

Required **Supplementary** Information (Unaudited)

FEDERAL BUILDINGS FUND DEFERRED MAINTENANCE AND REPAIRS

In FY 2014, GSA implemented FASAB SFFAS No. 42, *Deferred Maintenance and Repairs: Amending Statements of Federal Financial Accounting Standards 6, 14, 29 and 32*, which amended the RSI presentation requirements.

GSA reports Deferred Maintenance and Repairs consistent with the definition in SFFAS 42:

Deferred maintenance and repairs (DM&R) are maintenance and repairs that were not performed when they should have been or were scheduled to be and which are put off or delayed for a future period. Maintenance and repairs are activities directed toward keeping fixed assets in an acceptable condition. Activities include preventive maintenance; replacement of parts, systems, or components; and other activities needed to preserve or maintain the asset. Maintenance and repairs, as distinguished from capital improvements, exclude activities directed towards expanding the capacity of an asset or otherwise upgrading it to serve needs different from, or significantly greater than, its current use.

GSA utilizes a Physical Condition Survey (PCS) tool to determine the amount of all R&A needed to correct major components or systems deficiencies and restore its owned buildings (and certain leased buildings where GSA has responsibility for R&A) to an acceptable condition, as well as R&A that will be required in the next several years. GSA requires a PCS for every government-owned, leased, or delegated asset that meets all the following criteria according to the Real Estate Across the United States (REXUS) system:

- GSA has R&A responsibility
- The asset maintains an “active” or “excess” status
- The asset has a real property type of “building” or “structure”

No assets meeting the criteria identified above are excluded from this requirement. The surveys are conducted biennially to inspect and electronically document building conditions, with approximately half of the building inventory being surveyed each year. The PCS is a 37 question survey that provides a regular and consistent assessment of the physical condition of each building’s basic structure and systems and an overall assessment of GSA’s building inventory. The process of identifying building deficiencies and developing a multi-year plan of repairs and alterations projects begins with the PCS. All repair and alteration projects, not just those associated with DM&R, are prioritized using established weights of the pre-defined criteria and placed in order of importance.

Data collected in the PCS is gathered to support GSA’s overall building assessment, workload planning, and budgeting needs, and is not designed to specifically capture data that would be defined as DM&R. However, subsets of the workload planning directly results from conditions classified as DM&R. GSA has determined from analysis of data in PCS, that when applying certain data criteria, results can be used to provide a reasonable estimate to meet the FASAB DM&R reporting objectives. At the end of FYs 2015 and 2014, based on the analysis of the PCS results, GSA estimates the total cost of DM&R to be approximately \$1,230 million and \$1,228 million, respectively, for activities categorized as work needing to be performed immediately to restore or maintain acceptable condition of the building inventory.

SUPPLEMENTAL SCHEDULE OF BUDGETARY RESOURCES

In its principal financial statements, balances reported for the FBF includes activities funded by appropriations provided by the ARRA. To provide distinct budgetary and financial visibility of ARRA activities, a separate Treasury Account Fund Symbol (TAFS) was created for the FBF ARRA activities to allow tracking and distinction from the main TAFS used for the FBF. As the FBF ARRA activities are a very significant component of the total FBF budgetary results, below is a schedule showing the activities of the individual TAFS for the years ended September 30, 2015, and 2014 (dollars in millions):

	FBF - MAIN ACCOUNT		FBF - ARRA		FBF TOTAL	
	2015	2014	2015	2014	2015	2014
BUDGETARY RESOURCES						
Unobligated Balance from Prior Year Budget Authority:						
Unobligated Balance Brought Forward, October 1	\$4,431	\$4,096	\$34	\$22	\$4,465	\$4,118
Recoveries of Prior Year Unpaid Obligations	151	203	44	35	195	238
Other Changes in Unobligated Balance	-	(2,182)	-	-	-	(2,182)
Unobligated Balance from Prior Year Budget Authority, Net	4,582	2,117	78	57	4,660	2,174
Appropriations	-	-	-	-	-	-
Spending Authority from Offsetting Collections:						
Collections	11,465	11,704	-	-	11,465	11,704
Change in Uncollected Customer Payments	(293)	(452)	-	-	(293)	(452)
Previously Unavailable	2,941	4,729	-	-	2,941	4,729
Resources Temporarily Not Available	(3,567)	(2,941)	-	-	(3,567)	(2,941)
Transfers	-	-	-	-	-	-
Total Spending Authority from Offsetting Collections	10,546	13,040	-	-	10,546	13,040
Total Budgetary Resources	15,128	15,157	78	57	15,206	15,214
STATUS OF BUDGETARY RESOURCES						
Obligations Incurred:						
Direct Category B	73	6	33	23	106	29
Reimbursable Category B	10,881	10,720	-	-	10,881	10,720
Total Obligations Incurred	10,954	10,726	33	23	10,987	10,749
Unobligated Balance:						
Apportioned	4,172	4,431	33	11	4,205	4,442
Unapportioned	2	-	12	23	14	23
Total Unobligated Balance, End of Period	4,174	4,431	45	34	4,219	4,465
Total Status of Budgetary Resources	15,128	15,157	78	57	15,206	15,214
CHANGE IN OBLIGATED BALANCE						
Unpaid Obligations:						
Unpaid Obligations, Brought Forward, October 1, Gross	3,292	3,145	187	490	3,479	3,635
Obligations Incurred	10,954	10,726	33	23	10,987	10,749
Outlays, Gross	(10,305)	(10,376)	(162)	(291)	(10,467)	(10,667)
Recoveries of Prior Year Unpaid Obligations	(151)	(203)	(44)	(35)	(195)	(238)
Unpaid Obligations, End of Period, Gross	3,790	3,292	14	187	3,804	3,479
Uncollected Payments:						
Uncollected Customer Payments, Brought Forward, October 1	(4,040)	(4,492)	-	-	(4,040)	(4,492)
Change in Uncollected Customer Payments from Federal Sources	293	452	-	-	293	452
Uncollected Customer Payments from Federal Sources, End of Period	(3,747)	(4,040)	-	-	(3,747)	(4,040)
Obligated Balance, Start of Year, Oct 1:	(748)	(1,347)	187	490	(561)	(857)
Obligated Balance, End of Period:	43	(748)	14	187	57	(561)
BUDGET AUTHORITY AND OUTLAYS, NET						
Budget Authority, Gross	10,546	13,040	-	-	10,546	13,040
Actual Offsetting Collections	(11,465)	(11,704)	-	-	(11,465)	(11,704)
Change in Uncollected Customer Payments from Federal Sources	293	452	-	-	293	452
Budget Authority, Net	(626)	1,788	-	-	(626)	1,788
Gross Outlays	10,305	10,376	162	291	10,467	10,667
Less: Offsetting Collections	(11,465)	(11,704)	-	-	(11,465)	(11,704)
Net Outlays from Operating Activity	(1,160)	(1,328)	162	291	(998)	(1,037)
Total Net Outlays	\$(1,160)	\$(1,328)	\$162	\$291	\$(998)	\$(1,037)

Unaudited - See Accompanying Independent Auditors' Report