

Bureau of the Fiscal Service / Debt
CONSOLIDATED BALANCE SHEET
As of September 30, 2016

	Combined	Eliminations	Consolidated
Intra-governmental Assets			
Fund Balance	\$16,980,010.03		\$16,980,010.03
Loans and Interest Receivable	1,390,862,769,975.87	\$66,331,828,107.44	1,324,530,941,868.43
Investments and Related Interest			
Advance to the Unemployment Trust Fund			
Due from the General Fund, Net	19,696,159,091,812.99		19,696,159,091,812.99
Other Intragovernmental Assets			
Total Intra-Governmental Assets	21,087,038,841,798.89	66,331,828,107.44	21,020,707,013,691.45
Non-governmental Assets			
Cash, Foreign Currency and Other Monetary Assets			
Gold and Silver Reserves			
TARP Equity Investment and Related Receivables			
Investments in Government Sponsored Enterprises			
Investments in the International Financial Institutions			
Other Investments and Related Interest			
Credit Programs Receivables, Direct Loans, Net			
Loans and Interest Receivable			
Reserve Position in the International Monetary Fund			
Tax, Other and Related Interest Receivable, Net	2,258,483.68		2,258,483.68
Property, Plant and Equipment, Net			
Other Assets			
Total Assets	\$21,087,041,100,282.57	\$66,331,828,107.44	\$21,020,709,272,175.13
LIABILITIES			
Intra-governmental Liabilities			
Federal Debt and Interest Payable	\$5,499,425,972,102.29	\$33,003,780,452.12	\$5,466,422,191,650.17
Other Debt and Interest Payable			
Due to the General Fund	1,390,863,047,504.72		1,390,863,047,504.72
Other Intra-governmental Liabilities			
Total Intra-governmental Liabilities	6,890,289,019,607.01	33,003,780,452.12	6,857,285,239,154.89
Non-governmental Liabilities			
Federal Debt and Interest Payable	14,196,733,119,710.70		14,196,733,119,710.70
Certificates Issued to Federal Reserve Banks			
Allocation of Special Drawing Rights			
Gold Certificates			
Refunds Payable			
DC Pension Liability			
Liabilities to GSE			
Other Liabilities	18,960,964.86		18,960,964.86
Total Liabilities	\$21,087,041,100,282.57	\$33,003,780,452.12	\$21,054,037,319,830.45
Net Position			
Unexpended Appropriations			
Funds from Dedicated Collections			
All Other Funds			
Cumulative Results of Operations			
Funds from Dedicated Collections			
All Other Funds			
Total Net Position	\$0.00	\$0.00	\$0.00
Total Liabilities and Net Position	\$21,087,041,100,282.57	\$33,003,780,452.12	\$21,054,037,319,830.45

Bureau of the Fiscal Service / Debt
STATEMENT OF NET COST
As of September 30, 2016

	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	\$427,608,495,617.97	\$129,232,047.06	\$427,479,263,570.91
Restitution of Foregone Interest			
Less Interest Revenue From Loans	(44,283,844,814.46)	(2,251,997,642.52)	(42,031,847,171.94)
NET FEDERAL DEBT INTEREST COSTS	383,324,650,803.51	(2,122,765,595.46)	385,447,416,398.97
Gulf Coast Recovery			
Indian Trust Funds			
Federal Debt Buyback Gain/Loss	(2,197.40)		(2,197.40)
Administrative Services Income			
GSE Revenue (Non-Entity)			
Less Earned Revenue			
With the Public Net Cost			
Total GSE (Non-Entity) Costs			
Other Federal Costs			
NET COST OF TREASURY OPERATIONS AND NON-ENTITY COSTS	\$383,324,648,606.11	(2,122,765,595.46)	\$385,447,414,201.57

Bureau of the Fiscal Service / Debt
STATEMENT OF CHANGE IN NET POSITION
As of September 30, 2016

	Dedicated Collections	All Other Funds	Eliminations	Consolidated
Operations				
Beginning Balances - 10/01/2015				
Adjustments				
a. Changes in accounting principles				
b. Correction of Errors				
<u>Beginning Balance, as Adjusted</u>				
Budgetary Financing Sources:				
Other Adjustments (Rescissions)				
Appropriations Used		\$424,152,827,605.64		\$424,152,827,605.64
Non-Exchange Revenue				
Donations and Forfeitures of Cash/Equivalents	\$2,718,142.38			2,718,142.38
Transfers In/Out without Reimbursement	(2,718,142.38)	2,718,142.38		0.00
Other				
Other Financing Sources				
Donations and Forfeitures of Property				
Accrued Interest and Disc on the Debt		3,455,678,439.49		3,455,678,439.49
Accrued Interest on Restoration of Federal Debt Principal				
Transfers In/Out Without Reimbursement				
Imputed Financing				
Transfers of the General Fund and Other		(44,286,575,581.40)		(44,286,575,581.40)
Total Financing Sources	0.00	383,324,648,606.11	0.00	383,324,648,606.11
Net Cost Of Operations	0.00	(383,324,648,606.11)	2,122,765,595.46	(385,447,414,201.57)
<u>Net Change</u>	0.00	0.00	2,122,765,595.46	(2,122,765,595.46)
Cumulative Results of Operations	0.00	0.00	2,122,765,595.46	(2,122,765,595.46)
Unexpended Appropriations				
Beginning Balances - 10/01/2015				
Adjustments				
a. Changes in accounting principles				
b. Correction of errors				
<u>Beginning Balance, as Adjusted</u>				
Budgetary Financing Sources:				
Appropriations Received		424,152,827,605.64		424,152,827,605.64
Appropriations Transferred In/Out				
Other Adjustments				
Appropriations Used		(424,152,827,605.64)		(424,152,827,605.64)
<u>Total Budgetary Financing Sources</u>				
<u>Total Unexpended Appropriations</u>				
Net Position	\$0.00	\$0.00	\$2,122,765,595.46	(\$2,122,765,595.46)

Bureau of the Fiscal Service / Debt
STATEMENT OF BUDGETARY RESOURCES
As of September 30, 2016

Budgetary Resources	
Unobligated balance brought forward, 10/01/2015	\$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)	429,962,550,585.09
Borrowing Authority (discretionary and mandatory)	
Contract Authority (discretionary and mandatory)	
Spending Authority from offsetting collections (discretionary and mandatory)	
Total Budgetary Resources	\$429,962,550,585.09
Status of Budgetary Resources	
Unobligated balance, end of year	
New obligations and upward adjustments (total)	\$429,962,550,585.09
Apportioned unexpired accounts	
Exempt from Apportionment unexpired accounts	0.00
Unapportioned unexpired accounts	
Unobligated balance, end of year (total)	0.00
Total Budgetary Resources	\$429,962,550,585.09
CHANGE IN OBLIGATED BALANCE	
Unpaid obligations brought forward, 10/01/2015	
New obligations and upward adjustments	\$429,962,550,585.09
Outlays (gross) (-)	(429,962,550,585.09)
Actual transfers, unpaid obligations (net) (+ or -)	
Recoveries of prior year unpaid obligations (-)	
Unpaid Obligations, end of year (gross)	0.00
Uncollected payments:	
Uncollected payments, Fed sources, brought forward, 10/01/2015 (-)	
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>	\$0.00
Budget Authority and Outlays, Net	
<u>Budget authority (gross) (discretionary and mandatory)</u>	\$429,962,550,585.09
Actual offsetting collections (discretionary and mandatory) (-)	
Change in uncollected pymts, Fed sources (discretionary and mandatory) (+ or -)	
Anticipated offsetting collections (discretionary and mandatory) (+ or -)	
<u>Budget authority, net (total) (discretionary and mandatory)</u>	\$429,962,550,585.09
Outlay (gross) (discretionary and mandatory)	\$429,962,550,585.09
Actual offsetting collections (discretionary and mandatory) (-)	
<u>Outlays, net (total) (discretionary and mandatory)</u>	429,962,550,585.09
Distributed offsetting receipts	(44,200,807,960.49)
<u>Agency Outlays (net) (discretionary and mandatory)</u>	\$385,761,742,624.60

Bureau of the Fiscal Service / Debt
STATEMENT OF CUSTODIAL ACTIVITY
As of September 30, 2016

Sources of Custodial Revenue and Collections	
Individual Income and FICA/SECA Taxes	
Corporate Income Taxes	
Excise Taxes	
Estate and Gift Taxes	
Federal Unemployment Taxes	
Custom Duties	
Miscellaneous	\$569,299.16
Total Cash Collections	<u>569,299.16</u>
Accrual Adjustments	<u>(3,054.83)</u>
Total Custodial Revenue	<u>566,244.33</u>
Disposition of Collections	
Transferred to Others (by Recipient)	569,299.16
(Increase)/Decrease in Amounts Yet to be Transferred (+/-)	(3,054.83)
Refunds and Other Payments	
Retained by the Reporting Entity	
Total Disposition of Collections	<u>566,244.33</u>
Net Custodial Revenue Activity	<u><u>\$0.00</u></u>