

**Bureau of the Fiscal Service / Debt**  
**CONSOLIDATED BALANCE SHEET**  
**As of September 30, 2015**

|   | Combined                       | Eliminations               | Consolidated                   |
|---|--------------------------------|----------------------------|--------------------------------|
| <b>Intra-governmental Assets</b>                        |                                |                            |                                |
| Fund Balance  | \$20,042,445.26                |                            | \$20,042,445.26                |
| Loans and Interest Receivable                           | 1,308,006,229,770.55           | 75,489,947,257.44          | 1,232,516,282,513.11           |
| Investments and Related Interest                        |                                |                            |                                |
| Advance to the Unemployment Trust Fund                  |                                |                            |                                |
| Due from the General Fund, Net                          | 18,278,556,887,937.28          |                            | 18,278,556,887,937.28          |
| Other Intragovernmental Assets                          |                                |                            |                                |
| <b>Total Intra-Governmental Assets</b>                  | 19,586,583,160,153.09          | 75,489,947,257.44          | 19,511,093,212,895.65          |
| <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         | 3,793,484.02                   |                            | 3,793,484.02                   |
| Property, Plant and Equipment, Net                      |                                |                            |                                |
| Other Assets  |                                |                            |                                |
| <b>Total Assets</b>                                     | <b>\$19,586,586,953,637.11</b> | <b>\$75,489,947,257.44</b> | <b>\$19,511,097,006,379.67</b> |
| <b>LIABILITIES</b>                                      |                                |                            |                                |
| <b>Intra-governmental Liabilities</b>                   |                                |                            |                                |
| Federal Debt and Interest Payable                       | \$5,130,356,392,931.73         | \$34,091,586,773.61        | \$5,096,264,806,158.12         |
| Other Debt and Interest Payable                         |                                |                            |                                |
| Due to the General Fund                                 | 1,308,006,541,479.08           |                            | 1,308,006,541,479.08           |
| Other Intra-governmental Liabilities                    |                                |                            |                                |
| <b>Total Intra-governmental Liabilities</b>             | 6,438,362,934,410.81           | 34,091,586,773.61          | 6,404,271,347,637.20           |
| <b>Non-governmental Liabilities</b>                     |                                |                            |                                |
| Federal Debt and Interest Payable                       | 13,148,200,495,005.55          |                            | 13,148,200,495,005.55          |
| Certificates Issued to Federal Reserve Banks            |                                |                            |                                |
| Allocation of Special Drawing Rights                    |                                |                            |                                |
| Gold Certificates                                       |                                |                            |                                |
| Refunds Payable   |                                |                            |                                |
| DC Pension Liability                                    |                                |                            |                                |
| Liabilities to GSE                                      |                                |                            |                                |
| Other Liabilities                                       | 23,524,220.75                  |                            | 23,524,220.75                  |
| <b>Total Liabilities</b>                                | <b>\$19,586,586,953,637.11</b> | <b>\$34,091,586,773.61</b> | <b>\$19,552,495,366,863.50</b> |
| <b>Net Position</b>                                     |                                |                            |                                |
| Unexpended Appropriations                               |                                |                            |                                |
| Funds from Dedicated Collections                        |                                |                            |                                |
| All Other Funds   |                                |                            |                                |
| Cumulative Results of Operations                        |                                |                            |                                |
| 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>\$19,586,586,953,637.11</b> | <b>\$34,091,586,773.61</b> | <b>\$19,552,495,366,863.50</b> |

**Bureau of the Fiscal Service / Debt**  
**STATEMENT OF NET COST**  
**As of September 30, 2015**

|   | Combined                    | Eliminations                | Consolidated                |
|---|-----------------------------|-----------------------------|-----------------------------|
| <b>FINANCIAL PROGRAM</b>                                    |                             |                             |                             |
| 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                            |                             |                             |                             |
| <b>ECONOMIC PROGRAM</b>                                     |                             |                             |                             |
| 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                             |                             |                             |                             |
| <b>SECURITY PROGRAM</b>                                     |                             |                             |                             |
| 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      |                             |                             |                             |
| <b>NET COST OF TREASURY OPERATIONS</b>                      |                             |                             |                             |
| Federal Debt Interest                                       | \$407,064,810,035.71        | \$83,331,654.34             | \$406,981,478,381.37        |
| Restitution of Foregone Interest                            |                             |                             |                             |
| Less Interest Revenue From Loans                            | (41,441,371,817.89)         | (2,312,965,651.89)          | (39,128,406,166.00)         |
| <b>NET FEDERAL DEBT INTEREST COSTS</b>                      | 365,623,438,217.82          | (2,229,633,997.55)          | 367,853,072,215.37          |
| Gulf Coast Recovery   |                             |                             |                             |
| Indian Trust Funds  |                             |                             |                             |
| Federal Debt Buyback Loss                                   | 647,658.77                  |                             | 647,658.77                  |
| Administrative Services Income                              |                             |                             |                             |
| GSE Revenue (Non-Entity)                                    |                             |                             |                             |
| Less Earned Revenue   |                             |                             |                             |
| With the Public Net Cost                                    |                             |                             |                             |
| Total GSE (Non-Entity) Costs                                |                             |                             |                             |
| Other Federal Costs   |                             |                             |                             |
| <b>NET COST OF TREASURY OPERATIONS AND NON-ENTITY COSTS</b> | <b>\$365,624,085,876.59</b> | <b>(\$2,229,633,997.55)</b> | <b>\$367,853,719,874.14</b> |

**Bureau of the Fiscal Service / Debt**  
**STATEMENT OF CHANGE IN NET POSITION**  
**As of September 30, 2015**

|   | Dedicated Collections | All Other Funds             | Eliminations              | Consolidated                |
|---|-----------------------|-----------------------------|---------------------------|-----------------------------|
| <b>Operations</b>                             |                       |                             |                           |                             |
| Beginning Balances - 10/1/2014                |                       |                             |                           |                             |
| Adjustments                                   |                       |                             |                           |                             |
| a. Changes in accounting principles           |                       |                             |                           |                             |
| b. Correction of Errors                       |                       |                             |                           |                             |
| <u>Beginning Balance, as Adjusted</u>         |                       |                             |                           |                             |
| <b>Budgetary Financing Sources:</b>           |                       |                             |                           |                             |
| Other Adjustments (Rescissions)               |                       |                             |                           |                             |
| Appropriations Used                           |                       | \$397,486,777,814.68        |                           | \$397,486,777,814.68        |
| Non-Exchange Revenue                          |                       |                             |                           |                             |
| Donations and Forfeitures of Cash/Equivalents | \$3,864,661.38        |                             |                           | 3,864,661.38                |
| Transfers In/Out without Reimbursement        | (3,864,661.38)        | 3,864,661.38                |                           | 0.00                        |
| Other   |                       |                             |                           |                             |
| <b>Other Financing Sources</b>                |                       |                             |                           |                             |
| Donations and Forfeitures of Property         |                       |                             |                           |                             |
| Accrued Interest and Disc on the Debt         |                       | 9,578,700,725.47            |                           | 9,578,700,725.47            |
| Transfers In/Out Without Reimbursement        |                       |                             |                           |                             |
| Imputed Financing                             |                       |                             |                           |                             |
| Transfers of the General Fund and Other       |                       | (41,445,257,324.94)         |                           | (41,445,257,324.94)         |
| <b>Total Financing Sources</b>                | <b>\$0.00</b>         | <b>\$365,624,085,876.59</b> | <b>\$0.00</b>             | <b>\$365,624,085,876.59</b> |
| Net Cost Of Operations                        | \$0.00                | (\$365,624,085,876.59)      | \$2,229,633,997.55        | (\$367,853,719,874.14)      |
| <u>Net Change</u>                             | 0.00                  | 0.00                        | 2,229,633,997.55          | (2,229,633,997.55)          |
| <b>Cumulative Results of Operations</b>       | <b>\$0.00</b>         | <b>\$0.00</b>               | <b>\$2,229,633,997.55</b> | <b>(\$2,229,633,997.55)</b> |
| <b>Unexpended Appropriations</b>              |                       |                             |                           |                             |
| Beginning Balances - 10/01/2014               |                       |                             |                           |                             |
| Adjustments                                   |                       |                             |                           |                             |
| a. Changes in accounting principles           |                       |                             |                           |                             |
| b. Correction of errors                       |                       |                             |                           |                             |
| <u>Beginning Balance, as Adjusted</u>         |                       |                             |                           |                             |
| <b>Budgetary Financing Sources:</b>           |                       |                             |                           |                             |
| Appropriations Received                       |                       | 397,486,777,814.68          |                           | 397,486,777,814.68          |
| Appropriations Transferred In/Out             |                       |                             |                           |                             |
| Other Adjustments                             |                       |                             |                           |                             |
| Appropriations Used                           |                       | (397,486,777,814.68)        |                           | (397,486,777,814.68)        |
| <u>Total Budgetary Financing Sources</u>      |                       |                             |                           |                             |
| <u>Total Unexpended Appropriations</u>        |                       |                             |                           |                             |
| <b>Net Position</b>                           | <b>\$0.00</b>         | <b>\$0.00</b>               | <b>\$2,229,633,997.55</b> | <b>(\$2,229,633,997.55)</b> |

**Bureau of the Fiscal Service / Debt**  
**STATEMENT OF BUDGETARY RESOURCES**  
**As of September 30, 2015**

**Budgetary Resources**

|  |                             |
|--|-----------------------------|
| Unobligated balance brought forward, October                                 | \$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)                                 | 402,436,139,398.72          |
| Borrowing Authority (discretionary and mandatory)                            |                             |
| Contract Authority (discretionary and mandatory)                             |                             |
| Spending Authority from offsetting collections (discretionary and mandatory) |                             |
| <b>Total Budgetary Resources</b>   | <b>\$402,436,139,398.72</b> |

**Status of Budgetary Resources**

|   |                             |
|---|-----------------------------|
| <b>Unobligated balance, end of year</b> |                             |
| Obligations Incurred                    | \$402,436,139,398.72        |
| Apportioned                             |                             |
| Exempt from Apportionment               | 0.00                        |
| Unapportioned                           |                             |
| Total Unobligated balance, end of year  | 0.00                        |
| <b>Total Budgetary Resources</b>        | <b>\$402,436,139,398.72</b> |

**CHANGE IN OBLIGATED BALANCE**

|   |                      |
|---|----------------------|
| Unpaid obligations brought forward, October 1       |                      |
| Obligations incurred                                | \$402,436,139,398.72 |
| Outlays (gross) (-)                                 | (402,436,139,398.72) |
| 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, 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 (-)                     |  |

**Memorandum (non-add) entries:**

|  |               |
|--|---------------|
| <u>Obligated balance, start of year (+ or -)</u> | <b>\$0.00</b> |
| <u>Obligated balance, end of year (net)</u>      | <b>\$0.00</b> |

**Budget Authority and Outlays, Net**

|   |                           |
|---|---------------------------|
| <u>Budget authority (gross) (discretionary and mandatory)</u>                   | \$402,436,139,398.72      |
| Actual offsetting collections (discretionary and mandatory) (-)                 |                           |
| Change in uncollected pymts, Fed sources (discretionary and mandatory) (+ or -) |                           |
| Anticipated offsetting collections (discretionary and mandatory) (+ or -)       |                           |
| <b><u>Budget authority, net (total) (discretionary and mandatory)</u></b>       | <b>402,436,139,398.72</b> |

|  |                           |
|--|---------------------------|
| Outlay (gross) (discretionary and mandatory)                     | 402,436,139,398.72        |
| Actual offsetting collections (discretionary and mandatory) (-)  |                           |
| <b><u>Outlays, net (total) (discretionary and mandatory)</u></b> | <b>402,436,139,398.72</b> |

|  |                             |
|--|-----------------------------|
| Distributed offsetting receipts                                  | (41,158,895,861.10)         |
| <b><u>Agency Outlays (net) (discretionary and mandatory)</u></b> | <b>\$361,277,243,537.62</b> |

**Bureau of the Fiscal Service / Debt**  
**STATEMENT OF CUSTODIAL ACTIVITY**  
**As of September 30, 2015**

**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                         | \$410,845.02        |
| Total Cash Collections                | 410,845.02          |
| Accrual Adjustments                   | 34,994.15           |
| <b>Total Custodial Revenue</b>        | <b>\$445,839.17</b> |

**Disposition of Collections**

|  |               |
|--|---------------|
| Transferred to Others (by Recipient)                       | \$410,845.02  |
| (Increase)/Decrease in Amounts Yet to be Transferred (+/-) | 34,994.15     |
| Refunds and Other Payments                                 |               |
| Retained by the Reporting Entity                           |               |
| Total Disposition of Collections                           | \$445,839.17  |
| <b>Net Custodial Revenue Activity</b>                      | <b>\$0.00</b> |