	FA343061105
Money market mutual funds	FA633061100
Mutual funds	FA653061105
Closed-end funds	FA553061103
Government-sponsored enterprises	FA403061105
Brokers and dealers	FA663061105
 Memo:	
Federal government borrowing ¹	FA314102005

¹ Total issues of Treasury securities (FA313161505) plus budget agency securities (table F.210, FA313161705) and federal mortgage borrowing (table F.217, FA313165403).

F.210 Agency Securities¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Net issues	FA893161705
Budget agencies	FA313161705
Government-sponsored enterprises	FA403161703
Federally related mortgage pools	FA413065005
Net purchases	FA893061705
Household sector	FA153061705
Nonfinancial corporate business	FA103061703
State and local governments	FA213061703
Federal government	FA313061703
Rest of the world	FA263061705
Monetary authority	FA713061703
Commercial banking	FA763061705
U.S.-chartered commercial banks	FA723061705
Foreign banking offices in U.S.	FA753061703
Bank holding companies	FA733061703
Banks in U.S.-affiliated areas	FA743061703
Savings institutions	FA443061705
Credit unions	FA473061705
Bank personal trusts and estates	FA603061703
Life insurance companies	FA543061703
Other insurance companies	FA513061703
Private pension funds	FA573061705
State and local government retirement funds	FA223061703
Federal government retirement funds	FA343061705
Money market mutual funds	FA633061700
Mutual funds	FA653061703
Government-sponsored enterprises	FA403061703
ABS issuers	FA673061705
REITs	FA643061703
Brokers and dealers	FA663061703

¹ Agency securities include: issues of federal budget agencies (FA313161705) such as those for the TVA; issues of government-sponsored enterprises (FA403161703) such as FNMA and FHLB; and federally related mortgage-backed securities issued by GNMA, FNMA, FHLMC, and the Farmers Home Administration (FA413065005). Only the budget agency issues are considered officially to be part of the total borrowing of the federal government, which is shown in table F.209, FA403061105.

F.211 Municipal Securities and Loans

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Net change in liabilities	FA253162005
State and local governments	FA213162005
Short-term ¹	FA213162400
Long-term	FA213162205
Nonprofit organizations ²	FA153162005
Nonfinancial corporate business (industrial revenue bonds)	FA103162005
Net change in assets	FA253162005
Household sector	FA153062005
Nonfinancial corporate business	FA103062003
Nonfarm noncorporate business	FA113062003
State and local governments	FA213062003
Commercial banking	FA763062005
Savings institutions	FA443062005
Bank personal trusts and estates	FA603062003
Life insurance companies	FA543062003
Other insurance companies	FA513062003
State and local government retirement funds	FA223062003
Money market mutual funds	FA633062440
Mutual funds	FA653062003
Closed-end funds	FA553062003
Government-sponsored enterprises	FA403062005
Brokers and dealers	FA663062003

¹ Debt with original maturity of 13 months or less.

² Liability of the households and nonprofit organizations sector (table F.100 and L.100).

F.212 Corporate and Foreign Bonds

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Net issues	FA893163005
Nonfinancial corporate business	FA103163003
Rest of the world ¹	FA263163003
Financial sectors	FA793163005
Commercial banking	FA763163005
Savings institutions	FA443163053
ABS issuers	FA673163005
Finance companies	FA613163003
REITs	FA643163005
Brokers and dealers	FA663163003
Funding corporations	FA503163005
Net purchases	FA893163005
Household sector	FA153063005
State and local governments	FA213063003
Rest of the world ²	FA263063005
Commercial banking	FA763063005
Savings institutions	FA443063005
Bank personal trusts and estates	FA603063003
Life insurance companies	FA543063005
Other insurance companies	FA513063003
Private pension funds	FA573063005
State and local government retirement funds	FA223063005
Federal government retirement funds	FA343063005
Money market mutual funds	FA633063003
Mutual funds	FA653063003
Closed-end funds	FA553063003
Exchange-traded funds	FA563063003
Government-sponsored enterprises	FA403063003
REITs	FA643063003
Brokers and dealers	FA663063003
Funding corporations	FA503063003

¹ Net purchases of foreign issues by U.S. residents.

² Net purchases of U.S. issues by foreign residents.

F.213 Corporate Equities¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Net issues	FA893064105
Nonfinancial corporate business	FA103164003
Rest of the world ²	FA263164003
Financial sectors	FA793164105
Commercial banking	FA763164005
Life insurance companies	FA543164003
Other insurance companies	FA513164003
Closed-end funds	FA554090005
Exchange-traded funds	FA563164003
REITs	FA643164003
Brokers and dealers	FA663164003
Net purchases	FA893064105
Household sector	FA153064105
State and local governments	FA213064103
Rest of the world ³	FA263064003
Commercial banking	FA763064105
Savings institutions	FA443064075
Bank personal trusts and estates	FA603064105
Life insurance companies	FA543064105
Other insurance companies	FA513064003
Private pension funds	FA573064105
State and local government retirement funds	FA223064005
Federal government retirement funds	FA343064105
Mutual funds	FA653064000
Closed-end funds	FA553064103
Exchange-traded funds	FA563164003
Brokers and dealers	FA663064003

¹ Excludes mutual fund shares shown on table F.214.

² Net purchases of foreign issues by U.S. residents; includes American Depositary Receipts (ADRs).

³ Net purchases of U.S issues by foreign residents.

F.214 Mutual Fund Shares

Database: FLOW
Start Date: Majority begins in 1952
Frequency: Quarterly
Units: Billions of current dollars
Adjustment: Seasonally adjusted at annual rates
Source: Flow of Funds Accounts of the United States (Z.1)
Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Net issues	FA653164005
Net purchases	FA653164005
Household sector	FA153064205
Nonfinancial corporate business	FA103064203
State and local governments	FA213064203
Commercial banking	FA723064203
Credit unions	FA473064203
Bank personal trusts and estates	FA603064203
Life insurance companies	FA543064203
Private pension funds	FA573064203

F.215 Bank Loans Not Elsewhere Classified

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Total loans by commercial banking, flow of funds basis	FA764035605
- <i>Loans elsewhere classified:</i>	
Open market paper	FA763069175
Mortgages	FA763065005
Consumer credit	FA723066000
Security credit	FA763067005
= Banking sector total bank loans n.e.c.	FA763068005
U.S.-chartered commercial banks	FA723068005
Foreign banking offices in U.S.	FA753068005
Bank holding companies	FA733068103
Banks in U.S.-affiliated areas	FA743068105
+ Loans from Federal Reserve banks	FA713068103
= Total bank loans n.e.c.	FA773068005
 Net change in liabilities	FA893168005
Nonfinancial sectors	FA293168005
Household sector	FA153168005
Corporate business	FA103168005
Nonfarm noncorporate business	FA113168003
Farm business	FA133168000
Rest of the world	FA263168005
Foreign official institutions	FA263168605
Foreign banks	FA263168705
Other foreign	FA263168805
Financial sectors	FA693168005
Savings institutions	FA443168005
Finance companies	FA613168000
Mortgage companies	FA623168003
REITs	FA643168003

F.216 Other Loans and Advances

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Total other loans and advances	FA893169255
U.S. government loans	FA313069205
Liab.: Household sector	FA153169203
Nonfinancial corporate business	FA103169203
Nonfarm noncorporate business	FA113169203
Farm business	FA133169203
State and local governments	FA213169203
Rest of the world	FA263169205
Government-sponsored enterprises	FA403169203
Foreign loans to U.S. corporate business	FA263069500
Liab.: Nonfinancial corporate business	FA263069500
Customers liability on acceptances outstanding (Commercial banking asset)	FA293169605
Liab.: Nonfinancial corporate business	FA103169605
Rest of the world	FA263169605
Savings institution loans to business	FA443069505
Liab.: Nonfinancial corporate business	FA103169525
Nonfarm noncorporate business	FA113169525
Policy loans (Household liability)	FA153169405
Asset: Federal government	FA313069403
Life insurance companies	FA543069403
Government-sponsored enterprises loans	FA403069255
Liab.: Household sector (SLMA)	FA153169255
Noncorporate business (FCS)	FA113169253
Farm business (FCS)	FA133169250
Commercial banks (FHLB and SLMA)	FA723169255
Savings institutions (FHLB and SLMA)	FA443169255
Credit unions (FHLB)	FA473169203
Life insurance companies (FHLB)	FA543169203
Securitized loans held by ABS issuers	FA673069505
Liab.: Nonfinancial corporate business	FA673069505
Finance company loans to business	FA613069500
Liab.: Nonfinancial corporate business	FA103169535
Nonfarm noncorporate business	FA113169535

F.217 Total Mortgages

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Net change in mortgages	FA893065005
Home	FA893065105
Multifamily residential	FA893065405
Commercial	FA893065505
Farm	FA893065605
Net borrowing	FA893065005
Household sector	FA153165005
Nonfinancial business	FA143165005
Corporate	FA103165005
Nonfarm noncorporate	FA113165003
Farm	FA893065605
Federal government	FA313165403
REITs	FA643165003
Net change in assets	FA893065005
Household sector	FA153065005
Nonfinancial corporate business	FA103065003
Nonfarm noncorporate business	FA113065005
State and local governments	FA213065005
Federal government	FA313065005
Commercial banking	FA763065005
Savings institutions ¹	FA443065005
Credit unions	FA473065105
Bank personal trusts and estates	FA603065103
Life insurance companies	FA543065003
Other insurance companies	FA513065503
Private pension funds	FA573065003
State and local government retirement funds	FA223065005
Government-sponsored enterprises ¹	FA403065005
Federally related mortgage pools	FA413065005
ABS issuers	FA673065005
Finance companies	FA613065000
Mortgage companies	FA623065003
REITs	FA643065003

¹ FHLB loans to savings institutions are included in other loans and advances.

F.218 Home Mortgages¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Net borrowing	FA893065105
Household sector	FA153165105
Nonfinancial corporate business	FA103165105
Nonfarm noncorporate business	FA113165105
Net change in assets	FA893065105
Household sector	FA153065103
Nonfinancial corporate business	FA103065105
Nonfarm noncorporate business	FA113065103
State and local governments	FA213065103
Federal government	FA313065105
Commercial banking	FA763065105
Savings institutions	FA443065105
Credit unions	FA473065105
Bank personal trusts and estates	FA603065103
Life insurance companies	FA543065103
Private pension funds	FA573065103
State and local government retirement funds	FA223065103
Government-sponsored enterprises	FA403065105
Federally related mortgage pools	FA413065105
ABS issuers	FA673065105
Finance companies	FA613065105
Mortgage companies	FA623065105
REITs	FA643065103
Memo:	
Home equity loans included above ²	FA893065125
Commercial banking	FA723065125
Savings institutions	FA443065125
Credit unions	FA473065125
ABS issuers	FA673065123
Finance companies	FA613065120

¹ Mortgages on 1-14 family properties.

² Loans made under home equity lines of credit and home equity loans secured by junior liens. Excludes home equity loans held by mortgage companies and individuals.

F.219 Multifamily Residential Mortgages

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Net borrowing	FA893065405
Nonfinancial corporate business	FA103165405
Nonfarm noncorporate business	FA113165405
Federal government	FA313165403
REITs	FA643165405
Net change in assets	FA893065405
Household sector	FA153065403
Nonfinancial corporate business	FA103065403
Nonfarm noncorporate business	FA113065403
State and local governments	FA213065403
Federal government	FA313065405
Commercial banking	FA723065403
Savings institutions	FA443065405
Life insurance companies	FA543065403
Private pension funds	FA573065403
State and local government retirement funds	FA223065403
Government-sponsored enterprises	FA403065405
Federally related mortgage pools	FA413065405
ABS issuers	FA673065405
Finance companies	FA613065403
Mortgage companies	FA623065403
REITs	FA643065403

F.220 Commercial Mortgages

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Net borrowing	FA893065505
Household sector	FA153165505
Nonfinancial corporate business	FA103165505
Nonfarm noncorporate business	FA113165505
REITs	FA643165505
Net change in assets	FA893065505
Household sector	FA153065505
Nonfinancial corporate business	FA103065503
Nonfarm noncorporate business	FA113065503
State and local governments	FA213065503
Federal government	FA313065505
Commercial banking	FA763065505
Savings institutions	FA443065505
Life insurance companies	FA543065505
Other insurance companies	FA513065503
Private pension funds	FA573065505
State and local government retirement funds	FA223065503
Federally related mortgage pools	FA413065505
ABS issuers	FA673065505
Finance companies	FA613065503
Mortgage companies	FA623065503
REITs	FA643065505

F.221 Farm Mortgages

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Net borrowing (Farm business)	FA893065605
Net change in assets	FA893065605
Household sector	FA153065603
Nonfarm noncorporate business	FA113065603
State and local government	FA213065603
Federal government	FA313065605
Commercial banking	FA723065600
Savings institutions	FA443065605
Life insurance companies	FA543065603
State and local government retirement funds	FA223065603
Government-sponsored enterprises	FA403065623
Federally related mortgage pools	FA413065605

F.222 Consumer Credit

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Net change in liabilities (Households)	FA153166000
Net change in assets	FA153166000
Nonfinancial corporate business	FA103066005
Nonfarm noncorporate business	FA113066003
Federal government	FA313066003
Commercial banking	FA723066000
Savings institutions	FA443066003
Credit unions	FA473066000
Government-sponsored enterprises	FA403066005
ABS issuers	FA673066000
Finance companies	FA613066005

F.223 Trade Credit

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION**SERIES CODE**

Net change in trade payables	FA893170005
Household sector	FA153170003
Nonfinancial corporate business	FA103170005
Nonfarm noncorporate business	FA113170003
Farm business	FA133170000
State and local governments	FA213170003
Federal government	FA313170005
Rest of the world	FA263170003
Brokers and dealers	FA663170003
Net change in trade receivables	FA893070005
Nonfinancial corporate business	FA103070005
Nonfarm noncorporate business	FA113070003
Federal government	FA313070000
Rest of the world	FA263070005
Other insurance companies	FA513070003
ABS issuers	FA673070003
Discrepancy	FA903070005

F.224 Security Credit

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION**SERIES CODE**

Net change in liabilities	FA893167005
Household sector	FA153167205
Rest of the world	FA263167003
Brokers and dealers	FA663167005
Customer credit balances (HH)	FA663167203
From U.S.-chartered commercial banks	FA723067003
From foreign banking offices in U.S.	FA753067100
Net change in assets	FA893167005
Household sector	FA153067005
Rest of the world	FA263067003
Commercial banking	FA763067005
Brokers and dealers	FA663067203

F.225 Life Insurance and Pension Fund Reserves

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Life insurance reserves

Net change in liabilities	FA153040005
Federal government	FA313140003
Life insurance companies	FA543140003
Net change in assets (Households)	FA153040005

Pension fund reserves

Net change in liabilities	FA153050005
Life insurance companies	FA543150005
Private pension funds ¹	FA573150005
State and local government retirement funds	FA223150005
Federal government retirement funds ²	FA344090005
Net change in assets (Households) ³	FA153050005

¹ Includes unallocated insurance company contracts beginning 1985:4.

² Includes the Federal Employees Thrift Savings Plan, the National Railroad Retirement Investment Trust, and nonmarketable government securities by federal government retirement funds.

³ Excludes all individual retirement accounts (IRAs) (table F.225.i), except those at life insurance companies.

F.226 Taxes Payable by Businesses

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Net change in taxes payable by all businesses	FA893178005
Nonfinancial corporate business	FA103178000
Nonfarm noncorporate business	FA113178203
U.S.-chartered commercial banks	FA723178003
Savings institutions	FA443178005
Life insurance companies	FA543178003
Other insurance companies	FA513178003
Finance companies	FA613178003
Brokers and dealers	FA663178003
Net change in business taxes receivable	FA893078005
State and local governments	FA213078005
Federal government	FA313078005
Discrepancy	FA903078005

F.227 Investment in Bank Personal Trusts and Estates

Database: FLOW
Start Date: Majority begins in 1952
Frequency: Quarterly
Units: Billions of current dollars
Adjustment: Seasonally adjusted at annual rates
Source: Flow of Funds Accounts of the United States (Z.1)
Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

Liab.: Bank personal trusts and estates
Asset: Household sector

SERIES CODE

FA604190005
FA604190005

F.228 Proprietors' Equity in Noncorporate Business

Database: FLOW
Start Date: Majority begins in 1952
Frequency: Quarterly
Units: Billions of current dollars
Adjustment: Seasonally adjusted at annual rates
Source: Flow of Funds Accounts of the United States (Z.1)
Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION**SERIES CODE**

Total household investment	FA153080005
Nonfarm noncorporate business	FA113180005
Farm business	FA133180005
Brokers and dealers	FA663180005

F.229 Total Miscellaneous Financial Claims

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Net change in liabilities	FA893190005
Household sector	FA543077003
Nonfinancial corporate business	FA103190005
Nonfarm noncorporate business	FA113190005
Federal government	FA313190005
Rest of the world	FA263190005
Monetary authority	FA713190005
Commercial banking	FA763190005
Savings institutions	FA443190005
Credit unions	FA473193005
Life insurance companies	FA543190005
Other insurance companies	FA513190005
Government-sponsored enterprises	FA403190005
Finance companies	FA613190005
Mortgage companies	FA623194735
REITs	FA643193005
Brokers and dealers	FA663190005
Funding corporations	FA503190005
Net change in assets	FA893090005
Household sector	FA153090005
Nonfinancial corporate business	FA103090005
Nonfarm noncorporate business	FA113090005
Farm business	FA133090005
State and local governments	FA213093005
Federal government	FA313090005
Rest of the world	FA263090005
Monetary authority	FA713093005
Commercial banking	FA763090005
Savings institutions	FA443090005
Credit unions	FA473090005
Bank personal trusts and estates	FA603093003
Life insurance companies	FA543090005
Other insurance companies	FA513092003
Private pension funds	FA573090005
State and local government retirement funds	FA223093005
Federal government retirement funds	FA343150005
Money market mutual funds	FA633093005

F.229 Total Miscellaneous Financial Claims (Continued)

Mutual funds	FA653093003
Government-sponsored enterprises	FA403093005
Finance companies	FA613090005
REITs	FA643093005
Brokers and dealers	FA663090005
Funding corporations	FA503090005
Discrepancy	FA903090005

F.230 Identified Miscellaneous Financial Claims – Part I

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

U.S. direct investment abroad¹:

Liab.: Rest of the world	FA263192005
Equity	FA263192103
Reinvested earnings	FA263192205
Intercompany accounts	FA263192305
Asset: Nonfinancial corporate business	FA103092005
Commercial banking	FA723092100
Life insurance companies	FA543092003
Other insurance companies	FA513092003
Finance companies	FA613092003
Brokers and dealers	FA663092003

Foreign direct investment in U.S.¹:

Liab.: Nonfinancial corporate business	FA103192005
Nonfarm noncorporate business	FA115114005
Commercial banking	FA753192103
Life insurance companies	FA543192003
Other insurance companies	FA513192003
Finance companies	FA613192003
Brokers and dealers	FA663192005
Funding corporations	FA503192005
Asset: Rest of the world	FA263092001
Equity	FA263092103
Reinvested earnings	FA263092205
Intercompany accounts	FA263092303

Federal government equity in IBRD, etc:

Liab.: Rest of the world	FA313092203
Asset: Federal government	FA313092203

Federal Reserve Bank stock:

Liab.: Monetary authority	FA713164003
Asset: Commercial banking	FA713164003

¹ Direct investment is valued on a current-cost basis. Excludes capital gains and losses. Components of direct investment – equity, reinvested earnings, intercompany accounts – are not available before 1982.

F.230 Identified Miscellaneous Financial Claims – Part I (Continued)

Equity in government-sponsored enterprises:

Liab.: Government-sponsored enterprises	FA403192005
Asset: Nonfinancial corporate business (FNMA)	FA123092003
Nonfarm noncorporate (BC)	FA113092003
Farm business (FICB and FLB)	FA133092003
Federal government	FA313092303
Commercial banks (FHLB)	FA723092403
Savings institutions (FHLB)	FA443092405
Credit unions (FHLB)	FA473092403
Life insurance companies (FHLB)	FA543092403

BHC investment in subsidiaries:

Liab.: Commercial banking	FA723194003
Savings institutions	FA443194733
Finance companies	FA613194733
Mortgage companies	FA623194735
Brokers and dealers	FA663194735
Asset: Bank holding companies	FA733094005

NFC investment in finance company subsidiaries:

Liab.: Finance companies	FA103094005
Asset: Nonfinancial corporate business	FA103094005

Funding corporate investment in subsidiaries:

Liab.: Foreign banking offices in U.S.	FA503094753
Brokers and dealers	FA503094665
Asset: Funding corporations	FA503090005

F.231 Identified Miscellaneous Financial Claims – Part II

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Nonofficial foreign currencies:

Liab.: Rest of the world FA313091003
 Asset: Federal government FA313091003

Postal Savings System deposits:

Liab.: Federal government FA313131003
 Asset: Household sector FA313131003

Deposits at Federal Home Loan Banks:

Liab.: Government-sponsored enterprises FA403191003
 Asset: Savings institutions FA403191003

Deferred and unpaid life insurance premiums:

Liab.: Household sector FA543077003
 Asset: Life insurance companies FA543077003

Life insurance company reserves:

Liab.: Life insurance companies FA543195005
 Health FA543195103
 Policy dividend accumulation FA543195203
 Asset: Household sector FA543195005

Policy payables:

Liab.: Other insurance companies FA513176003
 Asset: Household sector FA153076005
 Nonfinancial corporate business FA103076003
 Nonfarm noncorporate business FA113076003
 Farm business FA133076003

Unallocated insurance company contracts:

Liab.: Life insurance companies FA573095403
 Asset: Private pension funds FA573095403

Pension fund contribution payable:

Liab.: Nonfinancial corporate business FA573076003
 Asset: Private pension funds FA573076003

Securities borrowed (net):

Liab.: Funding corporations FA663096505
 Asset: Brokers and dealers FA663096505

F.231 Identified Miscellaneous Financial Claims – Part II (Continued)**SERIES DESCRIPTION****SERIES CODE**

Nonmarketable government securities::
Liab.: Federal government
Asset: Federal government retirement funds

FA343150005
FA343150005

F.232 Unidentified Miscellaneous Financial Claims

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

Net change in liabilities	FA893193005
Nonfinancial corporate business	FA103193005
Nonfarm noncorporate business	FA113193003
Federal government	FA313193005
Rest of the world	FA263193005
Monetary authority	FA713193005
Commercial banking	FA763193005
U.S.-chartered commercial banks	FA723193005
Foreign banking offices in U.S.	FA753193005
Bank holding companies	FA733193005
Banks in U.S.-affiliated areas	FA743193005
Savings institutions	FA443193005
Credit unions	FA473193005
Life insurance companies	FA543193005
Government-sponsored enterprises	FA403193005
Finance companies	FA613193005
REITs	FA643193005
Brokers and dealers	FA663193005
Funding corporations	FA503193005
Net change in assets	FA893093005
Nonfinancial corporate business	FA103093005
Nonfarm noncorporate business	FA113093003
State and local governments	FA213093005
Federal government	FA313093003
Rest of the world	FA263093005
Monetary authority	FA713093005
Commercial banking	FA763093005
U.S.-chartered commercial banks	FA723093005
Foreign banking offices in U.S.	FA753093005
Bank holding companies	FA733093005
Banks in U.S.-affiliated areas	FA743093005

F.232 Unidentified Miscellaneous Financial Claims (Continued)

<u>SERIES DESCRIPTION</u>	<u>SERIES CODE</u>
Savings institutions	FA443093005
Credit unions	FA473093005
Bank personal trusts and estates	FA603093003
Life insurance companies	FA543093005
Private pension funds	FA573093005
State and local government retirement funds	FA223093005
Money market mutual funds	FA633093005
Mutual funds	FA653093003
Government-sponsored enterprises	FA403093005
Finance companies	FA613093005
REITs	FA643093005
Brokers and dealers	FA663093005
Discrepancy	FA903090005

F.11 Sector Discrepancies

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

All sectors	FA897005005
Household sector	FA157005005
Nonfinancial corporate business	FA107005005
State and local governments	FA217005005
Federal government	FA317005005
Rest of the world	FA267005005
Financial sectors	FA797005005
Monetary authority	FA717005005
Commercial banking	FA767005005
Savings institutions	FA447005005
Credit unions	FA477005005
Bank personal trusts and estates	FA607005005
Life insurance companies	FA547005005
Other insurance companies	FA517005005
Mutual funds	FA657005005
Government-sponsored enterprises	FA407005005
Issuers of asset-backed securities	FA677005005
Finance companies	FA617005005
REITs	FA647005005
Brokers and dealers	FA667005005

F.12 Instrument Discrepancies

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)
 Note: For unadjusted counterparts replace prefix 'FA' with 'FU'

SERIES DESCRIPTION

SERIES CODE

All types	FA907005005
Treasury currency	FA903012005
Foreign deposits	FA903091005
Net interbank transactions	FA904010005
Security RPs	FA902050005
<i>Mail floats</i>	
Federal government	FA903023105
Other	FA903029205
Trade credit	FA903070005
Taxes payable	FA903078005
Miscellaneous	FA903090005
Nonfinancial	FA906000005
<i>Nonfinancial components (sign reversed)</i>	
Statistical discrepancy (NIPA)	FA087005005
Private wage accruals less disbursements	FA836700003

LEVELS CONCEPT SERIES

L.1 Credit Market Debt Outstanding¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Total credit market debt owed by:	FL894104005
Domestic nonfinancial sectors	FL384104005
Federal government	FL314102005
Nonfederal sectors	FL254104005
Household sector	FL154102005
Nonfinancial corporate business	FL104104005
Nonfarm noncorporate business	FL114102005
Farm business	FL134102005
State and local governments	FL214102005
Rest of the world	FL264104005
Financial sectors	FL794104005
Commercial banking	FL764104005
U.S.-chartered commercial banks	FL724104005
Foreign banking offices in U.S.	FL753169600
Bank holding companies	FL734104005
Savings institutions	FL444104005
Credit unions	FL473169203
Life insurance companies	FL543169203
Government-sponsored enterprises	FL404102005
Federally related mortgage pools	FL413065005
ABS issuers	FL674190005
Finance companies	FL614102005
Mortgage companies	FL623168003
REITs	FL644104005
Brokers and dealers	FL663163003
Funding corporations	FL504104005
Total credit market assets held by:	FL894104005
Domestic nonfederal nonfinancial sectors	FL254004005
Household sector	FL154004005
Nonfinancial corporate business	FL104004005
Nonfarm noncorporate business	FL114004005
State and local governments	FL214004005

¹ Excludes corporate equities and mutual fund shares.

L.1 Credit Market Debt Outstanding¹ (Continued)

<u>SERIES DESCRIPTION</u>	<u>SERIES CODE</u>
Federal government	FL314002005
Rest of the world	FL264004005
Financial sectors	FL794004005
Monetary authority	FL714002105
Commercial banking	FL764004005
U.S.-chartered commercial banks	FL724004005
Foreign banking offices in U.S.	FL754004005
Bank holding companies	FL734004005
Banks in U.S.-affiliated areas	FL744002005
Savings institutions	FL444004005
Credit unions	FL474004005
Bank personal trusts and estates	FL604004005
Life insurance companies	FL544004005
Other insurance companies	FL514004005
Private pension funds	FL574004005
State and local government retirement funds	FL224004005
Federal government retirement funds	FL344004005
Money market mutual funds	FL634002005
Mutual funds	FL654004005
Closed-end funds	FL554004005
Exchange-traded funds	FL564004005
Government-sponsored enterprises	FL404002005
Federally related mortgage pools	FL413065005
ABS issuers	FL674002005
Finance companies	FL614002005
Mortgage companies	FL623065003
REITs	FL644004005
Brokers and dealers	FL664004005
Funding corporations	FL504004005

L.2 Credit Market Debt Owed by Nonfinancial Sectors

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Domestic	FL384104005
Federal government	FL314102005
Treasury securities	FL313161505
Budget agency securities and mortgages	FL313161755
Nonfederal, by instrument	FL254104005
Commercial paper	FL103169700
Municipal securities and loans	FL253162005
Corporate bonds	FL103163003
Bank loans n.e.c.	FL193168005
Other loans and advances	FL253169255
Mortgages	FL193165005
Home	FL193165105
Multifamily residential	FL123165405
Commercial	FL193165505
Farm	FL893065605
Consumer credit	FL153166000
Nonfederal, by sector	FL254104005
Household sector	FL154102005
Nonfinancial business	FL144104005
Corporate	FL104104005
Nonfarm noncorporate	FL114102005
Farm	FL134102005
State and local governments	FL214102005
Foreign credit market debt held in U.S.	FL264104005
Commercial paper	FL263169175
Bonds	FL263163003
Bank loans n.e.c.	FL263168005
Other loans and advances	FL263169255
Domestic and foreign	FL394104005

L.3 Credit Market Debt Owed by Financial Sectors

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

By instrument	FL794104005
Federal government-related	FL424102005
Government-sponsored enterprise securities	FL403161703
Mortgage pool securities	FL413065005
U.S. government loans	FL403169203
Private financial sectors	FL784104005
Open market paper	FL793169805
Corporate bonds	FL793163005
Bank loans n.e.c.	FL693168005
Other loans and advances	FL793169255
Mortgages	FL643165003
By sector	FL794104005
Commercial banks	FL764104105
Bank holding companies	FL734104005
Savings institutions	FL444104005
Credit unions	FL473169203
Life insurance companies	FL543169203
Government-sponsored enterprises	FL404102005
Federally related mortgage pools	FL413065005
ABS issuers	FL674190005
Brokers and dealers	FL663163003
Finance companies	FL614102005
Mortgage companies	FL623168003
REITs	FL644104005
Funding corporations	FL504104005

L.4 Credit Market Debt, All Sectors, by Instrument

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Total	FL894104005
Open market paper	FL893169175
U.S. government securities	FL893161005
Municipal securities	FL253162005
Corporate and foreign bonds	FL893163005
Bank loans n.e.c.	FL893168005
Other loans and advances	FL893169255
Mortgages	FL893065005
Consumer credit	FL153166000
 Memo:	
<i>Selected claims not included above</i>	
Corporate equities	FL893064105
Mutual fund shares	FL654090005

L.5 Total Liabilities and Its Relation to Total Financial Assets

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Total credit market debt (from table L.4)	FL894104005
Official foreign exchange	FL263111005
SDR certificates	FL713014003
Treasury currency	FL313112003
Foreign deposits	FL263191003
Net interbank liabilities	FL774110005
Checkable deposits and currency	FL793120005
Small time and savings deposits	FL793131005
Large time deposits	FL793135005
Money market fund shares	FL634000005
Security RPs	FL792150005
Mutual fund shares	FL654090005
Security credit	FL893167005
Life insurance reserves	FL153040005
Pension fund reserves	FL153050005
Trade payables	FL893170005
Taxes payable	FL893178005
Investment in bank personal trusts	FL602000005
Miscellaneous	FL893190005
Total liabilities	FL894190005
+ <i>Financial assets not included in liabilities</i>	
Gold and SDRs	FL883011105
Corporate equities	FL893064105
Household equity in noncorporate business	FL153080015
- <i>Liabilities not identified as assets</i>	
Treasury currency	FL903012005
Foreign deposits	FL903091005
Net interbank transactions	FL904010005
Security RPs	FL902050005
Taxes payable	FL903078005
Miscellaneous	FL903090005
- <i>Floats not included in assets</i>	
Checkable deposits: Federal government	FL903023105
Other	FL903029205
Trade credit	FL903070005
Totals identified to sectors as assets	FL894090005

L.10 Assets and Liabilities of the Personal Sector¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Total financial assets	FL174090005
Foreign deposits	FL153091003
Checkable deposits and currency	FL173020005
Time and savings deposits	FL173030005
Money market fund shares	FL173034005
Securities	FL174021705
Open market paper	FL163069103
U.S. savings bonds	FL313161400
Other Treasury securities	FL173061105
Agency securities	FL153061705
Municipal securities	FL173062005
Corporate and foreign bonds	FL153063005
Corporate equities ²	FL153064105
Mutual fund shares	FL153064205
Private life insurance reserves	FL543140003
Private insured pension reserves	FL543150005
Private noninsured pension reserves	FL573150005
Government insurance and pension reserves	FL363154005
Investment in bank personal trusts	FL602000005
Miscellaneous and other assets	FL173099005
Total liabilities	FL174190005
Mortgage debt on nonfarm homes	FL173165105
Other mortgage debt ³	FL173165205
Consumer credit	FL153166000
Policy loans	FL153169405
Security credit	FL153167205
Other liabilities ³	FL173199005

¹ Combined statement for household sector, nonfarm noncorporate business, and farm business.

² Directly held and those in closed-end and exchange-traded funds. Other equities are included in mutual funds, life insurance and pension reserves, and bank personal trusts.

³ Includes corporate farms.

L.100 Households and Nonprofit Organizations¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Total financial assets	FL154090005
Deposits	FL154000005
Foreign deposits	FL153091003
Checkable deposits and currency	FL153020005
Time and savings deposits	FL153030005
Money market fund shares	FL153034005
Credit market instruments	FL154004005
Open market paper	FL163069103
U.S. government securities	FL153061005
Treasury	FL153061505
Savings bonds	FL313161400
Other Treasury	FL153061105
Agency	FL153061705
Municipal securities	FL153062005
Corporate and foreign bonds	FL153063005
Mortgages	FL153065005
Corporate equities ²	FL153064105
Mutual fund shares	FL153064205
Security credit	FL153067005
Life insurance reserves	FL153040005
Pension fund reserves	FL153050005
Investment in bank personal trusts	FL602000005
Equity in noncorporate business	FL153080015
Miscellaneous assets	FL153090005
Total liabilities	FL154190005
Credit market instruments	FL154102005
Home mortgages ³	FL153165105
Consumer credit	FL153166000
Municipal securities	FL153162005
Bank loans n.e.c.	FL153168005
Other loans and advances	FL153169005
Commercial mortgages	FL153165505
Security credit	FL153167205
Trade payables	FL153170003
Deferred and unpaid life insurance premiums	FL543077003

¹ Sector includes farm households. Supplementary tables (tables F.100 and L.100) show estimates of annual flows and year-end outstandings of nonprofit organizations.

² Directly held and those in closed-end and exchange-traded funds. Other equities are included in mutual funds, life insurance and pension reserves, and bank personal trusts.

³ Includes loans made under home equity lines of credit and home equity loans secured by junior liens.

L.101 Nonfinancial Business¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Total financial assets	FL144090005
Foreign deposits	FL103091003
Checkable deposits and currency	FL143020005
Time and savings deposits	FL143030005
Money market fund shares	FL123034005
Security RPs	FL102050003
Credit market instruments	FL124004005
Commercial paper	FL103069100
U.S. government securities	FL143061005
Municipal securities	FL143062005
Mortgages	FL123065005
Consumer credit	FL123066005
Mutual fund shares	FL103064203
Trade receivables	FL143070005
Miscellaneous assets	FL143090005
Total liabilities	FL144190005
Credit market instruments	FL144104005
Commercial paper	FL103169700
Municipal securities	FL103162005
Corporate bonds	FL103163003
Bank loans n.e.c.	FL143168005
Other loans and advances	FL143169255
Mortgages	FL143165005
Trade payables	FL143170005
Taxes payable	FL143178005
Miscellaneous liabilities	FL143190005

¹ Combined statement for nonfarm nonfinancial corporate business, nonfarm noncorporate business, and farm business.

L.102 Nonfarm Nonfinancial Corporate Business

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Total financial assets	FL104090005
Foreign deposits	FL103091003
Checkable deposits and currency	FL103020000
Time and savings deposits	FL103030003
Money market fund shares	FL103034003
Security RPs	FL102050003
Commercial paper	FL103069100
U.S. government securities	FL103061005
Municipal securities	FL103062003
Mortgages	FL103065003
Consumer credit	FL103066005
Trade receivables	FL103070005
Mutual fund shares	FL103064203
Miscellaneous assets	FL103090005
U.S. direct investment abroad ¹	FL103092005
Insurance receivables	FL103076003
Equity in GSEs	FL123092003
Investment in finance company subsidiaries	FL103094005
Other	FL103093005
Total liabilities	FL104190005
Credit market instruments	FL104104005
Commercial paper	FL103169700
Municipal securities ²	FL103162005
Corporate bonds ¹	FL103163003
Bank loans n.e.c.	FL103168005
Other loans and advances	FL103169255
Savings institutions	FL103169525
Finance companies	FL103169535
Federal government	FL103169203
Acceptance liabilities to banks	FL103169605
Rest of the world	FL263069500
ABS issuers	FL673069505
Mortgages	FL103165005

¹ Through 1992:4, corporate bonds include net issues by Netherlands Antillean financial subsidiaries, and U.S. direct investment abroad excludes net inflows from those bond issues.

² Industrial revenue bonds. Issued by state and local governments to finance private investment and secured in interest and principal by the industrial user of the funds.

L.102 Nonfarm Nonfinancial Corporate Business (Continued)

<u>SERIES DESCRIPTION</u>	<u>SERIES CODE</u>
Trade payables	FL103170005
Taxes payable	FL103178000
Miscellaneous liabilities	FL103190005
Foreign direct investment in U.S.	FL103192005
Pension fund contributions payable	FL573076003
Other	FL103193005
Memo:	
Trade receivables net of payables	FL103075005
Market value of equities	FL103164003
Securities and mortgages	FL104120005
Loans and short-term paper	FL104140005
Total short-term liabilities ³	FL104150005
Total liquid assets ⁴	FL104001005
<i>Analytical measures (percent)</i>	
Long-term debt/credit market debt	*/FL104104005
Short-term debt/credit market debt	*/FL104104005
Liquid assets/short-term liabilities	*/FL104150005

³ Loans (except mortgages), short-term paper, taxes payable, and trade payables. Includes loans due in more than one year and excludes current maturities of bonds and mortgages.

⁴ Sum of series from FL103091003 through FL103062003, plus FL103064203.

L.103 Nonfarm Noncorporate Business

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Total financial assets	FL114090005
Checkable deposits and currency	FL113020003
Time and savings deposits	FL113030003
Money market fund shares	FL113034003
Treasury securities	FL113061003
Municipal securities	FL113062003
Mortgages	FL113065005
Consumer credit	FL113066003
Trade receivables	FL113070003
Miscellaneous assets	FL113090005
Insurance receivables	FL113076003
Equity investment in GSEs ¹	FL113092003
Other	FL113093003
Total liabilities	FL114190005
Credit market instruments	FL114102005
Bank loans n.e.c.	FL113168003
Other loans and advances	FL113169005
Mortgages	FL113165003
Trade payables	FL113170003
Taxes payable	FL113178203
Miscellaneous liabilities	FL113190005

¹ Equity in the Farm Credit System.

L.104 Farm Business¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION**SERIES CODE**

Total financial assets	FL134090005
Checkable deposits and currency	FL133020003
Miscellaneous assets	FL133090005
Insurance receivables	FL133076003
Equity investment in GSEs ²	FL133092003
Total liabilities	FL134190005
Credit market instruments	FL134102005
Bank loans n.e.c.	FL133168000
Other loans and advances	FL133169005
Mortgages	FL893065605
Trade payables	FL133170000

¹ Corporate and noncorporate farms.

² Equity in the Farm Credit System.

L.105 State and Local Governments¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION**SERIES CODE**

Total financial assets	FL214090005
Checkable deposits and currency	FL213020005
Time and savings deposits	FL213030005
Security RPs	FL212050003
Credit market instruments	FL214004005
Open market paper	FL213069103
U.S. government securities	FL213061005
Treasury	FL213061105
Agency	FL213061703
Municipal securities	FL213062003
Corporate and foreign bonds	FL213063003
Mortgages	FL213065005
Corporate equities	FL213064103
Mutual fund shares	FL213064203
Taxes receivable	FL213078005
Miscellaneous assets	FL213093005
Total liabilities	FL214190005
Credit market instruments	FL214102005
Municipal securities	FL213162005
Short-term	FL213162400
Other	FL213162205
U.S. government loans	FL213169203
Trade payables	FL213170003

¹ Data for employee retirement funds are shown in table L.120.

L.106 Federal Government

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Total financial assets	FL314090005
Gold, SDRs, and official foreign exchange	FL313011005
Checkable deposits and currency	FL313020005
Time and savings deposits	FL313030003
Credit market instruments	FL314002005
Agency securities	FL313061703
Other loans and advances	FL313069005
Mortgages	FL313065005
Consumer credit ¹	FL313066003
Trade receivables	FL313070000
Taxes receivable	FL313078005
Miscellaneous assets	FL313090005
Total liabilities	FL314190005
SDR certificates	FL713014003
Treasury currency	FL313112003
Credit market instruments	FL314102005
Savings bonds	FL313161400
Other Treasury securities	FL313161105
Budget agency securities	FL313161705
Multifamily residential mortgages	FL313165403
Trade payables	FL313170005
Insurance reserves	FL313140003
Miscellaneous liabilities ²	FL313190005
Nonmarketable securities held by pension plans	FL343150005
Other	FL313193015

¹ Student loans.

² Includes nonmarketable government securities held by the civil service retirement and disability fund, Railroad Retirement Board, judicial retirement fund, military retirement fund, and foreign service retirement.

L.107 Rest of the World

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Total financial assets	FL264090005
Net interbank assets	FL764116005
U.S. checkable deposits and currency	FL263020005
U.S. time deposits	FL263030005
Security RPs	FL262050003
Credit market instruments	FL264004005
Open market paper	FL263069603
U.S. government securities	FL263061005
Official holdings	FL263061015
Treasury	FL263061113
Agency	FL263061713
Private holdings	FL263061025
Treasury	FL263061123
Agency	FL263061723
U.S. corporate bonds ¹	FL263063005
Loans to U.S. corporate business	FL263069500
U.S. corporate equities	FL263064003
Trade receivables	FL263070005
Security credit	FL263067003
Miscellaneous assets	FL263090005
Foreign direct investment in U.S. ²	FL263092001
Other	FL263093005
Total liabilities	FL264190005
U.S. official foreign exchange and net IMF position	FL263111005
U.S. private deposits	FL263191003
Credit market instruments	FL264102005
Commercial paper	FL263169175
Bonds	FL263163003
Bank loans n.e.c.	FL263168005
Official	FL263168605
Banks	FL263168705
Other	FL263168805
U.S. government loans	FL263169205
Acceptance liabilities to banks	FL263169605
Trade payables	FL263170003

¹ Through 1992:4, corporate bonds include net issues by Netherlands Antillean financial subsidiaries; U.S. direct investment abroad excludes net inflows from those bond issues.

² Direct investment is valued on a current-cost basis.

L.107 Rest of the World (Continued)

Security debt	FL263167003
Miscellaneous liabilities	FL263190005
U.S. equity in IBRD, etc.	FL313092203
U.S. government deposits	FL313091003
U.S. direct investment abroad ^{1,2}	FL263192005
Other	FL263193005
Memo:	
Market value of foreign equities held by U.S. residents ³	FL263164003

³ Includes American Depositary Receipts (ADRs).

L.108 Monetary Authority¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION**SERIES CODE**

Total financial assets	FL714090005
Gold and foreign exchange	FL713011005
SDR certificates	FL713014003
Treasury currency	FL713012003
Federal Reserve float	FL713022003
Federal Reserve loans to domestic banks	FL713068003
Security RPs	FL712050000
Credit market instruments	FL714002105
Acceptances	FL713069603
U.S. government securities	FL713061005
Treasury	FL713061100
Agency	FL713061703
Bank loans n.e.c.	FL713068103
Miscellaneous assets	FL713093005
Total liabilities	FL714190005
Depository institution reserves	FL713113000
Vault cash of commercial banks	FL723025000
Checkable deposits and currency	FL713120005
Due to federal government	FL713123105
Due to rest of the world	FL713122605
Currency outside banks	FL713125005
Miscellaneous liabilities	FL713190005
Federal Reserve Bank stock	FL713164003
Other	FL713193005

¹ Assets and liabilities of Federal Reserve Banks and Treasury monetary accounts that supply or absorb bank reserves. Excludes the accounts of the Federal Reserve Board.

L.109 Commercial Banking¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Total financial assets	FL764090005
Vault cash	FL723025000
Reserves at Federal Reserve	FL763013005
Checkable deposits and currency	FL743020003
Total bank credit	FL764005005
U.S. government securities	FL763061005
Treasury	FL763061105
Agency	FL763061705
Municipal securities	FL763062005
Corporate and foreign bonds	FL763063005
Total loans	FL764035605
Open market paper	FL763069175
Bank loans n.e.c.	FL763068005
Mortgages	FL763065005
Consumer credit	FL723066000
Security credit	FL763067005
Corporate equities	FL763064105
Mutual fund shares	FL723064203
Customers' liability on acceptances ²	FL293169605
Miscellaneous assets	FL763090005
Total liabilities	FL764190005
Net interbank liabilities	FL764110005
To monetary authority	FL714010005
To domestic banks ³	FL904010005
To foreign banks	FL764116005
Checkable deposits	FL763120005
Federal government	FL723123105
Rest of the world	FL763122605
Private domestic	FL763129205
Small time and savings deposits	FL763131005
Large time deposits	FL763135005

¹ U.S.-chartered commercial banks, foreign banking offices in U.S., bank holding companies, and banks in U.S.-affiliated areas. IBFs are excluded from domestic banking and treated the same as branches in foreign countries.

² Included in other loans and advances (table L.216).

³ Floats and discrepancies in interbank transactions.

L.109 Commercial Banking¹ (Continued)

Federal funds and security RPs (net)	FL762150005
Credit market instruments	FL764104005
Open market paper	FL763169175
Corporate bonds	FL763163005
Other loans and advances	FL723169255
Taxes payable	FL723178003
Miscellaneous liabilities	FL763190005
 Memo:	
Credit market funds advanced ⁴	FL764004005

⁴ Total bank credit less security credit less corporate equities less mutual fund shares plus customers' liability on acceptances.

L.110 U.S.-Chartered Commercial Banks

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Total financial assets	FL724090005
Vault cash and reserves at Federal Reserve	FL723020005
Total bank credit	FL724005005
U.S. government securities	FL723061005
Treasury	FL723061100
Agency	FL723061705
Mortgage pool securities	FL723061753
Agency-issued CMOs	FL723061763
Other agency securities	FL723061795
Municipal securities	FL723062000
Corporate and foreign bonds	FL723063005
Private mortgage pool securities	FL723065773
Privately issued CMOs	FL723063763
Other bonds	FL723063095
Total loans	FL724035605
Open market paper	FL723069175
Bank loans n.e.c.	FL723068005
Mortgages	FL723065005
Consumer credit	FL723066000
Security credit	FL723067003
Corporate equities	FL723064105
Mutual fund shares	FL723064203
Customers' liability on acceptances ¹	FL293169723
Miscellaneous assets	FL723090005
Total liabilities	FL724190005
Net interbank liabilities	FL724110005
Federal Reserve float	FL713022003
Borrowing from Federal Reserve banks	FL713068003
To domestic banks	FL724112005
To foreign banks	FL724116005
Checkable deposits	FL723120005
Federal government	FL723123105
Rest of the world	FL723122605
Private domestic	FL723129205

¹ Included in other loans and advances (table L.216).

L.110 U.S.-Chartered Commercial Banks (Continued)

<u>SERIES DESCRIPTION</u>	<u>SERIES CODE</u>
Small time and savings deposits	FL723131005
Large time deposits	FL723135005
Federal funds and security RPs (net)	FL722150005
Acceptance liabilities	FL723169603
Corporate bonds	FL723163003
Other loans and advances	FL723169255
Taxes payable	FL723178003
Miscellaneous liabilities	FL723190005
Investment by bank holding companies	FL723194003
Other	FL723193005
Memo:	
Credit market funds advanced ²	FL724004005

² Total bank credit less security credit less corporate equities less mutual fund shares plus customers' liability on acceptances.

L.111 Foreign Banking Offices in U.S.¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION**SERIES CODE**

Total financial assets	FL754090005
Reserves at Federal Reserve	FL753013003
Total bank credit	FL754005005
U.S. government securities	FL753061005
Treasury	FL753061103
Agency	FL753061703
Municipal securities	FL753062003
Corporate and foreign bonds	FL753063003
Total loans	FL754035605
Open market paper	FL753069603
Bank loans n.e.c.	FL753068005
Mortgages	FL753065503
Security credit	FL753067100
Corporate equities	FL753064003
Customers' liability on acceptances ²	FL293169750
Miscellaneous assets	FL753093005
Total liabilities	FL754190005
Net interbank liabilities	FL754110005
To foreign banks	FL754116005
To domestic banks	FL754112005
Checkable deposits	FL753120005
Small time and savings deposits	FL753131005
Large time deposits	FL753135005
Federal funds and security RPs (net)	FL752150000
Acceptance liabilities	FL753169600
Miscellaneous liabilities	FL753190005
Foreign direct investment in U.S.	FL753192103
Due to affiliates	FL503094753
Other	FL753193005
Memo:	
Credit market funds advanced ³	FL754004005

¹ Branches and agencies of foreign banks, Edge Act and Agreement corporations, New York investment companies (through 1996:2), and American Express Bank.

² Included in other loans and advances (table L.216).

³ Total bank credit less security credit less corporate equities plus customers' liability on acceptances.

L.112 Bank Holding Companies

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Total financial assets	FL734090005
Credit market instruments	FL734004005
U.S. government securities	FL733061005
Treasury issues	FL733061103
Agency	FL733061703
Corporate and foreign bonds	FL733063003
Bank loans n.e.c.	FL733068103
Miscellaneous assets	FL733090005
Investment in bank subsidiaries	FL723194003
Investment in nonblank subsidiaries	FL733094695
Other	FL733093005
Total liabilities	FL734190005
Net interbank liabilities	FL734110005
To domestic banks	FL734112205
To foreign banks	FL734116205
Federal funds and security RPs (net)	FL732150005
Credit market instruments	FL734104005
Commercial paper	FL733169103
Corporate bonds	FL733163003
Miscellaneous liabilities	FL733193005

L.113 Banks in U.S.-Affiliated Areas¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION**SERIES CODE**

Total financial assets	FL744090005
Checkable deposits and currency	FL743020003
Credit market instruments	FL744002005
U.S. government securities	FL743061005
Treasury	FL743061103
Agency	FL743061703
Municipal securities	FL743062003
Corporate and foreign bonds	FL743063005
Bank loans n.e.c.	FL743068105
Home mortgages	FL743065103
Commercial mortgages	FL743065505
Miscellaneous assets	FL743093005
Total liabilities	FL744190005
Checkable deposits	FL743120003
Small time and savings deposits	FL743131005
Large time deposits	FL743135005
Miscellaneous liabilities	FL743193005

¹ Commercial banks and branches of U.S.-chartered commercial banks located in Puerto Rico, the U.S. Virgin Islands, American Samoa, Guam, and other U.S.-affiliated insular areas.

L.114 Savings Institutions¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Total financial assets	FL444090005
Reserves at Federal Reserve	FL443013053
Checkable deposits and currency	FL443020005
Time and savings deposits	FL443030053
Federal funds and security RPs	FL442050005
Credit market instruments	FL444004005
Open market paper	FL443069105
U.S. government securities	FL443061005
Treasury	FL443061105
Agency	FL443061705
Municipal securities	FL443062005
Corporate and foreign bonds	FL443063005
Other loans and advances	FL443069505
Mortgages	FL443065005
Consumer credit	FL443066003
Corporate equities	FL443064075
Miscellaneous assets	FL443090005
Total liabilities	FL444190005
Deposits	FL443139005
Checkable	FL443127005
Small time and savings	FL443131005
Large time	FL443135005
Security RPs	FL442150005
Credit market instruments	FL444104005
Corporate bonds	FL443163053
Bank loans n.e.c.	FL443168005
Other loans and advances	FL443169255
Taxes payable	FL443178005
Miscellaneous liabilities	FL443190005
Investment by parent	FL443194733
Other	FL443193005

¹ Savings and loan associations, mutual savings banks, and federal savings banks.

L.115 Credit Unions

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Total financial assets	FL474090005
Checkable deposits and currency	FL473020000
Time and savings deposits	FL473030005
Federal funds and security RPs	FL472050000
Credit market instruments	FL474004005
Open market paper	FL473069103
U.S. government securities	FL473061005
Treasury	FL473061105
Agency	FL473061705
Home mortgages	FL473065105
Consumer credit	FL473066000
Mutual fund shares	FL473064203
Miscellaneous assets	FL473090005
Total liabilities	FL474190005
Shares/deposits	FL473139000
Checkable	FL473127003
Small time and savings	FL473131005
Large time	FL473135003
Other loans and advances	FL473169203
Miscellaneous liabilities	FL473193005

L.116 Bank Personal Trusts and Estates¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Total financial assets	FL604090005
Deposits	FL604000005
Checkable deposits and currency	FL603020003
Time and savings deposits	FL603030003
Money market fund shares	FL603034003
Credit market instruments	FL604004005
Open market paper	FL603069103
U.S. government securities	FL603061005
Treasury	FL603061103
Agency	FL603061703
Municipal securities	FL603062003
Corporate and foreign bonds	FL603063003
Mortgages	FL603065103
Corporate equities	FL603064105
Mutual fund shares	FL603064203
Miscellaneous assets	FL603093003
Total liabilities ²	FL602000005

¹ Personal trusts, estates, and non-managed personal agency accounts at banks, savings institutions, and national nondeposit noninsured trust companies.

² Equal to value of tangible and financial assets. These liabilities are assets of the household sector.

L.117 Life Insurance Companies

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Total financial assets	FL544090005
Checkable deposits and currency	FL543020003
Money market fund shares	FL543034003
Credit market instruments	FL544004005
Open market paper	FL543069100
U.S. government securities	FL543061005
Treasury	FL543061103
Agency	FL543061703
Municipal securities	FL543062003
Corporate and foreign bonds	FL543063005
Policy loans	FL543069403
Mortgages	FL543065003
Corporate equities	FL543064105
Mutual fund shares	FL543064203
Miscellaneous assets	FL543090005
Total liabilities	FL544190005
Other loans and advances	FL543169203
Life insurance reserves	FL543140003
Pension fund reserves ¹	FL543150005
Taxes payable	FL543178003
Miscellaneous liabilities	FL543190005

¹ Annuity reserves held by life insurance companies, excluding unallocated contracts held by private pension funds, which are included in miscellaneous liabilities.

L.118 Other Insurance Companies

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Total financial assets	FL514090005
Checkable deposits and currency	FL513020003
Security RPs	FL512050003
Credit market instruments	FL514004005
U.S. government securities	FL513061005
Treasury	FL513061103
Agency	FL513061703
Municipal securities	FL513062003
Corporate and foreign bonds	FL513063003
Commercial mortgages	FL513065503
Corporate equities	FL513064003
Trade receivables	FL513070003
Miscellaneous assets	FL513092003
Total liabilities	FL514190005
Taxes payable	FL513178003
Miscellaneous liabilities	FL513190005

L.119 Private Pension Funds¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Total financial assets	FL574090005
Checkable deposits and currency	FL573020005
Time and savings deposits	FL573030005
Money market fund shares	FL573034003
Security RPs	FL572050005
Credit market instruments	FL574004005
Open market paper	FL573069105
U.S. government securities	FL573061005
Treasury	FL573061105
Agency	FL573061705
Corporate and foreign bonds	FL573063005
Mortgages	FL573065003
Corporate equities	FL573064105
Mutual fund shares	FL573064203
Miscellaneous assets	FL573090005
Unallocated insurance contracts ²	FL573095403
Contributions receivable	FL573076003
Other	FL573093005
Pension fund reserves (liabilities) ³	FL573150005

¹ Private defined benefit plans and defined contribution plans (including 401(k) type plans).

² Assets of private pension plans held at life insurance companies (e.g., GICs, variable annuities); series begins 1985:4Q.

³ Equal to the value of tangible and financial assets. These liabilities are assets of the household sector.

L.120 State and Local Government Employee Retirement Funds

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Total financial assets	FL224090005
Checkable deposits and currency	FL223020003
Time and savings deposits	FL223030005
Security RPs	FL222050003
Credit market instruments	FL224004005
Open market paper	FL223069103
U.S. government securities	FL223061005
Treasury	FL223061103
Agency	FL223061703
Municipal securities	FL223062003
Corporate and foreign bonds	FL223063005
Mortgages	FL223065005
Corporate equities	FL223064005
Miscellaneous assets	FL223093005
Pension fund reserves (liabilities) ¹	FL223150005

¹ Equals to the value of tangible and financial assets. These liabilities are assets of the household sector.

L.121 Federal Government Retirement Funds¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Total financial assets	FL344090005
Credit market instruments	FL344004005
U.S. government securities	FL343061005
Treasury	FL343061105
Agency	FL343061705
Corporate and Foreign Bonds	FL343063005
Corporate equities	FL343064105
Miscellaneous assets	FL343150005
Pension fund reserves (liabilities) ²	FL344090005

¹ Includes the Federal Employees Thrift Savings Plan, the National Railroad Retirement Investment Trust, and nonmarketable government securities held by federal government retirement funds.

² Liabilities of the sector are assets of the household sector.

L.122 Money Market Mutual Funds¹

Database: FLOW
 Start Date: Majority begins in 1974
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Total financial assets	FL634000005
Foreign deposits	FL633091003
Checkable deposits and currency	FL633020000
Time and savings deposits	FL633030000
Security RPs	FL632050000
Credit market instruments	FL634002005
Open market paper	FL633069175
U.S. government securities	FL633061005
Treasury	FL633061100
Agency	FL633061700
Municipal securities	FL633062440
Corporate and foreign bonds	FL633063003
Miscellaneous assets	FL633093005
Total shares outstanding (liabilities)	FL634000005

¹ Open-end investment companies; excludes funding vehicles for variable annuities, which are included in the life insurance sector (table L.117).

L.123 Mutual Funds¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION**SERIES CODE**

Total financial assets	FL654090005
Security RPs	FL652050003
Credit market instruments	FL654004005
Open market paper	FL653069100
U.S. government securities	FL653061003
Treasury	FL653061105
Agency	FL653061703
Municipal securities	FL653062003
Corporate and foreign bonds	FL653063003
Corporate equities	FL653064000
Miscellaneous assets	FL653093003
Total shares outstanding (liabilities)	FL654090005

¹ Open-end investment companies; excludes funding vehicles for variable annuities, which are included in the life insurance sector (table L.117).

L.124 Closed-End and Exchange-Traded Funds

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Closed-end funds

Total financial assets	FL554090005
Credit market instruments	FL554004005
U.S. government securities	FL553061103
Municipal securities	FL553062003
Corporate and foreign bonds	FL553063003
Corporate equities	FL553064103
Total shares outstanding (liabilities)	FL554090005

Exchange-traded funds

Total financial assets	FL564090005
Credit market instruments	FL564004005
U.S. government securities	FL563061103
Corporate and foreign bonds	FL563063003
Corporate equities	FL563064103
Total shares outstanding (liabilities)	FL564090005

L.125 Government-Sponsored Enterprises (GSEs)¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Total financial assets	FL404090005
Checkable deposits and currency	FL403020003
Federal funds and security RPs	FL402050003
Credit market instruments	FL404002005
Open market paper	FL403069603
U.S. government securities	FL403061005
Treasury	FL403061105
Agency	FL403061703
Municipal securities	FL403062005
Corporate and foreign bonds	FL403063003
Other loans and advances	FL403069255
Sallie Mae	FL403069225
Farm Credit System	FL403069215
FHLB	FL403069200
Mortgages	FL403065005
Home	FL403065105
Multifamily residential	FL403065405
Farm	FL403065623
Consumer credit ²	FL403066005
Miscellaneous assets	FL403093005
Total liabilities	FL404190005
Credit market instruments	FL404102005
GSE issues ³	FL403161703
U.S. government loans	FL403169203
Miscellaneous liabilities	FL403190005

¹ Federal Home Loan Banks, Federal National Mortgage Association, Federal Home Loan Mortgage Corporation, Farm Credit System, the Financing Corporation, the Resolution Funding Corporation, and the Student Loan Marketing Association (Sallie Mae), which is a subsidiary of SLM Corporation, a private company chartered in 1997.

² SLMA student loans.

³ Such issues are classified as U.S. government securities.

L.126 Federally Related Mortgage Pools¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Total financial assets	FL413065005
Home mortgages	FL413065105
Multifamily residential mortgages	FL413065405
Commercial mortgages	FL413065505
Farm mortgages	FL413065605
Total pool securities (liabilities) ²	FL413065005

¹ GNMA, FNMA, FHLMC, and Farmers Home Administration pools. Also includes federally related pools which are used as collateral for federally related agency-issued CMOs and privately issued CMOs. Excludes Federal Financing Bank holdings of pool securities, which are included with federal government mortgages and other loans and advances.

² Such issues are classified as U.S. government securities.

L.127 Issuers of Asset-Backed Securities (ABSs)

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Total financial assets	FL674090005
Agency securities ¹	FL673061705
Other loans and advances	FL673069505
Mortgages ²	FL673065005
Home	FL673065105
Multifamily residential	FL673065405
Commercial	FL673065505
Consumer credit	FL673066000
Trade receivables	FL673070003
Total liabilities	FL674190005
Commercial paper	FL673169100
Corporate bonds	FL673163005
Memo:	
Securitized assets not included above	
Consumer leases ³	FL675013203
REIT assets ⁴	FL643065775

¹ Federally related mortgage pool securities backing privately issued CMOs.

² Mortgages backing privately issued pool securities and privately issued CMOs.

³ Receivables from operating leases, such as consumer automobile leases, are booked as current income when payments are received and are not included in financial assets (or household liabilities). The leased automobile is a tangible asset.

⁴ Included in table L.130.

L.128 Finance Companies¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Total financial assets	FL614090005
Checkable deposits and currency	FL613020003
Credit market instruments	FL614002005
Other loans and advances	FL613069500
Mortgages	FL613065000
Consumer credit	FL613066005
Miscellaneous assets	FL613090005
Total liabilities	FL614190005
Credit market instruments	FL614102005
Open market paper	FL613169100
Corporate bonds	FL613163003
Bank loans n.e.c.	FL613168000
Taxes payable	FL613178003
Miscellaneous liabilities	FL613190005
Foreign direct investment in U.S.	FL613192003
Investment by parent	FL613194003
Other	FL613193005
 Memo:	
Consumer leases not included above ²	FL613066303

¹ Includes retail captive finance companies.

² Receivables from operating leases, such as consumer automobile leases, are booked as current income when payments are received and are not included in financial assets (or household liabilities). The leased automobile is a tangible asset.

L.129 Mortgage Companies¹

Database: FLOW
Start Date: Majority begins in 1952
Frequency: Quarterly
Units: Billions of current dollars
Adjustment: Not seasonally adjusted
Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Total financial assets	FL623065003
Home mortgages	FL623065105
Multifamily residential mortgages	FL623065403
Commercial mortgages	FL623065503
Total liabilities	FL624190005
Bank loans n.e.c.	FL623168003
Investment by parent	FL623194735

¹ No data are available after 1997:4Q.

L.130 Real Estate Investment Trusts (REITs)

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION**SERIES CODE**

Total financial assets	FL644090005
Checkable deposits and currency	FL643020003
Credit market instruments	FL644004005
Agency securities	FL643061703
Corporate and foreign bonds	FL643063003
Mortgages	FL643065003
Home	FL643065103
Multifamily residential	FL643065403
Commercial	FL643065505
Miscellaneous assets	FL643093005
Total liabilities	FL644190005
Security RPs	FL642150003
Credit market instruments	FL644104005
Open market paper	FL643169103
Corporate bonds	FL643163005
Bank loans n.e.c.	FL643168003
Mortgages	FL643165003
Miscellaneous liabilities	FL643193005
Memo:	
Securitized assets included above	FL643065775
Agency securities	FL643061773
Home mortgages	FL643065173
Multifamily residential mortgages	FL643065473
Commercial mortgages	FL643065573

L.131 Security Brokers and Dealers

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Total financial assets	FL664090005
Checkable deposits and currency	FL663020003
Credit market instruments	FL664004005
Open market paper	FL663069103
U.S. government securities	FL663061005
Treasury	FL663061105
Agency	FL663061703
Municipal securities	FL663062003
Corporate and foreign bonds	FL663063003
Corporate equities	FL663064003
Security credit	FL663067203
Miscellaneous assets	FL663090005
Total liabilities	FL664190005
Security RPs (net)	FL662150005
Corporate bonds	FL663163003
Trade payables	FL663170003
Security credit	FL663167005
Customer credit balances (HH)	FL663167203
From banks	FL763067105
Taxes payable	FL663178003
Miscellaneous liabilities	FL663190005
Foreign direct investment in U.S.	FL663192005
Due to affiliates	FL663194005
Other	FL663193005

L.132 Funding Corporations¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Total financial assets	FL504090005
Money market fund shares	FL503034003
Credit market instruments	FL504004005
Open market paper	FL503069105
Corporate and foreign bonds	FL503063003
Miscellaneous assets ²	FL503090005
Investment in foreign banking offices	FL503094753
Investment in brokers and dealers	FL503094665
Total liabilities	FL504190005
Credit market instruments	FL504104005
Open market paper	FL503169105
Corporate bonds	FL503163005
Miscellaneous liabilities	FL503190005
Foreign direct investment in U.S.	FL503192005
Securities loaned (net)	FL663096505
Other	FL503193005

¹ Funding subsidiaries, nonblank financial companies, and custodial accounts for reinvested collateral of securities lending operations.

² Due from affiliated companies.

L.200 Gold and Official Foreign Exchange Holdings¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Total U.S. reserves	FL883011005
U.S. gold stock and SDRs	FL883011105
Federal government: Exchange Stability Fund	FL313011105
Monetary authority ²	FL713011203
U.S. foreign exchange position	FL263111005
Official foreign currency holdings	FL263111503
Treasury	FL313011505
Monetary authority	FL713011505
Net IMF position	FL263111403
Federal government	FL313011405
Monetary authority	FL713011405

¹ FL883011005, FL883011105, FL313011105 include increases in SDRs through allocations which occurred at various dates beginning January 1970. Also included in the table are revaluations of foreign currency holdings, gold, SDRs, and IMF position. These allocations and revaluations are excluded from tables on flows.

² Treasury gold stock.

L.201 SDR Certificates and Treasury Currency

Database: FLOW
Start Date: Majority begins in 1952
Frequency: Quarterly
Units: Billions of current dollars
Adjustment: Not seasonally adjusted
Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

SDR certificates

Liab: Federal government
Asset: Monetary authority

FL713014003
FL713014003

Treasury currency

Liab: Federal government
Asset: Monetary authority

FL313112003
FL713012003

Discrepancy

FL903012005

L.202 U.S. Deposits in Foreign Countries

Database: FLOW
Start Date: Majority begins in 1952
Frequency: Quarterly
Units: Billions of current dollars
Adjustment: Not seasonally adjusted
Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION**SERIES CODE**

Total rest of the world liability	FL263191003
Held by:	
Household sector	FL153091003
Nonfinancial corporate business	FL103091003
Money market mutual funds	FL633091003
Discrepancy - unallocated assets	FL903091005

L.203 Net Interbank Transactions

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Total liabilities	FL774110005
Monetary authority	FL714110005
Depository institution reserves	FL713113000
Vault cash	FL723025000
Commercial banking	FL764110005
To monetary authority	FL714010005
To banks in foreign countries, net	FL764116005
Liabilities, net	FL764116205
U.S.-chartered commercial banks	FL724116205
Due to foreign affiliates	FL723192263
- Due from foreign affiliates	FL723092265
Foreign banking offices in U.S.	FL754116205
Due to foreign affiliates	FL753192263
- Due from foreign affiliates	FL753092265
Bank holding companies	FL734116205
Due to foreign affiliates	FL733192003
- Due from foreign affiliates	FL733092003
Less: Deposits at foreign banks	FL764016205
U.S. chartered commercial banks	FL723022703
Foreign banking offices in U.S.	FL753022703
To U.S. banking, net	FL904010005
U.S.-chartered commercial banks	FL724112005
Liabilities	FL724112205
To foreign offices in U.S.	FL754012205
To bank holding companies	FL733030003
Unallocated	FL904010005
Less, due from:	
Foreign offices in U.S.	FL754112205
Bank holding companies	FL733168725
Foreign banking offices in U.S.	FL754112005
Due to U.S. banks	FL754112205
- Due from U.S. banks	FL754012205
Bank holding companies	FL734112205
Due to U.S. banks	FL733168725
- Due from U.S. banks	FL733030003

L.203 Net Interbank Transactions (Continued)

<u>SERIES DESCRIPTION</u>	<u>SERIES CODE</u>
Total assets	FL894010005
Rest of the world	FL764116005
Domestic	FL774010005
Monetary authority	FL714010005
Federal Reserve float	FL713022003
Loans to member banks	FL713068003
Commercial banking	FL764010005
Reserves at Federal Reserve	FL763013005
Vault cash	FL723025000
Savings institutions: Reserves at Federal Reserve	FL443013053
Discrepancy - floats etc.	FL904010005

L.204 Checkable Deposits and Currency

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Total liabilities	FL793120005
Monetary authority	FL713120005
Federal government cash and deposits	FL713123105
Deposits due to foreign	FL713122605
Currency outside banks	FL713125005
Commercial banking	FL763120005
Federal government deposits	FL723123105
Deposits due to foreign	FL763122605
Private domestic deposits	FL763129205
Savings institutions	FL443127005
Credit unions	FL473127003
Total assets	FL793120005
Household sector	FL153020005
Nonfinancial business	FL143020005
Corporate	FL103020000
Nonfarm noncorporate	FL113020003
Farm	FL133020003
State and local governments	FL213020005
Federal government	FL313020005
Rest of the world	FL263020005
Checkable deposits	FL263027003
Currency	FL263025003
Financial sectors	FL793020005
Commercial banking	FL743020003
Savings institutions	FL443020005
Credit unions	FL473020000
Bank personal trusts and estates	FL603020003
Life insurance companies	FL543020003
Other insurance companies	FL513020003
Private pension funds	FL573020005
State and local government retirement funds	FL223020003
Money market mutual funds	FL633020003
Government-sponsored enterprises	FL403020003
Finance companies	FL613020003
REITs	FL643020003
Brokers and dealers	FL663020003
Mail float	FL903020005

L.205 Time and Savings Deposits

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Total liabilities	FL793130005
Small time and savings deposits	FL793131005
Commercial banking	FL763131005
U.S.-chartered commercial banks	FL723131005
Foreign banking offices in U.S.	FL753131005
Banks in U.S.-affiliated areas	FL743131005
Savings institutions	FL443131005
Credit unions	FL473131005
Large time deposits ¹	FL793135005
Commercial banking	FL763135005
U.S.-chartered commercial banks	FL723135005
Foreign banking offices in U.S.	FL753135005
Banks in U.S.-affiliated areas	FL743135005
Savings institutions	FL443135005
Credit unions	FL473135003
Total assets	FL793130005
Household sector	FL153030005
Nonfinancial business	FL143030005
Corporate	FL103030003
Nonfarm noncorporate	FL113030003
State and local governments	FL213030005
Federal government	FL313030003
Rest of the world	FL263030005
Financial sectors	FL793030005
Savings institutions	FL443030053
Credit unions	FL473030005
Bank personal trusts and estates	FL603030003
Private pension funds	FL573030005
State and local government retirement funds	FL223030005
Money market mutual funds	FL633030000

¹ Large time deposits are those issued in amounts of \$100,000 or more.

L.206 Money Market Mutual Fund Shares

Database: FLOW
Start Date: Majority begins in 1952
Frequency: Quarterly
Units: Billions of current dollars
Adjustment: Not seasonally adjusted
Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Total assets	FL634000005
Household sector	FL153034005
Nonfinancial corporate business	FL103034003
Nonfarm noncorporate business	FL113034003
Bank personal trusts and estates	FL603034003
Life insurance companies	FL543034003
Private pension funds	FL573034003
Funding corporations	FL503034003

L.207 Federal Funds and Security Repurchase Agreements

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Total liabilities	FL792150005
Commercial banking (net)	FL762150005
U.S.-chartered commercial banks	FL722150005
Foreign banking offices in U.S.	FL752150000
Bank holding companies	FL732150005
Savings institutions	FL442150005
REITs	FL642150003
Brokers and dealers (net)	FL662150005
Total assets	FL892050005
Nonfinancial corporate business	FL102050003
State and local governments	FL212050003
Rest of the world	FL262050003
Financial sectors	FL792050005
Monetary authority	FL712050000
Savings institutions	FL442050005
Credit unions	FL472050000
Other insurance companies	FL512050003
Private pension funds	FL572050005
State and local government retirement funds	FL222050003
Money market mutual funds	FL632050000
Mutual funds	FL652050003
Government-sponsored enterprises	FL402050003
Discrepancy -- unallocated assets	FL902050005

L.208 Open Market Paper

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Total outstanding, all types	FL893169175
Commercial paper	FL893169105
Nonfinancial corporate business	FL103169700
Foreign issues in U.S.	FL263169175
Nonfinancial	FL263169700
Financial	FL263169103
Financial business	FL793169100
Commercial banking	FL733169103
ABS issuers	FL673169100
Finance companies	FL613169100
REITs	FL643169103
Funding corporations	FL503169105
Bankers acceptances ¹	FL763169605
Holdings, by sector	FL893169175
Household sector	FL163069103
Nonfinancial corporate business	FL103069100
State and local governments	FL213069103
Rest of the world	FL263069603
Monetary authority	FL713069603
Commercial banking ¹	FL763069175
Savings institutions	FL443069105
Credit unions	FL473069103
Bank personal trusts and estates	FL603069103
Life insurance companies	FL543069100
Private pension funds	FL573069105
State and local government retirement funds	FL223069103
Money market mutual funds	FL633069175
Mutual funds	FL653069100
Government-sponsored enterprises	FL403069603
Brokers and dealers	FL663069103
Funding corporations	FL503069105

¹ Excludes banks' holdings of own acceptances.

L.209 Treasury Securities

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Total liabilities	FL313161505
Savings bonds	FL313161400
Other Treasury issues	FL313161105
Total assets	FL893061505
Household sector	FL153061505
Savings bonds	FL313161400
Other Treasury issues	FL153061105
Nonfinancial corporate business	FL103061103
Nonfarm noncorporate business	FL113061003
State and local governments	FL213061105
Rest of the world	FL263061105
Monetary authority	FL713061100
Commercial banking	FL763061105
U.S.-chartered commercial banks	FL723061100
Foreign banking offices in U.S.	FL753061103
Bank holding companies	FL733061103
Banks in U.S.-affiliated areas	FL743061103
Savings institutions	FL443061105
Credit unions	FL473061105
Bank personal trusts and estates	FL603061103
Life insurance companies	FL543061103
Other insurance companies	FL513061103
Private pension funds	FL573061105
State and local government retirement funds	FL223061103
Money market mutual funds	FL633061100
Mutual funds	FL653061105
Closed-end funds	FL553061103
Government-sponsored enterprises	FL403061105
Brokers and dealers	FL663061105
 Memo:	
Federal government debt ¹	FL314102005

¹ Total Treasury securities (FA313161505) plus budget agency securities (table L.210, FA313161705) and federal mortgage debt (table L.217, FL313165403).

L.210 Agency Securities¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Total liabilities	FL893161705
Budget agencies	FL313161705
Government-sponsored enterprises	FL403161703
Federally related mortgage pools	FL413065005
Total assets	FL893061705
Household sector	FL153061705
Nonfinancial corporate business	FL103061703
State and local governments	FL213061703
Federal government	FL313061703
Rest of the world	FL263061705
Monetary authority	FL713061703
Commercial banking	FL763061705
U.S.-chartered commercial banks	FL723061705
Foreign banking offices in U.S.	FL753061703
Bank holding companies	FL733061703
Banks in U.S.-affiliated areas	FL743061703
Savings institutions	FL443061705
Credit unions	FL473061705
Bank personal trusts and estates	FL603061703
Life insurance companies	FL543061703
Other insurance companies	FL513061703
Private pension funds	FL573061705
State and local government retirement funds	FL223061703
Federal government retirement funds	FL343061705
Money market mutual funds	FL633061703
Mutual funds	FL653061703
Government-sponsored enterprises	FL403061703
ABS issuers	FL673061705
REITs	FL643061703
Brokers and dealers	FL663061703

¹ Agency securities include: issues of federal budget agencies (FL313161705) such as those for the TVA; issues of government sponsored enterprises (FL403161703) such as FNMA and FHLB; and federally related mortgage-backed securities issued by GNMA, FNMA, FHLMC, and the Farmers Home Administration (FL413065005). Only the budget agency issues are considered officially to be part of the total debt of the federal government, which is shown in table L.209, FL403061105.

L.211 Municipal Securities and Loans

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Total liabilities	FL253162005
State and local governments	FL213162005
Short-term ¹	FL213162400
Long-term	FL213162205
Nonprofit organizations ²	FL153162005
Nonfinancial corporate business (industrial revenue bonds)	FL103162005
Total assets	FL253162005
Household sector	FL153062005
Nonfinancial corporate business	FL103062003
Nonfarm noncorporate business	FL113062003
State and local governments	FL213062003
Commercial banking	FL763062005
Savings institutions	FL443062005
Bank personal trusts and estates	FL603062003
Life insurance companies	FL543062003
Other insurance companies	FL513062003
State and local government retirement funds	FL223062003
Money market mutual funds	FL633062440
Mutual funds	FL653062003
Closed-end funds	FL553062003
Government-sponsored enterprises	FL403062005
Brokers and dealers	FL663062003

¹ Debt with original maturity of 13 months or less.

² Liability of the households and nonprofit organizations sector (tables F.100 and L.100).

L.212 Corporate and Foreign Bonds

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Total liabilities	FL893163005
Nonfinancial corporate business	FL103163003
Rest of the world ¹	FL263163003
Financial sectors	FL793163005
Commercial banking	FL763163005
Savings institutions	FL443163053
ABS issuers	FL673163005
Finance companies	FL613163003
REITs	FL643163005
Brokers and dealers	FL663163003
Funding corporations	FL503163005
Total assets	FL893163005
Household sector	FL153063005
State and local governments	FL213063003
Rest of the world ²	FL263063005
Commercial banking	FL763063005
Savings institutions	FL443063005
Bank personal trusts and estates	FL603063003
Life insurance companies	FL543063005
Other insurance companies	FL513063003
Private pension funds	FL573063005
State and local government retirement funds	FL223063005
Money market mutual funds	FL633063003
Mutual funds	FL653063003
Closed-end funds	FL553063003
Government-sponsored enterprises	FL403063003
REITs	FL643063003
Brokers and dealers	FL663063003
Funding corporations	FL503063003

¹ Holdings of foreign issues by U.S. residents.

² Holdings of U.S. issues by foreign residents.

L.213 Corporate Equities¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Issues at market value	FL893064105
Nonfinancial corporate business	FL103164003
Rest of the world ²	FL263164003
Financial corporations	FL793164105
Holdings at market value	FL893064105
Household sector	FL153064105
State and local governments	FL213064103
Rest of the world ³	FL263064003
Commercial banking	FL763064105
Savings institutions	FL443064075
Bank personal trusts and estates	FL603064105
Life insurance companies	FL543064105
Other insurance companies	FL513064003
Private pension funds	FL573064105
State and local government retirement funds	FL223064005
Federal government retirement funds	FL343064105
Mutual funds	FL653064000
Closed-end funds	FL553064103
Exchange-traded funds	FL563064103
Brokers and dealers	FL663064003
 Memo:	
Market value of domestic corporations ⁴	FL893064195

¹ Excludes mutual fund shares shown on table L.214.

² Holdings of foreign issues by U.S. residents; includes American Depositary Receipts (ADRs).

³ Holdings of U.S. issues by foreign residents.

⁴ Sum of FL103164003 and FL793164105 less the sum of FL763064105+FL513064003+FL653064000+FL653064000+FL553064103+FL563064103; FL893064105 excludes intercorporate holdings of nonfinancial corporations.

L.214 Mutual Fund Shares

Database: FLOW
Start Date: Majority begins in 1952
Frequency: Quarterly
Units: Billions of current dollars
Adjustment: Not seasonally adjusted
Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Shares at market value	FL653164005
Holdings at market value	FL653164005
Household sector	FL153064205
Nonfinancial corporate business	FL103064203
State and local governments	FL213064203
Commercial banking	FL723064203
Credit unions	FL473064203
Bank personal trusts and estates	FL603064203
Life insurance companies	FL543064203
Private pension funds	FL573064203

L.215 Bank Loans Not Elsewhere Classified

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Total loans by commercial banking, flow of funds basis	FL764035605
- <i>Loans elsewhere classified</i>	
Open market paper	FL763069175
Mortgages	FL763065005
Consumer credit	FL723066000
Security credit	FL763067005
= Banking sector total bank loans n.e.c.	FL763068005
U.S.-chartered commercial banks	FL723068005
Foreign banking offices in U.S.	FL753068005
Bank holding companies	FL733068103
Banks in U.S.-affiliated areas	FL743068105
+ Loans from Federal Reserve banks	FL713068103
= Total bank loans n.e.c.	FL773068005
Total liabilities	FL893168005
Nonfinancial sectors	FL293168005
Households	FL153168005
Corporate business	FL103168005
Nonfarm noncorporate business	FL113168003
Farm business	FL133168000
Rest of the world	FL263168005
Foreign official institutions	FL263168605
Foreign banks	FL263168705
Other foreign	FL263168805
Financial sectors	FL693168005
Savings institutions	FL443168005
Finance companies	FL613168000
Mortgage companies	FL623168003
REITs	FL643168003

L.216 Other Loans and Advances

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Total other loans and advances	FL893169255
U.S. government loans	FL313069205
Liab.: Household sector	FL153169203
Nonfinancial corporate business	FL103169203
Nonfarm noncorporate business	FL113169203
Farm business	FL133169203
State and local governments	FL213169203
Rest of the world	FL263169205
Government-sponsored enterprises	FL403169203
Foreign loans to U.S. corporate business	FL263069500
Liab.: Nonfinancial corporate business	FL263069500
Customers' liability on acceptances outstanding (bank asset)	FL293169605
Liab.: Nonfinancial corporate business	FL103169605
Rest of the world	FL263169605
Savings institution loans to business	FL443069505
Liab.: Nonfinancial corporate business	FL103169525
Nonfarm noncorporate business	FL113169525
Policy loans (Household liability)	FL153169405
Asset: Federal government	FL313069403
Life insurance companies	FL543069403
Government-sponsored enterprise loans	FL403069255
Liab.: Household sector (SLMA)	FL153169255
Noncorporate business (FCS)	FL113169253
Farm business (FCS)	FL133169250
Commercial banks (FHLB and SLMA)	FL723169255
Savings institutions (FHLB and SLMA)	FL443169255
Credit unions (FHLB)	FL473169203
Life insurance companies (FHLB)	FL543169203
Securitized loans held by ABS issuers	FL673069005
Nonfinancial corporate business	FL673069505
Finance company loans to business	FL613069500
Liab.: Nonfinancial corporate business	FL103169535
Nonfarm noncorporate business	FL113169535

L.217 Total Mortgages

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Total mortgages	FL893065005
Home	FL893065105
Multifamily residential	FL893065405
Commercial	FL893065505
Farm	FL893065605
Total liabilities	FL893065005
Household sector	FL153165005
Nonfinancial business	FL143165005
Corporate	FL103165005
Nonfarm noncorporate	FL113165003
Farm	FL893065605
Federal government	FL313165403
REITs	FL643165003
Total assets	FL893065005
Household sector	FL153065005
Nonfinancial corporate business	FL103065003
Nonfarm noncorporate business	FL113065005
State and local governments	FL213065005
Federal government	FL313065005
Commercial banking	FL763065005
Savings institutions ¹	FL443065005
Credit unions	FL473065105
Bank personal trusts and estates	FL603065103
Life insurance companies	FL543065003
Other insurance companies	FL513065503
Private pension funds	FL573065003
State and local government retirement funds	FL223065005
Government-sponsored enterprises ¹	FL403065005
Federally related mortgage pools	FL413065005
ABS issuers	FL673065005
Finance companies	FL613065000
Mortgage companies	FL623065003
REITs	FL643065003

¹ FHLB loans to savings institutions are included in other loans and advances.

L.218 Home Mortgages¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION**SERIES CODE**

Total liabilities	FL893065105
Household sector	FL153165105
Nonfinancial corporate business	FL103165105
Nonfarm noncorporate business	FL113165105
Total assets	FL893065105
Household sector	FL153065103
Nonfinancial corporate business	FL103065105
Nonfarm noncorporate business	FL113065103
State and local governments	FL213065103
Federal government	FL313065105
Commercial banking	FL763065105
Savings institutions	FL443065105
Credit unions	FL473065105
Bank personal trusts and estates	FL603065103
Life insurance companies	FL543065103
Private pension funds	FL573065103
State and local government retirement funds	FL223065103
Government-sponsored enterprises	FL403065105
Federally related mortgage pools	FL413065105
ABS issuers	FL673065105
Finance companies	FL613065105
Mortgage companies	FL623065105
REITs	FL643065103
Memo:	
Home equity loans included above ²	FL893065125
Commercial banking	FL723065125
Savings institutions	FL443065125
Credit unions	FL473065125
ABS issuers	FL673065123
Finance companies	FL613065120

¹ Mortgages on 1-4 family properties.

² Loans made under home equity lines of credit and home equity loans secured by junior liens. Excludes home equity loans held by mortgage companies and individuals.

L.219 Multifamily Residential Mortgages

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Total liabilities	FL893065405
Nonfinancial corporate business	FL103165405
Nonfarm noncorporate business	FL113165405
Federal government	FL313165403
REITs	FL643165405
Total assets	FL893065405
Household sector	FL153065403
Nonfinancial corporate business	FL103065403
Nonfarm noncorporate business	FL113065403
State and local governments	FL213065403
Federal government	FL313065405
Commercial banking	FL723065403
Savings institutions	FL443065405
Life insurance companies	FL543065403
Private pension funds	FL573065403
State and local government retirement funds	FL223065403
Government-sponsored enterprises	FL403065405
Federally related mortgage pools	FL413065405
ABS issuers	FL673065405
Finance companies	FL613065403
Mortgage companies	FL623065403
REITs	FL643065403

L.220 Commercial Mortgages

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Total liabilities	FL893065505
Household sector	FL153165505
Nonfinancial corporate business	FL103165505
Nonfarm noncorporate business	FL113165505
REITs	FL643165505
Total assets	FL893065505
Household sector	FL153065505
Nonfinancial corporate business	FL103065503
Nonfarm noncorporate business	FL113065503
State and local governments	FL213065503
Federal government	FL313065505
Commercial banking	FL763065505
Savings institutions	FL443065505
Life insurance companies	FL543065505
Other insurance companies	FL513065503
Private pension funds	FL573065505
State and local government retirement funds	FL223065503
Federally related mortgage pools	FL413065505
ABS issuers	FL673065505
Finance companies	FL613065503
Mortgage companies	FL623065503
REITs	FL643065505

L.221 Farm Mortgages

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Total liabilities (Farm business)	FL893065605
Total assets	FL893065605
Household sector	FL153065603
Nonfarm noncorporate business	FL113065603
State and local governments	FL213065603
Federal government	FL313065605
Commercial banking	FL723065600
Savings institutions	FL443065605
Life insurance companies	FL543065603
State and local government retirement funds	FL223065603
Government-sponsored enterprises	FL403065623
Federally related mortgage pools	FL413065605

L.222 Consumer Credit

Database: FLOW
Start Date: Majority begins in 1952
Frequency: Quarterly
Units: Billions of current dollars
Adjustment: Not seasonally adjusted
Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Total liabilities (Households)	FL153166000
Total assets	FL153166000
Nonfinancial corporate business	FL103066005
Nonfarm noncorporate business	FL113066003
Federal government	FL313066003
Commercial banking	FL723066000
Savings institutions	FL443066003
Credit unions	FL473066000
Government-sponsored enterprises	FL403066005
ABS issuers	FL673066000
Finance companies	FL613066005

L.223 Trade Credit

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION**SERIES CODE**

Total trade payables	FL893170005
Household sector	FL153170003
Nonfinancial corporate business	FL103170005
Nonfarm noncorporate business	FL113170003
Farm business	FL133170000
State and local governments	FL213170003
Federal government	FL313170005
Rest of the world	FL263170003
Brokers and dealers	FL663170003
Total trade receivables	FL893070005
Nonfinancial corporate business	FL103070005
Nonfarm noncorporate business	FL113070003
Federal government	FL313070000
Rest of the world	FL263070005
Other insurance companies	FL513070003
ABS issuers	FL673070003
Discrepancy	FL903070005

L.224 Security Credit

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION**SERIES CODE**

Total liabilities	FL893167005
Household sector	FL153167205
Rest of the world	FL263167003
Brokers and dealers	FL663167005
Customer credit balances (HH)	FL663167203
From U.S.-chartered commercial banks	FL723067003
From foreign banking offices in U.S.	FL753067100
Total assets	FL893167005
Household sector	FL153067005
Rest of the world	FL263067003
Commercial banking	FL763067005
Brokers and dealers	FL663067203

L.225 Life Insurance and Pension Fund Reserves

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Life insurance reserves

Total liabilities	FL153040005
Federal government	FL313140003
Life insurance companies	FL543140003
Total assets (Households)	FL153040005

Pension fund reserves

Total liabilities	FL153050005
Life insurance companies	FL543150005
Private pension funds ¹	FL573150005
State and local government retirement funds	FL223150005
Federal government retirement funds ²	FL344090005
Total assets (Households) ³	FL153050005

¹ Includes unallocated insurance company contracts beginning 1985:4.

² Includes the Federal Employees Thrift Savings Plan, the National Railroad Retirement Investment Trust, and nonmarketable government securities held by federal government retirement funds.

³ Excludes all individual retirement accounts (IRAs) (table L.225.i), except those at life insurance companies.

L.226 Taxes Payable by Businesses

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Total taxes payable by all businesses	FL893178005
Nonfinancial corporate business	FL103178000
Nonfarm noncorporate business	FL113178203
U.S.-chartered commercial banks	FL723178003
Savings institutions	FL443178005
Life insurance companies	FL543178003
Other insurance companies	FL513178003
Finance companies	FL613178003
Brokers and dealers	FL663178003
Total business taxes receivable	FL893078005
State and local governments	FL213078005
Federal government	FL313078005
Discrepancy	FL903078005

L.227 Investment in Bank Personal Trusts and Estates

Database: FLOW
Start Date: Majority begins in 1952
Frequency: Quarterly
Units: Billions of current dollars
Adjustment: Not seasonally adjusted
Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

Liabilities: Bank personal trusts and estates
Asset: Household sector

SERIES CODE

FL602000005
FL602000005

L.229 Total Miscellaneous Financial Claims

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Total liabilities	FL893190005
Household sector	FL543077003
Nonfinancial corporate business	FL103190005
Nonfarm noncorporate business	FL113190005
Federal government	FL313190005
Rest of the world	FL263190005
Monetary authority	FL713190005
Commercial banking	FL763190005
Savings institutions	FL443190005
Credit unions	FL473193005
Life insurance companies	FL543190005
Other insurance companies	FL513190005
Government-sponsored enterprises	FL403190005
Finance companies	FL613190005
Mortgage companies	FL623194735
REITs	FL643193005
Brokers and dealers	FL663190005
Funding corporations	FL503190005
Total assets	FL893090005
Household sector	FL153090005
Nonfinancial corporate business	FL103090005
Nonfarm noncorporate business	FL113090005
Farm business	FL133090005
State and local governments	FL213093005
Federal government	FL313090005
Rest of the world	FL263090005
Monetary authority	FL713093005
Commercial banking	FL763090005
Savings institutions	FL443090005
Credit unions	FL473090005

L.229 Total Miscellaneous Financial Claims (Continued)

<u>SERIES DESCRIPTION</u>	<u>SERIES CODE</u>
Bank personal trusts and estates	FL603093003
Life insurance companies	FL543090005
Other insurance companies	FL513092003
Private pension funds	FL573090005
State and local government retirement funds	FL223093005
Money market mutual funds	FL633093005
Mutual funds	FL653093003
Government-sponsored enterprises	FL403093005
Finance companies	FL613090005
REITs	FL643093005
Brokers and dealers	FL663090005
Funding corporations	FL503090005
Discrepancy	FL903090005

L.230 Identified Miscellaneous Financial Claims - Part I

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

U.S. direct investment abroad:

Liab.: Rest of the world	FL263192005
Asset: Nonfinancial corporate business	FL103092005
Commercial banking	FL723092100
Life insurance companies	FL543092003
Other insurance companies	FL513092003
Finance companies	FL613092003
Brokers and dealers	FL663092003

Foreign direct investment in U.S.:

Liab.: Nonfinancial corporate business	FL103192005
Nonfarm noncorporate business	FL115114005
Commercial banking	FL753192103
Life insurance companies	FL543192003
Other insurance companies	FL513192003
Finance companies	FL613192003
Brokers and dealers	FL663192005
Funding corporations	FL503192005
Asset: Rest of the world	FL263092001

Federal government equity in IBRD, etc.:

Liab.: Rest of the world	FL313092203
Asset: Federal government	FL313092203

Federal Reserve Bank stock:

Liab.: Monetary authority	FL713164003
Asset: Commercial banking	FL713164003

Equity in government-sponsored enterprises:

Liab.: Government-sponsored enterprises	FL403192005
Asset: Nonfin. corporate business (FNMA)	FL123092003
Nonfarm noncorporate (BC)	FL113092003
Farm business (FICB and FLB)	FL133092003
Federal government	FL313092303
Commercial banks (FHLB)	FL723092403
Savings institutions (FHLB)	FL443092405
Credit unions (FHLB)	FL473092403
Life insurance companies (FHLB)	FL543092403

L.230 Identified Miscellaneous Financial Claims - Part I (Continued)*BHC investment in subsidiaries:*

Liab.: Commercial banking	FL723194003
Savings institutions	FL443194733
Finance companies	FL613194733
Mortgage companies	FL623194735
Brokers and dealers	FL663194735
Asset: Bank holding companies	FL733094005

NFC investment in finance company subsidiaries:

Liab.: Finance companies	FL103094005
Asset: Nonfinancial corporate business	FL103094005

Funding corporations investment in subsidiaries:

Liab.: Foreign banking offices in U.S.	FL503094753
Brokers and dealers	FL503094665
Asset: Funding corporations	FL503090005

L.231 Identified Miscellaneous Financial Claims - Part II

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Nonofficial foreign currencies:

Liab.: Rest of the world FL313091003
 Asset: Federal government FL313091003

Postal Savings System deposits:

Liab.: Federal government FL313131003
 Asset: Household sector FL313131003

Deposits at Federal Home Loan Banks:

Liab.: Government-sponsored enterprises FL403191003
 Asset: Savings institutions FL403191003

Deferred and unpaid life insurance premiums:

Liab.: Household sector FL543077003
 Asset: Life insurance companies FL543077003

Life insurance company reserves:

Liab.: Life insurance companies FL543195005
 Health FL543195103
 Policy dividend accumulation FL543195203
 Asset: Household sector FL543195005

Policy payables:

Liab.: Other insurance companies FL513176003
 Asset: Household sector FL153076005
 Nonfinancial corporate business FL103076003
 Nonfarm noncorporate business FL113076003
 Farm business FL133076003

Unallocated insurance company contracts:

Liab.: Life insurance companies FL573095403
 Asset: Private pension funds FL573095403

Pension fund contributions payable:

Liab.: Nonfinancial corporate business FL573076003
 Asset: Private pension funds FL573076003

L.231 Identified Miscellaneous Financial Claims - Part II (Continued)**SERIES DESCRIPTION****SERIES CODE***Securities borrowed (net):*

Liab.: Funding corporations

Asset: Brokers and dealers

FL663096505

FL663096505

Nonmarketable government securities:

Liab: Federal government

Asset: Federal government retirement funds

FL343150005

FL343150005

L.232 Unidentified Miscellaneous Financial Claims

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Total liabilities	FL893193005
Nonfinancial corporate business	FL103193005
Nonfarm noncorporate business	FL113193003
Federal government	FL313193103
Rest of the world	FL263193005
Monetary authority	FL713193005
Commercial banking	FL763193005
U.S.-chartered commercial banks	FL723193005
Foreign banking offices in U.S.	FL753193005
Bank holding companies	FL733193005
Banks in U.S.-affiliated areas	FL743193005
Savings institutions	FL443193005
Credit unions	FL473193005
Life insurance companies	FL543193005
Government-sponsored enterprises	FL403193005
Finance companies	FL613193005
REITs	FL643193005
Brokers and dealers	FL663193005
Funding corporations	FL503193005
Total assets	FL893093005
Nonfinancial corporate business	FL103093005
Nonfarm noncorporate business	FL113093003
State and local governments	FL213093005
Federal government	FL313093003
Rest of the world	FL263093005
Monetary authority	FL713093005
Commercial banking	FL763093005
U.S.-chartered commercial banks	FL723093005
Foreign banking offices in U.S.	FL753093005
Bank holding companies	FL733093005
Banks in U.S.-affiliated areas	FL743093005

L.232 Unidentified Miscellaneous Financial Claims (Continued)

<u>SERIES DESCRIPTION</u>	<u>SERIES CODE</u>
Savings institutions	FL443093005
Credit unions	FL473093005
Bank personal trusts and estates	FL603093003
Life insurance companies	FL543093005
Private pension funds	FL573093005
State and local government retirement funds	FL223093005
Mutual funds	FL653093003
Money market mutual funds	FL633093005
Government-sponsored enterprises	FL403093005
Finance companies	FL613093005
REITs	FL643093005
Brokers and dealers	FL663093005
Discrepancy	FL903090005

BALANCE SHEET AND RECONCILIATION TABLES

B.100 Balance Sheet of Households and Nonprofit Organizations¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly and annual
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

<u>SERIES DESCRIPTION</u>	<u>SERIES CODE</u>
Assets	FL152000005
Tangible assets	FL152010005
Real estate	FL155035005
Households ^{2,3}	FL155035015
Nonprofit organizations	FL165035003
Equipment and software owned by nonprofit organizations ⁴	FL165013265
Consumer durable goods ⁴	FL155011005
Financial assets	FL154090005
Deposits	FL154000005
Foreign deposits	FL153091003
Checkable deposits and currency	FL153020005
Time and savings deposits	FL153030005
Money market fund shares	FL153034005
Credit market instruments	FL154004005
Open market paper	FL163069103
U.S. government securities	FL153061005
Treasury	FL153061505
Savings bonds	FL313161400
Other Treasury	FL153061105
Agency	FL153061705
Municipal securities	FL153062005
Corporate and foreign bonds	FL153063005
Mortgages	FL153065005
Corporate equities ²	FL153064105
Mutual fund shares ⁵	FL153064205
Security credit	FL153067005
Life insurance reserves	FL153040005
Pension fund reserves	FL153050005
Investment in bank personal trusts	FL602000005
Equity in noncorporate business ⁶	FL153080015
Miscellaneous assets	FL153090005

¹ Sector includes farm households.

² At market value.

³ All types of owner-occupied housing including farm houses and mobile homes, as well as second homes that are not rented, vacant homes for sale, and vacant land.

⁴ At replacement (current) cost.

⁵ Value based on the market values of equities held and the book value of other assets held by mutual funds.

⁶ Net worth of noncorporate business and owners' equity in farm business and unincorporated security brokers and dealers.

B.100 Balance Sheet of Households and Nonprofit Organizations¹ (Continued)

<u>SERIES DESCRIPTION</u>	<u>SERIES CODE</u>
Liabilities	FL154190005
Credit market instruments	FL154102005
Home mortgages ⁷	FL153165105
Consumer credit	FL153166000
Municipal securities ⁸	FL153162005
Bank loans n.e.c.	FL153168005
Other loans and advances	FL153169005
Commercial mortgages ⁸	FL153165505
Security credit	FL153167205
Trade payables	FL153170003
Deferred and unpaid life insurance premiums	FL543077003
Net worth	FL152090005
Memo:	
Replacement-cost value of structures:	
Residential	FL155012305
Households	FL155012603
Farm households	FL135012603
Nonprofit organizations	FL165012603
Nonresidential (nonprofits)	FL165013603
Disposable personal income	FA156012005
Household net worth as percentage of	
Disposable personal income	*/FA156012005
Owners' equity in household real estate ⁹	FL155035065
Owners' equity as percentage of household real estate ¹⁰	*/FL155035015

⁷ Includes loans made under home equity lines of credit and home equity loans secured by junior liens, shown on table L.218.

⁸ Liabilities of nonprofit organizations.

⁹ FL155035015 less FL153165105.

¹⁰ FL155035065 divided by FL155035015.

B.102 Balance Sheet of Nonfarm Nonfinancial Corporate Business

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly and annual
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

With tangible assets started at either market value or replacement cost:

Assets	FL102000005
Tangible assets	FL102010005
Real estate ¹	FL105035003
Equipment and software ²	FL105013203
Inventories ²	FL105021003
Financial assets	FL104090005
Foreign deposits	FL103091003
Checkable deposits and currency	FL103020000
Time and savings deposits	FL103030003
Money market fund shares	FL103034003
Security RPs	FL102050003
Commercial paper	FL103069100
U.S. government securities	FL103061005
Municipal securities	FL103062003
Mortgages	FL103065003
Consumer credit	FL103066005
Trade receivables	FL103070005
Mutual fund shares ¹	FL103064203
Miscellaneous assets	FL103090005
Liabilities	FL104190005
Credit market instruments	FL104104005
Commercial paper	FL103169700
Municipal securities ³	FL103162005
Corporate bonds ⁴	FL103163003
Bank loans n.e.c.	FL103168005
Other loans and advances	FL103169255
Mortgages	FL103165005
Trade payables	FL103170005
Taxes payable	FL103178000
Miscellaneous liabilities	FL103190005

¹ At market value.

² At replacement (current) cost.

³ Industrial revenue bonds. Issued by state and local governments to finance private investment and secured in interest and principal by the industrial user of the funds.

⁴ Through 1992, corporate bonds include net issues by Netherlands Antillean financial subsidiaries, and U.S. direct investment abroad excludes net inflows from those bond issues.

B.102 Balance Sheet of Nonfarm Nonfinancial Corporate Business (Continued)

<u>SERIES DESCRIPTION</u>	<u>SERIES CODE</u>
Net worth (market value)	FL102090005
Memo:	
Replacement-cost value of structures	
Residential	FL105012603
Nonresidential	FL105013603
Market value of equities outstanding (includes corporate farm equities)	FL103164003
Debt/net worth (percent)	FL104104005/FL102090005
Debt/equities (percent)	FL104104005/FL103164003
Equities/net worth (percent)	FL103164003/FL102090005
<i>With tangible assets stated at historical cost:</i>	
Assets ⁵	FL102000115
Tangible assets	FL102010115
Real estate	FL105035045
Equipment and software	FL105013213
Inventories	FL105020000
Net worth (historical cost) ⁶	FL102090115
Memo:	
Historical-cost value of structures	
Residential	FL105012313
Nonresidential	FL105013613
Debt/net worth (percent)	FL104104005/FL102090115

⁵ Sum of FL104090005 and FL102010115.

⁶ FL102000115 less FL104190005.

B.103 Balance Sheet of Nonfarm Noncorporate Business

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

<u>SERIES DESCRIPTION</u>	<u>SERIES CODE</u>
Assets	FL112000005
Tangible assets	FL112010005
Real estate ¹	FL115035003
Residential	FL115035023
Nonresidential	FL115035035
Equipment and software ²	FL115015205
Residential ³	FL115012203
Nonresidential	FL115013205
Inventories ²	FL115020003
Financial assets	FL114090005
Checkable deposits and currency	FL113020003
Time and savings deposits	FL113030003
Money market fund shares	FL113034003
Treasury securities	FL113061003
Municipal securities	FL113062003
Mortgages	FL113065005
Consumer credit	FL113066003
Trade receivables	FL113070003
Miscellaneous assets	FL113090005
Insurance receivables	FL113076003
Equity investment in GSEs ⁴	FL113092003
Other	FL113093003
Liabilities	FL114190005
Credit market instruments	FL114102005
Bank loans n.e.c.	FL113168003
Other loans and advances	FL113169005
Mortgages	FL113165003
Trade payables	FL113170003
Taxes payable	FL113178203
Miscellaneous liabilities	FL113190005
Net worth ⁵	FL112090005

¹ At market value.

² At replacement (current) cost.

³ Durable goods in rental properties.

⁴ Equity in the Farm Credit System.

⁵ FL112000005-FL114190005. Included in table B.100, FL153080015.

B.103 Balance Sheet of Nonfarm Noncorporate Business (Continued)**SERIES DESCRIPTION****SERIES CODE**

Memo:

Replacement-cost value of structures

Residential

Nonresidential

Debt/net worth (percent)

FL115012305

FL115013605

FL114102005/FL112090005

R.100 Change in Net Worth of Households and Nonprofit Organizations

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

<u>SERIES DESCRIPTION</u>	<u>SERIES CODE</u>
Change in net worth ¹	FR152090005
Net investment	FU155060005
Net physical investment	FU155061005
Capital expenditures	FU155050005
- Consumption of fixed capital	FU156300005
Net financial investment	FU155000005
Net acquisition of financial assets	FU154090005
- Net increase in liabilities	FU154190005
Holding gains on assets stated at market value ²	FU158000005
Real estate	FD155035005
Corporate equities	FD153064105
Mutual fund shares	FD153064205
Equity in noncorporate business	FU158080005
Life insurance and pension fund reserves	FD153054005
Investment in bank personal trusts and estates	FD602000005
Holding gains on assets stated at current cost ²	FD158100005
Consumer durable goods	FD155011005
Equipment and software	FD165013265
Other factors ³	FU158090005
Memo:	
Net worth outstanding ⁴	FL152090005
Disposable personal income	FA156012005

¹ Sum of net investment, holding gains, and other factors.

² Calculated as change in amount outstanding during period less net purchases during period.

³ Consists of the difference between series for consumption of fixed capital published by BEA and statistical discontinuities.

⁴ Table B.100, FL152090005.

R.102 Change in Net Worth of Nonfarm Nonfinancial Corporate Business

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

With tangible assets valued at either market or replacement cost:

Change in net worth ¹	FR102090005
Net investment	FU105060005
Net physical investment	FU105061005
Capital expenditures	FU105050005
- Consumption of fixed capital	FU106300005
- Inventory valuation adjustment	FU105020601
- Access rights from federal government	FU105030003
Net financial investment	FU105000005
Net acquisition of financial assets	FU104090005
- Net increase in liabilities	FU104190005
Net corporate equity issues	FU103164003
Holding gains on assets stated at market value ²	FD108000005
Real estate	FD105035003
Mutual fund shares	FD103064203
Holding gains on assets stated at current cost less holding gains on liabilities stated at current cost ²	FU108100005
Equipment and software	FU108013205
Inventories ³	FU108021005
Direct investment abroad	FD103092005
- Foreign direct investment in U.S.	FD103192005
Other factors ⁴	FU108090005
Memo:	
Net worth outstanding (market value)	FL102090005

¹ Sum of net investment (FU105060005), holding gains (FD108000005 and FU108100005), and other factors (FU108090005).

² Calculated as change in amount outstanding during period less net purchases during period.

³ Before inventory valuation adjustment.

⁴ Consists of statistical discontinuities.

R.102 Change in Net Worth of Nonfarm Nonfinancial Corporate Business (Continued)

With tangible assets valued at historical cost:

Change in net worth ⁵	FR102090115
Net investment flow	FU105060005
Net physical investment	FU105061005
Capital expenditures	FU105050005
- Consumption of fixed capital	FU106300005
- Inventory valuation adjustment	FU105020601
- Access rights from federal government	FU105030003
Net financial investment	FU105000005
Net acquisition of financial assets	FU104090005
- Net increase in liabilities	FU104190005
Net corporate equity issues	FU103164003
Valuation adjustment on reproducible assets ⁶	FU108050115
Holding gains on mutual fund shares ²	FD103064203
Holding gains on assets stated at current cost less holding gains on liabilities stated at current cost ²	FD108100115
Direct investment abroad	FD103092005
- Foreign direct investment in U.S.	FD103192005
Other factors ⁴	FU108090115
 Memo:	
Net worth outstanding (historical cost)	FL102090115

⁵ Sum of net investment flow (FU105060005), valuation adjustment on reproducible assets (FU108050115), holding gains (FD103064203 and FD108100115), and other factors (FU10809115).

⁶ Effect of different treatment of certain items in BEA capital accounts from the NIPA accounts in the calculation of historical-cost investment flows; also reflects adjustments for intersectoral transfers of assets.

R.103 Change in Net Worth of Nonfarm Noncorporate Business

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

<u>SERIES DESCRIPTION</u>	<u>SERIES CODE</u>
Change in net worth ¹	FR112090005
Net investment ²	FU113180005
Net physical investment	FU115061005
Capital expenditures	FU115050005
- Consumption of fixed capital	FU116300005
Net acquisition of financial assets	FU114090005
- Net increase in liabilities from:	
Credit market instruments	FU114102005
Trade payables	FU113170003
Taxes payable	FU113178203
Miscellaneous liabilities	FU113190005
Holding gains on assets stated at market value (real estate) ³	FD115035003
Residential	FD115035023
Nonresidential	FD115035035
Holding gains on assets stated at current cost ³	FU118100005
Residential equipment and software	FU118012205
Nonresidential equipment and software	FU118013205
Inventories	FD115020003
Other factors ⁴	FU118090005
Memo:	
Net worth outstanding ⁵	FL112090005

¹ Sum of net investment (FU113180005), holding gains (FD115035003 and FU118100005), and other factors(FU118090005).

² Also equal to proprietor's net investment shown on table F.103, FA113180005.

³ Calculated as change in amount outstanding during period less net investment during period.

⁴ Consists of statistical discontinuities.

⁵ Table B.103, FL112090005.

SUPPLEMENTARY TABLES

F.100.a Nonprofit Organizations¹

Database: FLOW
 Start Date: 1988
 Frequency: Annual
 Units: Billions of current dollars
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Net financial investment	FA165000005
Net acquisition of financial assets	FA164090005
Checkable deposits and currency	FA163020005
Time and savings deposits	FA163030005
Money market fund shares	FA163034005
Security RPs ²	FA162050005
Credit market instruments	FA164004005
Open market paper	FA163069103
U.S. government securities	FA163061005
Municipal securities	FA163062005
Corporate and foreign bonds	FA163063005
Mortgages	FA163065005
Corporate equities	FA163064105
Mutual fund shares	FA163064205
Security credit	FA163067005
Trade receivables ²	FA163070005
Equity in noncorporate business	FA163080005
Miscellaneous assets ²	FA163093005
Net increase in liabilities	FA164190005
Credit market instruments	FA164102005
Municipal securities	FA153162005
Bank loans n.e.c.	FA163168005
Other loans and advances	FA163169255
Commercial mortgages	FA153165505
Trade payables	FA153170003
Miscellaneous liabilities ²	FA163193005

¹ Does not include religious organizations or organizations with less than \$25,000 in gross annual receipts.

² Not included in table F.100.

L.100.a Nonprofit Organizations¹

Database: FLOW
 Start Date: Majority begins in 1987
 Frequency: Annual
 Units: Billions of current dollars
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION**SERIES CODE**

Total financial assets	FL164090005
Checkable deposits and currency	FL163020005
Time and savings deposits	FL163030005
Money market fund shares	FL163034005
Security RPs ²	FL162050005
Credit market instruments	FL164004005
Open market paper	FL163069103
U.S. government securities	FL163061005
Municipal securities	FL163062005
Corporate and foreign bonds	FL163063005
Mortgages	FL163065005
Corporate equities	FL163064105
Mutual fund shares	FL163064205
Security credit	FL163067005
Trade receivables ²	FL163070005
Equity in noncorporate business	FL163080005
Miscellaneous assets ²	FL163093005
Liabilities	FL164190005
Credit market instruments	FL164102005
Municipal securities	FL153162005
Bank loans n.e.c.	FL163168005
Other loans and advances	FL163169255
Commercial mortgages	FL153165505
Trade payables	FL153170003
Miscellaneous liabilities ²	FL163193005

¹ Does not include religious organizations or organizations with less than \$25,000 in gross annual receipts.

² Not included in table L.100.

F.106.c Consolidated Statement for Federal, State, and Local Governments¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars, seasonally adjusted at annual rates
 Source: Flow of Funds Accounts of the United States (Z.1)

<u>SERIES DESCRIPTION</u>	<u>SERIES CODE</u>
Current receipts, NIPA basis	FA366010015
Personal tax and nontax receipts	FA366210005
Corporate profit tax accruals	FA366231005
Indirect business tax and nontax accruals	FA366240005
Contributions for social insurance	FA366601005
Current expenditures, NIPA basis	FA366900015
Consumption expenditures	FA366901005
Transfer payments (net)	FA366401005
Net interest paid	FA366132005
- Dividends received by government	FA206120003
Subsidies less current surplus of government enterprises	FA366402005
- Wage accruals less disbursements	FA366700005
Current surplus or deficit (-), NIPA basis	FA366061105
+ Consumption of fixed capital	FA366300005
- Insurance and pension fund reserves ²	FA313154015
+ Net capital transfers ³	FA365400095
= Gross saving and net capital transfers	FA366000105
Gross investment	FA365090005
Fixed investment	FA365019005
Access rights sales	FA315030005
Net financial investment	FA365000005
Net acquisition of financial assets	FA364090005
Gold, SDRs, and official foreign exchange	FA313011005
Checkable deposits and currency	FA363020005
Time and savings deposits	FA363030005
Security RPs	FA212050003
Credit market instruments	FA364004005
Open market paper	FA213069103
U.S. government agency securities ⁴	FA363061705
Municipal securities	FA213062003
Corporate and foreign bonds	FA213063003
Mortgages	FA363065005

¹ This table is consistent with NIPA table 3.1 in the Survey of Current Business, Department of Commerce.

² Railroad Retirement Board and federal government life insurance reserves. Saving transferred to the households and nonprofit organizations sector. Include value of Treasury and agency securities held by state and local government employee retirement funds.

³ Table F.9, FA365400095.

⁴ Holdings by state and local governments may include small amounts of agency securities issued by the federal government.

F.106.c Consolidated Statement for Federal, State, and Local Governments (Continued)

<u>SERIES DESCRIPTION</u>	<u>SERIES CODE</u>
Credit market instruments (continued)	
Other loans and advances ⁵	FA313069085
Corporate equities	FA213064103
Mutual fund shares	FA213064203
Trade receivables	FA313070000
Taxes receivable	FA363078000
Miscellaneous assets	FA363090005
Net increase in liabilities	FA364190005
SDR certificates	FA713014003
Treasury currency	FA313112003
Credit market instruments	FA364102005
Savings bonds	FA313161400
Other Treasury securities ⁶	FA313161185
Budget agency securities	FA313161705
Municipal securities	FA213162005
Multifamily residential mortgages	FA313165403
Trade payables	FA363170005
Insurance reserves	FA313140003
Miscellaneous liabilities ⁷	FA313190005
Discrepancy	FA367005005
Memo:	
Current surplus less fixed investment ⁸	FA365005325
Adjustment between NIPA and FOF ⁹	FA365005315
Items to be financed ¹⁰	FA365005305

⁵ Excludes loans to state and local governments.

⁶ Excludes Treasury securities owed to state and local governments.

⁷ Includes nonmarketable government securities held by civil service retirement and disability fund, Railroad Retirement Board, judicial retirement fund, military retirement fund, and foreign service retirement and disability fund.

⁸ FA366061105 less FA365019005.

⁹ (FA366300005+FA365400095) less (FA313154015+FA315030005+FA313190005).

¹⁰ FA367005005+FA365005325.

L.106.c Consolidated Statement for Federal, State, and Local Governments

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

<u>SERIES DESCRIPTION</u>	<u>SERIES CODE</u>
Total financial assets	FL364090005
Gold, SDRs, and official foreign exchange	FL313011005
Checkable deposits and currency	FL363020005
Time and savings deposits	FL363030005
Security RPs	FL212050003
Credit market instruments	FL364004005
Open market paper	FL213069103
Agency securities ¹	FL363061705
Municipal securities	FL213062003
Corporate and foreign bonds	FL213063003
Mortgages	FL363065005
Other loans and advances ²	FL313069085
Corporate equities	FL213064103
Mutual fund shares	FL213064203
Trade receivables	FL313070000
Taxes receivable	FL363078005
Miscellaneous assets	FL363090005
Total liabilities	FL364190005
SDR certificates	FL713014003
Treasury currency	FL313112003
Credit market instruments	FL364102005
Savings bonds	FL313161400
Other Treasury securities ³	FL313161185
Budget agency securities	FL313161705
Municipal securities	FL213162005
Multifamily residential mortgages	FL313165403
Trade payables	FL363170005
Insurance reserves	FL313140003
Miscellaneous liabilities ⁴	FL313190005

¹ Holdings by state and local governments may include small amounts of agency securities issued by the federal government.

² Excludes loans to state and local governments.

³ Excludes Treasury securities owed to state and local governments.

⁴ Includes nonmarketable government securities held by civil service retirement and disability fund, Railroad Retirement Board, judicial retirement fund, military retirement fund, and foreign service retirement and disability fund.

F.119.b Private Pension Funds: Defined Benefit Plans

Database: FLOW
 Start Date: 1986
 Frequency: Annual
 Units: Billions of current dollars
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Net acquisition of financial assets	FA574090045
Checkable deposits and currency	FA573020043
Time and savings deposits	FA573030043
Money market fund shares	FA573034043
Security RPs	FA572050043
Credit market instruments	FA574004045
Open market paper	FA573069143
U.S. government securities	FA573061045
Treasury	FA573061143
Agency	FA573061743
Corporate and foreign bonds	FA573063043
Mortgages	FA573065043
Corporate equities	FA573064143
Mutual fund shares	FA573064243
Miscellaneous assets	FA573090045
Unallocated insurance contracts ¹	FA573095443
Contributions receivable	FA573076043
Other	FA573093043

¹ Assets of private pension plans held at life insurance companies (e.g., GICs, variable annuities); series begins 1985:4Q.

L.119.b Private Pension Funds: Defined Benefit Plans

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Annual
 Units: Billions of current dollars
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Total financial assets	FL574090045
Checkable deposits and currency	FL573020043
Time and savings deposits	FL573030043
Money market fund shares	FL573034043
Security RPs	FL572050043
Credit market instruments	FL574004045
Open market paper	FL573069143
U.S. government securities	FL573061045
Treasury	FL573061143
Agency	FL573061743
Corporate and foreign bonds	FL573063043
Mortgages	FL573065043
Corporate equities	FL573064143
Mutual fund shares	FL573064243
Miscellaneous assets	FL573090045
Unallocated insurance contracts ¹	FL573095443
Contributions receivable	FL573076043
Other	FL573093043

¹ Assets of private pension plans held at life insurance companies (e.g., GICs, variable annuities); series begins 1985:4Q.

F.119.c Private Pension Funds: Defined Contribution Plans¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION

SERIES CODE

Net acquisition of financial assets	FA574090055
Checkable deposits and currency	FA573020055
Time and savings deposits	FA573030055
Money market fund shares	FA573034053
Security RPs	FA572050055
Credit market instruments	FA574004055
Open market paper	FA573069155
U.S. government securities	FA573061055
Treasury	FA573061155
Agency	FA573061755
Corporate and foreign bonds	FA573063055
Mortgages	FA573065053
Corporate equities	FA573064155
Mutual fund shares	FA573064253
Miscellaneous assets	FA573090055
Unallocated insurance contracts ²	FA573095453
Contributions receivable	FA573076053
Other	FA573093055

¹ Includes 401(k) type plans.

² Assets of private pension plans held at life insurance companies (e.g., GICs, variable annuities); series begins 1985:4Q.

L.119.c Private Pension Funds: Defined Contribution Plans¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Quarterly
 Units: Billions of current dollars
 Adjustment: Not seasonally adjusted
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION**SERIES CODE**

Total financial assets	FL574090055
Checkable deposits and currency	FL573020055
Time and savings deposits	FL573030055
Money market fund shares	FL573034053
Security RPs	FL572050055
Credit market instruments	FL574004055
Open market paper	FL573069155
U.S. government securities	FL573061055
Treasury	FL573061155
Agency	FL573061755
Corporate and foreign bonds	FL573063055
Mortgages	FL573065053
Corporate equities	FL573064155
Mutual fund shares	FL573064253
Miscellaneous assets	FL573090055
Unallocated insurance contracts ²	FL573095453
Contributions receivable	FL573076053
Other	FL573093055

¹ Includes 401(k) type plans and the Federal Employees Retirement System Thrift Savings Plan.

² Assets of private pension plans held at life insurance companies (e.g., GICs, variable annuities); series begins 1985:4.

F.225.i Individual Retirement Accounts (IRAs)¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Annual
 Units: Billions of current dollars
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION**SERIES CODE**

Total held at:	FA893131573
Commercial banking	FA723131573
Saving institutions	FA443131575
Credit unions	FA473131573
Life insurance companies	FA543131573
Money market mutual funds	FA633131573
Mutual funds	FA653131573
Other self-directed accounts	FA153131575

¹ Assets of the household sector (F.100). IRA assets are not included in pension fund reserves (table F.225), except for those at life insurance companies. Figures for depositories (FA723131573, FA443131575, FA473131573) include Keogh accounts. Variable annuities in IRAs are in the life insurance sector (FA543131573) and are excluded from the mutual fund sector (FA653131573).

L.225.i Individual Retirement Accounts (IRAs)¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Annual
 Units: Billions of current dollars
 Source: Flow of Funds Accounts of the United States (Z.1)

SERIES DESCRIPTION**SERIES CODE**

Total held at:	FL893131573
Commercial banking	FL723131573
Saving institutions	FL443131575
Credit unions	FL473131573
Life insurance companies	FL543131573
Money market mutual funds	FL633131573
Mutual funds	FL653131573
Other self-directed accounts	FL153131575

¹ Assets of the household sector (L.100), shown at market value. IRA assets are not included in pension fund reserves (table L.225), except for those at life insurance companies. Figures for depositories (FL723131573, FL443131575, and FL473131573) include Keogh accounts. Variable annuities in IRAs are in the life insurance sector (FL543131573) and are excluded from the mutual fund sector (FL653131573).

B.100.e Balance Sheet of Households and Nonprofit Organizations with Equity Detail¹

Database: FLOW
 Start Date: Majority begins in 1952
 Frequency: Annual
 Units: Billions of current dollars
 Source: Flow of Funds Accounts of the United States (Z.1)

<u>SERIES DESCRIPTION</u>	<u>SERIES CODE</u>
Assets	FL152000005
Tangible assets	FL152010005
Financial assets	FL154090005
Deposits	FL154000005
Credit market instruments	FL154004005
Equity shares at market value	FL153064475
Directly held	FL153064105
Indirectly held	FL153064175
Bank personal trusts and estates	FL603064155
Life insurance companies	FL543064153
Private pension funds	FL573064185
Defined benefit plans	FL573064175
Defined contribution plans	FL573064165
State and local government retirement funds	FL223064005
Federal government retirement funds	FL343064105
Mutual funds	FL653064155
Other	FL153099465
Liabilities	FL154190005
Net worth	FL152090005
Memo:	
Equity shares excluding defined benefit plans (FL153064475-FL573064175, FL223064005, and part of FL343064105)	FL153064465
Equity shares (FL153064475) as a percent of	
Total assets	*/FL152000005
Financial assets	*/FL154090005

¹ Estimates of equity shares (FL153064105, FL153064175, FL603064155, FL543064153, FL573064185, FL573064175, FL573064165, FL223064005, and FL 343064105) could differ from other sources owing to alternative definitions of ownership of equity by households. Prior to 1985, all pension assets are assumed to have been in defined benefit plans.