

## AUDIT REPORT

# Independent Auditor's Report on the U.S. Postal Service's Fiscal Year 2024 Reclassified Financial Statements

November 15, 2024

Balance \$1,33

(Report Number 24-144-R25)



November 15, 2024

MEMORANDUM FOR:

JOSEPH CORBETT CHIEF FINANCIAL OFFICER AND EXECUTIVE VICE PRESIDENT

FROM:

TAMMY L. HULL INSPECTOR GENERAL

SUBJECT:

Independent Auditor's Report on the U.S. Postal Service's Fiscal Year 2024 Reclassified Financial Statements (Report Number 24-144-R25)

## **Opinion on the Reclassified Financial Statements**

We have audited the accompanying Reclassified Financial Statements of the U.S. Postal Service, which comprises the Government-wide Treasury Account Symbol Adjusted Trial Balance System (GTAS) Reconciliation Report – Reclassified Balance Sheet as of September 30, 2024, and the related GTAS Reconciliation Reports – Reclassified Statement of Net Cost and Reclassified Statement of Operations and Changes in Net Position, for the year then ended (hereinafter referred to as the Reclassified Financial Statements) and accompanying Note 36. In our opinion, the Reclassified Financial Statements referred to above present fairly, in all material respects, the financial position of the Postal Service as of September 30, 2024, and its net costs and changes in net position for the year then ended in accordance with *U.S. generally accepted accounting principles (GAAP).* 

## **Basis for Opinion**

We conducted our audit in accordance with the standards applicable to financial audits contained in the United States (U.S.) *Government Auditing Standards*, issued by the Comptroller General of the U.S., and Office of Management and Budget (OMB) Bulletin Number 24-02, *Audit Requirements for Federal Financial Statements*. Our responsibilities under those standards are further described in the Auditor's Responsibility section. We are required to be independent of the Postal Service and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### Management's Responsibility

Management is responsible for the preparation and fair presentation of these Reclassified Financial Statements in accordance with U.S. GAAP; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Reclassified Financial Statements that are free from material misstatement, whether due to fraud or error. In addition, management is responsible for complying with applicable provisions of laws, regulations, and contracts.

#### Auditor's Responsibility

Our objective was to obtain reasonable assurance about whether the Reclassified Financial Statements as a whole were free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance but is not absolute assurance, and therefore, is not a guarantee that an audit of the Reclassified Financial Statements conducted in accordance with *Government Auditing Standards* will always detect a material misstatement or a material weakness when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered to be material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit of the Reclassified Financial Statements in accordance with *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Reclassified Financial Statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements in order to obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- Consider internal control relevant to our audit of the Reclassified Financial Statements in order to design audit procedures that are appropriate in the circumstances.
- Consider compliance with provisions of laws, regulations, or contracts that could have a material effect on the reclassified financial statement amounts.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Perform other procedures we consider necessary in the circumstances.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the Reclassified Financial Statement audit.

#### Auditor's Consideration of Internal Control over Financial Reporting

In planning and performing our audit of the Reclassified Financial Statements as of and for the year ended September 30, 2024, we also considered the Postal Service's internal control over the financial reporting (internal control) to determine the audit procedures that were appropriate for the purpose of expressing our opinion on the Reclassified Financial Statements, but not for the purpose of expressing an opinion of the effectiveness of the Postal Service's internal control. Accordingly, we do not express an opinion on the effectiveness of the Postal Service's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness yet important enough to merit the attention by those charged with governance.

We found no material weaknesses in our limited review of internal control process that are required to be reported under *Government Auditing Standards* and OMB Bulletin Number 24-02. However, a significant deficiency in internal control over financial reporting was identified as described in Other Matters below.

#### Auditor's Tests for Compliance Specific to the Reclassified Financial Statements

As part of obtaining reasonable assurance about whether the Postal Service's Reclassified Financial Statements were free from material misstatement, we performed tests of its compliance with provisions of U.S. Department of the Treasury's (Treasury) *Treasury Financial Manual* (TFM) Chapter, Volume 1, Part 2, Chapter 4700 (TFM 2-4700), for instances of noncompliance that could have a material effect on the Reclassified Financial Statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we

do not express such an opinion. Instances of non-compliance with laws and regulations were identified as described in Other Matters below.

## Emphasis of Matter

The Budget and Accounting Procedures Act of 1950 allows the Secretary of the Treasury to stipulate the format and requirements of executive agencies to furnish financial and operational information to the President and the Congress to comply with the Government Management Reform Act of 1994 (GMRA) (Pub. L. Number 103-356), which requires the Secretary of the Treasury to prepare and submit annual audited financial statements of the executive branch. The Secretary of the Treasury developed guidance in TFM 2-4700 to provide agencies with instructions to meet the requirements of GMRA. The TFM 2-4700 requires agencies to submit a GTAS adjusted trial balance, which Treasury uses to populate a Reclassified Balance Sheet, Reclassified Statement of Net Cost, and Reclassified Statement of Operations and Changes in Net Position.

The Reclassified Financial Statements were prepared in accordance with the requirements of the TFM 2-4700 for the purpose of providing financial information to the Treasury and the U.S. Government Accountability Office (GAO) to use in preparing and auditing the *Financial Report of the U.S. Government.* They are not intended to be a complete presentation of the balance sheet of the Postal Service as of September 30, 2024, as required by the Postal Reorganization Act of 1970, as amended, and the related statements of operations, cash flows, and changes in net position (hereinafter referred to as general-purpose financial statements<sup>1</sup>).

As allowed by the Statements of Federal Financial Accounting Standards (SFFAS) Number 34, The Hierarchy of Generally Accepted Accounting Principles, Including the Application of Standards issued by the Financial Accounting Standards Board, the Postal Service prepared and reported its fiscal year (FY) 2024 Reclassified Financial Statements in accordance with accounting and reporting standards issued by the Financial Accounting Standards Board (FASB). Whereas other federal agencies prepare and report their financial statements in accordance with accounting and reporting standards issued by the Federal Accounting Standards Advisory Board (FASAB).

## Intragovernmental Transactions Differences

## Office of Personnel Management (OPM) - Imputed Cost

OPM, on behalf of federal entities, manages the governmentwide employee benefit programs that provide retirement, health benefits, and life insurance to federal employees. FASAB standards require federal entities to recognize an imputed cost/(benefit) from OPM, because the cost to the federal government to provide a future retirement benefit to most employees is higher than the combined employer and

<sup>&</sup>lt;sup>1</sup> The Postal Service general-purpose financial statements are published on the Security and Exchange Commission Form 10-K, as prescribed by the Postal Accountability and Enforcement Act of 2006 (PAEA) (PL-109-435).

employee contributions.<sup>2</sup> Imputed costs reflect the amount by which the cost to the federal government of an employee benefit exceeds the amount contributed by employees and their employers. This requirement is applicable to all retirement, health, and life insurance benefit programs.

The Postal Service prepares its financial reports in accordance with U.S. GAAP promulgated by the FASB. U.S. GAAP requires the Postal Service to account for retirement, health, and life insurance benefit programs under multi-employer accounting rules, and expense is recognized for each period's legally required contribution.

Prior to FY 2019, the Postal Service converted its financial statements from FASB U.S. GAAP to FASAB U.S. GAAP and reported an imputed cost or benefit in its adjusted trial balance provided to the Bureau of Fiscal Service. Effective FY 2019, Treasury<sup>3</sup> eliminated the need for conversion. Therefore, for FY 2024, the Postal Service will not report this imputed cost/(benefit) in its adjusted trial balance. The Postal Service and OPM agreed that the calculated imputed cost is about \$4.7 billion for FY 2024.

#### Office of Personnel Management - Retirement Benefits

The Postal Service is statutorily required to contribute certain additional amounts to U.S. government benefits programs for retirement benefits, including the Civil Service Retirement System (CSRS) and Federal Employee Retirement System (FERS), both administered by OPM. The Postal Service did not make some of these required payments.<sup>4</sup>

The OPM established an allowance for loss for the Postal Service's past due payments and continues to increase this allowance for loss and record bad debt expense each fiscal year. Since the Postal Service still has a legal obligation to make these payments, it has not made changes to its accounting policy and continues to report them as current liabilities. On September 16, 2024, OPM provided an invoice to the Postal Service for the accumulated amount of \$28.1 billion. The invoice reported \$5.5 billion representing the FY 2024 amounts that were invoiced but not paid. However, the Postal Service paid \$1 billion on September 30, 2024, reducing the amounts invoiced by OPM. A top-level journal entry for these differences is anticipated, but will be recorded against OPM, not the Postal Service.

#### **Other Matters**

#### **Opinion on the General-Purpose Financial Statements**

The Postal Service's independent public accounting (IPA) firm has audited, in accordance with the standards of the Public Company Accounting Oversight Board

<sup>&</sup>lt;sup>2</sup> SFFAS Number 5, Accounting for Liabilities of The Federal Government.

<sup>&</sup>lt;sup>3</sup> TFM 4735.40, Special Basis of Accounting.

<sup>&</sup>lt;sup>4</sup> For CSRS, amortization payments from FY 2017 through FY 2024 were due. For FERS, amortization payments from FY 2014 through FY 2024 were due.

(PCAOB), the auditing standards generally accepted in the U.S., and the standards applicable to financial audits contained in U.S. *Government Auditing Standards* issued by the Comptroller General of the U.S. The IPA firm expressed an unqualified opinion on the general-purpose financial statements of the Postal Service as of and for the years ended September 30, 2024, and September 30, 2023, and the related notes, in a report dated November 14, 2024.

Additionally, in its unqualified opinion on the FY 2024 and FY 2023 general-purpose financial statements, dated November 14, 2024, the IPA firm emphasized liquidity matters discussed in the Postal Service's general-purpose financial statement disclosures. That view should be read in conjunction with this report.

## Internal Control and Compliance Considerations Specific to the General-Purpose Financial Statements

In accordance with *Government Auditing Standards*, the Postal Service's IPA firm issued a report<sup>5</sup> dated November 14, 2024, on its consideration of the Postal Service's internal control over financial reporting and the results of its tests of the Postal Service's compliance with certain provisions of laws, regulations, and contracts. The IPA firm's report is an integral part of an audit performed in accordance with PCAOB, auditing standards generally accepted in the U.S., and *Government Auditing Standards*, and should be read in conjunction with our report in considering the results of our audit of the Reclassified Financial Statements.

The IPA firm's report on its consideration of the Postal Service's internal control over financial reporting did not identify any deficiencies in internal control over financial reporting considered to be material weaknesses as of September 30, 2024. However, the IPA firm's report did include a significant deficiency in internal control over financial reporting, which was not remediated prior to September 30, 2024. In addition, the IPA firm reported instances of non-compliance with laws and regulations.

## Significant Deficiency - Highway Transportation Contract Information

The Postal Service collects and processes information to make payments to highway contractors for transporting mail and packages between facilities and records such payments as highway transportation expense. During FY 2024, the Postal Service implemented a new highway transportation contract system that includes contract rates used in calculating highway transportation expense. The Postal Service did not consistently execute internal controls to validate the accuracy of the manual input of the relevant contract information into the new system as of September 30, 2024.

Given the lack of managements' review to consistently validate the accuracy of the manual input of contract rates, the IPA firm concluded that there is a significant

<sup>&</sup>lt;sup>5</sup> Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards, dated November 14, 2024.

deficiency in internal control as of September 30, 2024. Postal Service management agreed with the description of the significant deficiency.

#### Instances of Non-compliance with Laws and Regulations

The IPA firm noted instances of non-compliance with laws and regulations. Specifically, the Postal Service failed to comply with various laws when it defaulted on retirement obligations from FY 2014 through FY 2024. Table 1 provides CSRS and FERS payments due by fiscal year-end.

Type of Payment	Fiscal Year-End Due Date	Amount (in Millions)
	2017	\$1,700
	2018	1,400
	2019	1,600
CSRS Supplemental	2020	1,800
Liability <sup>7</sup>	2021	1,900
	2022	2,300
	2023	3,000
	2024	3,200
	2014 through 2017	1,400
	2018	1,000
FERS Supplemental	2019	1,100
Liability <sup>8</sup>	2020	1,300
	2021	1,400
	2022	1,600
	2023	2,100
Source: EV 2024 ODM Supplem	2024	2,300

## Table 1. CSRS and FERS Required Payments<sup>6</sup>

Source: FY 2024 OPM Supplemental Invoice dated September 16, 2024.

<sup>&</sup>lt;sup>6</sup> All amounts are rounded to the nearest \$100 million which may differ from the FY 2023 report.

<sup>&</sup>lt;sup>7</sup> Title 5 of the U.S. Code, Government Organization and Employees, § 8348(h) Civil Service Retirement and Disability Fund.

<sup>&</sup>lt;sup>8</sup> Title 5 of the U.S. Code, Government Organization and Employees, § 8423(b) Government Contributions.

In contrast to FY 2014 through FY 2021, the Postal Service made partial payments towards its retirement obligations in FY 2024, FY2023 and FY 2022. The Postal Service paid \$1 billion, \$600 million, and \$500 million in FY 2024, FY2023 and FY2022 respectively towards its FERS obligation. These amounts included \$933 million for FY 2024, \$554 million for FY 2023 and \$39 million for FY2022 that are required for remittance for revenue the Postal Service generated under its retirement-based rate authority.

Postal Service management concurred with the reported instances of non-compliance related to the non-payments. As of November 14, 2024, the Postal Service has suffered no penalties or damages because of its inability to make these payments.

## Restriction on Use of the Report on the Reclassified Financial Statements

This report is intended solely for the information and use of the management of the Postal Service, Treasury, OMB, and GAO in connection with the preparation and audit of the *Financial Report of the U.S. Government* and is not intended to be and should not be used by anyone other than these specified parties.

## Management's Comments

We provided a draft of this report to Postal Service management for their review and comment. Management reviewed the report and advised they did not have any comments.

cc: Secretary of the Board of Governors Corporate Audit and Response Management

## U.S. Department of the Treasury Bureau of the Fiscal Service GTAS Reclassified Financial Statements Balance Sheet

Fiscal Period: 2024, 12 - September ATB Status: Certified Manual Adjustments: Included - No Manual Adjustments Submitted

#### FR Entity: 1800 - United States Postal Service

		September, 2024 Final Amount	September, 2023 Final Amount
1	Fund Balance with Treasury (Note 3) (RC 40)	-49,064,041.33	-661,893,887.02
2	Investments, net (Note 5)	19,196,800,939.01	21,851,913,000.42
2.1	Federal investments (Note 5) (RC 01)	19,196,800,939.01	21,850,960,290.55
2.2	Interest receivable - investments (Note 5) (RC 02)		952,709.87
3	Accounts receivable, net (Note 6)	33,658,918.28	42,707,450.40
3.4	Accounts receivable, net (RC 22)	33,658,918.28	42,707,450.40
6	Other Assets (Note 12)	548,296,761.00	546,383,245.00
6.1	Other assets (RC 30)	548,296,761.00	546,383,245.00
7	Total intra-governmental assets	19,729,692,576.96	21,779,109,808.80
8	Cash and other monetary assets* (Note 4)	392,765,165.47	444,889,104.33
9	Accounts receivable, net (Notes 6 and 7)	1,350,254,856.47	1,365,047,138.98
11	Inventory and related property, net (Note 9)	144,787,325.88	144,499,906.14
12	Property, plant, and equipment, net (Note 10)	23,694,485,155.35	21,325,153,944.16
13	Advances and prepayments	254,710,939.85	230,789,209.58
17	Total other than intra-governmental assets	25,837,003,443.02	23,510,379,303.19
18	Total assets	45,566,696,019.98	45,289,489,111.99
19	Stewardship PP&E (Note 11)		
21	Accounts payable (Note 17)	3,231,442.46	4,332,212.31
21.2	Accounts payable (RC 22)	3,231,442.46	4,332,212.31
23	Debt (Note 14B)	15,101,537,159.81	13,080,554,753.72
23.1	Interest payable - loans and other funds (RC 04)	101,537,159.81	80,554,753.72
23.2	Loans payable (RC 17)	15,000,000,000.00	13,000,000,000.00
24	Advances from others and deferred revenue (RC 23)	215,245,914.56	423,304,301.58
25	Other Liabilities (Note 17)	29,457,073,362.27	24,662,755,496.73
25.2	Other liabilities (Note 17) (RC 30)	26,306,202.53	
25.5	Other current liabilities - Benefit contributions payable (Note 15) (RC 21)	29,421,211,510.45	24,652,567,093.00
25.6	Other liabilities - Reimbursable activities (RC 22)	9,555,649.29	10,188,403.73
26	Total intra-governmental liabilities	44,777,087,879.10	38,170,946,764.34
27	Accounts payable	2,466,802,568.82	2,320,489,132.51
28	Federal debt and interest payable (Note 14)	1,755,915.30	1,496,179.70
29	Federal employee salary, leave, and benefits payable* (Note 15)	4,221,780,157.88	3,542,943,155.79
30	Pensions, other post-employment, and veterans benefits payable* (Note 15)	14,339,824,130.19	12,161,535,171.63
36	Advances from others and deferred revenue	5,243,089,067.87	4,708,295,707.31
37	Other liabilities (Notes 18, 19, and 20)	7,148,371,653.42	7,448,390,585.15
38	Total other than intra-governmental liabilities	33,421,623,493.48	30,183,149,932.09
39	Total liabilities	78,198,711,372.58	68,354,096,696.43

Fiscal Year 2024 United States Postal Service Reclassified Financial Statement Package

## U.S. Department of the Treasury Bureau of the Fiscal Service GTAS Reclassified Financial Statements Balance Sheet

Fiscal Period: 2024, 12 - September ATB Status: Certified Manual Adjustments: Included - No Manual Adjustments Submitted

#### FR Entity: 1800 - United States Postal Service

		September, 2024 Final Amount	September, 2023 Final Amount
40	Commitments and Contingencies (Note 20)		
41	Total Unexpended Appropriation (Consolidated)	11,317,102.20	14,229,071.85
41.2	Unexpended appropriations - Funds from other than Dedicated Collections	11,317,102.20	14,229,071.85
41.3	Total Unexpended Appropriations - Eliminations Between Dedicated and All Other		
42	Total Cumulative Results of Operations (Consolidated)	-32,643,332,454.80	-23,078,836,656.29
42.2	Cumulative results of operations - Funds from other than Dedicated Collections	-32,643,332,454.80	-23,078,836,656.29
42.3	Total Cumulative Results of Operations - Eliminations Between Dedicated and All Other		
43	Total net position	-32,632,015,352.60	-23,064,607,584.44
44	Total liabilities and net position	45,566,696,019.98	45,289,489,111.99

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## U.S. Department of the Treasury Bureau of the Fiscal Service GTAS Reclassified Financial Statements Reclassified Statement of Net Cost

Fiscal Period: 2024, 12 - September ATB Status: Certified Manual Adjustments: Included - No Manual Adjustments Submitted

#### FR Entity: 1800 - United States Postal Service

		September, 2024 Final Amount	September, 2023 Final Amount
1	Gross cost		
2	Non-federal gross cost	69,203,053,082.62	65,948,474,418.73
6	Total non-federal gross cost	69,203,053,082.62	65,948,474,418.73
7	Federal gross cost		
7.1	Benefit program costs (RC 26) /2	17,121,647,158.47	16,349,874,909.56
7.3	Buy/sell cost (RC24) /2	-25,057,351.78	-44,121,796.74
7.6	Borrowing and other interest expense (RC05) /2	588,567,369.02	403,393,641.21
7.8	Other expenses (without reciprocals) (RC 29)	3,148,818,969.22	3,144,426,572.91
8	Total federal gross cost	20,833,976,144.93	19,853,573,326.94
9	Department total gross cost	90,037,029,227.55	85,802,047,745.67
10	Earned revenue		
11	Non-federal earned revenue	77,849,383,941.72	76,974,285,773.63
12	Federal earned revenue		
12.2	Buy/sell revenue (exchange) (RC 24) /2	1,620,026,173.28	1,373,409,042.93
12.4	Federal securities interest revenue including associated	1,090,129,918.96	1,015,879,563.85
	gains and losses (exchange) (RC 03) /2		
13	Total federal earned revenue	2,710,156,092.24	2,389,288,606.78
14	Department total earned revenue	80,559,540,033.96	79,363,574,380.41
15	Net cost of operations	9,477,489,193.59	6,438,473,365.26

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## U.S. Department of the Treasury Bureau of the Fiscal Service GTAS Reclassified Financial Statements Reclassified Stmt. of Operations and Changes in Net Position

Fiscal Period: 2024, 12 - September ATB Status: Certified Manual Adjustments: Included - No Manual Adjustments Submitted

#### FR Entity: 1800 - United States Postal Service

		September, 2024 Final Amount	September, 2023 Final Amount
1	Net position, beginning of period	-23,064,607,584.44	-16,618,620,762.35
2	Non-federal prior-period adjustments:		
3	Federal prior-period adjustments		
4	Net position, beginning of period - adjusted	-23,064,607,584.44	-16,618,620,762.35
5	Non-federal non-exchange revenue:		
6	Federal non-exchange revenue:		
6.8	Collections transferred into a TAS Other Than the General Fund of the U.S. Government - Nonexchange (RC 15)	9,911,512.92	2,939,628.99
6.11	Total federal non-exchange revenue	9,911,512.92	2,939,628.99
7	Financing sources:		
7.1	Appropriations received as adjusted (rescissions and other adjustments) (RC 41) $/1$	81,450,000.00	50,253,000.00
7.2	Appropriations used (RC 39)	84,361,969.65	51,023,928.15
7.3	Appropriations expended (RC 38) /1	84,361,969.65	51,023,928.15
7.7	Non-expenditure transfers-out of unexpended appropriations and financing sources (RC 08) /1	3,074,464.00	
7.10	Non-expenditure transfer-in of financing sources - capital transfers (RC 11)		0.00
7.11	Non-expenditure transfers-out of financing sources - capital transfers (RC 11)		0.00
7.20	Transfers-in without reimbursement (RC 18) /1	0.00	0.00
7.21	Transfers-out without reimbursement (RC 18) /1	0.00	0.00
7.23	Non-entity collections transferred to the General Fund of the U.S. Government (RC 44)	178,205,623.49	60,706,085.82
7.30	Total financing sources	-99,830,087.49	-10,453,085.82
8	Net cost of operations (+/-)	9,477,489,193.59	6,438,473,365.26
9	Net position, end of period	-32,632,015,352.60	-23,064,607,584.44

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#### Reclassification of Balance Sheet for FR Compilation Process

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Networks         150 (1)           all         130         0         0         0.00000000000000000000000000000000000							
Resked relearants, account         2000           Resked as and as and programmers         1939         1.50           Signed, shansa and programmers         1937         1.50           Signed, shansa and programmers         1937         1.50           Signed, shansa and programmers         1937         1.50           Signed, shansa and programmers         103         1.50           Signed, shansa and programmers         1.50         1.50           Signers         1.50         1.50 <td></td> <td></td> <td>(4)</td> <td>3.4 Accounts receivable, net (RC 22)</td>			(4)	3.4 Accounts receivable, net (RC 22)			
ai     19.00     19.00       Reakators, nd     1.00     0.0 Accords modules, nd [PC 27]       Sequence, nd     1.00     2.0 Accords modules, nd [PC 27]       Sequence, nd     1.00     2.00       Sequence, nd     1.00     2.00       Sequence, nd     1.00     2.00       Sequence, nd     1.00     1.00       Sequence, nd     1.00 <t< td=""><td></td><td></td><td></td><td></td></t<>							
Readwaldse, red       1.30       0.300000000000000000000000000000000000			40 500				
31         3.4 Accounts modeling (FIC 22)           off         1.39         1.4 Accounts modeling (FIC 22)           Supples, shares and programmes         33         1.30 Accounts modeling (FIC 22)           Supples, shares and programmes         1.30         1.30 Accounts modeling (FIC 22)           Supples, shares and programmes         1.30         1.30 Accounts modeling (FIC 22)           Supples, shares and programmes         1.30         1.30 Accounts modeling (FIC 22)           Supples, shares and programmes         1.30         1.30 Accounts modeling (FIC 22)           Supples, shares and programmes         1.30         1.30 Accounts modeling (FIC 22)           Supples, shares and programmes         1.30         1.30 Accounts modeling (FIC 22)           Supples, shares and submess and for account modeling (FIC 22)         1.30 Accounts modeling (FIC 22)           Supples, shares and submess and for account modeling (FIC 22)         1.30 Accounts modeling (FIC 22)           Supples, shares and submess and for account modeling (FIC 22)         1.30 Accounts modeling (FIC 22)           Supples, shares and submess and for account modeling (FIC 22)         1.30 Accounts modeling (FIC 22)           Supples, shares and submess and for account modeling (FIC 22)         1.30 Accounts modeling (FIC 22)           Supples and submess and benefits programmess and for account modeling (FIC 22)         1.30 Ford and account holes (FI	al	19,538	19,538				
31         3.4 Accounts modeling (FIC 22)           off         1.39         1.4 Accounts modeling (FIC 22)           Supples, shares and programmes         33         1.30 Accounts modeling (FIC 22)           Supples, shares and programmes         1.30         1.30 Accounts modeling (FIC 22)           Supples, shares and programmes         1.30         1.30 Accounts modeling (FIC 22)           Supples, shares and programmes         1.30         1.30 Accounts modeling (FIC 22)           Supples, shares and programmes         1.30         1.30 Accounts modeling (FIC 22)           Supples, shares and programmes         1.30         1.30 Accounts modeling (FIC 22)           Supples, shares and programmes         1.30         1.30 Accounts modeling (FIC 22)           Supples, shares and submess and for account modeling (FIC 22)         1.30 Accounts modeling (FIC 22)           Supples, shares and submess and for account modeling (FIC 22)         1.30 Accounts modeling (FIC 22)           Supples, shares and submess and for account modeling (FIC 22)         1.30 Accounts modeling (FIC 22)           Supples, shares and submess and for account modeling (FIC 22)         1.30 Accounts modeling (FIC 22)           Supples, shares and submess and for account modeling (FIC 22)         1.30 Accounts modeling (FIC 22)           Supples and submess and benefits programmess and for account modeling (FIC 22)         1.30 Ford and account holes (FI	Descively act	4 007	4.050	0.0 Accounts receivable and (Nation Cland 7)			
a         3         2   toolaisenent (no. 0)         3   toolais	Receivables, net	1,387					
al         1,337           Steples, Journess ord programmers         200         13.1.8.Advances and programmers           011         0.0 ther Accounts and programmers         0.0 ther Accounts and programmers           0200         200         13.0.8.Advances and programmers           0200         13.0.8.Advances and programmers         0.0 ther Accounts           0200         13.0.8.2         13.0.8.2           Control lease stress of app account         16.0 the Accounts         0.0 ther Accounts           Control lease stress of app account         16.0 the Accounts         0.0 ther Accounts           Control lease stress of app account         1.0 the Accounts         0.0 ther Accounts           Other account         0.0 ther Accounts         0.0 ther Accounts         0.0 ther Accounts           Other account         0.0 ther Accounts         0.0 ther Accounts         0.0 ther Accounts           Other account Advances         0.0 ther Accounts         0.0 ther Accounts         0.0 ther Accounts           Other account Advances         0.0 ther Accounts         0.0 ther Accounts         0.0 ther Accounts           Other account Advances         0.0 ther Account Advances         0.0 ther Accounts         0.0 ther Accounts           Other Account Advances         0.0 ther Account Advances         0.0 ther Account Advances							
Supplex. shares and propyramit         200         2		1 397		2.1 Federal Investments (Note 5) (RC 01)			
01         03         16 0 Deck Acad Section 1           04         1835         18.85         17.20 Protect and relative property with Note 10           01         1835         18.85         17.20 Protect and relative property with Note 10           01         1835         18.85         17.20 Protect protect and relative property with Note 10           01         1835         18.85         17.20 Protect protect protect and relative property with Note 10           01         1835         17.20 Protect protect protect and relative protect prote	a	1,387	1,387				
01         03         16 0 Deck Acad Section 1           04         1835         18.85         17.20 Protect and relative property with Note 10           01         1835         18.85         17.20 Protect and relative property with Note 10           01         1835         18.85         17.20 Protect protect and relative property with Note 10           01         1835         18.85         17.20 Protect protect protect and relative property with Note 10           01         1835         17.20 Protect protect protect and relative protect prote	Supplies advances and pronouments	200	255	12.0 Advances and propagments			
14.         1.0. bestory and head property, set (loss 9).           15.         1.0. bestory and head property, set (loss 9).           16.         1.0. bestory and head property, set (loss 9).           16.         1.0. bestory and head property, set (loss 9).           16.         1.0. bestory and head property, set (loss 9).           16.         1.0. bestory and head property, set (loss 9).           16.         1.0. bestory and head property, set (loss 9).           16.         1.0. bestory and head bestore 1.0. bestore 30.           16.	Supplies, advances and prepayments	309					
and Tables and subment not         1930         1920           Max         1835         1920 Procefly direct direct and equipment. Het Note 100           Max         1835         120.0 Procefly direct direct, and equipment. Het Note 100           Max         1849         120.0 Procefly direct direct, and equipment. Het Note 100           Max         1849         120.0 Procefly direct direct, and equipment. Het Note 100           Max         1849         120.0 Procefly direct direct, and equipment. Het Note 100           Max         1849         120.0 Procefly direct direct, and equipment. Het Note 100           Max         1849         1400           Max         1840         120.0 Procefly direct direct. And proceedings direct. And							
Pineoria di actantoria, etil.         118.000         12.8 Fonzati, stati. and actantoria, etil. Nola. 10.           Orienta siana rafto duana antel.         5.000         5.000         12.0 Property, stati. and actantoria, etil. Nola. 10.           Orienta siana rafto duana antel.         5.000         5.000         12.0 Property, stati. and actantoria, etil. Nola. 10.           Other asses         6.000         6.000         6.000         10.000         10.000           Attil.         6.000         6.000         6.000         10.0000         10.000         10.0000		200		The inventory and related property, net (Note 9)			
al       18,252       18,253         Order losses (Nois Lands)       5.100       1.0.0 Property, bark, and southment, and Nois 10.         Offer a search       6.100       1.0.0 Property, bark, and southment, and Nois 10.         Offer a search       6.100       6.100 Pert assock (PC 30)         al       6.100 Pert assock (PC 30)       6.100 Pert assock (PC 30)         al assock       6.500       7.000 Pert Assock (PC 30)         al assock       6.500 Pert Assock (PC 30)       7.000 Pert Assock (PC 30)         al assock       6.500 Pert Assock (PC 30)       7.000 Pert Assock (PC 30)         al assock       7.000 Pert Assock (PC 30)       7.000 Pert Assock (PC 30)         al assock       2.000 Pert Assock (PC 30)       7.000 Pert Assock (PC 30)         and and the sock (PC 30)       7.000 Pert Isolation Perturbation Specific (PE 10)         and and the sock (PC 30)       7.000 Perturbation Perturbation Specific (PE 10)         and				12.0 Property plant and equipment net (Note 10)			
Control block right-of-use asset         5.102         1.20 Property right and sequences in (RC 30)           Other assets         6.50         6.10 More assets (RC 30)           off         6.50         6.50           all assets         6.50         6.50           off         6.50         6.50           all assets         6.50         6.50           off         6.50         6.50           off         6.50         6.50           off         6.50         5.50           off         7.70         7.70         7.70           off         7.70         7.70         7.70           off         7.70         7.70         7.70           off         7.70         7.70         7.70           off         7.70         7.70         7.70         7.70           off         7.70         7.70         7.70         7.70           off         7.70         7.70         7.70         7.70           off				12.0 Property, plant, and equipment, het (Note To)			
al         6,169         5,169           Oter stasts         63         6,1 Other stasts (RC. 3)         6,1 Other stasts (RC. 3)           al assa         637         637         63           al assa         638         64.97         53           al assa         637         63.97         53           al assa         637         63.97         53           Composition and bonding         2.07         4.237         20.50 Fedoral antropic statutes and bonding paylow (Note 15) 0.07         25.50 Per current labilities - Benedit containton paylok (Note 15) 0.07         25.50 Per current labilities - Benedit containton paylok (Note 15) 0.07         25.50 Per current labilities - Benedit containton paylok (Note 15) 0.07         25.50 Per current labilities - Benedit containton paylok (Note 15) 0.07         26.72           Retinement benefits         2.729         2.55 Other current labilities - Benefit containton paylok (Note 15) 0.07         26.72           Vector companization and containto paylow (Note 15)         2.07         25.5 Other current labilities - Benefit containton paylok (Note 15)         27.00           Retinement benefits         2.72         2.72         25.5 Other current labilities - Benefit containton paylok (Note 15)         26.7           Al add         2.000         2.000         2.000         2.000         2.000         2.000         2.000	a	10,525	10,525				
al         6,409         6,109           Ore sease         63         64,007         64,007         64,007           al cests         63         94         6,0007         64,007           al cests         639         63         53           al cests         639         63         53           Standard Statement Line         700         Pole of end programs have, and bears payable (Not 13), (PC 21)           Comparation and banding         2237         4221         220 for board and payaes, how, and bears payable (Not 13), (PC 21)           Comparation and banding         2237         4221         220 for board and payaes, how, and the series payable (Not 13), (PC 21)           al         2437         220 for carrent initiations - Seriet contributions payable (Not 13), (PC 21)           al         2437         220 for carrent initiations - Seriet contributions payable (Not 13), (PC 21)           Retinement bearls         237         247         245         250 for carrent initiations - Seriet contributions payable (Not 15), (PC 21)           al         2437         24,24         247         247         247         247         247         247         247         247         247         247         247         247         247         247         247         247	Operating lease right of use asset	5 160	5 160	12.0 Property plant and equipment not (Note 10)			
Other assets         640         61 Other assets (RC 30)           af         639         639         61 Other Assets (RC 30)           af         639         639         61 Other Assets (RC 30)           af assets         450         450         450           Status         450         450         450           Status         450         750         450           Operation of boords         2237         750         750 Other Labelies (Robert 61, Rev 43, Rev 44, Rev				12.0 Property, plant, and equipment, het (Note 10)			
91         6.91         6.93           at assis         6.93         6.93           Comparison and bornin         2.27         4.22         2.03         Forein and balances         Annual for and banding Statement Line         7.22         2.03         Forein and balances         Annual for and balances	di	5,709	5,109				
91         6.91         6.93           at assis         6.93         6.93           Comparison and bornin         2.27         4.22         2.03         Forein and balances         Annual for and banding Statement Line         7.22         2.03         Forein and balances         Annual for and balances	Other assats	630	540	6.1 Other sessete (PC 30)			
af an		639					
al asests 45,507 45,5777 45,577 45,5777 45,577 45,577 45,577 45,577 45,577 45,5	al	630					
Dilling         Restanting Statement Line         Anount         Restanting Statement Line           2 Financia or bronds         2.27         1.27         2.20 Forder darpoyne asking News, and bendts payable (New 15)           2 (00)         3.27 Other Linkings, News, and bendts         2.27         2.27           2 (00)         3.27 Other Linkings, News, and Developing News, News 15)         2.27           Retinent bendts         7.202         2.27           Worksof Comparation         7.202         2.27           Worksof Comparation, non-nered         1.61         2.015         25.0 Dher current labilities - Bendti contributions payable (Nets 15) (PC 21)           Worksof Comparation, non-nered         1.61         2.015         25.0 Dher current labilities - Bendti contributions payable (Nets 15) (PC 21)           Worksof Comparation, non-nered         1.61         7.20         2.50 Dher current labilities - Bendti contributions payable (Nets 15)           Worksof Comparation, non-nered         1.61         7.00 Dher labilities (Nets 15), not 20)         2.01 Periade nered on the ID (PC 21)           Worksof Comparation, non-nered         1.61         7.20 Der labilities (Nets 15), not 20)         2.46           2.004         2.004         2.004         2.004         2.004         2.00 Periade nered on the ID (PC 01)         2.11 Pacconnere payable (Note 15)         2.01 Periad	ui	039	033				
Dillies         Reduction         Reduction <th reduction<="" th=""> <th reduction<="" th=""> <th <="" td=""><td>al assets</td><td>45 567</td><td>45 567</td><td></td></th></th></th>	<th reduction<="" th=""> <th <="" td=""><td>al assets</td><td>45 567</td><td>45 567</td><td></td></th></th>	<th <="" td=""><td>al assets</td><td>45 567</td><td>45 567</td><td></td></th>	<td>al assets</td> <td>45 567</td> <td>45 567</td> <td></td>	al assets	45 567	45 567	
PS Financial Statement Line         Anount         Reclassified Statement Line           237         4.21         20 Federal employes salary, lows, and benefits payles (Note 15) (RC 21)           af         2.27         2.21         2.5 0 ther current liabilities. Banefit contributors payable (Note 15) (RC 21)           af         2.27		40,007					
Ps Financial Statement Line         Anount         Reclassified Statement Line           237         4.21         20 Fordinal monitors purpose (Note 15) (RC 21)           0         2.27 <td>nilitios</td> <td></td> <td></td> <td></td>	nilitios						
Compensation and barefls         2.37         4.21         2.0 f redard employee salary, taxe, and barefls payable (Note 15)           at         2.237         2.5 C Other carrent liabilities. Benefli contributions payable (Note 15) (RC 21)           at         2.237         2.237           Reterment baneflis         27.729         27.202           at         2.237         2.5 C Other carrent liabilities. Benefli contributions payable (Note 15) (RC 21)           Workers' compensation, non-urrent         14.46         14.322         2.0 Other liabilities . Benefli contributions payable (Note 15) (RC 21)           Workers' compensation, non-urrent         14.46         14.322         2.0 Other liabilities . Reset II contributions payable (Note 15) (RC 21)           workers' compensation, non-urrent         14.476         14.322         2.0 Other liabilities . Reset II contributions payable (Note 15) (RC 21)           workers' compensation, non-urrent         14.476         14.322         2.0 Other liabilities . Reset II contributions payable (Note 15) (RC 21)           at         15.37         7.0 Other liabilities . Reset II contributions payable (Note 15) (RC 21)           at         2.804         7.0 Other liabilities . Reset II contributions payable (Note 15) (RC 21)           at         2.804         2.6 Other liabilities . Reset II contributions payable (Note 15) (RC 21)           at         2.804 <td< td=""><td></td><td>A</td><td>Amount</td><td>Peologyified Statement Line</td></td<>		A	Amount	Peologyified Statement Line			
ali         25 0 fber curret tabilities. Berefit contributions payable (Note 15) (RC 21)           ali         2237           Retirement borefits         2237           ali         2230           ali         2230           ali         2230           ali         230           ali         14.322           ali         14.322           ali         2.30           ali							
2,001         37.0 Other labilities (Notes 18, 19, and 20)           al         2,227           Reternent benefits         27,292           al         27,292           27,792         27,892           Worker' compensation         1,579           worker's compensation         1,529           al         30.0 Pensions, ofter post-enable month factors payable (Note 15) (No. 21)           al         16,297           al         30.0 Pensions, ofter post-enablement factors payable (Note 15) (No. 21)           al         16,297           al         30.0 Pensions, ofter post-enablement factors payable (Note 15) (No. 21)           al         16,297           al         2,240           an         2,255	compensation and benefits	2,237		25.0 Federal employee salary, leave, and benefits payable" (Note 15)			
al     2,237     2,237       Reference to benefits     27,252     25.5 Other current liabilities - Berefit contributions payable (Note 15) (RC 21)       Worker' compensation     1,961     2,752     20.5 Other current liabilities - Berefit contributions payable (Note 15) (RC 21)       Worker' compensation not current     1,474     1,452     20.5 Other current liabilities - Berefit contributions payable (Note 15)       Worker' compensation not current     14,746     14,552     30.0 Persons, other content liabilities (Notes 16, 19, and 20)       Vecker' compensation not current     14,746     14,552     30.0 Persons, other content liabilities (Notes 16, 19, and 20)       Vecker' compensation not current     14,746     14,352     30.0 Other liabilities (Notes 16, 19, and 20)       2,467     27.0 Accounts payable (Notes 16, 10, and 20)     2,467     27.0 Accounts payable (Note 15)       2,11     11.0 Persons, other content liabilities - Berefit contributions payable (Note 15)     10.0 Persons, other content liabilities (Notes 16, 19, and 20)       2,11     2,204     2,204     2,004       Defende tearence prepaid postage     2,884     37.0 Other liabilities (Notes 18, 19, and 20)       2,11     2,204     2,204     2,204       2,11     30.0 Advances from others and deferred revenue     3,125       3,11     30.0 Advances 18, 19, and 20)     10.0 Advances 18, 19, and 20)       1,11 </td <td></td> <td></td> <td></td> <td>25.5 Other current liabilities - Benefit contributions payable (Note 15) (RC 21)</td>				25.5 Other current liabilities - Benefit contributions payable (Note 15) (RC 21)			
Reference benefits         27,292         25.5 Other current labilities - Benefit contributions payable (Note 15) (RC 21)           al         27,292         25.5 Other current labilities - Benefit contributions payable (Note 15) (RC 21)           Workers' compensation         1,541         4,522         30.0 Pensions, other post-employment, and veterans benefits payable* (Note 15)           al         16,337         11537         20.0 Densions, other post-employment, and veterans benefits payable* (Note 15)           al         16,337         11537         20.0 Densibilities (Notes 15, 10, and 20)           2,467         27.0 Accounts payable         20.0 Densibilities (Notes 15, 10, and 20)           2,467         27.0 Accounts payable (Note 15)         30.0 Densibilities (Notes 15, 10, and 20)           2,477         20.0 Densibilities (Notes 15, 10, and 20)         2.0 Densibilities (Notes 15, 10, and 20)           al         2.284         2.884         2.884           Deferred neurous-propaid postage         2.842         2.884         2.884           Operating lease labilities, nonurent         4.152         37.0 Other labilities (Notes 15, 10, and 20)           Operating lease labilities, nonurent         4.152         37.0 Other labilities (Notes 15, 10, and 20)           Operating lease labilities, nonurent         4.152         37.0 Other labilities (Notes 15, 10, and 20)	-1	0.007		37.0 Other liabilities (Notes 18, 19, and 20)			
al         27,282           Workers' compensation         1,591         20,5         25,5 Other current liabilities - Benefit contributions payable (Note 15) (RC 21)           al         16,327         76,337           Payables and accrued expenses         2,000         37.0 Other liabilities (Notes 16, 19, and 20)           2,447         27.0 Accounts payable (RC 22)         102           10         2,147         22.00 Dentations (RC 04)           2         2.14 Accounts payable (RC 22)         102           10         2.13 Interest payable - Kans and other funds (RC 04)         2.21           2         2.14 Accounts payable (RC 22)         102         2.3 Interest payable (RC 22)           10         2.23 Dender and and afternets payable (RC 22)         2.20 Accounts payable (RC 22)           2         2.004         2.004         2.004           2         2.004         2.004         2.004           2         2.004         2.004         2.004           2         2.004         2.004         2.004           2         2.004         2.004         2.004           2         2.004         2.004         2.004           2         2.004         2.004         2.004           2	a	2,237	2,237				
af 27,222 27,200 Persion incourrent 11,225 00 Persions other pode-mptogramm, and velorans bandles payable (Note 15) (RC 21) 22.5 00 Persions other pode-mptogramm, and velorans bandles payable (Note 15) (RC 21) 24.5 00 Persions other pode-mptogramm, and velorans bandles payable (Note 15) (RC 21) 24.5 00 Persions other pode-mptogramm, and velorans bandles payable (Note 15) (RC 21) 24.6 (RC 21)	Definement housefts	07.000	07.000	05 5 Other surrent list life Departite contributions neuroble (Nate 45) (DO 04)			
Workers' compensation         1,501         2,015         25.5 Other current liabilities - Benefit contributions payable (Note 15) (RC 21)           Workers' compensation, noncurrent         14,142         13,237         16,337           Payables and accrued expenses         2,004         300         37.0 Other liabilities (Notes 18, 19, and 20)           Payables and accrued expenses         2,004         2,467         27.0 Accounts payable (RC 22)           102         23.1 Interest payables - bears and other funds (RC 04)         2         23.0 Persions, other post-emptyment, and veltrams benefits payable (Note 15) (RC 21)           af         2,004         2,004         2.004         2.004           af         2,004         2,004         2.004         2.004         2.001           af         2,004         2,004         2.00				25.5 Other current liabilities - Benefit contributions payable (Note 15) (RC 21)			
Workers' compensation, noncurrent         14,240         14,222         30.0 Pervision, other post-employment, and veterans benefits payable'' (Note 15)           al         16,337         16,337           Payables and accrued expenses         2,004         27.0 Other habities (Notes 18, 19, and 20)           2,240         21.2 Accounts payable (Note 14)         21.2 Accounts payable (Note 15)           102         22.3 Interest payable         23.0 Other pastations (Note 70.4)           2         28.0 Federal debt and interest payable (Note 15) (RC 21)         2           al         2.5004         2.004           2         28.0 Federal debt and interest payable (Note 15) (RC 21)         2           al         2.5004         2.004           Deferred revenue-prepaid postage         2.844         2.844           2.604         2.604         2.604           Operating lease labilities, noncurrent         4,152         3.0.0 Other labilities (Notes 15, 19, and 20)           al         2.624         2.844         30.0 Other labilities (Notes 16, 19, and 20)           Costomer deposit accounts         1,173         5.325         5.225           Costomer deposit accounts         1,232         1,143         8.0 Advances from others and deferred revenue (RC 23)           10         2.6 Other labilities, (Not	al	27,292	27,292				
Workers' compensation, noncurrent         14,240         14,222         30.0 Pervision, other post-employment, and veterans benefits payable'' (Note 15)           al         16,337         16,337           Payables and accrued expenses         2,004         27.0 Other habities (Notes 18, 19, and 20)           2,240         21.2 Accounts payable (Note 14)         21.2 Accounts payable (Note 15)           102         22.3 Interest payable         23.0 Other pastations (Note 70.4)           2         28.0 Federal debt and interest payable (Note 15) (RC 21)         2           al         2.5004         2.004           2         28.0 Federal debt and interest payable (Note 15) (RC 21)         2           al         2.5004         2.004           Deferred revenue-prepaid postage         2.844         2.844           2.604         2.604         2.604           Operating lease labilities, noncurrent         4,152         3.0.0 Other labilities (Notes 15, 19, and 20)           al         2.624         2.844         30.0 Other labilities (Notes 16, 19, and 20)           Costomer deposit accounts         1,173         5.325         5.225           Costomer deposit accounts         1,232         1,143         8.0 Advances from others and deferred revenue (RC 23)           10         2.6 Other labilities, (Not	Madanal anno ana fina	4.504	0.045	05 5 Other surrent list littles Departition time any style (Nets 45) (DO 04)			
al clipping							
Payables and accrued expenses     2.94     300     37.0 Other liabilities (Notes 18, 19, and 20)       2.467     27.0 Accounts payable (RC 22)     12.2 Accounts payable (RC 22)       2     2.80     Faderal debt and terrent payable (Note 14)       2     2.80     Faderal debt and terrent payable (Note 15) (RC 21)       2     2.80     2.84     2.84       2.84     2.84     2.84     2.84       2.84     2.84     2.84     2.84       2.84     2.84     2.84     2.84       2.84     2.84     2.84     2.84       2.94     2.84     2.84     2.84       2.94     2.84     2.84     2.84       2.94     2.84     2.84     2.84       2.94     2.84     2.84     2.84       2.94     2.84     2.84     2.84       2.94     2.84     2.84     2.84       2.94     2.84     2.84     2.94       2.94     2.84     2.84     2.94       2.94     2.94     2.94     2.94       2.94     2.84     2.84     2.94       2.94     2.84     2.84     2.94       2.94     2.84     2.84     2.94       2.94     3.00 Advances from others and deferred revenue				30.0 Pensions, other post-employment, and veterans benefits payable" (Note 15)			
2,467       27.0 Accounts payable         8       21.2 Accounts payable (RC 22)         102       23.1 Interest payable (RC 24)         102       23.1 Interest payable (RC 24)         102       23.1 Interest payable (RC 24)         103       0.0 Pensions, other post-employment, and veterars benefits phayable (Note 15)         103       2.904         Defered revenue-prepaid postage       2.84         2.904       2.904         Operating lease labilities       0.70 Other labilities (Notes 18, 19, and 20)         104       2.884         2.904       2.884         Operating lease labilities       0.173         0.0 pensions, other labilities (Notes 18, 19, and 20)         104       5.325         123       1.93         124       1.22         1232       1.93         1232       1.93         1232       1.93         1232       1.93         1232       1.23         1232       1.232         1232       1.232         1233       1.94         1234       1.232         1235       1.232         1235       1.232         124       1.232	a	16,337	70,337				
2,467       27.0 Accounts payable         8       21.2 Accounts payable (RC 22)         102       23.1 Interest payable (RC 24)         102       23.1 Interest payable (RC 24)         102       23.1 Interest payable (RC 24)         103       0.0 Pensions, other post-employment, and veterars benefits phayable (Note 15)         103       2.904         Defered revenue-prepaid postage       2.84         2.904       2.904         Operating lease labilities       0.70 Other labilities (Notes 18, 19, and 20)         104       2.884         2.904       2.884         Operating lease labilities       0.173         0.0 pensions, other labilities (Notes 18, 19, and 20)         104       5.325         123       1.93         124       1.22         1232       1.93         1232       1.93         1232       1.93         1232       1.93         1232       1.23         1232       1.232         1232       1.232         1233       1.94         1234       1.232         1235       1.232         1235       1.232         124       1.232	Daughter and annual surround	2 004	200	07.0 Other list littles (Notes 40, 40, and 00)			
8     21.2 Accounts payable (RC 22)       102     23.1 Interest payable Accounts       117     30.0 Persions, ofter possible (Note 14)       12     25.0 Other current liabilities - Benefic contributions payable (Note 15) (RC 21)       1a1     2.904       2     2.8       2     2.8       2     2.8       2     2.8       2     2.8       2     2.8       2     2.8       3     0.0 Dension, ofter possible (Note 15) (RC 21)       3     2.8       2     2.8       3     3.7.0 Other liabilities (Notes 18, 19, and 20)       3     2.8       3     3.7.0 Other liabilities (Notes 18, 19, and 20)       3     3.7.0 Other liabilities (Notes 18, 19, and 20)       3     3.7.0 Other liabilities (Notes 18, 19, and 20)       3     3.7.0 Other liabilities (Notes 18, 19, and 20)       3     3.7.0 Other liabilities (Notes 18, 19, and 20)       3     3.7.0 Other liabilities (Notes 18, 19, and 20)       3     3.7.0 Other liabilities (Notes 18, 19, and 20)       3     3.7.0 Other liabilities (Notes 18, 19, and 20)       3     1.134     3.6.0 Advances from others and deferred revenue (RC 23)       3     1.132     1.232       3     1.134     3.6.0 Advances from others and	Payables and accrued expenses	2,904					
102     23.1 Interest payable / loans and other funds (RC 64)       2     28.0 Feedral debt and interest payable / loans and other funds (RC 64)       17     30.0 Persions, other post-employment, and veterans benefits payable / (Note 15)       1a1     2.904       1a1     2.904       Deferred revenue-prepaid postage     2.84       2.884     2.884       0     2.884       2.884     2.884       0     2.884       0     2.884       0     2.884       0     2.884       0     2.884       0     2.884       0     2.884       0     2.884       0     2.884       0     2.884       0     2.884       0     2.884       0     2.884       0     2.884       0     3.00 Other iabilities (Notes 18, 19, and 20)       0     1.322       98     2.40 Advances from others and deferred revenue (RC 23)       101     1.232       11     1.232       12     1.232       141     1.232       141     1.232       141     2.40 Advances from others and deferred revenue (RC 23)       151     1.412       151     2.40 Advances							
2         28.0 Federal debt and interest payable (Note 14)           17         30.0 Persions, Ober post-employment, and veterals benefits payable (Note 15)           at <sup>1</sup> 2.904           Deferred revenue-prepaid postage         2.884         2.884         2.884           Operating lease labilities         2.884         2.884         2.884           Operating lease labilities, noncurrent         4.152         5.325         37.0 Other labilities (Notes 18, 19, and 20)           Operating lease labilities, noncurrent         4.152         5.325         37.0 Other labilities (Notes 18, 19, and 20)           Customer deposit accounts         1.32         1.34         36.0 Advances from others and deferred revenue           Customer deposit accounts         1.22         1.34         36.0 Advances from others and deferred revenue           Other current liabilities         1.647         4.107         36.0 Advances from others and deferred revenue           Other noncurrent liabilities         674         4.107         36.0 Advances from others and deferred revenue           Other noncurrent liabilities         674         4.107         36.0 Advances from others and deferred revenue           Other noncurrent liabilities         1.647         4.107         36.0 Advances from others and deferred revenue           Other noncurrent liabilities         1.647<				21.2 Accounts payable (RC 22)			
17         30.0 Persions, other post-emplyyment, and veterians benefits payable' (Note 15)           at         2,904           Deferred revenue-prepaid postage         2,804           Deferred revenue-prepaid postage         2,804           Cala         2,804           Operating lease liabilities, noncurrent         4,152           Operating lease liabilities, noncurrent         4,152           Customer deposit accounts         1,173           Customer deposit accounts         1,232           Customer deposit accounts         1,232           Other noncurrent liabilities         1,647           Other noncurrent liabilities         1,617           Other noncurrent liabilities         1,617           Other noncurrent liabilities         1,617							
8         25.5 Other current liabilities - Benefit contributions payable (Note 15) (RC 21)           Defered revenue-prepaid postage         2,84         37.0 Other liabilities (Notes 18, 19, and 20)           Defered revenue-prepaid postage         2,84         2,844         37.0 Other liabilities (Notes 18, 19, and 20)           Operating lease liabilities, noncurrent         4,152         -         -           Operating lease liabilities, noncurrent         4,152         -         -           Custome deposit accounts         1,32         1,134         36.0 Advances from others and deferred revenue         6           Guber current liabilities         1,232         1,134         36.0 Advances from others and deferred revenue         -           Guber current liabilities         1,232         1,232         1,232         -         -           Other current liabilities         1,847         4,107         36.0 Advances from others and deferred revenue (RC 23)         -           Other noncurrent liabilities         1,847         4,107         36.0 Advances from others and telered revenue (RC 23)         -           Other noncurrent liabilities         2,824         2,824         -         -         -           Other noncurrent liabilities         1,847         1,232         -         -         -         - <td< td=""><td></td><td></td><td></td><td></td></td<>							
al     2,904       Defered revenue-prepaid postage     2,884       Operating lease liabilities     2,884       Operating lease liabilities (Notes 18, 19, and 20)       operating lease liabilities, noncurrent     4,152       operating lease liabilities, noncurrent     1,332       Other current liabilities     1,332       Other noncurrent liabilities     1,647       Operating lease and leave, noncurrent     2,621       Cast     2,521       Employees' accurulated leave, noncurrent     2,667       Caferrid debt     1,500       Operating liabilities <sup>1/2</sup> 1,500       Operatindebt     1,50			2	28.0 Federal debt and interest payable (Note 14)			
Deferred revenue-prepaid postage     2,884     37.0 Other liabilities (Notes 18, 19, and 20)       fal     2,884     2,884       Operating lease liabilities     1,173     5,325       Gorating lease liabilities     5,225     5,225       Custome deposit accounts     1,232     1,134     36.0 Advances from others and deferred revenue       Gorating lease liabilities     98     2.4.0 Advances from others and deferred revenue       Gorating lease liabilities     1,232     1,232       Gorating lease liabilities     1,847     4,107       Gorating lease liabilities     1,847     4,107       Other roment liabilities     1,847     4,107       Other noncurrent liabilities     1,847     4,107       Other noncurrent liabilities     1,847     4,107       Other noncurrent liabilities     1,847     4,107       Gorating lease liabilities     1,873     37.0 Other liabilities (Notes 18, 19, and 20)       Gorating lease liabilities     1,873     1,232     1,232       Other noncurrent liabilities     1,874     1,173     36.0 Advances from others and deferred revenue (RC 23)       Gorating lease liabilities     1,874     1,173     1,124     2,047       Custome liabilities     1,173     2,527     2,527     2,527        Employees* accumulated l			2 17	28.0 Federal debt and interest payable (Note 14) 30.0 Pensions, other post-employment, and veterans benefits payable* (Note 15)			
al     2,84       Operating lease liabilities     11,73       Operating lease liabilities, noncurrent     4,152       al     5,325       Customer deposit accounts     1,22       al     1,232       Cher current liabilities     1,647       Other current liabilities     1,647       Other noncurrent liabilities     1,647       Other current liabilities     1,647       Al 0,40 ances from others and deferred revenue (RC 2_3)       al     2,40 Advances from others and deferred revenue (RC 2_3)       al     1,18       2,40 Advances from others and deferred revenue (RC 2_3)       (b)     2,40 Advances from others and deferred revenue (RC 2_3)       (c)     2,40 Advances from others and deferred revenue (RC 2_3)       (b)     2,40 Advances from others and deferred revenue (RC 2_3)       (c)     2,40 Advances from others and deferred revenue (RC 2_3)       (c)     2,407       (c)     2,400 Advances from others and deferred revenue (RC 2_3)	. 1		2 17 8	28.0 Federal debt and interest payable (Note 14) 30.0 Pensions, other post-employment, and veterans benefits payable* (Note 15)			
al     2,84       Operating lease liabilities     11,73     5.325     37.0 Other liabilities (Notes 18, 19, and 20)       Operating lease liabilities, noncurrent     4,152	ial <sup>†</sup>	2,904	2 17 8	28.0 Federal debt and interest payable (Note 14) 30.0 Pensions, other post-employment, and veterans benefits payable* (Note 15)			
Operating lease liabilities       1,173       5,325       37.0 Other liabilities (Notes 18, 19, and 20)         Operating lease liabilities, noncurrent       4,152       5,325       5,325         al       5,325       5,325       5,325         Customer deposit accounts       1,232       1,134       36.0 Advances from others and deferred revenue (RC 23)         al       1,232       1,232       1,232         Other current liabilities       1,847       4,107       36.0 Advances from others and deferred revenue (RC 23)         al       1,232       1,232       1,232         Other noncurrent liabilities       1847       4,107       36.0 Advances from others and deferred revenue (RC 23)         0 Uher noncurrent liabilities       1847       4,107       36.0 Advances from others and deferred revenue (RC 23)         118       24.0 Advances from others and deferred revenue (RC 23)       1       1         319       20.2 Other liabilities (Notes 18, 19, and 20)       1         118       24.0 Advances from others and deferred revenue (RC 23)       2         36.1       1       2.467       2.467         310       2.5 Other liabilities (Note 18, 19, and 20)       3         312       2.467       2.467       3         36       -			2 17 8 <b>2,904</b>	28.0 Federal debt and interest payable (Note 14) 30.0 Pensions, other post-employment, and veterans benefits payable* (Note 15) 25.5 Other current liabilities - Benefit contributions payable (Note 15) (RC 21)			
Operating lease liabilities, noncurrent       4,152         al       5,325         Customer deposit accounts       1,232         al       1,232         1,332       98         24,0 Advances from others and deferred revenue (RC 23)         al       1,232         1,232       1,232         Other current liabilities       1,847         4,107       36.0 Advances from others and deferred revenue (RC 23)         0 ther noncurrent liabilities       1,847         0 ther noncurrent liabilities       874         0 ther noncurrent liabilities       874         (1,75)       37.0 Other liabilities (Notes 18, 19, and 20)         118       24.0 Advances from others and deferred revenue (RC 23)         (5)       21.2 Accounts payable (RC 22)         26       25.2 Other liabilities (Note 17) (RC 30)         10       2.6 Other liabilities (Note 17) (RC 30)         118       2.467         2.467       2.467         2.467       2.467         37.0 Other liabilities (Note 18, 19, and 20)         al       15.000         2.3 Loans payable (RC 27)	Deferred revenue-prepaid postage	2,884	2 17 8 <b>2,904</b> 2,884	28.0 Federal debt and interest payable (Note 14) 30.0 Pensions, other post-employment, and veterans benefits payable* (Note 15) 25.5 Other current liabilities - Benefit contributions payable (Note 15) (RC 21)			
Operating lease liabilities, noncurrent       4,152         al       5,325         Customer deposit accounts       1,232         al       1,232         1,332       98         24,0 Advances from others and deferred revenue (RC 23)         al       1,232         1,232       1,232         Other current liabilities       1,847         4,107       36.0 Advances from others and deferred revenue (RC 23)         0 ther noncurrent liabilities       1,847         0 ther noncurrent liabilities       874         0 ther noncurrent liabilities       874         (1,75)       37.0 Other liabilities (Notes 18, 19, and 20)         118       24.0 Advances from others and deferred revenue (RC 23)         (5)       21.2 Accounts payable (RC 22)         26       25.2 Other liabilities (Note 17) (RC 30)         10       2.6 Other liabilities (Note 17) (RC 30)         118       2.467         2.467       2.467         2.467       2.467         37.0 Other liabilities (Note 18, 19, and 20)         al       15.000         2.3 Loans payable (RC 27)	Deferred revenue-prepaid postage	2,884	2 17 8 <b>2,904</b> 2,884	28.0 Federal debt and interest payable (Note 14) 30.0 Pensions, other post-employment, and veterans benefits payable* (Note 15) 25.5 Other current liabilities - Benefit contributions payable (Note 15) (RC 21)			
al       5,325         Customer deposit accounts       1,232         1,134       36 0 Advances from others and deferred revenue (RC 23)         al       1,232         0ther current liabilities       1,847         0ther current liabilities       1,847         0ther noncurrent liabilities       1,847         0ther noncurrent liabilities       1,847         0ther noncurrent liabilities       874         0ther noncurrent liabilities       874         0ther noncurrent liabilities       874         0ther noncurrent liabilities       118         24.0 Advances from others and deferred revenue         0ther noncurrent liabilities       118         24.0 Advances from others and deferred revenue       RC 23)         118       24.0 Advances from others and deferred revenue         0ther current liabilities       118         25.2 Other liabilities (Notes 17) (RC 30)       26         25.2 Other liabilities - Reimbursable activities (RC 22)       26         26       2.5 20 ther liabilities - Reimbursable activities (RC 22)         26       2.5 20 ther liabilities (Notes 18, 19, and 20)         21       2.467         2.467       2.467         2.467       2.467         2.5000	Deferred revenue-prepaid postage al	2,884 <b>2,884</b>	2 17 8 <b>2,904</b> 2,884 <b>2,884</b>	28.0 Federal debt and interest payable (Note 14) 30.0 Pensions, other post-employment, and veterans benefits payable* (Note 15) 25.5 Other current liabilities - Benefit contributions payable (Note 15) (RC 21) 37.0 Other liabilities (Notes 18, 19, and 20)			
Customer deposit accounts          1,232       1,134       36 0 Advances from others and deferred revenue         al       1,232       1,232         al       1,232       1,232         Other current liabilities       1,647       4,107       36.0 Advances from others and deferred revenue         Other noncurrent liabilities       874       (1,735)       37.0 Other liabilities (Notes 18, 19, and 20)         0 for noncurrent liabilities       874       (1,735)       37.0 Other liabilities (Notes 18, 19, and 20)         118       24.0 Advances from others and deferred revenue (RC 23)       (1,735)       (1,735)         (1,735)       37.0 Other liabilities (Note 17) (RC 30)       (1,735)       (1,735)         (1,735)       37.0 Other liabilities (Note 17) (RC 30)       (1,735)       (1,735)         118       24.0 Advances from others and deferred revenue (RC 23)       (1,735)       (1,75)         2467       2,521       2,521       (2,521)       (2,521)         Employees' accumulated leave, noncurrent       2,467       2,467       37.0 Other liabilities (Note 18, 19, and 20)         al       2,467       2,467       37.0 Other liabilities (Note 18, 19, and 20)       (2,467)         al       15,000       1       5,000       1       1         al       15	Deferred revenue-prepaid postage a/ Operating lease liabilities	2.884 2,884 1,173	2 17 8 <b>2,904</b> 2,884 <b>2,884</b>	28.0 Federal debt and interest payable (Note 14) 30.0 Pensions, other post-employment, and veterans benefits payable* (Note 15) 25.5 Other current liabilities - Benefit contributions payable (Note 15) (RC 21) 37.0 Other liabilities (Notes 18, 19, and 20)			
98     24.0 Advances from others and deferred revenue (RC 23)       al     1,232       Other oncurrent liabilities     1,647       Other noncurrent liabilities     1,647       8/4     4,107     36.0 Advances from others and deferred revenue       0/ber noncurrent liabilities     874       0/ber noncurrent liabilities     874       0/ber noncurrent liabilities     874       0/ber noncurrent liabilities     874       0/ber noncurrent liabilities     98       24.0 Advances from others and deferred revenue     98       25.2 Other liabilities (Note 18, 19, and 20)       118     24.0 Advances from others and deferred revenue (RC 23)       25.2 Other liabilities (Note 17) (RC 30)       10     25.6 Other liabilities (Note 18, 19, and 20)       11     24.67       24.67     24.67       24.67     24.67       24.67     24.67       24.67     24.67       24.67     24.67       25.0 Other liabilities (Note 18, 19, and 20)       24.67     24.67       24.67     24.67       24.67     24.67       24.67     24.67       24.67     24.67       24.67     24.67       24.67     24.67       24.67     24.67       24.67	Deferred revenue-prepaid postage a/ Operating lease liabilities Operating lease liabilities, noncurrent	2,884 <b>2,884</b> 1,173 4,152	2 17 8 <b>2,904</b> 2,884 2,884 5,325	28.0 Federal debt and interest payable (Note 14) 30.0 Pensions, other post-employment, and veterans benefits payable* (Note 15) 25.5 Other current liabilities - Benefit contributions payable (Note 15) (RC 21) 37.0 Other liabilities (Notes 18, 19, and 20)			
98     24.0 Advances from others and deferred revenue (RC 23)       al     1,232       Other unrent liabilities     1,232       Other noncurrent liabilities     1,647       0/her noncurrent liabilities     1,647       0/her noncurrent liabilities     1,647       0/her noncurrent liabilities     874       0/her noncurrent liabilities     1,647       0/her noncurrent liabilities     874       0/her noncurrent liabilities     1,647       0/her noncurrent     2,627       2,6     2,5,20       2,6     2,5,20       2,6     2,667       2,467     2,467       2,467     2,467       2,467     2,467       2,467     2,467       2,467     2,467       2,467     2,467       2,467     2,467       2,000     -       al     15,000       -     15,000       -     15,000       -     15,000       -     11,000       -     11,000       -     16,132	Deferred revenue-prepaid postage a/ Operating lease liabilities Operating lease liabilities, noncurrent	2,884 <b>2,884</b> 1,173 4,152	2 17 8 <b>2,904</b> 2,884 2,884 5,325	28.0 Federal debt and interest payable (Note 14) 30.0 Pensions, other post-employment, and veterans benefits payable* (Note 15) 25.5 Other current liabilities - Benefit contributions payable (Note 15) (RC 21) 37.0 Other liabilities (Notes 18, 19, and 20)			
al       1,232       1,232         Other current liabilities       1,647       4,107       36.0 Advances from others and deferred revenue         Other noncurrent liabilities       874       1,735       37.0 Other liabilities (Notes 18, 19, and 20)         Other noncurrent liabilities       874       1,18       24.0 Advances from others and deferred revenue (RC 23)         (5)       21.2 Accounts payable (RC 22)       26       25.2 Other liabilities (Note 17) (RC 30)         10       25.6 Other liabilities (Note 17) (RC 30)       10       25.6 Other liabilities (Notes 18, 19, and 20)         al²       2,467       2,467       37.0 Other liabilities (Notes 18, 19, and 20)         al       2,467       2,467       37.0 Other liabilities (Notes 18, 19, and 20)         al       2,467       2,467       37.0 Other liabilities (Notes 18, 19, and 20)         al       2,467       2,467       37.0 Other liabilities (Notes 18, 19, and 20)         al       15,000       23.2 Loans payable (RC 17)       10         Long-term debt       -       15,000       -         al       15,000       -       -         al liabilities <sup>1,4</sup> 78,199       78,199       -         Deficiency       -       -       -         26	Deferred revenue-prepaid postage a/ Operating lease liabilities Operating lease liabilities, noncurrent a/	2,884 2,884 1,173 4,152 5,325	2 17 8 <b>2,904</b> 2,884 2,884 5,325 5,325	28.0 Federal debt and interest payable (Note 14) 30.0 Pensions, other yost-employment, and veterans benefits payable* (Note 15) 25.5 Other current liabilities - Benefit contributions payable (Note 15) (RC 21) 37.0 Other liabilities (Notes 18, 19, and 20) 37.0 Other liabilities (Notes 18, 19, and 20)			
Other current liabilities       1647       4,107       36.0 Advances from others and deferred revenue         Other noncurrent liabilities       874       (1,735)       37.0 Other liabilities (Notes 18, 19, and 20)         118       24.0 Advances from others and deferred revenue (RC 23)       (5)       21.2 Accounts payable (RC 22)         26       25.2 Other liabilities (Notes 18, 19, and 20)       10       25.6 Other liabilities (Notes 18, 19, and 20)         al <sup>2</sup> 26       25.2 Other liabilities (Notes 18, 19, and 20)       26         27       2,521       2,521       2,521         Employees' accumulated leave, noncurrent       2,467       37.0 Other liabilities (Notes 18, 19, and 20)         al       2,467       2,467       37.0 Other liabilities (Notes 18, 19, and 20)         al       2,467       2,467       37.0 Other liabilities (Notes 18, 19, and 20)         al       15,000       -       15,000       -         al       15,000       -       15,000       -         al liabilities <sup>1/2</sup> 78,199       78,199       -         Deficiency       -       -       -       -         29 Financial Statement Line       -       -       -         Capital contributions of the U.S. goverimment       (16,132       11	Deferred revenue-prepaid postage a/ Operating lease liabilities Operating lease liabilities, noncurrent a/	2,884 2,884 1,173 4,152 5,325	2 17 8 2,904 2,884 2,884 5,325 5,325 5,325 1,134	28.0 Federal debt and interest payable (Note 14)     30.0 Pensions, other post-employment, and veterans benefits payable* (Note 15)     25.5 Other current liabilities - Benefit contributions payable (Note 15) (RC 21)     37.0 Other liabilities (Notes 18, 19, and 20)     37.0 Other liabilities (Notes 18, 19, and 20)     36.0 Advances from others and deferred revenue			
Other noncurrent liabilities     874     (1,735)     37.0 Other liabilities (Notes 18, 19, and 20)       118     24.0 Advances from others and deferred revenue (RC 23)     (5)     21.2 Accounts payable (RC 22)       26     25.2 Other liabilities (Notes 18, 19, and 20)     10       26     25.2 Other liabilities (Notes 18, 19, and 20)       26     25.2 Other liabilities (Notes 18, 19, and 20)       27     26     25.2 Other liabilities (Notes 18, 19, and 20)       27     2.521     2.521       Employees' accumulated leave, noncurrent     2.467     37.0 Other liabilities (Notes 18, 19, and 20)       al     2.467     37.0 Other liabilities (Notes 18, 19, and 20)       al     2.467     37.0 Other liabilities (Notes 18, 19, and 20)       al     2.467     37.0 Other liabilities (Notes 18, 19, and 20)       al     15.000     -       al     15.000     -       al     15.000     -       al liabilities <sup>1/2</sup> 78,199     78,199       Deficiency     2     2     2.0 cumulation of the U.S. government       Capital contributions of the U.S. government     16,132     11     41.2 Unexpended appropriations - Funds from other than Dedicated Collections       Deficiency     12     (32,643)     42.2 Cumulative results of operations - Funds from other than Dedicated Collections	Deferred revenue-prepaid postage a/ Operating lease liabilities Operating lease liabilities, noncurrent a/ Customer deposit accounts	2,884 2,884 1,173 4,152 5,325 1,232	2 17 8 2,904 2,884 2,884 5,325 5,325 5,325 1,134 98	28.0 Federal debt and interest payable (Note 14)     30.0 Pensions, other post-employment, and veterans benefits payable* (Note 15)     25.5 Other current liabilities - Benefit contributions payable (Note 15) (RC 21)     37.0 Other liabilities (Notes 18, 19, and 20)     37.0 Other liabilities (Notes 18, 19, and 20)     36.0 Advances from others and deferred revenue			
Other noncurrent liabilities     874     (1,735)     37.0 Other liabilities (Notes 18, 19, and 20)       118     24.0 Advances from others and deferred revenue (RC 23)     (5)     21.2 Accounts payable (RC 22)       26     25.2 Other liabilities (Note 17) (RC 30)     0       10     25.6 Other liabilities (Notes 18, 19, and 20)       10     25.6 Other liabilities (Notes 18, 19, and 20)       26     25.2 Other liabilities (RC 22)       26     25.2 Other liabilities (Notes 18, 19, and 20)       10     25.6 Other liabilities (Notes 18, 19, and 20)       26     25.21       Employees' accumulated leave, noncurrent     2.467       27     2.467       37.0 Other liabilities (Notes 18, 19, and 20)       al     2.467       2.467     37.0 Other liabilities (Notes 18, 19, and 20)       al     15,000       al     15,000       -     15,000       -     15,000       -     15,000       -     15,000       -     15,000       -     15,000       -     15,000       -     15,000       -     16,120       Deficiency     1       28 Financial Statement Line       Capital contributions of the U.S. government     16,132       Capitid contribution	Deferred revenue-prepaid postage a/ Operating lease liabilities Operating lease liabilities, noncurrent a/ Customer deposit accounts	2,884 2,884 1,173 4,152 5,325 1,232	2 17 8 2,904 2,884 2,884 5,325 5,325 5,325 1,134 98	28.0 Federal debt and interest payable (Note 14)     30.0 Pensions, other post-employment, and veterans benefits payable* (Note 15)     25.5 Other current liabilities - Benefit contributions payable (Note 15) (RC 21)     37.0 Other liabilities (Notes 18, 19, and 20)     37.0 Other liabilities (Notes 18, 19, and 20)     36.0 Advances from others and deferred revenue			
118     24 0 Advances from others and deferred revenue (RC 23)       (5)     21.2 Accounts payable (RC 22)       26     25.2 Other liabilities (Note 17) (RC 30)       10     25.6 Other liabilities - Reimbursable activities (RC 22)       21     2,521       Employees' accumulated leave, noncurrent     2,467       24     2,467       24     2,467       24     2,467       24     2,467       25     2,521	Deferred revenue-prepaid postage al Operating lease liabilities Operating lease liabilities, noncurrent al Customer deposit accounts al	2.884 2,884 1,173 4,152 5,325 1,232 1,232	2 8 <b>2,904</b> 2,884 <b>2,884</b> 5,325 <b>5,325</b> 1,134 98 1,232	28.0 Federal debt and interest payable (Note 14)     30.0 Pensions, other post-employment, and veterans benefits payable* (Note 15)     25.5 Other current liabilities - Benefit contributions payable (Note 15) (RC 21)     37.0 Other liabilities (Notes 18, 19, and 20)     37.0 Other liabilities (Notes 18, 19, and 20)     36.0 Advances from others and deferred revenue     24.0 Advances from others and deferred revenue (RC 23)			
(5)     21 2 Accounts payable (RC 22)       26     25 2 Other liabilities (Note 17) (RC 30)       10     25 6 Other liabilities (Note 17) (RC 30)       11     25 2 52 1   Employees' accumulated leave, noncurrent          2,467     2,467   Short-term debt    Short-term debt        15,000     23 2 Loans payable (RC 17)   Long-term debt        15,000     15,000   Deficiency        29     78,199   78,199       78,199     78,199   PS Financial Statement Line        Capital contributions of the U.S. government        Capital contributions of up U.S. government     Capital contributions of up U.S. government        Capital contributions of up U.S. government     Capital contributions of up U.S. government        Capital contributions of up U.S. government     Capital contributions of up U.S. government        Capital contributions of up U.S. government     Capital contributions of up U.S. government        Capital contributions of up U.S. government     Capital contributions of up U.S. government        Capital contributions of up U.S. government     Capital contributions of up U.S. government      Capital contributions of up U.S. government        Capital contributions of up U.S. government     Capital contributions of up U.S. government        Capital contributions of up	Deferred revenue-prepaid postage a/ Operating lease liabilities Operating lease liabilities, noncurrent a/ Customer deposit accounts a/ Other current liabilities	2,884 2,884 1,173 4,152 5,325 1,232 1,232 1,232 1,647	2 8 <b>2,904</b> 2,884 5,325 <b>5,325</b> 1,134 98 <b>1,232</b> 4,107	28.0 Federal debt and interest payable (Note 14) 30.0 Pensions, other post-employment, and veterans benefits payable* (Note 15) 25.5 Other current liabilities - Benefit contributions payable (Note 15) (RC 21) 37.0 Other liabilities (Notes 18, 19, and 20) 37.0 Other liabilities (Notes 18, 19, and 20) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue 36.0 Advances from others and deferred revenue 36.0 Advances from others and deferred revenue			
26     25.2 0ther liabilities (Note 17) (RC 30)       al     25.6 0ther liabilities - Reimbursable activities (RC 22)       al     2,521       Employees' accumulated leave, noncurrent     2,467       2,467     37.0 0ther liabilities (Notes 18, 19, and 20)       al     2,467       Short-term debt     -       15,000     -       al     15,000       -     -	Deferred revenue-prepaid postage a/ Operating lease liabilities Operating lease liabilities, noncurrent a/ Customer deposit accounts a/ Other current liabilities	2,884 2,884 1,173 4,152 5,325 1,232 1,232 1,232 1,647	2 8 <b>2,904</b> 2,884 <b>2,884</b> 5,325 <b>5,325</b> 1,134 98 <b>1,232</b> 4,107 (1,735)	28.0 Federal debt and interest payable (Note 14)     30.0 Pensions, other post-employment, and veterans benefits payable* (Note 15)     25.5 Other current liabilities - Benefit contributions payable (Note 15) (RC 21)     37.0 Other liabilities (Notes 18, 19, and 20)     37.0 Other liabilities (Notes 18, 19, and 20)     36.0 Advances from others and deferred revenue     24.0 Advances from others and deferred revenue     37.0 Other liabilities (Notes 18, 19, and 20)			
10         25.6 Other liabilities - Reimbursable activities (RC 22)           al <sup>2</sup> 2,521           Employees' accumulated leave, noncurrent         2,467           2,467         2,467           2,467         2,467           2,467         2,467           2,467         2,467           2,467         2,467           2,467         2,467           2,467         2,467           30         23.2 Loans payable (RC 17)           Long-term debt         15,000           15,000         15,000           31         15,000           31         15,000           32         2.0 ans payable (RC 17)           1.0 and         15,000           31         15,000           32         2.0 ans payable (RC 17)           32         1.0 ans payable (RC 17)           32         1.0 ans payable (RC 17)           32         1.0 ans payable (RC 17)           33         1.0 ans payable (RC 17)           34         15,000           34         15,000           35         78,199           36         2.0 ans payable (RC 17)           36         1.0 ansepaded appropriations - Funds fr	Deferred revenue-prepaid postage a/ Operating lease liabilities Operating lease liabilities, noncurrent a/ Customer deposit accounts a/ Other current liabilities	2,884 2,884 1,173 4,152 5,325 1,232 1,232 1,232 1,647	2 17 8 2,904 2,884 5,325 5,325 5,325 1,134 98 1,232 4,107 (1,735) 118	28.0 Federal debt and interest payable (Note 14) 30.0 Pensions, other post-employment, and veterans benefits payable* (Note 15) 25.5 Other current liabilities - Benefit contributions payable (Note 15) (RC 21) 37.0 Other liabilities (Notes 18, 19, and 20) 37.0 Other liabilities (Notes 18, 19, and 20) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 37.0 Other liabilities (Notes 18, 19, and 20) 37.0 Other liabilities (Notes 18, 19, and 20) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23)			
al     2,521     2,521       Employees' accumulated leave, noncurrent     2,467     37.0 Other liabilities (Notes 18, 19, and 20)       al     2,467     2,467       Short-lerm debt     -     15,000       Long-term debt     15,000     -       al     16,000     -       Brancial Statement Line     -       Deficiency     -       PS Financial Statement Line     -       Capital contributions of the U.S. government     16,132       Defici since 1971 reorganization     (40,764)       (32,643)     42.2 Cumulative results of operations - Funds from other than Dedicated Collections       Defici since 1971 reorganization     (32,632)	Deferred revenue-prepaid postage a/ Operating lease liabilities Operating lease liabilities, noncurrent a/ Customer deposit accounts a/ Other current liabilities	2,884 2,884 1,173 4,152 5,325 1,232 1,232 1,232 1,647	2 8 <b>2,904</b> 2,884 5,325 <b>5,325</b> 1,134 98 <b>1,232</b> 1,232 4,107 (1,735) 118 (5)	28.0 Federal debt and interest payable (Note 14)     30.0 Pensions, other post-employment, and veterans benefits payable* (Note 15)     25.5 Other current liabilities - Benefit contributions payable (Note 15) (RC 21)     37.0 Other liabilities (Notes 18, 19, and 20)     37.0 Other liabilities (Notes 18, 19, and 20)     36.0 Advances from others and deferred revenue     24.0 Advances from others and deferred revenue     37.0 Other liabilities (Notes 18, 19, and 20)     36.0 Advances from others and deferred revenue     24.0 Advances from others and deferred revenue     37.0 Other liabilities (Notes 18, 19, and 20)     36.0 Advances from others and deferred revenue (RC 23)     36.0 Advances from others and deferred revenue     37.0 Other liabilities (Notes 18, 19, and 20)     24.0 Advances from others and deferred revenue (RC 23)     21.2 Accounts payable (RC 22)			
Employees' accumulated leave, noncurrent 2,467 2,467 37.0 Other liabilities (Notes 18, 19, and 20) a/ 2,467 2,467	Deferred revenue-prepaid postage a/ Operating lease liabilities Operating lease liabilities, noncurrent a/ Customer deposit accounts a/ Other current liabilities	2,884 2,884 1,173 4,152 5,325 1,232 1,232 1,232 1,647	2 17 8 <b>2,904</b> 2,884 5,325 <b>5,325</b> <b>5,325</b> <b>1,134</b> 98 <b>1,232</b> 4,107 (1,735) 118 (5) 26	28.0 Federal debt and interest payable (Note 14) 30.0 Pensions, other post-employment, and veterans benefits payable* (Note 15) 25.5 Other current liabilities - Benefit contributions payable (Note 15) (RC 21) 37.0 Other liabilities (Notes 18, 19, and 20) 37.0 Other liabilities (Notes 18, 19, and 20) 36.0 Advances from others and deferred revenue 24.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue 37.0 Other liabilities (Notes 18, 19, and 20) 36.0 Advances from others and deferred revenue 37.0 Other liabilities (Notes 18, 19, and 20) 36.0 Advances from others and deferred revenue 37.0 Other liabilities (Notes 18, 19, and 20) 24.0 Advances from others and deferred revenue (RC 23) 24.0 Advances from others and deferred revenue (RC 23) 24.0 Advances from others and deferred revenue (RC 23) 24.0 Advances from others and deferred revenue (RC 23) 24.0 Advances from others and deferred revenue (RC 23) 24.0 Advances from others and deferred revenue (RC 23) 24.0 Advances from others and deferred revenue (RC 23) 25.2 Other liabilities (Notes 17) (RC 30)			
al 2,467 2,467 Short-term debt 15,000 23.2 Loans payable (RC 17) Long-term debt 15,000 - al 15,000 15,000 al liabilities <sup>1,2</sup> 78,199 78,199 Deficiency PS Financial Statement Line Capital contributions of the U.S. government 16,132 11 41.2 Unexpended appropriations - Funds from other than Dedicated Collections Deficit since 1971 reorganization (48,764) (32,643) 42.2 Cumulative results of operations - Funds from other than Dedicated Collections al red efficiency <sup>1,2</sup> (32,632)	Deferred revenue-prepaid postage a/ Operating lease liabilities Operating lease liabilities, noncurrent a/ Customer deposit accounts a/ Other current liabilities Other noncurrent liabilities	2,884 2,884 1,173 4,152 5,325 1,232 1,232 1,232 1,647 874	2 8 <b>2,904</b> 2,884 <b>2,884</b> 5,325 <b>5,325</b> <b>5,325</b> 1,134 98 <b>1,232</b> 4,107 (1,735) 118 (5) 26 10	28.0 Federal debt and interest payable (Note 14) 30.0 Pensions, other post-employment, and veterans benefits payable* (Note 15) 25.5 Other current liabilities - Benefit contributions payable (Note 15) (RC 21) 37.0 Other liabilities (Notes 18, 19, and 20) 37.0 Other liabilities (Notes 18, 19, and 20) 36.0 Advances from others and deferred revenue 24.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue 37.0 Other liabilities (Notes 18, 19, and 20) 36.0 Advances from others and deferred revenue 37.0 Other liabilities (Notes 18, 19, and 20) 36.0 Advances from others and deferred revenue 37.0 Other liabilities (Notes 18, 19, and 20) 24.0 Advances from others and deferred revenue (RC 23) 24.0 Advances from others and deferred revenue (RC 23) 24.0 Advances from others and deferred revenue (RC 23) 24.0 Advances from others and deferred revenue (RC 23) 24.0 Advances from others and deferred revenue (RC 23) 24.0 Advances from others and deferred revenue (RC 23) 24.0 Advances from others and deferred revenue (RC 23) 25.2 Other liabilities (Notes 17) (RC 30)			
al 2,467 2,467 Short-term debt 15,000 23.2 Loans payable (RC 17) Long-term debt 15,000 - al 15,000 15,000 al liabilities <sup>1,2</sup> 78,199 78,199 Deficiency PS Financial Statement Line Capital contributions of the U.S. government 16,132 11 41.2 Unexpended appropriations - Funds from other than Dedicated Collections Deficit since 1971 reorganization (48,764) (32,643) 42.2 Cumulative results of operations - Funds from other than Dedicated Collections al red efficiency <sup>1,2</sup> (32,632)	Deferred revenue-prepaid postage a/ Operating lease liabilities Operating lease liabilities, noncurrent a/ Customer deposit accounts a/ Other current liabilities Other noncurrent liabilities	2,884 2,884 1,173 4,152 5,325 1,232 1,232 1,232 1,647 874	2 8 <b>2,904</b> 2,884 <b>2,884</b> 5,325 <b>5,325</b> <b>5,325</b> 1,134 98 <b>1,232</b> 4,107 (1,735) 118 (5) 26 10	28.0 Federal debt and interest payable (Note 14) 30.0 Pensions, other post-employment, and veterans benefits payable* (Note 15) 25.5 Other current liabilities - Benefit contributions payable (Note 15) (RC 21) 37.0 Other liabilities (Notes 18, 19, and 20) 37.0 Other liabilities (Notes 18, 19, and 20) 36.0 Advances from others and deferred revenue 24.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue 37.0 Other liabilities (Notes 18, 19, and 20) 36.0 Advances from others and deferred revenue 37.0 Other liabilities (Notes 18, 19, and 20) 36.0 Advances from others and deferred revenue 37.0 Other liabilities (Notes 18, 19, and 20) 24.0 Advances from others and deferred revenue (RC 23) 24.0 Advances from others and deferred revenue (RC 23) 24.0 Advances from others and deferred revenue (RC 23) 24.0 Advances from others and deferred revenue (RC 23) 24.0 Advances from others and deferred revenue (RC 23) 24.0 Advances from others and deferred revenue (RC 23) 24.0 Advances from others and deferred revenue (RC 23) 25.2 Other liabilities (Notes 17) (RC 30)			
Short-term debt - 15,000 23.2 Loans payable (RC 17) Long-term debt - 15,000 - 23.2 Loans payable (RC 17) al 15,000 15,000	Deferred revenue-prepaid postage	2,884 2,884 1,173 4,152 5,325 1,232 1,232 1,232 1,847 874 2,521	2 17 8 2,904 2,884 5,325 5,325 5,325 1,134 98 1,232 4,107 (1,735) 118 (5) 26 10 2,521	28.0 Federal debt and interest payable (Note 14) 30.0 Pensions, other post-employment, and veterans benefits payable* (Note 15) 25.5 Other current liabilities - Benefit contributions payable (Note 15) (RC 21) 37.0 Other liabilities (Notes 18, 19, and 20) 37.0 Other liabilities (Notes 18, 19, and 20) 36.0 Advances from others and deferred revenue 24.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 24.0 Advances from others and deferred revenue (RC 23) 24.0 Advances from others and deferred revenue (RC 23) 25.6 Other liabilities (Note 17) (RC 30) 25.6 Other liabilities - Reimbursable activities (RC 22)			
Long-term debt     15,000       al     15,000       al     15,000       11 labilities <sup>1,2</sup> 78,199       Deficiency       28 Financial Statement Line       Capital contributions of the U.S. government       Deficiency     11       41 (abilities)     41,2 Unexpended appropriations - Funds from other than Dedicated Collections       Deficiency     (32,643)     42.2 Cumulative results of operations - Funds from other than Dedicated Collections       al ret deficiency <sup>1,2</sup> (32,632)     (32,632)	Deferred revenue-prepaid postage  al  Operating lease liabilities Operating lease liabilities, noncurrent al  Customer deposit accounts al  Other current liabilities Other noncurrent liabilities al <sup>2</sup> Employees' accumulated leave, noncurrent	2.884 2,884 1,173 4,152 5,325 1,232 1,232 1,647 874 2,521 2,467	2 8 <b>2,904</b> 2,884 <b>2,884</b> 5,325 <b>5,325</b> <b>1,134</b> 98 <b>1,232</b> <b>1,232</b> <b>1,232</b> <b>1,232</b> <b>1,107</b> (1,735) <b>1,18</b> (5) 2,66 10 <b>2,521</b>	28.0 Federal debt and interest payable (Note 14) 30.0 Pensions, other post-employment, and veterans benefits payable* (Note 15) 25.5 Other current liabilities - Benefit contributions payable (Note 15) (RC 21) 37.0 Other liabilities (Notes 18, 19, and 20) 37.0 Other liabilities (Notes 18, 19, and 20) 36.0 Advances from others and deferred revenue 24.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 24.0 Advances from others and deferred revenue (RC 23) 24.0 Advances from others and deferred revenue (RC 23) 25.6 Other liabilities (Note 17) (RC 30) 25.6 Other liabilities - Reimbursable activities (RC 22)			
Long-term debt     15,000       al     15,000       al     15,000       11 labilities <sup>1,2</sup> 78,199       Deficiency       28 Financial Statement Line       Capital contributions of the U.S. government       Deficiency     11       41 (abilities)     41,2 Unexpended appropriations - Funds from other than Dedicated Collections       Deficiency     (32,643)     42.2 Cumulative results of operations - Funds from other than Dedicated Collections       al ret deficiency <sup>1,2</sup> (32,632)     (32,632)	Deferred revenue-prepaid postage  al  Operating lease liabilities Operating lease liabilities, noncurrent al  Customer deposit accounts al  Other current liabilities Other noncurrent liabilities al <sup>2</sup> Employees' accumulated leave, noncurrent	2.884 2,884 1,173 4,152 5,325 1,232 1,232 1,647 874 2,521 2,467	2 8 <b>2,904</b> 2,884 <b>2,884</b> 5,325 <b>5,325</b> <b>1,134</b> 98 <b>1,232</b> <b>1,232</b> <b>1,232</b> <b>1,232</b> <b>1,107</b> (1,735) <b>1,18</b> (5) 2,66 10 <b>2,521</b>	28.0 Federal debt and interest payable (Note 14) 30.0 Pensions, other post-employment, and veterans benefits payable* (Note 15) 25.5 Other current liabilities - Benefit contributions payable (Note 15) (RC 21) 37.0 Other liabilities (Notes 18, 19, and 20) 37.0 Other liabilities (Notes 18, 19, and 20) 36.0 Advances from others and deferred revenue 24.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 24.0 Advances from others and deferred revenue (RC 23) 24.0 Advances from others and deferred revenue (RC 23) 25.6 Other liabilities (Note 17) (RC 30) 25.6 Other liabilities - Reimbursable activities (RC 22)			
al 15,000 15,000 al liabilities <sup>1/2</sup> 78,199 78,199 Deficiency 29 Financial Statement Line Capital contributions of the U.S. government Capital contributions of the U.S. government Capital contributions of the U.S. government Deficit since 1971 reorganization (48,764) (32,643) 42.2 Cumulative results of operations - Funds from other than Dedicated Collections al net deficiency <sup>1,2</sup> (32,632)	Deferred revenue-prepaid postage al Operating lease liabilities Operating lease liabilities, noncurrent al Customer deposit accounts al Other current liabilities Other noncurrent liabilities al <sup>2</sup> Employees' accumulated leave, noncurrent al	2.884 2,884 1,173 4,152 5,325 1,232 1,232 1,647 874 2,521 2,467	2 8 <b>2,904</b> 2,884 <b>2,884</b> 5,325 <b>5,325</b> <b>5,325</b> 1,134 98 <b>1,232</b> <b>4</b> ,107 (1,735) 118 (5) 26 10 <b>2,521</b> 2,467 <b>2,467</b>	28.0 Federal debt and interest payable (Note 14) 30.0 Pencions, other post-employment, and veterans benefits payable* (Note 15) 25.5 Other current liabilities - Benefit contributions payable (Note 15) (RC 21) 37.0 Other liabilities (Notes 18, 19, and 20) 37.0 Other liabilities (Notes 18, 19, and 20) 36.0 Advances from others and deferred revenue 24.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 37.0 Other liabilities (Notes 17) (RC 30) 25.6 Other liabilities (Notes 18, 19, and 20) 37.0 Other liabilities (Notes 18, 19, and 20) 37.0 Other liabilities (Notes 18, 19, and 20)			
al liabilities <sup>1,2</sup> Amount     Reclassified Statement Line       Capital contributions of the U.S. government     16,132       Deficiency     11       41.2 Unexpended appropriations - Funds from other than Dedicated Collections       Deficit since 1971 reorganization     (48,764)       12,643)     42.2 Cumulative results of operations - Funds from other than Dedicated Collections       al red efficiency <sup>1,2</sup> (32,632)	Deferred revenue-prepaid postage al Operating lease liabilities Operating lease liabilities, noncurrent al Customer deposit accounts al Other current liabilities Other noncurrent liabilities al <sup>2</sup> Employees' accumulated leave, noncurrent al Short-term debt	2,884 2,884 1,173 4,152 5,325 1,232 1,232 1,647 874 2,521 2,467 2,467	2 8 <b>2,904</b> 2,884 <b>2,884</b> 5,325 <b>5,325</b> <b>5,325</b> 1,134 98 <b>1,232</b> <b>4</b> ,107 (1,735) 118 (5) 26 10 <b>2,521</b> 2,467 <b>2,467</b>	28.0 Federal debt and interest payable (Note 14) 30.0 Pencisons, other post-employment, and veterans benefits payable* (Note 15) 25.5 Other current liabilities - Benefit contributions payable (Note 15) (RC 21) 37.0 Other liabilities (Notes 18, 19, and 20) 37.0 Other liabilities (Notes 18, 19, and 20) 36.0 Advances from others and deferred revenue 24.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 37.0 Other liabilities (Notes 17) (RC 30) 25.6 Other liabilities (Notes 18, 19, and 20) 37.0 Other liabilities (Notes 18, 19, and 20) 37.0 Other liabilities (Notes 18, 19, and 20)			
Deficiency           Se Financial Statement Line         Amount         Reclassified Statement Line           Capital contributions of the U.S. government         16,132         11         41.2 Unexpended appropriations - Funds from other than Dedicated Collections           Deficit since 1971 reorganization         (49,764)         (32,643)         42.2 Cumulative results of operations - Funds from other than Dedicated Collection al net deficiency <sup>1,2</sup>	Deferred revenue-prepaid postage  a  Operating lease liabilities Operating lease liabilities, noncurrent a  Customer deposit accounts  a  Other current liabilities Other noncurrent liabilities Other noncurrent liabilities A  a  b  customer deposes' accumulated leave, noncurrent a  Short-term debt Long-term debt	2,884 2,884 1,173 4,152 5,325 1,232 1,232 1,232 1,232 1,232 1,232 1,232 2,521 2,467 2,467 2,467	2 8 <b>2,904</b> 2,884 5,325 <b>5,325</b> <b>5,325</b> 1,134 98 <b>1,232</b> 4,107 (1,735) 118 (5) 26 10 <b>2,521</b> 2,467 <b>2,467</b> <b>2,467</b> <b>1</b> 5,000	28.0 Federal debt and interest payable (Note 14) 30.0 Pencions, other post-employment, and veterans benefits payable* (Note 15) 25.5 Other current liabilities - Benefit contributions payable (Note 15) (RC 21) 37.0 Other liabilities (Notes 18, 19, and 20) 37.0 Other liabilities (Notes 18, 19, and 20) 36.0 Advances from others and deferred revenue 24.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 37.0 Other liabilities (Notes 17) (RC 30) 25.6 Other liabilities (Notes 18, 19, and 20) 37.0 Other liabilities (Notes 18, 19, and 20) 37.0 Other liabilities (Notes 18, 19, and 20)			
Deficiency           PS Financial Statement Line           Capital contributions of the U.S. government         16,132         11         41.2 Unexpended appropriations - Funds from other than Dedicated Collections           Deficit since 1971 reorganization         (48,764)         (32,643)         42.2 Cumulative results of operations - Funds from other than Dedicated Collections           al net deficiency <sup>1,2</sup> (32,632)         (32,632)         (32,632)	Deferred revenue-prepaid postage  a/  Operating lease liabilities Operating lease liabilities, noncurrent a/  Customer deposit accounts  a/  Other current liabilities Other noncurrent liabilities Other noncurrent liabilities Soft-term debt Long-term debt	2,884 2,884 1,173 4,152 5,325 1,232 1,232 1,232 1,232 1,232 1,232 1,232 2,521 2,467 2,467 2,467	2 8 <b>2,904</b> 2,884 5,325 <b>5,325</b> <b>5,325</b> 1,134 98 <b>1,232</b> 4,107 (1,735) 118 (5) 26 10 <b>2,521</b> 2,467 <b>2,467</b> <b>2,467</b> <b>1</b> 5,000	28.0 Federal debt and interest payable (Note 14) 30.0 Penesions, other yost-employment, and veterans benefits payable* (Note 15) 25.5 Other current liabilities - Benefit contributions payable (Note 15) (RC 21) 37.0 Other liabilities (Notes 18, 19, and 20) 37.0 Other liabilities (Notes 18, 19, and 20) 36.0 Advances from others and deferred revenue 24.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 37.0 Other liabilities (Notes 17) (RC 30) 25.6 Other liabilities (Notes 18, 19, and 20) 37.0 Other liabilities (Notes 18, 19, and 20) 37.0 Other liabilities (Notes 18, 19, and 20)			
PS Financial Statement Line         Amount         Reclassified Statement Line           Capital contributions of the U.S. government         16,132         11         41.2 Unexpended appropriations - Funds from other than Dedicated Collections           Deficit since 1971 reorganization         (48,764)         (32,643)         42.2 Cumulative results of operations - Funds from other than Dedicated Collection           al net deficiency <sup>1,2</sup> (32,632)         (32,632)         (32,632)	Deferred revenue-prepaid postage al Operating lease liabilities Operating lease liabilities, noncurrent al Customer deposit accounts al Other current liabilities Other noncurrent liabilities al al Employees' accumulated leave, noncurrent al Short-term debt Long-term debt al	2,884 2,884 1,173 4,152 5,325 1,232 1,232 1,232 1,232 1,232 1,232 2,521 2,521 2,467 2,467 - 15,000 15,000	2 17 8 2,904 2,884 5,325 5,325 5,325 1,134 98 1,232 4,107 (1,735) 118 (5) 26 10 2,521 2,467 2,467 2,467 15,000	28.0 Federal debt and interest payable (Note 14) 30.0 Penesions, other yost-employment, and veterans benefits payable* (Note 15) 25.5 Other current liabilities - Benefit contributions payable (Note 15) (RC 21) 37.0 Other liabilities (Notes 18, 19, and 20) 37.0 Other liabilities (Notes 18, 19, and 20) 36.0 Advances from others and deferred revenue 24.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 37.0 Other liabilities (Notes 17) (RC 30) 25.6 Other liabilities (Notes 18, 19, and 20) 37.0 Other liabilities (Notes 18, 19, and 20) 37.0 Other liabilities (Notes 18, 19, and 20)			
PS Financial Statement Line         Amount         Reclassified Statement Line           Capital contributions of the U.S. government         16,132         11         41.2 Unexpended appropriations - Funds from other than Dedicated Collections           Deficit since 1971 reorganization         (48,764)         (32,643)         42.2 Cumulative results of operations - Funds from other than Dedicated Collection           al net deficiency <sup>1,2</sup> (32,632)         (32,632)         (32,632)	Deferred revenue-prepaid postage al Operating lease liabilities Operating lease liabilities, noncurrent al Customer deposit accounts al Other current liabilities Other noncurrent liabilities al al Employees' accumulated leave, noncurrent al Short-term debt Long-term debt al	2,884 2,884 1,173 4,152 5,325 1,232 1,232 1,232 1,232 1,232 1,232 2,521 2,521 2,467 2,467 - 15,000 15,000	2 17 8 2,904 2,884 5,325 5,325 5,325 1,134 98 1,232 4,107 (1,735) 118 (5) 26 10 2,521 2,467 2,467 2,467 15,000	28.0 Federal debt and interest payable (Note 14) 30.0 Penesions, other yost-employment, and veterans benefits payable* (Note 15) 25.5 Other current liabilities - Benefit contributions payable (Note 15) (RC 21) 37.0 Other liabilities (Notes 18, 19, and 20) 37.0 Other liabilities (Notes 18, 19, and 20) 36.0 Advances from others and deferred revenue 24.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 37.0 Other liabilities (Notes 17) (RC 30) 25.6 Other liabilities (Notes 18, 19, and 20) 37.0 Other liabilities (Notes 18, 19, and 20) 37.0 Other liabilities (Notes 18, 19, and 20)			
Capital contributions of the U.S. government       16,132       11       41.2 Unexpended appropriations - Funds from other than Dedicated Collections         Deficit since 1971 reorganization       (48,764)       (32,643)       42.2 Cumulative results of operations - Funds from other than Dedicated Collections         al net deficiency <sup>1,2</sup> (32,632)       (32,632)	Deferred revenue-prepaid postage al Operating lease liabilities Operating lease liabilities, noncurrent al Customer deposit accounts al Other current liabilities Other noncurrent liabilities al al Short-term debt Long-term debt al al liabilities <sup>1/2</sup>	2,884 2,884 1,173 4,152 5,325 1,232 1,232 1,232 1,232 1,232 1,232 2,521 2,521 2,467 2,467 - 15,000 15,000	2 17 8 2,904 2,884 5,325 5,325 5,325 1,134 98 1,232 4,107 (1,735) 118 (5) 26 10 2,521 2,467 2,467 2,467 15,000	28.0 Federal debt and interest payable (Note 14) 30.0 Penesions, other yost-employment, and veterans benefits payable* (Note 15) 25.5 Other current liabilities - Benefit contributions payable (Note 15) (RC 21) 37.0 Other liabilities (Notes 18, 19, and 20) 37.0 Other liabilities (Notes 18, 19, and 20) 36.0 Advances from others and deferred revenue 24.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 37.0 Other liabilities (Notes 17) (RC 30) 25.6 Other liabilities (Notes 18, 19, and 20) 37.0 Other liabilities (Notes 18, 19, and 20) 37.0 Other liabilities (Notes 18, 19, and 20)			
Capital contributions of the U.S. government       16,132       11       41.2 Unexpended appropriations - Funds from other than Dedicated Collections         Deficit since 1971 reorganization       (48,764)       (32,643)       42.2 Cumulative results of operations - Funds from other than Dedicated Collections         al net deficiency <sup>1,2</sup> (32,632)       (32,632)	Deferred revenue-prepaid postage  a/ Operating lease liabilities Operating lease liabilities, noncurrent a/ Customer deposit accounts  a/ Other current liabilities Other noncurrent liabilities Other noncurrent liabilities a/ 2 Employees' accumulated leave, noncurrent a/ Employees' accumulated leave, noncurrent a/ al liabilities <sup>1,4</sup> Ebertem debt al liabilities <sup>1,4</sup> Ebertem debt bites bit	2,884 2,884 1,173 4,152 5,325 1,232 1,232 1,232 1,232 1,232 1,232 2,521 2,521 2,467 2,467 - 15,000 15,000	2 8 2,904 2,884 5,325 5,325 5,325 1,134 98 1,232 4,107 (1,735) 118 (5) 26 10 2,521 2,467 2,467 2,467 15,000 78,199	28.0 Federal debt and interest payable (Note 14)     30.0 Pensions, other post-employment, and veterans benefits payable* (Note 15)     25.5 Other current liabilities - Benefit contributions payable (Note 15) (RC 21)     37.0 Other liabilities (Notes 18, 19, and 20)     37.0 Other liabilities (Notes 18, 19, and 20)     36.0 Advances from others and deferred revenue     24.0 Advances from others and deferred revenue (RC 23)     36.0 Advances from others and deferred revenue (RC 23)     36.0 Advances from others and deferred revenue (RC 23)     36.0 Advances from others and deferred revenue (RC 23)     37.0 Other liabilities (Notes 18, 19, and 20)     37.0 Other liabilities (Notes 18, 19, and 20)     37.0 Other liabilities (Notes 18, 19, and 20)     25.6 Other liabilities (Note 17) (RC 30)     25.2 Other liabilities (Notes 18, 19, and 20)     23.2 Loans payable (RC 17)			
Deficit since 1971 reorganization       (48,764)       (32,643)       42.2 Cumulative results of operations - Funds from other than Dedicated Collection         al net deficiency <sup>1,2</sup> (32,632)       (32,632)	Deferred revenue-prepaid postage a/ Operating lease liabilities Operating lease liabilities, noncurrent a/ Customer deposit accounts a/ Other current liabilities Other noncurrent liabilities a/ a/ al al liabilities a/ al al liabilities <sup>1,4</sup> conclusioner debt al al liabilities <sup>1,4</sup> conclusioner debt	2,884 2,884 1,173 4,152 5,325 1,232 1,232 1,232 1,232 1,232 1,232 1,232 2,521 2,521 2,467 2,467 2,467 2,467 15,000 15,000 15,000	2 8 2,904 2,884 5,325 5,325 5,325 1,134 98 1,232 4,107 (1,735) 118 (5) 26 10 2,521 2,467 2,467 2,467 15,000 78,199	28.0 Federal debt and interest payable (Note 14) 30.0 Pensions, other post-employment, and veterans benefits payable* (Note 15) 25.5 Other current liabilities - Benefit contributions payable (Note 15) (RC 21) 37.0 Other liabilities (Notes 18, 19, and 20) 37.0 Other liabilities (Notes 18, 19, and 20) 36.0 Advances from others and deferred revenue 24.0 Advances from others and deferred revenue 36.0 Advances from others and deferred revenue 37.0 Other liabilities (Notes 18, 19, and 20) 36.0 Advances from others and deferred revenue 24.0 Advances from others and deferred revenue 37.0 Other liabilities (Notes 18, 19, and 20) 24.0 Advances from others and deferred revenue 37.0 Other liabilities (Notes 18, 19, and 20) 25.2 Other liabilities (Notes 17) (RC 23) 25.2 Other liabilities (Notes 17, 19, and 20) 23.2 Loans payable (RC 17)  Reclassified Statement Line			
al net deficiency <sup>1,2</sup> (32,632) (32,632)	Deferred revenue-prepaid postage al Operating lease liabilities Operating lease liabilities, noncurrent al Customer deposit accounts al Other current liabilities Other noncurrent liabilities Other noncurrent liabilities al al Employees' accumulated leave, noncurrent al Short-term debt Long-term debt al al liabilities <sup>1,2</sup> Deficiency PS Financial Statement Line Capital contributions of the U.S. government	2,884 2,884 1,173 4,152 5,325 1,232 1,232 1,232 1,647 874 874 2,521 2,521 2,467 2,467 15,000 15,000 15,000 78,199 8 8 8 9 9 15,132	2 17 8 2,904 2,884 5,325 5,325 5,325 1,134 98 1,232 4,107 (1,735) 1,18 (5) 2,66 10 2,521 2,467 2,467 2,467 15,000 78,199 78,199	28.0 Federal debt and interest payable (Note 14) 30.0 Pensions, other post-employment, and veterans benefits payable* (Note 15) 25.5 Other current liabilities - Benefit contributions payable (Note 15) (RC 21) 37.0 Other liabilities (Notes 18, 19, and 20) 37.0 Other liabilities (Notes 18, 19, and 20) 36.0 Advances from others and deferred revenue 24.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 37.0 Other liabilities (Notes 18, 19, and 20) 25.2 Other liabilities (Notes 18, 19, and 20) 23.2 Loans payable (RC 17)  Reclassified Statement Line 41.2 Unexpended appropriations - Funds from other than Dedicated Collections			
	Deferred revenue-prepaid postage la/ Operating lease liabilities Operating lease liabilities, noncurrent al Customer deposit accounts la/ Other current liabilities Other current liabilities Other noncurrent liabilities la/ 2 Employees' accumulated leave, noncurrent al Short-term debt Long-term debt al al liabilities <sup>1,2</sup> Deficiency PS Financial Statement Line Capital contributions of the U.S. government Defici since 1971 reorganization	2,884 2,884 1,173 4,152 5,325 1,232 1,232 1,232 1,647 874 874 2,521 2,521 2,467 2,467 15,000 15,000 15,000 78,199 8 8 8 9 9 15,132	2 17 8 2,904 2,884 5,325 5,325 5,325 1,134 98 1,232 4,107 (1,735) 1,18 (5) 2,66 10 2,521 2,467 2,467 2,467 15,000 78,199 78,199	28.0 Federal debt and interest payable (Note 14) 30.0 Pensions, other post-employment, and veterans benefits payable* (Note 15) 25.5 Other current liabilities - Benefit contributions payable (Note 15) (RC 21) 37.0 Other liabilities (Notes 18, 19, and 20) 37.0 Other liabilities (Notes 18, 19, and 20) 36.0 Advances from others and deferred revenue 24.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 36.0 Advances from others and deferred revenue (RC 23) 37.0 Other liabilities (Notes 18, 19, and 20) 25.2 Other liabilities (Notes 18, 19, and 20) 23.2 Loans payable (RC 17)  Reclassified Statement Line 41.2 Unexpended appropriations - Funds from other than Dedicated Collections			
	Deferred revenue-prepaid postage la/ Operating lease liabilities Operating lease liabilities, noncurrent al Customer deposit accounts la/ Other current liabilities Other current liabilities Other noncurrent liabilities la/ 2 Employees' accumulated leave, noncurrent al Short-term debt Long-term debt al al liabilities <sup>1,2</sup> Deficiency PS Financial Statement Line Capital contributions of the U.S. government Defici since 1971 reorganization	2.884 2.884 1,173 4,152 5,325 1,232 1,232 1,232 1,232 1,232 1,647 874 2,521 2,521 2,467 2,467 2,467 2,467 2,467 15,000 15,000 15,000 15,000	2 8 8 2,904 2,884 5,325 5,325 5,325 1,134 98 1,232 4,107 (1,735) 118 (5) 26 10 2,521 2,467 2,467 15,000 78,199 78,199	28.0 Federal debt and interest payable (Note 14)         30.0 Pensions, other post-employment, and veterans benefits payable* (Note 15)         25.5 Other current liabilities - Benefit contributions payable (Note 15) (RC 21)         37.0 Other liabilities (Notes 18, 19, and 20)         37.0 Other liabilities (Notes 18, 19, and 20)         36.0 Advances from others and deferred revenue         24.0 Advances from others and deferred revenue         36.0 Advances from others and deferred revenue         24.0 Advances from others and deferred revenue         37.0 Other liabilities (Notes 18, 19, and 20)         36.0 Advances from others and deferred revenue         37.0 Other liabilities (Notes 18, 19, and 20)         24.0 Advances from others and deferred revenue         37.0 Other liabilities (Notes 18, 19, and 20)         25.2 Other liabilities (Notes 18, 19, and 20)         25.2 Other liabilities (Notes 18, 19, and 20)         25.2 Other liabilities (Notes 18, 19, and 20)         23.2 Loans payable (RC 17)         23.2 Loans payable (RC 17)			

#### **Reclassification of Statement of Operations for FR Compilation Process**

Revenue			
USPS Financial Statement Line	Amount	Amount	Reclassified Statement Line
Operating revenue	79,537	77,826	11.0 Non-federal earned revenue
		1,620	12.2 Buy/sell revenue (exchange) (RC 24) /2
Total <sup>1</sup>	79,537	79,446	
Other revenue	10	10	11.0 Non-federal earned revenue
Total	10	10	
Total revenue <sup>1</sup>	79,547	79,456	
Operating Expenses			
USPS Financial Statement Line	Amount	Amount	Reclassified Statement Line
Compensation and benefits	54.078	45,869	2.0 Non-federal gross cost
	01,010	3,149	7.8 Other expenses (without reciprocals) (RC 29)
		5.060	7.1 Benefit program costs (RC 26) /2
Total	54.078	54,078	1:1 Denent program costs (RC 20)/2
	04,070	04,070	
Retirement benefits	10,427	10,427	7.1 Benefit program costs (RC 26) /2
Total	10,427	10,427	1:1 Denent program costs (RC 20)/2
10(8)	10,427	10,421	
Workers' compensation	3.799	1.635	7.1 Benefit program costs (RC 26) /2
Workers compensation	3,799	2,164	2.0 Non-federal gross cost
Total	3,799	3.799	2.0 Not-rederal gloss cost
Total	3,799	3,799	
Transportation	8,815	(122)	7.3 Buy/sell cost (RC24) /2
Transportation	0,015	(122) 8,937	2.0 Non-federal gross cost
Total	8,815	8,815	2.0 Non-rederal gloss cost
10tai	8,815	6,615	
	12.346	12,261	2.0 Non-federal gross cost
Other operating expenses	12,340	97	7.3 Buy/sell cost (RC24) /2
Total <sup>2</sup>			7.3 Buy/sell cost (RC24)/2
Total <sup>-</sup>	12,346	12,358	
Total operating expenses <sup>2</sup>	89,465	89,477	
Loss from operations <sup>1,2</sup>	(9,918)	(10,021)	
USPS Financial Statement Line	Amount	Amount	Reclassified Statement Line
Interest and investment income	958	1,090	12.4 Federal securities interest revenue including associated gains and losses (exchange
		14	11.0 Non-federal earned revenue
Total <sup>3</sup>	958	1,104	
	958	1,104	
Interest expense	560	589	7.6 Borrowing and other interest expense (RC05) /2
interest expense	500		2.0 Non-federal gross cost
Total	560	(29) 560	2.0 Non-rederal gross cost
	560	000	
Net loss <sup>1,2,3</sup>	(2 )	(a. 100)	
INEL IUSS	(9,520)	(9,477)	

<sup>1</sup> Difference in Operating revenue is a result of divergences in accounting presentations between statements issued pursuant to generally accepteed accounting principals promulgated by the Financial Accounting Standards Board and the Federal Accounting Standards Advisory Board for the following items:

Eree and Reduced Rate Mail: The Postal Service received \$50 million under the Consolidated Appropriations Act, 2024 (Public Law 118-122). This is recorded as operating revenue within the Postal Service's Statement of Operations for the year ended September 30, 2024. This is reported as an appropriation received and used within the Postal Service's reclassified statements. The amount is presented within the reclassified Statement of Other and and Net Position, but not in the reclassified Statement of Net Cost.

Compact of Free Association: The Postal Service received \$32 million for postal services provided to the Freely Associated States pursuant to the Compacts of Free Association. This is recorded as operating revenue within the Postal Service's Statement of Operations for the year ended September 30, 2024. This is reported as non-exchange revenue within the Postal Service's reclassified statements. The amount is presented within the Statement of Changes in Operations, put not in its reclassified Statement of Cost.

Collections from the Department of Justice: The Postal Service received \$10 million from the U.S. Department of Justice for fines and forfeitures. This is recorded as operating revenue within the Postal Service's Statement of Operations for the year ended September 30, 2024. This is reported as non-exchange revenue within the Postal Service's reclassified statements. The amount is presented within the Statement of Changes in Operations and Net Position, but not in its reclassified Statement of Net Cost.

<sup>2</sup> Difference in Operating expenses represents the following:

STOP Act Payments: The Postal Service transferred \$3 million to Customs and Border Protection (CBP) pursuant to a requirement in the STOP Act which stipulates the Postal Service must remit \$0.50 per inbound EMS item to CBP quarterly.\_This is reported as a non-expenditure transfer within the Postal Service's reclassified statements. The amount is presented within the Statement of Changes in Operations and Net Position, but not in its reclassified Statement of Net Cost.

Inflation Reduction Act funding for the Office of Inspector General: The Inflation Reduction Act provided the OIG with \$15M to use in the conducting of oversight procedures over the Postal Service's efforts to upgrade its delivery fleet with zero-emission vehicles. This amount was reported as a capital contribution in the Postal Service's fiscal year 2022 reclassified statements. However, it was reported as a liability for prepayment in the Postal Service's Form 10-K statements. To align the statements, this amount is being recorded as operating expense in the fiscal year 2024 reclassified statements.

<sup>3</sup> Difference in *Interest and investment income* represents the accounting treatment for interest received subject to the Postal Service's arbitrage agreement with the U.S. Department of the Treasury. The Postal Service's interest earnings are limited per this agreement, and any excess interest received must be returned. This is not recorded within the Postal Service's Statement of Operations for the year ended Septmeber 30, 2024. The amount is presented within the reclassified Statement of Net Cost.

#### Reclassification of Statement of Changes in Net Deficiency for FR Compilation Process

JSPS Financial Statement Line	Amount	Amount	Reclassified Statement Line
Balance, September 30, 2023	(23,112)	(23,065)	1.0 Net position, beginning of period
Net loss	(9,520)	10	6.8 Collections transferred into a TAS Other Than the General Fund of the U.S. Government - Nonexchange (RC 15)
		81	7.1 Appropriations received as adjusted (rescissions and other adjustments) (RC 41) /1
		84	7.2 Appropriations used (RC 39)
		(84)	7.3 Appropriations expended (RC 38) /1
		(3)	7.7 Non-expenditure transfers-out of unexpended appropriations and financing sources (RC 08) /1
		(178)	7.23 Non-entity collections transferred to the General Fund of the U.S. Government (RC 44)
		(9,477)	8.0 Net cost of operations (+/-)
Total*	(32,632)	(32,632)	