

## Required Supplementary Information (Unaudited)

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**U.S Department of Education**  
**Combining Statement of Budgetary Resources**  
**For the Year Ended September 30, 2022**  
(Dollars in Millions)  
(Unaudited)

|  | Federal Student Aid |  | Office of Elementary and Secondary Education |
|--|---------------------|--|--|
|  | Budgetary           | Non-Budgetary Credit Reform Financing Accounts | Budgetary                                    |
| <b>BUDGETARY RESOURCES</b>   |                     |  |  |
| Unobligated Balance from Prior Year Budget Authority (Net) (Note 12)         | \$ 20,921           | \$ 21,923                                      | \$ 2,096                                     |
| Appropriations (Discretionary and Mandatory)                                 | 539,874             | 2,759  | 27,183                                       |
| Borrowing Authority (Discretionary and Mandatory) (Note 12)                  | -                   | 178,546  | -  |
| Spending Authority from Offsetting Collections (Discretionary and Mandatory) | 28                  | 60,322   | -  |
| <b>Total Budgetary Resources</b>   | <b>\$ 560,823</b>   | <b>\$ 263,550</b>                              | <b>\$ 29,279</b>                             |
| <b>STATUS OF BUDGETARY RESOURCES</b>   |                     |  |  |
| New Obligations and Upward Adjustments (Total)                               | \$ 542,540          | \$ 198,205                                     | \$ 27,046                                    |
| Unobligated Balance, End of Year:  |                     |  |  |
| Apportioned, Unexpired Accounts  | 14,212              | -  | 2,150  |
| Unapportioned, Unexpired Accounts  | 733                 | 65,345   | 13   |
| <b>Unexpired Unobligated Balance, End of Year</b>                            | <b>\$ 14,945</b>    | <b>\$ 65,345</b>                               | <b>\$ 2,163</b>                              |
| Expired Unobligated Balance, End of Year                                     | 3,338               | -  | 70   |
| <b>Unobligated Balance, End of Year (Total)</b>                              | <b>\$ 18,283</b>    | <b>\$ 65,345</b>                               | <b>\$ 2,233</b>                              |
| <b>Total Budgetary Resources</b>   | <b>\$ 560,823</b>   | <b>\$ 263,550</b>                              | <b>\$ 29,279</b>                             |
| <b>OUTLAYS, NET</b>  |                     |  |  |
| Outlays, Net (Discretionary and Mandatory)                                   | \$ 539,829          |  | \$ 23,682                                    |
| Distributed Offsetting Receipts (-) (Note 12)                                | (28,595)            |  | (1)  |
| <b>Agency Outlays, Net (Discretionary and Mandatory) (Notes 12 and 13)</b>   | <b>\$ 511,234</b>   |  | <b>\$ 23,681</b>                             |
| <b>Disbursements, Net (Total) (Mandatory)</b>                                |                     | <b>\$ (382,399)</b>                            |  |

| Office of Special Education and Rehabilitative Services |                  | Education Stabilization Fund |  | Other             |  | Combined          |  | Total |
|---|------------------|------------------------------|--|-------------------|--|-------------------|--|-------|
| Budgetary   | Budgetary        | Budgetary                    | Non-Budgetary Credit Reform Financing Accounts | Budgetary         | Non-Budgetary Credit Reform Financing Accounts |                   |  |       |
| \$ 393  | \$ 18,271        | \$ 1,450                     | \$ 293   | \$ 43,131         | \$ 22,216                                      | \$ 65,347         |  |       |
| 18,445  | (443)            | 9,416                        | -  | 594,475           | 2,759  | 597,234           |  |       |
| -   | -                | -                            | 171  | -                 | 178,717  | 178,717           |  |       |
| -   | -                | 77                           | 271  | 105               | 60,593   | 60,698            |  |       |
| <b>\$ 18,838</b>  | <b>\$ 17,828</b> | <b>\$ 10,943</b>             | <b>\$ 735</b>                                  | <b>\$ 637,711</b> | <b>\$ 264,285</b>                              | <b>\$ 901,996</b> |  |       |
| \$ 18,401   | \$ 17,420        | \$ 9,593                     | \$ 501   | \$ 615,000        | \$ 198,706                                     | \$ 813,706        |  |       |
| 262   | 385              | 823                          | -  | 17,832            | -  | 17,832            |  |       |
| -   | -                | 2                            | 234  | 748               | 65,579   | 66,327            |  |       |
| <b>\$ 262</b>   | <b>\$ 385</b>    | <b>\$ 825</b>                | <b>\$ 234</b>                                  | <b>\$ 18,580</b>  | <b>\$ 65,579</b>                               | <b>\$ 84,159</b>  |  |       |
| 175   | 23               | 525                          | -  | 4,131             | -  | 4,131             |  |       |
| <b>\$ 437</b>   | <b>\$ 408</b>    | <b>\$ 1,350</b>              | <b>\$ 234</b>                                  | <b>\$ 22,711</b>  | <b>\$ 65,579</b>                               | <b>\$ 88,290</b>  |  |       |
| <b>\$ 18,838</b>  | <b>\$ 17,828</b> | <b>\$ 10,943</b>             | <b>\$ 735</b>                                  | <b>\$ 637,711</b> | <b>\$ 264,285</b>                              | <b>\$ 901,996</b> |  |       |
| \$ 17,974   | \$ 79,223        | \$ 7,747                     |  | \$ 668,455        |  | \$ 668,455        |  |       |
| -   | -                | (490)                        |  | (29,086)          |  | (29,086)          |  |       |
| <b>\$ 17,974</b>  | <b>\$ 79,223</b> | <b>\$ 7,257</b>              |  | <b>\$ 639,369</b> |  | <b>\$ 639,369</b> |  |       |
|   |                  |                              | \$ 111   |                   | \$ (382,288)                                   | \$ (382,288)      |  |       |

**U.S. Department of Education**  
**Combining Statement of Budgetary Resources**  
**For the Year Ended September 30, 2021**  
(Dollars in Millions)  
(Unaudited)

|  | Federal Student Aid |  | Office of Elementary and Secondary Education |
|--|---------------------|--|--|
|  | Budgetary           | Non-Budgetary Credit Reform Financing Accounts | Budgetary                                    |
| <b>BUDGETARY RESOURCES</b>   |                     |  |  |
| Unobligated Balance from Prior Year Budget Authority (Net) (Note 12)         | \$ 16,988           | \$ 20,473                                      | \$ 1,999                                     |
| Appropriations (Discretionary and Mandatory)                                 | 172,332             | 239  | 24,760                                       |
| Borrowing Authority (Discretionary and Mandatory) (Note 12)                  | -                   | 128,739  | -  |
| Spending Authority from Offsetting Collections (Discretionary and Mandatory) | 142                 | 42,050   | -  |
| <b>Total Budgetary Resources</b>   | <b>\$ 189,462</b>   | <b>\$ 191,501</b>                              | <b>\$ 26,759</b>                             |
| <b>STATUS OF BUDGETARY RESOURCES</b>   |                     |  |  |
| New Obligations and Upward Adjustments (Total)                               | \$ 171,476          | \$ 169,693                                     | \$ 24,910                                    |
| Unobligated Balance, End of Year:  |                     |  |  |
| Apportioned, Unexpired Accounts  | 14,397              | -  | 1,778  |
| Unapportioned, Unexpired Accounts  | 1,930               | 21,808   | -  |
| <b>Unexpired Unobligated Balance, End of Year</b>                            | <b>\$ 16,327</b>    | <b>\$ 21,808</b>                               | <b>\$ 1,778</b>                              |
| Expired Unobligated Balance, End of Year                                     | 1,659               | -  | 71   |
| <b>Unobligated Balance, End of Year (Total)</b>                              | <b>\$ 17,986</b>    | <b>\$ 21,808</b>                               | <b>\$ 1,849</b>                              |
| <b>Total Budgetary Resources</b>   | <b>\$ 189,462</b>   | <b>\$ 191,501</b>                              | <b>\$ 26,759</b>                             |
| <b>OUTLAYS, NET</b>  |                     |  |  |
| Outlays, Net (Discretionary and Mandatory)                                   | \$ 170,470          |  | \$ 23,027                                    |
| Distributed Offsetting Receipts (-) (Note 12)                                | (6,296)             |  | (1)  |
| <b>Agency Outlays, Net (Discretionary and Mandatory) (Notes 12 and 13)</b>   | <b>\$ 164,174</b>   |  | <b>\$ 23,026</b>                             |
| <b>Disbursements, Net (Total) (Mandatory)</b>                                |                     | <b>\$ (38,680)</b>                             |  |

| Office of Special Education and Rehabilitative Services |                   | Education Stabilization Fund |  | Other             |  | Combined          |  | Total |
|---|-------------------|------------------------------|--|-------------------|--|-------------------|--|-------|
| Budgetary   | Budgetary         | Budgetary                    | Non-Budgetary Credit Reform Financing Accounts | Budgetary         | Non-Budgetary Credit Reform Financing Accounts |                   |  |       |
| \$ 346  | \$ 633            | \$ 806                       | \$ 177   | \$ 20,772         | \$ 20,650                                      | \$ 41,422         |  |       |
| 21,022  | 247,839           | 10,567                       | -  | 476,520           | 239  | 476,759           |  |       |
| -   | -                 | -                            | 668  | -                 | 129,407  | 129,407           |  |       |
| -   | (409)             | 61                           | 174  | (206)             | 42,224   | 42,018            |  |       |
| <b>\$ 21,368</b>  | <b>\$ 248,063</b> | <b>\$ 11,434</b>             | <b>\$ 1,019</b>                                | <b>\$ 497,086</b> | <b>\$ 192,520</b>                              | <b>\$ 689,606</b> |  |       |
| \$ 20,941   | \$ 229,884        | \$ 10,017                    | \$ 575   | \$ 457,228        | \$ 170,268                                     | \$ 627,496        |  |       |
| 220   | 18,179            | 1,241                        | -  | 35,815            | -  | 35,815            |  |       |
| -   | -                 | 1                            | 444  | 1,931             | 22,252   | 24,183            |  |       |
| <b>\$ 220</b>   | <b>\$ 18,179</b>  | <b>\$ 1,242</b>              | <b>\$ 444</b>                                  | <b>\$ 37,746</b>  | <b>\$ 22,252</b>                               | <b>\$ 59,998</b>  |  |       |
| 207   | -                 | 175                          | -  | 2,112             | -  | 2,112             |  |       |
| <b>\$ 427</b>   | <b>\$ 18,179</b>  | <b>\$ 1,417</b>              | <b>\$ 444</b>                                  | <b>\$ 39,858</b>  | <b>\$ 22,252</b>                               | <b>\$ 62,110</b>  |  |       |
| <b>\$ 21,368</b>  | <b>\$ 248,063</b> | <b>\$ 11,434</b>             | <b>\$ 1,019</b>                                | <b>\$ 497,086</b> | <b>\$ 192,520</b>                              | <b>\$ 689,606</b> |  |       |
| \$ 15,939   | \$ 48,614         | \$ 9,026                     |  | \$ 267,076        |  | \$ 267,076        |  |       |
| -   | -                 | (328)                        |  | (6,625)           |  | (6,625)           |  |       |
| <b>\$ 15,939</b>  | <b>\$ 48,614</b>  | <b>\$ 8,698</b>              |  | <b>\$ 260,451</b> |  | <b>\$ 260,451</b> |  |       |
|   |                   |                              | \$ (1,201)                                     |                   | \$ (39,881)                                    | \$ (39,881)       |  |       |