

**United States Department of Education Combining Statement of Budgetary Resources**  
**For the Year Ended September 30, 2018**  
(Dollars in Millions)  
(Unaudited)

	Federal Student Aid	
	Budgetary	Non-Budgetary Credit Reform Financing Accounts
<b>BUDGETARY RESOURCES</b>		
Unobligated Balance from Prior Year Budget Authority (Net)	\$ 12,015	\$ 15,859
Appropriations (Discretionary and Mandatory)	48,627	-
Borrowing Authority (Discretionary and Mandatory) (Note 11)	-	167,543
Spending Authority from Offsetting Collections (Discretionary and Mandatory)	393	61,439
<b>Total Budgetary Resources</b>	<b>\$ 61,035</b>	<b>\$ 244,841</b>
<b>Memorandum (non-add) entries:</b>		
Net adjustments to unobligated balance brought forward, Oct. 1	\$ 901	\$ (7,024)
<b>STATUS OF BUDGETARY RESOURCES</b>		
New Obligations Incurred and Upward Adjustments (Total) (Note 11)	\$46,002	\$221,384
Unobligated Balance, End of Year:		
Apportioned, Unexpired Accounts	12,290	-
Unapportioned, Unexpired Accounts	2,168	23,457
<b>Unexpired Unobligated Balance, End of Year</b>	<b>\$ 14,458</b>	<b>\$ 23,457</b>
Expired Unobligated Balance, End of Year	575	-
<b>Unobligated Balance, End of Year (Total)</b>	<b>\$ 15,033</b>	<b>\$ 23,457</b>
<b>Total Status of Budgetary Resources</b>	<b>\$ 61,035</b>	<b>\$ 244,841</b>
<b>OUTLAYS, NET</b>		
Outlays, Net (Discretionary and Mandatory)	45,918	83,059
Distributed Offsetting Receipts (-) (Note 11)	(27,321)	-
<b>Agency Outlays, Net (Discretionary and Mandatory) (Note 11)</b>	<b>\$ 18,597</b>	<b>\$ 83,059</b>

Office of Elementary and Secondary Education		Office of Special Education and Rehabilitative Services		Other		Combined		Total
Budgetary	Budgetary	Budgetary	Non-Budgetary Credit Reform Financing Accounts	Budgetary	Non-Budgetary Credit Reform Financing Accounts	Budgetary	Non-Budgetary Credit Reform Financing Accounts	
\$ 419	\$ 306	\$ 546	\$ 4	\$ 13,286	\$ 15,863	\$ 29,149		
26,082	16,954	7,678	-	99,341	-	99,341		
-	-	-	354	-	167,897	167,897		
(7)	-	65	227	451	61,666	62,117		
<b>\$ 26,494</b>	<b>\$ 17,260</b>	<b>\$ 8,289</b>	<b>\$ 585</b>	<b>\$ 113,078</b>	<b>\$ 245,426</b>	<b>\$ 358,504</b>		
\$ 214	\$ (5)	\$ (102)	\$ (326)	\$ 1,008	\$ (7,350)	\$ (6,342)		
\$ 24,617	\$ 16,959	\$ 7,650	\$ 314	\$ 95,228	\$ 221,698	\$ 316,926		
1,828	16	361	-	14,495	-	14,495		
-	-	6	271	2,174	23,728	25,902		
<b>\$ 1,828</b>	<b>\$ 16</b>	<b>\$ 367</b>	<b>\$ 271</b>	<b>\$ 16,669</b>	<b>\$ 23,728</b>	<b>\$ 40,397</b>		
49	285	272	-	1,181	-	1,181		
<b>\$ 1,877</b>	<b>\$ 301</b>	<b>\$ 639</b>	<b>\$ 271</b>	<b>\$ 17,850</b>	<b>\$ 23,728</b>	<b>\$ 41,578</b>		
<b>\$ 26,494</b>	<b>\$ 17,260</b>	<b>\$ 8,289</b>	<b>\$ 585</b>	<b>\$ 113,078</b>	<b>\$ 245,426</b>	<b>\$ 358,504</b>		
21,536	16,318	7,308	41	91,080	83,100	174,180		
-	-	(49)	-	(27,370)	-	(27,370)		
<b>\$ 21,536</b>	<b>\$ 16,318</b>	<b>\$ 7,259</b>	<b>\$ 41</b>	<b>\$ 63,710</b>	<b>\$ 83,100</b>	<b>\$ 146,810</b>		

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**For the Year Ended September 30, 2017**  
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	Federal Student Aid	
	Budgetary	Non-Budgetary Credit Reform Financing Accounts
<b>BUDGETARY RESOURCES</b>		
Unobligated Balance from Prior Year Budget Authority (Net)	\$ 14,064	\$ 10,389
Appropriations (Discretionary and Mandatory)	88,321	-
Borrowing Authority (Discretionary and Mandatory) (Note 11)	-	166,426
Spending Authority from Offsetting Collections (Discretionary and Mandatory)	1,037	68,906
<b>Total Budgetary Resources</b>	<b>\$ 103,422</b>	<b>\$ 245,721</b>
<b>Memorandum (non-add) entries:</b>		
Net adjustments to unobligated balance brought forward, Oct. 1	\$ 3,680	\$ (4,914)
<b>STATUS OF BUDGETARY RESOURCES</b>		
New Obligations Incurred and Upward Adjustments (Total) (Note 11)	\$ 92,308	\$ 222,838
Unobligated Balance, End of Year:		
Apportioned, Unexpired Accounts	8,595	-
Unapportioned, Unexpired Accounts	2,093	22,883
<b>Unexpired Unobligated Balance, End of Year</b>	<b>\$ 10,688</b>	<b>\$ 22,883</b>
Expired Unobligated Balance, End of Year	426	-
<b>Unobligated Balance, End of Year (Total)</b>	<b>\$ 11,114</b>	<b>\$ 22,883</b>
<b>Total Status of Budgetary Resources</b>	<b>\$ 103,422</b>	<b>\$ 245,721</b>
<b>OUTLAYS, NET</b>		
Outlays, Net (Discretionary and Mandatory)	84,986	40,490
Distributed Offsetting Receipts (-) (Note 11)	(19,438)	-
<b>Agency Outlays, Net (Discretionary and Mandatory) (Note 11)</b>	<b>\$ 65,548</b>	<b>\$ 40,490</b>

Office of Elementary and Secondary Education		Office of Special Education and Rehabilitative Services		Other		Combined		Total
Budgetary	Budgetary	Budgetary	Non-Budgetary Credit Reform Financing Accounts	Budgetary	Non-Budgetary Credit Reform Financing Accounts	Budgetary	Non-Budgetary Credit Reform Financing Accounts	
\$ 1,312	\$ 330	\$ 1,011	\$ 169	\$ 16,717	\$ 10,558	\$ 27,275		
22,197	16,582	7,288	-	134,388	-	134,388		
-	-	-	175	-	166,601	166,601		
-	-	59	263	1,096	69,169	70,265		
<b>\$ 23,509</b>	<b>\$ 16,912</b>	<b>\$ 8,358</b>	<b>\$ 607</b>	<b>\$ 152,201</b>	<b>\$ 246,328</b>	<b>\$ 398,529</b>		
\$ 399	\$ 169	\$ 77	\$ (7)	\$ 4,325	\$ (4,921)	\$ (596)		
\$ 23,304	\$ 16,601	\$ 7,710	\$ 277	\$ 139,923	\$ 223,115	\$ 363,038		
144	2	271	-	9,012	-	9,012		
-	-	7	330	2,100	23,213	25,313		
<b>\$ 144</b>	<b>\$ 2</b>	<b>\$ 278</b>	<b>\$ 330</b>	<b>\$ 11,112</b>	<b>\$ 23,213</b>	<b>\$ 34,325</b>		
61	309	370	-	1,166	-	1,166		
<b>\$ 205</b>	<b>\$ 311</b>	<b>\$ 648</b>	<b>\$ 330</b>	<b>\$ 12,278</b>	<b>\$ 23,213</b>	<b>\$ 35,491</b>		
<b>\$ 23,509</b>	<b>\$ 16,912</b>	<b>\$ 8,358</b>	<b>\$ 607</b>	<b>\$ 152,201</b>	<b>\$ 246,328</b>	<b>\$ 398,529</b>		
22,505	16,233	7,550	(30)	131,274	40,460	171,734		
-	-	(124)	-	(19,562)	-	(19,562)		
<b>\$ 22,505</b>	<b>\$ 16,233</b>	<b>\$ 7,426</b>	<b>\$ (30)</b>	<b>\$ 111,712</b>	<b>\$ 40,460</b>	<b>\$ 152,172</b>		