

**Bureau of the Fiscal Service / Debt**  
**CONSOLIDATED BALANCE SHEET**  
**As of January 31, 2019**

	Combined	Eliminations	Consolidated
<b>Intra-governmental Assets</b>			
Fund Balance	\$995,698,955,001.57		\$995,698,955,001.57
Loans and Interest Receivable	1,620,708,386,779.79	\$68,478,122,254.08	1,552,230,264,525.71
Investments and Related Interest			
Advance to the Trust Funds	4,623,734,000.00		4,623,734,000.00
Due from the General Fund, Net	21,116,193,942,825.57		21,116,193,942,825.57
Other Intragovernmental Assets			
<b>Total Intra-Governmental Assets</b>	<b>23,737,225,018,606.93</b>	<b>68,478,122,254.08</b>	<b>23,668,746,896,352.85</b>
<b>Non-governmental Assets</b>			
Cash, Foreign Currency and Other Monetary Assets			
Gold and Silver Reserves			
Reserve Position in the International Monetary Fund			
Tax, Other and Related Interest Receivable, Net	6,299,426.81		6,299,426.81
Credit Programs Receivables, Net			
Loans and Interest Receivable			
Investments in Government Sponsored Enterprises			
Investments in International Financial Institutions			
Other Investments and Related Interest			
Property, Plant and Equipment, Net			
Other Assets			
<b>Total Assets</b>	<b>\$23,737,231,318,033.74</b>	<b>\$68,478,122,254.08</b>	<b>\$23,668,753,195,779.66</b>
<b>LIABILITIES</b>			
<b>Intra-governmental Liabilities</b>			
Federal Debt and Interest Payable	\$5,962,962,608,303.14	\$32,556,876,626.83	\$5,930,405,731,676.31
Liability for Restoration of Federal Debt Principal and Interest			
Other Debt and Interest Payable	0.00		0.00
Due to the General Fund	1,634,352,120,949.28		1,634,352,120,949.28
Other Intra-governmental Liabilities	2,639,936,373.32	10,905,639.85	2,629,030,733.47
<b>Total Intra-governmental Liabilities</b>	<b>7,599,954,665,625.74</b>	<b>32,567,782,266.68</b>	<b>7,567,386,883,359.06</b>
<b>Non-governmental Liabilities</b>			
Federal Debt and Interest Payable	16,137,262,381,015.48		16,137,262,381,015.48
Liability for Restoration of Federal Debt Principal and Interest			
Special Drawing Right Certificates Issued to Federal Reserve Banks			
Allocation of Special Drawing Rights			
Gold Certificates			
Refunds Payable			
DC Pension Liability			
Liabilities to GSE			
Other Liabilities	14,271,392.52		14,271,392.52
<b>Total Liabilities</b>	<b>\$23,737,231,318,033.74</b>	<b>\$32,567,782,266.68</b>	<b>\$23,704,663,535,767.06</b>
<b>Net Position</b>			
<b>Unexpended Appropriations</b>			
Funds from Dedicated Collections			
All Other Funds			
<b>Cumulative Results of Operations</b>			
Funds from Dedicated Collections			
All Other Funds			
<b>Total Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Liabilities and Net Position</b>	<b>\$23,737,231,318,033.74</b>	<b>\$32,567,782,266.68</b>	<b>\$23,704,663,535,767.06</b>

**Bureau of the Fiscal Service / Debt**  
**STATEMENT OF NET COST**  
**As of January 31, 2019**

	Combined	Eliminations	Consolidated
<b>FINANCIAL PROGRAM</b>			
Gross Cost			
Less Earned Revenue			
Total Financial Program Net Cost			
<b>ECONOMIC PROGRAM</b>			
Gross Cost			
Less Earned Revenue			
Total Economic Program Net Cost			
<b>SECURITY PROGRAM</b>			
Gross Cost			
Less Earned Revenue			
Total Security Program Net Cost			
Total Program Gross Cost			
Total Program Gross Earned Revenue			
Total Program Cost before Changes in Actuarial Assumptions			
(Gains/Losses) Due to Changes in Actuarial Assumptions			
<b>NET COST OF TREASURY OPERATIONS</b>			
Federal Debt Interest	\$176,377,414,731.82	\$243,875,733.74	\$176,133,538,998.08
Restoration of Foregone Federal Debt Interest	0.00		0.00
Less Interest Revenue From Loans	(14,960,105,910.24)	(639,883,980.14)	(14,320,221,930.10)
NET FEDERAL DEBT INTEREST COSTS	161,417,308,821.58	(396,008,246.40)	161,813,317,067.98
Gulf Coast Recovery			
Indian Trust Funds			
Federal Debt Buyback Gain/Loss	(1,842,583.80)		(1,842,583.80)
Administrative Services Income			
Accrued Restoration of Foregone Federal Debt Interest			
GSE Revenue (Non-Entity)			
Less Earned Revenue			
With the Public Net Cost			
Total GSE (Non-Entity) Costs			
Other Federal Costs	2,639,936,373.32	10,905,639.85	2,629,030,733.47
NET COST OF TREASURY OPERATIONS AND NON-ENTITY COSTS	\$164,055,402,611.10	(\$385,102,606.55)	\$164,440,505,217.65

**Bureau of the Fiscal Service / Debt**  
**STATEMENT OF CHANGE IN NET POSITION**  
**As of January 31, 2019**

	Dedicated Collections	All Other Funds	Eliminations	Consolidated
<b>UNEXPENDED APPROPRIATIONS</b>				
Beginning Balances - 10/01/2018				
Adjustments				
a. Changes in accounting principles				
b. Correction of Errors				
<u>Beginning Balance, as Adjusted</u>				
Budgetary Financing Sources:				
Appropriations Received		\$181,415,078,513.82		\$181,415,078,513.82
Appropriations Transferred In/Out				
Other Adjustments				
Appropriations Used		(181,415,078,513.82)		(181,415,078,513.82)
<u>Total Budgetary Financing Sources</u>				
<u>Total Unexpended Appropriations</u>				
<b>CUMULATIVE RESULTS OF OPERATIONS</b>				
Beginning Balances 10/1/2018				
Adjustments				
a. Changes in accounting principles				
b. Correction of Errors				
<u>Beginning Balances, as Adjusted</u>				
Budgetary Financing Sources:				
Other Adjustments (Rescissions)				
Appropriations Used		181,415,078,513.82		181,415,078,513.82
Non-Exchange Revenue				
Donations and Forfeitures of Cash/Equivalents	860,710.49			860,710.49
Transfers In/Out without Reimbursement	(860,710.49)	860,710.49		0.00
Other				
Other Financing Sources				
Donations and Forfeitures of Property				
Accrued Interest & Disc on the Debt-20X0550		(2,397,727,408.68)		(2,397,727,408.68)
Accred Interest on Restoration of Federal Debt Principal				
Transfers In/Out without Reimbursement				
Imputed Financing				
Transfers of the General Fund and Other		(14,962,809,204.53)		(14,962,809,204.53)
<u>Total Financing Sources</u>		164,055,402,611.10		164,055,402,611.10
Net Cost of Treasury Operations and Non-Entity Costs		(164,055,402,611.10)	385,102,606.55	(164,440,505,217.65)
<u>Net Change</u>			385,102,606.55	(385,102,606.55)
<u>Cumulative Results of Operations</u>			385,102,606.55	(385,102,606.55)
<u>Net Position</u>	\$0.00	\$0.00	\$385,102,606.55	(\$385,102,606.55)

**Bureau of the Fiscal Service / Debt**  
**STATEMENT OF BUDGETARY RESOURCES**  
**As of January 31, 2019**

Budgetary Resources	
Unobligated balance brought forward, 10/01/2018	\$0.00
<u>Unobligated balance from prior year budget authority, net</u>	0.00
Appropriations (discretionary and mandatory)	584,061,078,834.90
Borrowing Authority (discretionary and mandatory)	
Contract Authority (discretionary and mandatory)	
Spending Authority from offsetting collections (discretionary and mandatory)	
Total Budgetary Resources	\$584,061,078,834.90
Status of Budgetary Resources	
Unobligated balance, end of year	
New obligations and upward adjustments (total)	\$194,672,157,348.72
Apportioned unexpired accounts	8,727,063,626.68
Exempt from Apportionment unexpired accounts	380,661,857,859.50
Unapportioned unexpired accounts	
<u>Unexpired Unobligated balance, end of year</u>	389,388,921,486.18
Expired Unobligated balance, end of year	
<u>Unobligated balance, end of year (total)</u>	389,388,921,486.18
<u>Total Budgetary Resources</u>	\$584,061,078,834.90
Outlay, net:	
Outlay, net (total) (discretionary and mandatory)	\$192,032,220,975.40
Distributed offsetting receipts	(289,640,305.20)
<u>Agency Outlays, net (discretionary and mandatory)</u>	\$191,742,580,670.20

**Bureau of the Fiscal Service / Debt**  
**STATEMENT OF CUSTODIAL ACTIVITY**  
**As of January 31, 2019**

Revenue Activity

Sources of Cash Collections:

Individual Income and FICA/SECA Taxes

Corporate Income Taxes

Excise Taxes

Railroad Retirement Taxes

Estate and Gift Taxes

Deposit of Earnings, Federal Reserve System

Federal Unemployment Taxes

Fines, Penalties, Interest and Other Revenue

\$249,461.61

Total Cash Collections

249,461.61

Refunds and Other Payments

0.00

Net Revenue Received

249,461.61

Accrual Adjustments

(24,330.31)

Total Custodial Revenue

225,131.30

Disposition of Collections:

Amounts Provided to Fund Non-Federal Entities

Amounts Provided to Fund the Federal Government

249,461.61

Amounts Yet to be Transferred (+/-)

(24,330.31)

Accrual Adjustment

Total Disposition of Collections

225,131.30

Net Custodial Activity

\$0.00