

For use at 12:00 p.m., eastern time
December 10, 2015



FEDERAL RESERVE STATISTICAL RELEASE

Z.1

**Financial Accounts
of the United States**

**Flow of Funds, Balance Sheets,
and Integrated Macroeconomic Accounts**

Coded Tables

BOARD OF GOVERNORS OF THE FEDERAL RESERVE SYSTEM



FEDERAL RESERVE STATISTICAL RELEASE

Z.1

Financial Accounts of the United States

**Flow of Funds, Balance Sheets,
and Integrated Macroeconomic Accounts**

Coded Tables

BOARD OF GOVERNORS OF THE FEDERAL RESERVE SYSTEM

List of Data Tables

Title	Table	Page
Summaries		
Flow of Funds Matrix -- Flows		1
Flow of Funds Matrix -- Assets and Liabilities		2
Debt Growth by Sector	D.1	3
Borrowing by Sector	D.2	4
Debt Outstanding by Sector	D.3	5
Net National Wealth	B.1	6
Distribution of Gross Domestic Product	F.2	7
Distribution of National Income	F.3	8
Saving and Investment	F.4	9
Net Capital Transfers	F.5	10
Derivation of Measures of Personal Saving	F.6	11
Assets and Liabilities of the Personal Sector	L.6	12

Title	Flows		Levels	
	Table	Page	Table	Page
Sectors				
Domestic Nonfinancial	F.100	13	L.100	74
Households and Nonprofit Organizations	F.101	14	L.101	75
Nonfinancial Business	F.102	15	L.102	76
Nonfinancial Corporate Business	F.103	16	L.103	77
Nonfinancial Noncorporate Business	F.104	17	L.104	78
General Government	F.105	18	L.105	79
Federal Government	F.106	19	L.106	80
State and Local Governments	F.107	20	L.107	81
Domestic Financial	F.108	21	L.108	82
Monetary Authority	F.109	22	L.109	83
Private Depository Institutions	F.110	23	L.110	84
U.S.-Chartered Depository Institutions	F.111	24	L.111	85
Foreign Banking Offices in U.S.	F.112	25	L.112	86
Banks in U.S.-Affiliated Areas	F.113	26	L.113	87
Credit Unions	F.114	26	L.114	87

Sectors				
Property-Casualty Insurance Companies	F.115	27	L.115	88
Life Insurance Companies	F.116	28	L.116	89
Life Insurance Companies: General Accounts	F.116.g	29	L.116.g	90
Life Insurance Companies: Separate Accounts	F.116.s	29	L.116.s	90
Private and Public Pension Funds	F.117	30	L.117	91
Private Pension Funds	F.118	31	L.118	92
Private Pension Funds: Defined Benefit Plans	F.118.b	32	L.118.b	93
Private Pension Funds: Defined Contribution Plans	F.118.c	32	L.118.c	93
Federal Government Employee Retirement Funds	F.119	33	L.119	94
Federal Government Employee Retirement Funds: Defined Benefit Plans	F.119.b	34	L.119.b	95
Federal Government Employee Retirement Funds: Defined Contribution Plans	F.119.c	35	L.119.c	95
State and Local Government Employee Retirement Funds	F.120	35	L.120	96
State and Local Government Employee Retirement Funds: Defined Benefit Plans	F.120.b	36	L.120.b	97
State and Local Government Employee Retirement Funds: Defined Contribution Plans	F.120.c	36	L.120.c	97
Money Market Mutual Funds	F.121	37	L.121	98
Mutual Funds	F.122	37	L.122	98
Closed-End and Exchange-Traded Funds	F.123	37	L.123	98
Government-Sponsored Enterprises	F.124	38	L.124	99
Agency- and GSE-Backed Mortgage Pools	F.125	38	L.125	99
Issuers of Asset-Backed Securities	F.126	39	L.126	100
Finance Companies	F.127	40	L.127	101
Real Estate Investment Trusts (REITs)	F.128	41	L.128	102
Equity Real Estate Investment Trusts	F.128.e	42	L.128.e	103
Mortgage Real Estate Investment Trusts	F.128.m	42	L.128.m	103
Security Brokers and Dealers	F.129	43	L.129	104
Holding Companies	F.130	44	L.130	105
Funding Corporations	F.131	45	L.131	106
Rest of the World	F.132	46	L.132	107

Instruments				
U.S. Official Reserve Assets and SDR Allocations	F.200	47	L.200	108
Special Drawing Rights (SDRs) Certificates and Treasury Currency	F.201	47	L.201	108
U.S. Deposits in Foreign Countries	F.202	47	L.202	108
Net Interbank Transactions	F.203	48	L.203	109
Checkable Deposits and Currency	F.204	49	L.204	110
Time and Savings Deposits	F.205	50	L.205	111
Money Market Mutual Fund Shares	F.206	50	L.206	111
Federal Funds and Security Repurchase Agreements	F.207	51	L.207	112
Debt Securities	F.208	52	L.208	113
Open Market Paper	F.209	53	L.209	114
Treasury Securities	F.210	54	L.210	115
Agency- and GSE-Backed Securities	F.211	55	L.211	116
Municipal Securities	F.212	56	L.212	117
Corporate and Foreign Bonds	F.213	57	L.213	118
Loans	F.214	58	L.214	119
Depository Institution Loans Not Elsewhere Classified	F.215	59	L.215	120
Other Loans and Advances	F.216	60	L.216	121
Total Mortgages	F.217	61	L.217	122
Home Mortgages	F.218	62	L.218	123
Multifamily Residential Mortgages	F.219	62	L.219	123
Commercial Mortgages	F.220	63	L.220	124
Farm Mortgages	F.221	63	L.221	124
Consumer Credit	F.222	64	L.222	125
Corporate Equities	F.223	65	L.223	126
Mutual Fund Shares	F.224	65	L.224	126
Trade Credit	F.225	66	L.225	127
Life Insurance Reserves	F.226	66	L.226	127
Pension Entitlements	F.227	67	L.227	128
Taxes Payable by Businesses	F.228	67	L.228	128
Proprietors' Equity in Noncorporate Business	F.229	67	L.229	128
Direct Investment	F.230	68	L.230	129

Total Miscellaneous Financial Claims	F.231	69	L.231	130
Identified Miscellaneous Financial Claims -- Part I	F.232	70	L.232	131
Identified Miscellaneous Financial Claims -- Part II	F.233	71	L.233	132
Unidentified Miscellaneous Financial Claims	F.234	72	L.234	133
Sector Discrepancies	F.7	73		
Instrument Discrepancies	F.8	73		

Title	Balance Sheet		Reconciliation	
	Table	Page	Table	Page
Balance Sheet and Changes in Net Worth				
Households and Nonprofit Organizations	B.101	134	R.101	137
Nonfinancial Corporate Business	B.103	135	R.103	138
Nonfarm Noncorporate Business	B.104	136	R.104	139

Title	Flows		Levels	
	Table	Page	Table	Page
Supplementary Tables				
Balance Sheet of Households and Nonprofit Organizations with Equity Detail			B.101.e	140
Nonprofit Organizations	F.101.a	141	L.101.a	142

Title	Table	Page
Integrated Macroeconomic Accounts for the United States		
Total Economy -- Current Account	S.1.a	143
Selected Aggregates for Total Economy and Sectors	S.2.a	144
Households and Nonprofit Institutions Serving Households	S.3.a	146
Nonfinancial Noncorporate Business	S.4.a	149
Nonfinancial Corporate Business	S.5.a	152
Financial Business	S.6.a	155
Central Bank	S.61.a	158
Private Depository Institutions	S.62.a	160
Insurance Companies	S.63.a	163
Pension Funds	S.64.a	166
Other Financial Business	S.65.a	169
Federal Government	S.7.a	172
State and Local Governments	S.8.a	175
Rest of the World	S.9.a	178