

<b>Notes</b>	<b>Title</b>	<b>Variances Threshold</b>
1	Statement of Operation and Changes in Net Position	N/A
2	Taxes	N/A
9	Stewardship Investments	20% or more and/or greater than \$10M
10	Deferred Maintenance	N/A
15	Risk Assumed-Federal Insurance and Guarantee Programs	N/A
16	Stewardship Land	N/A
17	Heritage Assets	N/A

<b>Notes</b>	<b>Title</b>	<b>Variances Threshold</b>
1	Federal Reserve Earnings, Subsequent Events, and Other Pertinent Info.	N/A
2	Cash and Other Monetary Assets	10% or more and/or greater than \$10M
3	Account and Tax Receivable	10% or more and/or greater than \$10M
4A	Direct Loans Receivable	10% or more and/or greater than \$10M
4B	Loan Guarantees	10% or more and/or greater than \$10M (lines 13 -17)
		Over 50 million (line 18)
5	Inventories and Related Property	N/A
6	Property, Plant & Equipment	N/A
7	Securities and Investments	10% or more and/or greater than \$10M
8	Other Assets	10% or more and/or greater than \$10M
9	Accounts Payable	10% or more and/or greater than \$10M
10B	Treasury securities held by the Govt trust, revolving, and special funds	N/A
11	Federal Employee and Veteran Benefits Payable	10% or more and/or greater than \$10M
12	Environmental and Disposal Liabilities	10% or more and/or greater than \$10M (lines 1-5)
		Over 50 million (line 6)
13	Benefits Due and Payable	Over 50 million
14	Insurance Programs Other Than Veteran Affairs	N/A
15	Other Liabilities	10% or more and/or greater than \$10M (lines 1-21)
		Over 50 million (line 22)
17	Prior-Period Adjustments	N/A
18	Contingencies (SFFAS nos. 5 and 12)	N/A
19	Commitments	10% or more
20	Dedicated Collections	N/A
22	Earmarked Funds	N/A