U.S. General Services Administration

Consolidating Balance Sheets

As of September 30, 2013 and 2012
(Dollars in Millions)

	FEDERAL BUILDINGS FUND		ACQUISITION SERVICES FUND		OTHER FUNDS		LESS: INTRA-GSA ELIMINATIONS		GSA CONSOLIDATED TOTALS	
	2013	2012	**2013**	2012	**2013**	2012	**2013**	2012	**2013**	2012
ASSETS										
Intragovernmental Assets:										
Fund Balance with Treasury (Notes 1-D, 2)	**$7,964**	$7,813	**$1,414**	$1,095	**$581**	$604	**$-**	$-	**$9,959**	$9,512
Accounts Receivable - Federal, Net (Note 4)	**699**	577	**1,378**	1,353	**13**	8	**22**	19	**2,068**	1,919
Prepaid Expenses and Advances - Federal	**-**	3	**1**	1	**-**	-	**-**	-	**1**	4
Total Intragovernmental	**8,663**	8,393	**2,793**	2,449	**594**	612	**22**	19	**12,028**	11,435
Inventories (Note 1-E)	**-**	-	**99**	151	**-**	-	**-**	-	**99**	151
Accounts Receivable - Public, Net (Note 4)	**11**	19	**91**	95	**12**	17	**-**	-	**114**	131
Other Assets (Note 5)	**169**	129	**25**	57	**1**	1	**-**	-	**195**	187
Property and Equipment: (Notes 1-F, 6)										
Buildings	**40,811**	37,142	**-**	-	**-**	-	**-**	-	**40,811**	37,142
Leasehold Improvements	**299**	299	**40**	34	**-**	-	**-**	-	**339**	333
Telecommunications and ADP Equipment	**-**	-	**85**	85	**-**	-	**-**	-	**85**	85
Motor Vehicles	**-**	-	**4,878**	4,868	**-**	-	**-**	-	**4,878**	4,868
Other Equipment	**202**	190	**277**	265	**196**	170	**-**	-	**675**	625
Less: Accumulated Depreciation and Amortization	**(20,802)**	(19,377)	**(2,063)**	(2,010)	**(144)**	(127)	**-**	-	**(23,009)**	(21,514)
Subtotal	**20,510**	18,254	**3,217**	3,242	**52**	43	**-**	-	**23,779**	21,539
Land	**1,652**	1,602	**-**	-	**-**	-	**-**	-	**1,652**	1,602
Construction in Process and Software in Development	**2,382**	4,352	**11**	22	**-**	9	**-**	-	**2,393**	4,383
Total Property and Equipment, Net	**24,544**	24,208	**3,228**	3,264	**52**	52	**-**	-	**27,824**	27,524
Total Assets	**$33,387**	$32,749	**$6,236**	$6,016	**$659**	$682	**$22**	$19	**$40,260**	$39,428
LIABILITIES AND NET POSITION										
Intragovernmental Liabilities:										
Accounts Payable and Accrued Expenses - Federal	**$89**	$54	**$27**	$24	**$7**	$12	**$22**	$19	**$101**	$71
Judgment Fund Liability	**424**	424	**-**	-	**-**	-	**-**	-	**424**	424
Intragovernmental Debt (Note 7)	**1,733**	1,819	**-**	-	**-**	-	**-**	-	**1,733**	1,819
Other Intragovernmental Liabilities (Notes 10, 12)	**146**	118	**14**	14	**63**	85	**-**	-	**223**	217
Total Intragovernmental	**2,392**	2,415	**41**	38	**70**	97	**22**	19	**2,481**	2,531
Accounts Payable and Accrued Expenses - Public	**1,072**	1,099	**999**	907	**14**	9	**-**	-	**2,085**	2,015
Environmental and Disposal Liabilities (Notes 6, 11, 12)	**1,884**	119	**-**	-	**75**	102	**-**	-	**1,959**	221
Capital Lease and Installment Purchase Liability	**361**	404	**-**	-	**-**	-	**-**	-	**361**	404
Workers' Compensation Actuarial Liability (Notes 8, 12)	**90**	87	**32**	30	**17**	16	**-**	-	**139**	133
Unamortized Rent Abatement Liability	**353**	292	**-**	-	**-**	-	**-**	-	**353**	292
Annual Leave Liability (Notes 1-G, 12)	**53**	54	**32**	34	**21**	22	**-**	-	**106**	110
Deposit Fund Liability	**-**	-	**-**	-	**34**	31	**-**	-	**34**	31
Other Liabilities (Notes 10, 12)	**48**	25	**9**	8	**19**	18	**-**	-	**76**	51
Total Liabilities	**6,253**	4,495	**1,113**	1,017	**250**	295	**22**	19	**7,594**	5,788
NET POSITION (Note 15)										
Cumulative Results of Operations	**26,618**	27,049	**5,123**	4,999	**256**	292	**-**	-	**31,997**	32,340
Unexpended Appropriations	**516**	1,205	**-**	-	**153**	95	**-**	-	**669**	1,300
Total Net Position	**27,134**	28,254	**5,123**	4,999	**409**	387	**-**	-	**32,666**	33,640
Total Liabilities and Net Position	**$33,387**	$32,749	**$6,236**	$6,016	**$659**	$682	**$22**	$19	**$40,260**	$39,428

The accompanying notes are an integral part of these statements.

U.S. General Services Administration

Consolidating Statements of Net Cost

For the Fiscal Years Ended September 30, 2013 and 2012
(Dollars in Millions)

	2013			2012		
	Revenues	**Expenses**	**Net Revenues from (Cost of) Operations**	Revenues	Expenses	Net Revenues from (Cost of) Operations
FEDERAL BUILDINGS FUND:						
Building Operations - Government Owned	**$4,839**	**$4,299**	**$540**	$4,657	$4,280	$377
Building Operations - Leased	**6,722**	**6,828**	**(106)**	6,822	6,889	(67)
Subtotal	**11,561**	**11,127**	**434**	11,479	11,169	310
ACQUISITION SERVICES FUND:						
General Supplies and Services	**1,352**	**1,410**	**(58)**	1,568	1,590	(22)
Travel, Motor Vehicles, and Card Services	**1,832**	**1,729**	**103**	1,995	1,900	95
Integrated Technology Services	**1,520**	**1,500**	**20**	1,553	1,565	(12)
Assisted Acquisition Services	**4,634**	**4,613**	**21**	4,621	4,594	27
Other Programs	**60**	**61**	**(1)**	60	74	(14)
Subtotal	**9,398**	**9,313**	**85**	9,797	9,723	74
OTHER FUNDS:						
Working Capital Fund	**447**	**478**	**(31)**	439	432	7
GSA OE and OGP Funds	**17**	**138**	**(121)**	12	148	(136)
Other Funds	**7**	**105**	**(98)**	11	145	(134)
Subtotal	**471**	**721**	**(250)**	462	725	(263)
INTRA-GSA ELIMINATIONS:						
Less: Intra-GSA Eliminations	**745**	**782**	**(37)**	695	710	(15)
GSA Consolidated Totals	**$20,685**	**$20,379**	**$306**	$21,043	$20,907	$136

The accompanying notes are an integral part of these statements.

U.S. General Services Administration

Consolidating Statements of Changes in Net Position

For the Fiscal Years Ended September 30, 2013 and 2012
(Dollars in Millions)

	FEDERAL BUILDINGS FUND		ACQUISITION SERVICES FUND		OTHER FUNDS		LESS: INTRA-GSA ELIMINATIONS		GSA CONSOLIDATED TOTALS	
	2013	2012	**2013**	2012	**2013**	2012	**2013**	2012	**2013**	2012
BEGINNING BALANCE OF NET POSITION:										
Cumulative Results of Operations	**$27,049**	$25,142	**$4,999**	$4,878	**$292**	$277	**$ -**	$ -	**$32,340**	$30,297
Adjustments - Change in Accounting Principles	**(1,802)**	-	**-**	-	**-**	-			**(1,802)**	-
Cumulative Results of Operations, as adjusted	**25,247**	25,142	**4,999**	4,878	**292**	277	**-**	-	**30,538**	30,297
Unexpended Appropriations	**1,205**	2,739	**-**	-	**95**	95	**-**	-	**1,300**	2,834
Net Position Beginning Balance	**26,452**	27,881	**4,999**	4,878	**387**	372	**-**	-	**31,838**	33,131
RESULTS OF OPERATIONS:										
Net Revenue From (Cost of) Operations	**434**	310	**85**	74	**(250)**	(263)	**(37)**	(15)	**306**	136
Appropriations Used (Note 1-C)	**695**	1,534	**-**	-	**236**	224	**-**	-	**931**	1,758
Non-Exchange Revenue (Notes 1-C, 1-D)	**17**	1	**-**	-	**83**	221	**-**	-	**100**	222
Imputed Financing Provided By Others	**66**	56	**46**	44	**21**	23	**37**	15	**96**	108
Transfer of Earnings Paid and Payable to U.S. Treasury	**-**	-	**-**	-	**(58)**	(199)	**-**	-	**(58)**	(199)
Transfers of Net Assets and Liabilities (To) From Other Federal Agencies	**159**	6	**(6)**	3	**(65)**	11	**-**	-	**88**	20
Other	**-**	-	**(1)**	-	**(3)**	(2)	**-**	-	**(4)**	(2)
Net Results of Operations	**1,371**	1,907	**124**	121	**(36)**	15	**-**	-	**1,459**	2,043
CHANGES IN UNEXPENDED APPROPRIATIONS:										
Appropriations Received	**7**	-	**-**	-	**239**	239	**-**	-	**246**	239
Appropriations Used	**(695)**	(1,534)	**-**	-	**(236)**	(224)	**-**	-	**(931)**	(1,758)
Appropriations Adjustments and Transfers From Other Agencies or Funds	**(1)**	-	**-**	-	**55**	(15)	**-**	-	**54**	(15)
Net Change in Unexpended Appropriations	**(689)**	(1,534)	**-**	-	**58**	-	**-**	-	**(631)**	(1,534)
ENDING BALANCE OF NET POSITION:										
Cumulative Results of Operations	**26,618**	27,049	**5,123**	4,999	**256**	292	**-**	-	**31,997**	32,340
Unexpended Appropriations	**516**	1,205	**-**	-	**153**	95	**-**	-	**669**	1,300
Net Position Ending Balance	**$27,134**	$28,254	**$5,123**	$4,999	**$409**	$387	**$ -**	$ -	**$32,666**	$33,640

The accompanying notes are an integral part of these statements.

U.S. General Services Administration

Combining Statements of Budgetary Resources

As of September 30, 2013 and 2012
(Dollars in Millions)

	FEDERAL BUILDINGS FUND		ACQUISITION SERVICES FUND		OTHER FUNDS		GSA COMBINED TOTALS	
	2013	2012	**2013**	2012	**2013**	2012	**2013**	2012
BUDGETARY RESOURCES								
Unobligated Balance from Prior Year Budget Authority: Unobligated Balance, Brought Forward, October 1	**$4,717**	$5,246	**$1,899**	$1,781	**$222**	$233	**$6,838**	$7,260
Recoveries of Prior Year Unpaid Obligations	**326**	306	**317**	400	**15**	10	**658**	716
Other Changes in Unobligated Balance	**(87)**	(80)	**(6)**	-	**(1)**	(6)	**(94)**	(86)
Unobligated Balance from Prior Year Budget Authority, Net	**4,956**	5,472	**2,210**	2,181	**236**	237	**7,402**	7,890
Appropriations, Net	**6**	-	**-**	-	**251**	260	**257**	260
Spending Authority from Offsetting Collections:								
Collections	**11,694**	11,536	**10,413**	10,956	**474**	491	**22,581**	22,983
Change in Uncollected Customer Payments	**(315)**	(266)	**(741)**	(326)	**(7)**	30	**(1,063)**	(562)
Previously Unavailable	**3,280**	2,239	**-**	-	**-**	-	**3,280**	2,239
Resources Temporarily Not Available	**(4,729)**	(3,280)	**-**	-	**-**	-	**(4,729)**	(3,280)
Transfers	**-**	1	**-**	-	**-**	-	**-**	1
Total Spending Authority from Offsetting Collections	**9,930**	10,230	**9,672**	10,630	**467**	521	**20,069**	21,381
Total Budgetary Resources	**$14,892**	$15,702	**$11,882**	$12,811	**$954**	$1,018	**$27,728**	$29,531
STATUS OF BUDGETARY RESOURCES								
Obligations Incurred:								
Direct								
Category A	**-**	-	**-**	-	**237**	245	**237**	245
Category B	**141**	48	**-**	-	**12**	11	**153**	59
Reimbursable								
Category A	**-**	-	**8,723**	9,768	**499**	540	**9,222**	10,308
Category B	**10,633**	10,937	**1,050**	1,144	**-**	-	**11,683**	12,081
Total Obligations Incurred	**10,774**	10,985	**9,773**	10,912	**748**	796	**21,295**	22,693
Unobligated Balance:								
Apportioned	**4,097**	4,679	**2,078**	1,850	**76**	79	**6,251**	6,608
Unapportioned	**21**	38	**31**	49	**130**	143	**182**	230
Total Unobligated Balance, End of Period	**4,118**	4,717	**2,109**	1,899	**206**	222	**6,433**	6,838
Total Status of Budgetary Resources	**$14,892**	$15,702	**$11,882**	$12,811	**$954**	$1,018	**$27,728**	$29,531
CHANGE IN OBLIGATED BALANCE								
Unpaid Obligations:								
Unpaid Obligations, Brought Forward, October 1, Gross	**4,650**	7,068	**5,004**	5,577	**237**	202	**9,891**	12,847
Obligations Incurred	**10,774**	10,985	**9,773**	10,912	**748**	796	**21,295**	22,693
Outlays, Gross	**(11,463)**	(13,097)	**(10,088)**	(11,085)	**(728)**	(751)	**(22,279)**	(24,933)
Recoveries of Prior Year Unpaid Obligations	**(326)**	(306)	**(317)**	(400)	**(15)**	(10)	**(658)**	(716)
Unpaid Obligations, End of Period, Gross	**3,635**	4,650	**4,372**	5,004	**242**	237	**8,249**	9,891
Uncollected Payments:								
Uncollected Customer Payments, Brought Forward, October 1	**(4,807)**	(5,073)	**(5,808)**	(6,134)	**(39)**	(9)	**(10,654)**	(11,216)
Change in Uncollected Customer Payments from Federal Sources	**315**	266	**741**	326	**7**	(30)	**1,063**	562
Uncollected Customer Payments from Federal Sources, End of Period	**(4,492)**	(4,807)	**(5,067)**	(5,808)	**(32)**	(39)	**(9,591)**	(10,654)
Obligated Balance, Start of Year, Oct 1:	**(157)**	1,995	**(804)**	(557)	**198**	193	**(763)**	1,631
Obligated Balance, End of Period:	**(857)**	(157)	**(695)**	(804)	**210**	198	**(1,342)**	(763)
BUDGET AUTHORITY AND OUTLAYS, NET								
Budget Authority, Gross	**9,936**	10,230	**9,672**	10,630	**718**	781	**20,326**	21,641
Actual Offsetting Collections	**(11,694)**	(11,536)	**(10,413)**	(10,956)	**(474)**	(491)	**(22,581)**	(22,983)
Change in Uncollected Customer Payments from Federal Sources	**315**	266	**741**	326	**7**	(30)	**1,063**	562
Budget Authority, Net	**(1,443)**	(1,040)	**-**	-	**251**	260	**(1,192)**	(780)
Gross Outlays	**11,463**	13,097	**10,088**	11,085	**728**	751	**22,279**	24,933
Less: Offsetting Collections	**(11,694)**	(11,536)	**(10,413)**	(10,956)	**(474)**	(491)	**(22,581)**	(22,983)
Net Outlays from Operating Activity	**(231)**	1,561	**(325)**	129	**254**	260	**(302)**	1,950
Distributed Offsetting Receipts	**-**	-	**-**	-	**(64)**	(193)	**(64)**	(193)
Total Net Outlays	**$(231)**	$1,561	**$(325)**	$129	**$190**	$67	**$(366)**	$1,757

The accompanying notes are an integral part of these statements.