

Consolidating Financial Statements

Consolidating Balance Sheets

Schedule 1

As of September 30, 2022 and September 30, 2021

(Dollars in Millions)

Fund	FEDERAL BUILDINGS FUND		ACQUISITION SERVICES FUND		OTHER FUNDS		LESS INTRA-GSA ELIMINATIONS		GSA CONSOLIDATED	
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
ASSETS										
Intragovernmental										
Fund Balance with Treasury (Notes 1-D, 2)	\$21,228	\$13,453	\$2,163	\$1,781	\$2,056	\$2,056	\$—	\$—	\$25,447	\$17,290
Accounts Receivable, Net (Note 4)	380	323	5,808	4,972	100	57	(51)	(39)	6,237	5,313
Advances and Prepayments	27	51	—	—	2	3	—	—	29	54
Other Assets (Note 5)	152	138	—	1	—	—	—	—	152	139
Total Intragovernmental	21,787	13,965	7,971	6,754	2,158	2,116	(51)	(39)	31,865	22,796
Other Than Intragovernmental										
Accounts Receivable, Net (Note 4)	29	9	114	116	72	13	—	—	215	138
General Property, Plant, and Equipment, Net (Notes 1-E, 6)	22,849	23,249	4,010	4,039	6	9	—	—	26,865	27,297
Advances and Prepayments	—	—	—	14	—	—	—	—	—	14
Other Assets (Note 5)	37	36	17	22	—	—	—	—	54	58
Total Other Than Intragovernmental	22,915	23,294	4,141	4,191	78	22	—	—	27,134	27,507
TOTAL ASSETS	44,702	37,259	12,112	10,945	2,236	2,138	(51)	(39)	58,999	50,303
Stewardship PP&E (Note 6-F)										

The accompanying notes are an integral part of these statements.

Consolidating Balance Sheets (continued)

Schedule 1

As of September 30, 2022 and September 30, 2021
(Dollars in Millions)

Fund	FEDERAL BUILDINGS FUND		ACQUISITION SERVICES FUND		OTHER FUNDS		LESS INTRA-GSA ELIMINATIONS		GSA CONSOLIDATED	
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
LIABILITIES										
Intragovernmental										
Accounts Payable	1	2	7	9	39	30	(37)	(28)	10	13
Advances From Others and Deferred Revenue	—	—	—	—	48	45	—	—	48	45
Other Liabilities (Note 9)	1,076	1,121	34	43	27	37	(14)	(11)	1,123	1,190
Total Intragovernmental	1,077	1,123	41	52	114	112	(51)	(39)	1,181	1,248
Other Than Intragovernmental										
Accounts Payable	1,002	934	5,236	4,524	13	8	—	—	6,251	5,466
Federal Debt and Interest Payable	650	661	—	—	—	—	—	—	650	661
Federal Employee Benefits Payable	124	134	71	73	71	71	—	—	266	278
Environmental and Disposal Liabilities (Notes 6, 10-A)	1,923	1,892	—	—	—	20	—	—	1,923	1,912
Advances From Others and Deferred Revenue	9	11	—	—	—	—	—	—	9	11
Other Liabilities (Note 9)	807	714	11	23	94	41	—	—	912	778
Total Other Than Intragovernmental	4,515	4,346	5,318	4,620	178	140	—	—	10,011	9,106
TOTAL LIABILITIES (Note 11)	5,592	5,469	5,359	4,672	292	252	(51)	(39)	11,192	10,354
Commitments and Contingencies (Notes 13-B, 10-A)										

The accompanying notes are an integral part of these statements.

Consolidating Balance Sheets (continued)

Schedule 1

As of September 30, 2022 and September 30, 2021

(Dollars in Millions)

Fund	FEDERAL BUILDINGS FUND		ACQUISITION SERVICES FUND		OTHER FUNDS		LESS INTRA-GSA ELIMINATIONS		GSA CONSOLIDATED	
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
NET POSITION										
Unexpended Appropriations - Funds From Other Than Dedicated Collections	7,129	405	98	—	1,367	1,567	—	—	8,594	1,972
Total Unexpended Appropriations (Consolidated)	7,129	405	98	—	1,367	1,567	—	—	8,594	1,972
Cumulative Results of Operations - Funds From Dedicated Collections (Note 14)	—	—	—	—	406	173	2	4	408	177
Cumulative Results of Operations - Funds From Other Than Dedicated Collections (Note 14)	31,981	31,385	6,655	6,273	171	146	(2)	(4)	38,805	37,800
CRO-Eliminations between Dedicated and Other	—	—	—	—	—	—	—	—	—	—
Total Cumulative Results of Operations (Consolidated)	31,981	31,385	6,655	6,273	577	319	—	—	39,213	37,977
TOTAL NET POSITION	39,110	31,790	6,753	6,273	1,944	1,886	—	—	47,807	39,949
TOTAL LIABILITIES & NET POSITION	\$44,702	\$37,259	\$12,112	\$10,945	\$2,236	\$2,138	\$(51)	\$(39)	\$58,999	\$50,303

The accompanying notes are an integral part of these statements.

Consolidating Statements of Net Cost

Schedule 2

For the Fiscal Years Ended September 30, 2022 and September 30, 2021

(Dollars in Millions)

Fiscal Year	2022			2021		
	Revenues	Expenses	Net Revenues from (Cost of) Operations	Revenues	Expenses	Net Revenues from (Cost of) Operations
MANAGE BUILDING OPERATIONS (FEDERAL BUILDINGS FUND)						
Building Operations - Government Owned	\$5,334	\$4,762	\$572	\$5,377	\$4,451	\$926
Building Operations - Leased	6,561	6,719	(158)	6,531	6,679	(148)
Subtotal	11,895	11,481	414	11,908	11,130	778
PROVIDE ACQUISITION SERVICES (ACQUISITION SERVICES FUND)						
General Supplies and Services	1,345	1,348	(3)	1,359	1,360	(1)
Travel, Transportation, and Logistics	2,692	2,449	243	2,195	1,864	331
Information Technology	1,295	1,211	84	1,650	1,560	90
Assisted Acquisition Services	15,017	14,918	99	14,482	14,360	122
Professional Services and Human Capital	116	110	6	111	99	12
Other Programs	203	299	(96)	167	256	(89)
Subtotal	20,668	20,335	333	19,964	19,499	465
WORKING CAPITAL FUND AND GENERAL PROGRAMS						
Working Capital Fund	725	746	(21)	701	724	(23)
Other General Funds	38	321	(283)	43	384	(341)
Subtotal	763	1,067	(304)	744	1,108	(364)
INTRA-GSA ELIMINATIONS						
Less: Intra-GSA Eliminations	936	972	(36)	932	968	(36)
GSA Consolidated Totals	\$32,390	\$31,911	\$479	\$31,684	\$30,769	\$915

The accompanying notes are an integral part of these statements.

Consolidating Statements of Changes in Net Position

Schedule 3

For the Fiscal Years Ended September 30, 2022 and September 30, 2021

(Dollars in Millions)

Fund	Federal Buildings Fund		Acquisition Services Fund		Other Funds		Less: Intra-GSA Eliminations		GSA Consolidated	
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
BEGINNING BALANCE OF NET POSITION										
Unexpended Appropriations	\$405	\$533	\$—	\$—	\$1,567	\$400	\$—	\$—	\$1,972	\$933
Cumulative Results of Operations	31,385	30,352	6,273	5,748	319	272	—	—	37,977	36,372
Net Position Beginning Balance	31,790	30,885	6,273	5,748	1,886	672	—	—	39,949	37,305
CHANGES IN UNEXPENDED APPROPRIATIONS										
Appropriations Received	6,793	—	—	—	268	1,449	—	—	7,061	1,449
Appropriations Used	(69)	(127)	(1)	—	(276)	(276)	—	—	(346)	(403)
Appropriations Adjustments and Transfers (To) From Other Agencies or Funds	—	(1)	99	—	(192)	(6)	—	—	(93)	(7)
Net Change in Unexpended Appropriations	6,724	(128)	98	—	(200)	1,167	—	—	6,622	1,039
RESULTS OF OPERATIONS										
Net Revenues From (Cost of) Operations	414	778	333	465	(304)	(364)	(36)	(36)	479	915
Appropriations Used (Note 1-C)	69	127	1	—	276	276	—	—	346	403
Non-Exchange Revenue (Notes 1-C, 1-D)	—	17	—	—	291	79	—	—	291	96
Imputed Financing Provided By Others	63	62	44	42	30	79	36	36	101	147
Transfers of Financing Sources (To) From the U.S. Treasury	—	—	(1)	(3)	(25)	(7)	—	—	(26)	(10)
Transfers of Net Assets and Liabilities (To) From Other Federal Agencies	50	49	5	21	—	—	—	—	55	70
Other	—	—	—	—	(10)	(16)	—	—	(10)	(16)
Net Change in Cumulative Results of Operations	596	1,033	382	525	258	47	—	—	1,236	1,605
ENDING BALANCE OF NET POSITION										
Unexpended Appropriations	7,129	405	98	—	1,367	1,567	—	—	8,594	1,972
Cumulative Results of Operations	31,981	31,385	6,655	6,273	577	319	—	—	39,213	37,977
Net Position Ending Balance	\$39,110	\$31,790	\$6,753	\$6,273	\$1,944	\$1,886	\$—	\$—	\$47,807	\$39,949

The accompanying notes are an integral part of these statements.

Combining Statements of Budgetary Resources

Schedule 4

For the Fiscal Years Ended September 30, 2022 and September 30, 2021

(Dollars in Millions)

Fund	FEDERAL BUILDINGS FUND		ACQUISITION SERVICES FUND		OTHER FUNDS		GSA COMBINED TOTALS	
	2022	2021	2022	2021	2022	2021	2022	2021
BUDGETARY RESOURCES								
Unobligated Balance from Prior Year Budget Authority, Net (Note 13)	\$6,177	\$6,276	\$3,342	\$2,940	\$1,378	\$401	\$10,897	\$9,617
Appropriations	6,793	—	—	—	295	1,475	7,088	1,475
Spending Authority from Offsetting Collections	11,380	11,142	23,591	20,758	800	749	35,771	32,649
Total Budgetary Resources	24,350	17,418	26,933	23,698	2,473	2,625	53,756	43,741
STATUS OF BUDGETARY RESOURCES								
New Obligations and Upward Adjustments	11,230	11,356	23,680	21,601	1,132	1,068	36,042	34,025
Unobligated Balance, End of Period								
Apportioned, Unexpired Accounts	8,355	4,504	821	1,177	942	174	10,118	5,855
Unapportioned, Unexpired Accounts	4,765	1,558	2,432	920	356	1,338	7,553	3,816
Unexpired Unobligated Balance, End of Period	13,120	6,062	3,253	2,097	1,298	1,512	17,671	9,671
Expired Unobligated balance, End of Period	—	—	—	—	43	45	43	45
Unobligated Balance, End of Period, Total	13,120	6,062	3,253	2,097	1,341	1,557	17,714	9,716
Total Status of Budgetary Resources	24,350	17,418	26,933	23,698	2,473	2,625	53,756	43,741
OUTLAYS, NET								
Net Outlays (Receipts) from Operating Activity	(982)	(965)	(280)	(517)	285	286	(977)	(1,196)
Distributed Offsetting Receipts	—	—	—	—	(225)	(74)	(225)	(74)
Total Net Agency Outlays (Receipts)	\$(982)	\$(965)	\$(280)	\$(517)	\$60	\$212	\$(1,202)	\$(1,270)

The accompanying notes are an integral part of these statements.