

# Consolidating Financial Statements

U.S. General Services Administration

Schedule 1

## Consolidating Balance Sheets

As of September 30, 2020, and September 30, 2019 (Dollars in Millions)

	FEDERAL BUILDINGS FUND		ACQUISITION SERVICES FUND		OTHER FUNDS		LESS: INTRA-GSA ELIMINATIONS		GSA CONSOLIDATED TOTALS	
	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019
<b>ASSETS</b>										
Intragovernmental Assets:										
Fund Balance with Treasury (Notes 1-D, 2)	\$12,489	\$11,905	\$1,267	\$1,143	\$887	\$827	\$-	\$-	\$14,643	\$13,875
Accounts Receivable - Federal, Net (Note 4)	382	423	3,445	3,070	66	42	41	48	3,852	3,487
Capital Lease Payments Receivable (Note 8)	28	36	1	2	-	-	-	-	29	38
Unamortized Deferred Charges and Prepayments	96	109	-	-	-	-	-	-	96	109
Prepaid Expenses and Advances - Federal	90	122	-	-	-	-	-	-	90	122
<b>Total Intragovernmental Assets</b>	<b>13,085</b>	<b>12,595</b>	<b>4,713</b>	<b>4,215</b>	<b>953</b>	<b>869</b>	<b>41</b>	<b>48</b>	<b>18,710</b>	<b>17,631</b>
Accounts Receivable - Non-Federal, Net (Note 4)	6	12	103	104	16	9	-	-	125	125
Other Assets (Note 5)	36	39	39	34	-	-	-	-	75	73
Property and Equipment: (Notes 1-E, 6)										
Buildings	51,205	49,136	-	-	-	-	-	-	51,205	49,136
Leasehold Improvements	217	272	13	14	4	4	-	-	234	290
Motor Vehicles	-	-	6,474	6,200	-	-	-	-	6,474	6,200
Equipment and Other Property	127	140	134	189	44	174	-	-	305	503
Less: Accumulated Depreciation and Amortization	(31,575)	(29,826)	(2,559)	(2,411)	(36)	(161)	-	-	(34,170)	(32,398)
Subtotal	19,974	19,722	4,062	3,992	12	17	-	-	24,048	23,731
Land	1,867	1,719	-	-	-	-	-	-	1,867	1,719
Construction in Process and Software in Development	1,446	1,402	-	-	-	-	-	-	1,446	1,402
Total Property and Equipment, Net	23,287	22,843	4,062	3,992	12	17	-	-	27,361	26,852
<b>TOTAL ASSETS</b>	<b>\$36,414</b>	<b>\$35,489</b>	<b>\$8,917</b>	<b>\$8,345</b>	<b>\$981</b>	<b>\$895</b>	<b>\$41</b>	<b>\$48</b>	<b>\$46,271</b>	<b>\$44,681</b>
<b>LIABILITIES AND NET POSITION</b>										
Intragovernmental Liabilities:										
Accounts Payable and Accrued Expenses - Federal	\$16	\$20	\$35	\$4	\$22	\$30	\$18	\$27	\$55	\$27
Judgment Fund Liability	524	507	-	-	-	-	-	-	524	507
Deferred Revenues and Advances - Federal	591	655	6	7	47	42	-	-	644	704
Amounts Owed to the General Fund	-	-	-	-	38	16	-	-	38	16
Other Intragovernmental Liabilities (Note 9)	21	21	14	11	45	44	23	21	57	55
<b>Total Intragovernmental Liabilities</b>	<b>1,152</b>	<b>1,203</b>	<b>55</b>	<b>22</b>	<b>152</b>	<b>132</b>	<b>41</b>	<b>48</b>	<b>1,318</b>	<b>1,309</b>
Accounts Payable and Accrued Expenses - Non-Federal	1,034	1,023	3,012	2,777	8	10	-	-	4,054	3,810
Environmental and Disposal Liabilities (Notes 6, 10-B)	1,917	1,781	-	-	43	5	-	-	1,960	1,786
Capital Lease and Installment Purchase Liability	694	711	-	-	-	-	-	-	694	711
Unamortized Rent Abatement Liability	559	521	-	-	-	-	-	-	559	521
Workers' Compensation Actuarial Liability (Note 7)	71	67	39	37	13	12	-	-	123	116
Annual Leave Liability (Note 1-F)	59	49	40	34	36	30	-	-	135	113
Deposit Fund Liability	-	-	-	-	27	19	-	-	27	19
Other Liabilities (Note 9)	43	42	23	21	30	25	-	-	96	88
<b>Total Liabilities (Note 11)</b>	<b>5,529</b>	<b>5,397</b>	<b>3,169</b>	<b>2,891</b>	<b>309</b>	<b>233</b>	<b>41</b>	<b>48</b>	<b>8,966</b>	<b>8,473</b>
Net Position:										
Unexpended Appropriations	533	338	-	-	400	342	-	-	933	680
Cumulative Results of Operations (Note 14)	30,352	29,754	5,748	5,454	272	320	-	-	36,372	35,528
<b>Total Net Position</b>	<b>30,885</b>	<b>30,092</b>	<b>5,748</b>	<b>5,454</b>	<b>672</b>	<b>662</b>	<b>-</b>	<b>-</b>	<b>37,305</b>	<b>36,208</b>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<b>\$36,414</b>	<b>\$35,489</b>	<b>\$8,917</b>	<b>\$8,345</b>	<b>\$981</b>	<b>\$895</b>	<b>\$41</b>	<b>\$48</b>	<b>\$46,271</b>	<b>\$44,681</b>

## Schedule 2

U.S. General Services Administration

**Consolidating Statements of Net Cost**

For the Fiscal Years Ended September 30, 2020, and September 30, 2019 (Dollars in Millions)

	2020			2019		
	REVENUES	EXPENSES	NET REVENUES FROM (COST OF) OPERATIONS	REVENUES	EXPENSES	NET REVENUES FROM (COST OF) OPERATIONS
<b>MANAGE BUILDING OPERATIONS</b>						
Building Operations - Government Owned	\$5,490	\$4,929	\$561	\$5,234	\$4,626	\$608
Building Operations - Leased	6,678	6,803	(125)	6,622	6,706	(84)
Subtotal	12,168	11,732	436	11,856	11,332	524
<b>PROVIDE ACQUISITION SERVICES</b>						
General Supplies and Services	1,374	1,372	2	1,291	1,287	4
Travel, Transportation, and Logistics	2,112	1,907	205	2,177	1,951	226
Information Technology	1,837	1,779	58	1,770	1,760	10
Assisted Acquisition Services	11,418	11,339	79	9,193	9,152	41
Professional Services and Human Capital	105	89	16	96	92	4
Other Programs	142	250	(108)	131	196	(65)
Subtotal	16,988	16,736	252	14,658	14,438	220
<b>WORKING CAPITAL FUND AND GENERAL PROGRAMS</b>						
Working Capital Fund	695	707	(12)	678	689	(11)
Other General Funds	39	363	(324)	39	275	(236)
Subtotal	734	1,070	(336)	717	964	(247)
<b>INTRA-GSA ELIMINATIONS</b>						
Less: Intra-GSA Eliminations	925	957	(32)	928	967	(39)
<b>GSA Consolidated Totals</b>	<b>\$28,965</b>	<b>\$28,581</b>	<b>\$384</b>	<b>\$26,303</b>	<b>\$25,767</b>	<b>\$536</b>

The accompanying notes are an integral part of these statements.

U.S. General Services Administration

Schedule 3

**Consolidating Statements of Changes in Net Position**

For the Fiscal Years Ended September 30, 2020, and September 30, 2019 (Dollars in Millions)

	FEDERAL BUILDINGS FUND		ACQUISITION SERVICES FUND		OTHER FUNDS		LESS: INTRA - GSA ELIMINATIONS		GSA CONSOLIDATED TOTALS	
	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019
<b>BEGINNING BALANCE OF NET POSITION :</b>										
Unexpended Appropriations	\$338	\$149	\$-	\$-	\$342	\$280	\$-	\$-	\$680	\$429
Cumulative Results of Operations	29,754	29,129	5,454	5,187	320	171	-	-	35,528	34,487
<b>Net Position Beginning Balance</b>	<b>30,092</b>	<b>29,278</b>	<b>5,454</b>	<b>5,187</b>	<b>662</b>	<b>451</b>	<b>-</b>	<b>-</b>	<b>36,208</b>	<b>34,916</b>
<b>CHANGES IN UNEXPENDED APPROPRIATIONS :</b>										
Appropriations Received	275	91	-	-	306	299	-	-	581	390
Appropriations Used	(72)	(22)	-	-	(247)	(236)	-	-	(319)	(258)
Appropriations Adjustments and Transfers (To) From Other Agencies or Funds	(8)	120	-	-	(1)	(1)	-	-	(9)	119
<b>Net Change in Unexpended Appropriations</b>	<b>195</b>	<b>189</b>	<b>-</b>	<b>-</b>	<b>58</b>	<b>62</b>	<b>-</b>	<b>-</b>	<b>253</b>	<b>251</b>
<b>RESULTS OF OPERATIONS :</b>										
Net Revenues From (Cost of) Operations	436	524	252	220	(336)	(247)	(32)	(39)	384	536
Appropriations Used (Note 1-C)	72	22	-	-	247	236	-	-	319	258
Non - Exchange Revenue (Notes 1-C, 1-D)	1	8	-	-	78	63	-	-	79	71
Imputed Financing Provided By Others	57	65	38	46	33	129	32	39	96	201
Transfers of Financing Sources (To) From the U. S. Treasury	-	-	(10)	(7)	(68)	(11)	-	-	(78)	(18)
Transfers of Net Assets and Liabilities (To) From Other Federal Agencies	32	6	14	8	-	-	-	-	46	14
Other	-	-	-	-	(2)	(21)	-	-	(2)	(21)
<b>Net Results of Operations</b>	<b>598</b>	<b>625</b>	<b>294</b>	<b>267</b>	<b>(48)</b>	<b>149</b>	<b>-</b>	<b>-</b>	<b>844</b>	<b>1,041</b>
<b>ENDING BALANCE OF NET POSITION :</b>										
Unexpended Appropriations	533	338	-	-	400	342	-	-	933	680
Cumulative Results of Operations	30,352	29,754	5,748	5,454	272	320	-	-	36,372	35,528
<b>Net Position Ending Balance</b>	<b>\$30,885</b>	<b>\$30,092</b>	<b>\$5,748</b>	<b>\$5,454</b>	<b>\$672</b>	<b>\$662</b>	<b>\$-</b>	<b>\$-</b>	<b>\$37,305</b>	<b>\$36,208</b>

The accompanying notes are an integral part of these statements.

U.S. General Services Administration

Schedule 4

**Combining Statements of Budgetary Resources**

For the Fiscal Years Ended September 30, 2020, and September 30, 2019 (Dollars in Millions)

	FEDERAL BUILDINGS FUND		ACQUISITION SERVICES FUND		OTHER FUNDS		GSA COMBINED TOTALS	
	2020	2019	2020	2019	2020	2019	2020	2019
<b>BUDGETARY RESOURCES</b>								
Unobligated Balance from Prior Year Budget Authority, Net (Note 13)	\$5,598	\$5,211	\$2,069	\$1,387	\$355	\$329	\$8,022	\$6,927
Appropriations	275	211	—	—	333	321	608	532
Spending Authority from Offsetting Collections	11,049	11,233	19,884	17,441	743	727	31,676	29,401
<b>Total Budgetary Resources</b>	<b>16,922</b>	<b>16,655</b>	<b>21,953</b>	<b>18,828</b>	<b>1,431</b>	<b>1,377</b>	<b>40,306</b>	<b>36,860</b>
<b>STATUS OF BUDGETARY RESOURCES</b>								
New Obligations and Upward Adjustments	11,706	11,156	20,516	17,518	1,053	1,022	33,275	29,696
Unobligated Balance, End of Period Apportioned, Unexpired Accounts	4,611	4,943	1,004	936	164	172	5,779	6,051
Unapportioned, Unexpired Accounts	604	548	433	374	168	138	1,205	1,060
Unexpired Unobligated Balance, End of Period	5,215	5,491	1,437	1,310	332	310	6,984	7,111
Expired Unobligated Balance, End of Period	1	8	—	—	46	45	47	53
Unobligated Balance, End of Period, Total	5,216	5,499	1,437	1,310	378	355	7,031	7,164
<b>Total Status of Budgetary Resources</b>	<b>16,922</b>	<b>16,655</b>	<b>21,953</b>	<b>18,828</b>	<b>1,431</b>	<b>1,377</b>	<b>40,306</b>	<b>36,860</b>
<b>OUTLAYS, NET</b>								
Net Outlays from Operating Activity	(316)	(997)	(134)	(304)	252	247	(198)	(1,054)
Distributed Offsetting Receipts	—	—	—	—	(67)	(38)	(67)	(38)
<b>Total Net Outlays</b>	<b>(\$316)</b>	<b>(\$997)</b>	<b>(\$134)</b>	<b>(\$304)</b>	<b>\$185</b>	<b>\$209</b>	<b>(\$265)</b>	<b>(\$1,092)</b>

The accompanying notes are an integral part of these statements.