

Bureau of the Fiscal Service / Debt
CONSOLIDATED BALANCE SHEET
As of November 30, 2018

	Combined	Eliminations	Consolidated
Intra-governmental Assets			
Fund Balance	\$612,089,801,240.36		\$612,089,801,240.36
Loans and Interest Receivable	1,579,093,961,256.93	\$67,516,420,605.38	1,511,577,540,651.55
Investments and Related Interest			
Advance to the Trust Funds	5,024,299,000.00		5,024,299,000.00
Due from the General Fund, Net	21,376,353,545,486.44		21,376,353,545,486.44
Other Intragovernmental Assets			
Total Intra-Governmental Assets	23,572,561,606,983.73	67,516,420,605.38	23,505,045,186,378.35
Non-governmental Assets			
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	6,750,442.73		6,750,442.73
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			
Total Assets	\$23,572,568,357,426.46	\$67,516,420,605.38	\$23,505,051,936,821.08
LIABILITIES			
Intra-governmental Liabilities			
Federal Debt and Interest Payable	\$5,924,792,622,866.29	\$32,725,862,728.93	\$5,892,066,760,137.36
Liability for Restoration of Federal Debt Principal and Interest			
Other Debt and Interest Payable	0.00		0.00
Due to the General Fund	1,594,319,946,686.73		1,594,319,946,686.73
Other Intra-governmental Liabilities	1,318,443,175.24	5,452,819.93	1,312,990,355.31
Total Intra-governmental Liabilities	7,520,431,012,728.26	32,731,315,548.86	7,487,699,697,179.40
Non-governmental Liabilities			
Federal Debt and Interest Payable	16,052,116,122,901.14		16,052,116,122,901.14
Liability for Restoration of Federal Debt Principal and Interest			
Certificates Issued to Federal Reserve Banks			
Allocation of Special Drawing Rights			
Gold Certificates			
Refunds Payable			
DC Pension Liability			
Liabilities to GSE			
Other Liabilities	21,221,797.06		21,221,797.06
Total Liabilities	\$23,572,568,357,426.46	\$32,731,315,548.86	\$23,539,837,041,877.60
Net Position			
Unexpended Appropriations			
Funds from Dedicated Collections			
All Other Funds			
Cumulative Results of Operations			
Funds from Dedicated Collections			
All Other Funds	0.00		0.00
Total Net Position	0.00	0.00	0.00
Total Liabilities and Net Position	\$23,572,568,357,426.46	\$32,731,315,548.86	\$23,539,837,041,877.60

Bureau of the Fiscal Service / Debt
STATEMENT OF NET COST
As of November 30, 2018

	Combined	Eliminations	Consolidated
FINANCIAL PROGRAM			
Intragovernmental Costs			
Cost			
Less Earned Revenue			
Intragovernmental Net Cost			
With the Public Cost			
Cost			
Less Earned Revenue			
With the Public Net Cost			
Total Financial Program Net Cost			
ECONOMIC PROGRAM			
Intragovernmental Costs			
Cost			
Less Earned Revenue			
Intragovernmental Net Cost			
With the Public Cost			
Cost			
Less Earned Revenue			
With the Public Net Cost			
Total Economic Program Net Cost			
SECURITY PROGRAM			
Intragovernmental Costs			
Cost			
Less Earned Revenue			
Intragovernmental Net Cost			
With the Public Cost			
Cost			
Less Earned Revenue			
With the Public Net Cost			
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			
NET COST OF TREASURY OPERATIONS			
Federal Debt Interest	\$89,146,402,515.80	\$115,299,346.03	\$89,031,103,169.77
Restoration of Foregone Federal Debt Interest	0.00		0.00
Less Interest Revenue From Loans	(7,354,988,055.62)	(315,073,695.20)	(7,039,914,360.42)
NET FEDERAL DEBT INTEREST COSTS	81,791,414,460.18	(199,774,349.17)	81,991,188,809.35
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	1,318,443,175.24	5,452,819.93	1,312,990,355.31
NET COST OF TREASURY OPERATIONS AND NON-ENTITY COSTS	\$83,108,015,051.62	(\$194,321,529.24)	\$83,302,336,580.86

Bureau of the Fiscal Service / Debt
STATEMENT OF CHANGE IN NET POSITION
As of November 30, 2018

	Dedicated Collections	All Other Funds	Eliminations	Consolidated
Operations				
Beginning Balances - 10/01/2018				
Adjustments				
a. Changes in accounting principles				
b. Correction of Errors				
<u>Beginning Balance, as Adjusted</u>				
Budgetary Financing Sources:				
Other Adjustments (Rescissions)				
Appropriations Used		\$84,801,846,091.00		\$84,801,846,091.00
Non-Exchange Revenue				
Donations and Forfeitures of Cash/Equivalents	\$144,713.59	0.00		144,713.59
Transfers In/Out without Reimbursement	(144,713.59)	144,713.59		0.00
Other				
Other Financing Sources				
Donations and Forfeitures of Property				
Accrued Interest and Disc on the Debt - 20X0550		5,662,999,600.04		5,662,999,600.04
Accrued Interest on Restoration of Federal Debt Principal		0.00		0.00
Transfers In/Out Without Reimbursement				
Imputed Financing				
Transfers of the General Fund and Other		(7,356,975,353.01)		(7,356,975,353.01)
<u>Total Financing Sources</u>	0.00	83,108,015,051.62	0.00	83,108,015,051.62
Net Cost Of Operations	0.00	(83,108,015,051.62)	194,321,529.24	(83,302,336,580.86)
<u>Net Change</u>	0.00	0.00	194,321,529.24	(194,321,529.24)
<u>Cumulative Results of Operations</u>	0.00	0.00	194,321,529.24	(194,321,529.24)
Unexpended Appropriations				
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		84,801,846,091.00		84,801,846,091.00
Appropriations Transferred In/Out				
Other Adjustments		0.00		0.00
Appropriations Used		(84,801,846,091.00)		(84,801,846,091.00)
<u>Total Budgetary Financing Sources</u>				
<u>Total Unexpended Appropriations</u>				
<u>Net Position</u>	\$0.00	\$0.00	\$194,321,529.24	(\$194,321,529.24)

Bureau of the Fiscal Service / Debt
STATEMENT OF BUDGETARY RESOURCES
As of November 30, 2018

Budgetary Resources	
Unobligated balance brought forward, 10/01/2018	\$0.00
Recoveries of prior year unpaid obligations	
Other changes in unobligated balance (+ or -)	
<u>Unobligated balance from prior year budget authority, net</u>	
Appropriations (discretionary and mandatory)	554,339,447,840.64
Borrowing Authority (discretionary and mandatory)	
Contract Authority (discretionary and mandatory)	
Spending Authority from offsetting collections (discretionary and mandatory)	
Total Budgetary Resources	\$554,339,447,840.64
Status of Budgetary Resources	
Unobligated balance, end of year	
New obligations and upward adjustments (total)	\$68,337,293,931.64
Apportioned unexpired accounts	10,048,556,824.76
Exempt from Apportionment unexpired accounts	475,953,597,084.24
Unapportioned unexpired accounts	
<u>Unexpired Unobligated balance, end of year</u>	
Unexpired Unobligated balance, end of year	
Unobligated balance, end of year (total)	486,002,153,909.00
Total Budgetary Resources	\$554,339,447,840.64
CHANGE IN OBLIGATED BALANCE	
Unpaid obligations brought forward, 10/01/2018	
New obligations and upward adjustments	\$68,337,293,931.64
Outlays (gross) (-)	(67,018,850,756.40)
Actual transfers, unpaid obligations (net) (+ or -)	
Recoveries of prior year unpaid obligations (-)	
Unpaid Obligations, end of year (gross)	1,318,443,175.24
Uncollected payments:	
Uncollected payments, Fed sources, brought forward, 10/01/2018 (-)	
Change in uncollected customer payments from Federal Sources (+ or -)	
Actual Transfers, uncollected payments from Federal Sources (net) (+ or -)	
Uncollected payments, Federal sources, end of year (-)	
Memorandum (non-add) entries:	
<u>Obligated balance, start of year (+ or -)</u>	\$0.00
<u>Obligated balance, end of year (net)</u>	\$1,318,443,175.24
Budget Authority and Outlays, Net	
<u>Budget authority gross (discretionary and mandatory)</u>	\$554,339,447,840.64
Actual offsetting collections (discretionary and mandatory) (-)	
Change in uncollected pymts, Fed sources (discretionary and mandatory) (+ or -)	
Recoveries of prior year paid obligations (discretionary and mandatory)	
Anticipated offsetting collections (discretionary and mandatory) (+ or -)	
<u>Budget authority, net (total) (discretionary and mandatory)</u>	\$554,339,447,840.64
Outlay gross (discretionary and mandatory)	\$67,018,850,756.40
Actual offsetting collections (discretionary and mandatory) (-)	
<u>Outlays, net (total) (discretionary and mandatory)</u>	67,018,850,756.40
Distributed offsetting receipts	(149,168,362.60)
<u>Agency Outlays, net (discretionary and mandatory)</u>	\$66,869,682,393.80

Bureau of the Fiscal Service / Debt
STATEMENT OF CUSTODIAL ACTIVITY
As of November 30, 2018

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

\$204,810.52

Total Cash Collections

204,810.52

Refunds and Other Payments

0.00

Net Revenue Received

204,810.52

Accrual Adjustments

(18,131.80)

Total Custodial Revenue

186,678.72

Disposition of Collections:

Amounts Provided to Fund Non-Federal Entities

Amounts Provided to Fund the Federal Government

204,810.52

Amounts Yet to be Transferred (+/-)

(18,131.80)

Accrual Adjustment

Total Disposition of Collections

186,678.72

Net Custodial Activity

\$0.00