

**Consolidated Balance Sheet**  
**Bureau of the Fiscal Service / Debt**  
**Period 12, 2014 September**

	Combined	Eliminations	Consolidated
<b>ASSETS</b>			
<b>Intra-governmental Assets</b>			
Fund Balance	\$16,013,917.14		\$16,013,917.14
Loans and Interest Receivable	\$1,224,815,954,840.98	\$77,123,936,875.51	\$1,147,692,017,965.47
Investments and Related Interest			
Advance to the Unemployment Trust Fund			
Due from the General Fund, Net	\$17,945,126,225,005.60		\$17,945,126,225,005.60
Other Intragovernmental Assets			
<b>Total Intra-Governmental Assets</b>	<b>\$19,169,958,193,763.80</b>	<b>\$77,123,936,875.51</b>	<b>\$19,092,834,256,888.20</b>
<b>Non-governmental Assets</b>			
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	\$4,728,835.92		\$4,728,835.92
Property, Plant and Equipment, Net			
Other Assets			
<b>Total Assets</b>	<b>\$19,169,962,922,599.70</b>	<b>\$77,123,936,875.51</b>	<b>\$19,092,838,985,724.20</b>
<b>LIABILITIES</b>			
<b>Intra-governmental Liabilities</b>			
Federal Debt and Interest Payable	\$5,135,702,659,428.67	\$31,082,697,890.86	\$5,104,619,961,537.81
Other Debt and Interest Payable			
Due to the General Fund	\$1,224,816,145,012.49		\$1,224,816,145,012.49
Other Intra-governmental Liabilities			
<b>Total Intra-governmental Liabilities</b>	<b>\$6,360,518,804,441.16</b>	<b>\$31,082,697,890.86</b>	<b>\$6,329,436,106,550.30</b>
<b>Non-governmental Liabilities</b>			
Federal Debt and Interest Payable	\$12,809,423,565,576.90		\$12,809,423,565,576.90
Certificates Issued to Federal Reserve Banks			
Allocation of Special Drawing Rights			
Gold Certificates			
Refunds Payable			
DC Pension Liability			
Liabilities to GSE			
Other Liabilities	\$20,552,581.55		\$20,552,581.55
<b>Total Liabilities</b>	<b>\$19,169,962,922,599.60</b>	<b>\$31,082,697,890.86</b>	<b>\$19,138,880,224,708.80</b>
<b>Net Position</b>			
Unexpended Appropriations-Funds from Dedicated Collections			
Unexpended Appropriations-All Other Funds			
Cumulative Results of Operations-Funds from Dedicated Collections	\$0.00	\$0.00	\$0.00
Cumulative Results of Operations-All Other Funds	(\$0.00)	(\$0.00)	\$0.00
<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>\$19,169,962,922,599.60</b>	<b>\$31,082,697,890.86</b>	<b>\$19,138,880,224,708.80</b>

**Statement of Net Cost  
Bureau of the Fiscal Service / Debt  
Period 12, 2014 September**

	Combined	Eliminations	Consolidated
<b>FINANCIAL PROGRAM</b>			
<b>Intragovernmental Costs</b>			
(1) Cost			
(2) Less Earned Revenue			
<hr/>			
(3) Intragovernmental Net Cost			
<b>With the Public Cost</b>			
(4) Cost			
(5) Less Earned Revenue			
(6) With the Public Net Cost			
(7) Total Financial Program Net Cost			
<b>ECONOMIC PROGRAM</b>			
<b>Intragovernmental Costs</b>			
(8) Cost			
(9) Less Earned Revenue			
<hr/>			
(10) Intragovernmental Net Cost			
<b>With the Public Cost</b>			
(11) Cost			
(12) Less Earned Revenue			
(13) With the Public Net Cost			
(14) Total Economic Program Net Cost			
<b>SECURITY PROGRAM</b>			
<b>Intragovernmental Costs</b>			
(15) Cost			
(16) Less Earned Revenue			
<hr/>			
(17) Intragovernmental Net Cost			
<b>With the Public Cost</b>			
(18) Cost			
(19) Less Earned Revenue			
(20) With the Public Net Cost			
(21) Total Security Program Net Cost			
(22) Total Program Gross Cost			
(23) Total Program Gross Earned Revenue			
(24) Total Program Cost before Changes in Actuarial Assumptions			
(25) (Gains/Losses) Due to Changes in Actuarial Assumption			
<hr/>			
<b>(26) NET COST OF TREASURY OPERATIONS</b>			
(27) Federal Debt Interest	\$431,710,924,493.96	\$92,555,630.95	\$431,618,368,863.01
(28) Restitution of Foregone Interest			
(29) Less Interest Revenue From Loans	(\$39,415,524,849.74)	(\$3,029,451,998.13)	(\$36,386,072,851.61)
<b>(30) NET FEDERAL DEBT INTEREST COSTS</b>	<b>\$392,295,399,644.22</b>	<b>(\$2,936,896,367.18)</b>	<b>\$395,232,296,011.40</b>
(31) Gulf Coast Recovery			
(32) Indian Trust Funds			
(34) Administrative Services Income			
<b>GSE Revenue (Non-Entity)</b>			
(36) Less Earned Revenue			
<b>(37) With the Public Net Cost</b>			
<b>(38) Total GSE (Non-Entity) Costs</b>			
<b>(39) Other Federal Costs</b>			
<hr/>			
<b>(40) NET COST OF TREASURY OPERATIONS AND NON-ENTITY COSTS</b>	<b>\$392,295,399,644.22</b>	<b>(\$2,936,896,367.18)</b>	<b>\$395,232,296,011.40</b>

**Statement of Change in Net Position**  
**Bureau of the Fiscal Service / Debt**  
**Period 12, 2014 September**

<b>OPERATIONS</b>	Funds from Dedicated Collections	All Other Funds	Eliminations	Consolidated
Beginning Balances - 10/1/2013				
Adjustments				
a. Changes in accounting principles				
b. Correction of Errors				
Beginning Balance, as Adjusted				
<b>Budgetary Financing Sources:</b>				
Other Adjustments (Rescissions)				
Appropriations Used		\$424,307,065,046.04		\$424,307,065,046.04
Non-Exchange Revenue				
Donations and Forfeitures of Cash/Equivalents	\$5,103,452.84			\$5,103,452.84
Transfers In/Out without Reimbursement	(\$5,103,452.84)	\$5,103,452.84		\$0.00
Other				
<b>Other Financing Sources</b>				
Donations and Forfeitures of Property				
Accrued Interest and Disc on the Debt		\$7,403,871,934.88		\$7,403,871,934.88
Transfers In/Out Without Reimbursement				
Imputed Financing				
Transfers of the General Fund and Other	\$0.00	(\$39,420,640,789.54)		(\$39,420,640,789.54)
<b>Total Financing Sources</b>	<b>\$0.00</b>	<b>\$392,295,399,644.22</b>	<b>\$0.00</b>	<b>\$392,295,399,644.22</b>
Net Cost Of Operations	\$0.00	(\$392,295,399,644.22)	\$2,936,896,367.18	(\$395,232,296,011.40)
Net Change	\$0.00	\$0.00	\$2,936,896,367.18	(\$2,936,896,367.18)
<b>Cumulative Results of Operations</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,936,896,367.18</b>	<b>(\$2,936,896,367.18)</b>
<b>UNEXPENDED APPROPRIATIONS</b>				
Beginning Balances - 10/01/2013				
Adjustments				
a. Changes in accounting principles				
b. Correction of errors				
Beginning Balance, as Adjusted				
<b>Budgetary Financing Sources:</b>				
Appropriations Received		\$424,307,065,046.04		\$424,307,065,046.04
Appropriations Transferred In/Out				
Other Adjustments				
Appropriations Used		(\$424,307,065,046.04)		(\$424,307,065,046.04)
Total Budgetary Financing Sources				
Total Unexpended Appropriations				
<b>NET POSITION</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,936,896,367.18</b>	<b>(\$2,936,896,367.18)</b>

**Statement of Budgetary Resources**  
**Bureau of the Fiscal Service / Debt**  
**Period 12, 2014 September**

<b>BUDGETARY RESOURCES</b>	
Unobligated balance brought forward, Oct.	\$0.00
Recoveries of prior year unpaid obligations	
Other changes in unobligated balance (+ or -)	
Unobligated balance from prior year budget authority, (net)	
Appropriations (discretionary and mandatory)	\$429,567,921,916.26
Borrowing Authority (discretionary and mandatory)	
Contract Authority (discretionary and mandatory)	
Spending Authority from offset collections (discretionary and mandatory)	
<b>TOTAL BUDGETARY RESOURCES</b>	<b>\$429,567,921,916.26</b>
<b>STATUS OF BUDGETARY RESOURCES</b>	
Obligations Incurred	\$429,567,921,916.26
Apportioned	\$0.00
Exempt from Apportionment	\$0.00
Unapportioned	\$0.00
Total Unobligated balance, end of year	\$0.00
<b>TOTAL BUDGETARY RESOURCES</b>	<b>\$429,567,921,916.26</b>
<b>CHANGE IN OBLIGATED BALANCE</b>	
Unpaid obligations brought forward, October 1	
Obligations incurred	\$429,567,921,916.26
Outlays (gross) (-)	(\$429,567,921,916.26)
Actual transfers, unpaid obligations (net) (+or -)	
Recoveries of prior year unpaid obligations (-)	
Unpaid Obligations, end of year (gross)	
Uncollected payments, Fed sources, brought forward, October 1(-)	
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 (gross)	
<b>OBLIGATED BALANCE, START OF YEAR (+ or -)</b>	<b>\$0.00</b>
<b>OBLIGATED BALANCE, END OF YEAR (net)</b>	<b>\$0.00</b>
<b>BUDGET AUTHORITY AND OUTLAYS, NET:</b>	
Budget authority (gross) (discretionary and mandatory)	\$429,567,921,916.26
Actual offsetting collections (discretionary and mandatory) (-)	\$0.00
Change in uncollected customer payments from Federal Sources (discretionary and mandatory) (+ or -)	\$0.00
Anticipated offsetting collections (discretionary and mandatory) (+ or -)	\$0.00
Budget Authority (net) (discretionary and mandatory)	\$429,567,921,916.26
Outlay (gross) (discretionary and mandatory)	\$429,567,921,916.26
Actual offsetting collections (discretionary and mandatory) (-)	\$0.00
Outlays (net) (discretionary and mandatory)	\$429,567,921,916.26
Distributed offsetting receipts	(\$39,859,236,084.75)
<b>Agency Outlays (net) (discretionary and mandatory)</b>	<b>\$389,708,685,831.51</b>

**Statement of Custodial Activity**  
**Bureau of the Fiscal Service / Debt**  
**Period 12, 2014 September**

---

**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	\$315,036.25

---

<b>Total Cash Collections</b>	<b>\$315,036.25</b>
Accrual Adjustments	<b>\$26,352.82</b>
<b>Total Custodial Revenue</b>	<b>\$341,389.07</b>

---

**Disposition of Collections**

Transferred to Others (by Recipient)	\$315,036.25
(Increase)/Decrease in Amounts Yet to be Transferred (+/-)	<b>\$26,352.82</b>
Refunds and Other Payments	
Retained by the Reporting Entity	
<b>Total Disposition of Collections</b>	<b>\$341,389.07</b>
<b>Net Custodial Revenue Activity</b>	<b>\$0.00</b>

---