

Bureau of the Fiscal Service / Debt
CONSOLIDATED BALANCE SHEET
As of September 30, 2019

	Combined	Eliminations	Consolidated
Intra-governmental Assets			
Fund Balance	\$713,199,157.46		\$713,199,157.46
Loans and Interest Receivable	1,573,438,943,732.58	\$68,644,940,860.16	1,504,794,002,872.42
Investments and Related Interest Advances to Trust Funds	3,152,353,000.00		3,152,353,000.00
Due from the General Fund, Net	22,852,392,323,985.76		22,852,392,323,985.76
Other Intragovernmental Assets			
Total Intra-Governmental Assets	24,429,696,819,875.80	68,644,940,860.16	24,361,051,879,015.64
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	6,569,560.70		6,569,560.70
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	\$24,429,703,389,436.50	\$68,644,940,860.16	\$24,361,058,448,576.34
LIABILITIES			
Intra-governmental Liabilities			
Federal Debt and Interest Payable	\$6,013,461,248,382.64	\$32,432,614,260.49	\$5,981,028,634,122.15
Liability for Restoration of Federal Debt Principal and Interest			
Other Debt and Interest Payable	0.00		0.00
Due to the General Fund	1,576,595,442,940.67		1,576,595,442,940.67
Other Intra-governmental Liabilities	0.00	0.00	0.00
Total Intra-governmental Liabilities	7,590,056,691,323.31	32,432,614,260.49	7,557,624,077,062.82
Non-governmental Liabilities			
Federal Debt and Interest Payable	16,839,627,373,292.10		16,839,627,373,292.10
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	19,324,821.09		19,324,821.09
Total Liabilities	\$24,429,703,389,436.50	\$32,432,614,260.49	\$24,397,270,775,176.01
Net Position			
Unexpended Appropriations-Funds from Dedicated Collections			
Unexpended Appropriations-All Other Funds			
Cumulative Results of Operations-Funds from Dedicated Collections			
Cumulative Results of Operations-All Other Funds	0.00		0.00
Total Net Position	0.00	0.00	0.00
Total Liabilities and Net Position	\$24,429,703,389,436.50	\$32,432,614,260.49	\$24,397,270,775,176.01

Bureau of the Fiscal Service / Debt
STATEMENT OF NET COST
As of September 30, 2019

	Combined	Eliminations	Consolidated
FINANCIAL PROGRAM			
Gross Cost			
Less Earned Revenue			
Total Financial Program Net Cost			
ECONOMIC PROGRAM			
Gross Cost			
Less Earned Revenue			
Total Economic Program Net Cost			
SECURITY PROGRAM			
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			
NET COST OF TREASURY OPERATIONS			
Federal Debt Interest	\$571,678,590,445.86	\$730,129,971.09	\$570,948,460,474.77
Restoration of Foregone Federal Debt Interest	2,370,983,317.65		2,370,983,317.65
Less Interest Revenue From Loans	(46,613,656,068.27)	(2,228,215,194.38)	(44,385,440,873.89)
NET FEDERAL DEBT INTEREST COSTS	527,435,917,695.24	(1,498,085,223.29)	528,934,002,918.53
Gulf Coast Recovery			
Indian Trust Funds			
Federal Debt Buyback Gain/Loss	(2,069,015.03)		(2,069,015.03)
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	7,121,871,589.81	13,010,670.59	7,108,860,919.22
NET COST OF TREASURY OPERATIONS AND NON-ENTITY COSTS	\$534,555,720,270.02	(\$1,485,074,552.70)	\$536,040,794,822.72

Bureau of the Fiscal Service / Debt
STATEMENT OF CHANGE IN NET POSITION
As of September 30, 2019

	Dedicated Collections	All Other Funds	Eliminations	Consolidated
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		\$577,386,112,965.53		\$577,386,112,965.53
Appropriations Transferred In/Out				
Other Adjustments		(4,245,128,410.19)		(4,245,128,410.19)
Appropriations Used		(573,140,984,555.34)		(573,140,984,555.34)
<u>Total Budgetary Financing Sources</u>				
<u>Total Unexpended Appropriations</u>				
CUMULATIVE RESULTS OF OPERATIONS				
Beginning Balances 10/01/2018				
Adjustments				
a. Changes in accounting principles				
b. Correction of Errors				
<u>Beginning Balances, as Adjusted</u>				
Budgetary Financing Sources:				
Other Adjustments (Rescissions)				
Appropriations Used		573,140,984,555.34		573,140,984,555.34
Non-Exchange Revenue				
Donations and Forfeitures of Cash/Equivalents	4,991,215.70			4,991,215.70
Transfers In/Out without Reimbursement	(4,991,215.70)	4,991,215.70		0.00
Other				
Other Financing Sources				
Donations and Forfeitures of Property				
Accrued Interest & Disc on the Debt-20X0550		8,030,460,797.98		8,030,460,797.98
Accred Interest on Restoration of Federal Debt Principal				
Transfers In/Out without Reimbursement				
Imputed Financing				
Transfers of the General Fund and Other		(46,620,716,299.00)		(46,620,716,299.00)
<u>Total Financing Sources</u>		534,555,720,270.02		534,555,720,270.02
Net Cost of Treasury Operations and Non-Entity Costs		(534,555,720,270.02)	1,485,074,552.70	(536,040,794,822.72)
<u>Net Change</u>			1,485,074,552.70	(1,485,074,552.70)
<u>Cumulative Results of Operations</u>			1,485,074,552.70	(1,485,074,552.70)
<u>Net Position</u>	\$0.00	\$0.00	\$1,485,074,552.70	(\$1,485,074,552.70)

Bureau of the Fiscal Service / Debt
STATEMENT OF BUDGETARY RESOURCES
As of September 30, 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)	582,405,952,742.42
Borrowing Authority (discretionary and mandatory)	
Contract Authority (discretionary and mandatory)	
Spending Authority from offsetting collections (discretionary and mandatory)	
Total Budgetary Resources	\$582,405,952,742.42
Status of Budgetary Resources	
Unobligated balance, end of year	
New obligations and upward adjustments (total)	\$582,405,952,742.42
Apportioned unexpired accounts	0.00
Exempt from Apportionment unexpired accounts	0.00
Unapportioned unexpired accounts	
<u>Unexpired Unobligated balance, end of year</u>	0.00
Expired Unobligated balance, end of year	
<u>Unobligated balance, end of year (total)</u>	0.00
<u>Total Budgetary Resources</u>	\$582,405,952,742.42
Outlay, net:	
Outlay, net (total) (discretionary and mandatory)	\$581,709,655,053.44
Distributed offsetting receipts	(46,276,991,795.52)
<u>Agency Outlays, net (discretionary and mandatory)</u>	\$535,432,663,257.92

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

\$538,463.78

Total Cash Collections

538,463.78

Refunds and Other Payments

0.00

Net Revenue Received

538,463.78

Accrual Adjustments

(66,101.28)

Total Custodial Revenue

472,362.50

Disposition of Collections:

Amounts Provided to Fund Non-Federal Entities

Amounts Provided to Fund the Federal Government

538,463.78

Amounts Yet to be Transferred (+/-)

(66,101.28)

Accrual Adjustment

Total Disposition of Collections

472,362.50

Net Custodial Activity

\$0.00