

CONSOLIDATING FINANCIAL STATEMENTS

U.S. General Services Administration Consolidating Balance Sheets

Schedule 1

As of September 30, 2021, and September 30, 2020

(Dollars in Millions)

	FEDERAL BUILDINGS FUND		ACQUISITION SERVICES FUND		OTHER FUNDS		LESS INTRA-GSA ELIMINATIONS		GSA CONSOLIDATED TOTALS	
	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
ASSETS:										
Intragovernmental:										
Fund Balance with Treasury (Notes 1-D, 2)	\$13,453	\$12,489	\$1,781	\$1,267	\$2,056	\$887	\$—	\$—	\$17,290	\$14,643
Accounts Receivable, Net (Note 4)	461	506	4,973	3,446	57	66	(39)	(41)	5,452	3,977
Advances and Prepayments	51	90	—	—	3	—	—	—	54	90
Total Intragovernmental	13,965	13,085	6,754	4,713	2,116	953	(39)	(41)	22,796	18,710
With the Public:										
Accounts Receivable, Net (Note 4)	9	6	116	103	13	16	—	—	138	125
General Property, Plant, and Equipment, Net (Notes 1-E, 6)	23,249	23,287	4,039	4,062	9	12	—	—	27,297	27,361
Advances and Prepayments	—	—	14	—	—	—	—	—	14	—
Other Assets (Note 5)	36	36	22	39	—	—	—	—	58	75
Total With the Public	23,294	23,329	4,191	4,204	22	28	—	—	27,507	27,561
TOTAL ASSETS	37,259	36,414	10,945	8,917	2,138	981	(39)	(41)	50,303	46,271
Stewardship PP&E (Note 6-F)										

The accompanying notes are an integral part of these statements.

U.S. General Services Administration

Schedule 1

Consolidating Balance Sheets (continued)

For the Fiscal Years Ended September 30, 2021, and September 30, 2020

(Dollars in Millions)

	FEDERAL BUILDINGS FUND		ACQUISITION SERVICES FUND		OTHER FUNDS		LESS INTRA-GSA ELIMINATIONS		GSA CONSOLIDATED TOTALS	
	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
LIABILITIES:										
Intragovernmental:										
Accounts Payable	1,101	1,131	39	40	41	45	(39)	(41)	1,142	1,175
Advances From Others and Deferred Revenue	—	—	—	1	45	47	—	—	45	48
Other Liabilities (Note 9)	22	21	13	14	26	60	—	—	61	95
Total Intragovernmental	1,123	1,152	52	55	112	152	(39)	(41)	1,248	1,318
With the Public:										
Accounts Payable	934	1,023	4,524	3,012	8	8	—	—	5,466	4,043
Federal Debt and Interest Payable	661	664	—	—	—	—	—	—	661	664
Federal Employee Benefits Payable	134	132	73	80	71	63	—	—	278	275
Environmental and Disposal Liabilities (Notes 6, 10-B)	1,892	1,917	—	—	20	43	—	—	1,912	1,960
Advances From Others and Deferred Revenue	11	12	—	—	—	—	—	—	11	12
Other Liabilities (Note 9)	714	629	23	22	41	43	—	—	778	694
Total With the Public	4,346	4,377	4,620	3,114	140	157	—	—	9,106	7,648
TOTAL LIABILITIES (Note 11)	5,469	5,529	4,672	3,169	252	309	(39)	(41)	10,354	8,966
Commitments and Contingencies (Note 10)										

The accompanying notes are an integral part of these statements.

U.S. General Services Administration

Schedule 1

Consolidating Balance Sheets (continued)

For the Fiscal Years Ended September 30, 2021, and September 30, 2020

(Dollars in Millions)

	FEDERAL BUILDINGS FUND		ACQUISITION SERVICES FUND		OTHER FUNDS		LESS INTRA-GSA ELIMINATIONS		GSA CONSOLIDATED TOTALS	
	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
NET POSITION:										
Unexpended Appropriations - Funds Other Than Those From Dedicated Collections	405	533	—	—	1,567	400	—	—	1,972	933
Total Unexpended Appropriations	405	533	—	—	1,567	400	—	—	1,972	933
Cumulative Results of Operations - Funds From Dedicated Collections (Note 14)	—	—	—	—	173	138	4	4	177	142
Cumulative Results of Operations - Funds Other Than Those From Dedicated Collections (Note 14)	31,385	30,352	6,273	5,748	146	134	(4)	(4)	37,800	36,230
Total Cumulative Results of Operations	31,385	30,352	6,273	5,748	319	272	—	—	37,977	36,372
TOTAL NET POSITION	31,790	30,885	6,273	5,748	1,886	672	—	—	39,949	37,305
TOTAL LIABILITIES & NET POSITION	\$37,259	\$36,414	\$10,945	\$8,917	\$2,138	\$981	\$(39)	\$(41)	\$50,303	\$46,271

The accompanying notes are an integral part of these statements.

U.S. General Services Administration
Consolidating Statements of Net Cost

Schedule 2

For the Fiscal Years Ended September 30, 2021 and September 30, 2020

(Dollars in Millions)

	2021			2020		
	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	\$5,377	\$4,451	\$926	\$5,490	\$4,929	\$561
Building Operations - Leased	6,531	6,679	(148)	6,678	6,803	(125)
Subtotal	11,908	11,130	778	12,168	11,732	436
PROVIDE ACQUISITION SERVICES (ACQUISITION SERVICES FUND)						
General Supplies and Services	1,359	1,360	(1)	1,374	1,372	2
Travel, Transportation, and Logistics	2,195	1,864	331	2,112	1,907	205
Information Technology	1,650	1,560	90	1,837	1,779	58
Assisted Acquisition Services	14,482	14,360	122	11,418	11,339	79
Professional Services and Human Capital	111	99	12	105	89	16
Other Programs	167	256	(89)	142	250	(108)
Subtotal	19,964	19,499	465	16,988	16,736	252
WORKING CAPITAL FUND AND GENERAL PROGRAMS						
Working Capital Fund	701	724	(23)	695	707	(12)
Other General Funds	43	384	(341)	39	363	(324)
Subtotal	744	1,108	(364)	734	1,070	(336)
INTRA-GSA ELIMINATIONS						
Less: Intra-GSA Eliminations	932	968	(36)	925	957	(32)
GSA Consolidated Totals	\$31,684	\$30,769	\$915	\$28,965	\$28,581	\$384

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, 2021 and September 30, 2020

(Dollars in Millions)

	Federal Buildings Fund		Acquisition Services Fund		Other Funds		Less: Intra-GSA Eliminations		GSA Consolidated Totals	
	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
BEGINNING BALANCE OF NET POSITION										
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
Net Position Beginning Balance	30,885	30,092	5,748	5,454	672	662	—	—	37,305	36,208
CHANGES IN UNEXPENDED APPROPRIATIONS										
Appropriations Received	—	275	—	—	1,449	306	—	—	1,449	581
Appropriations Used	(127)	(72)	—	—	(276)	(247)	—	—	(403)	(319)
Appropriations Adjustments and Transfers (To) From Other Agencies or Funds	(1)	(8)	—	—	(6)	(1)	—	—	(7)	(9)
Net Change in Unexpended Appropriations	(128)	195	—	—	1,167	58	—	—	1,039	253
RESULTS OF OPERATIONS										
Net Revenues From (Cost of) Operations	778	436	465	252	(364)	(336)	(36)	(32)	915	384
Appropriations Used (Note 1-C)	127	72	—	—	276	247	—	—	403	319
Non-Exchange Revenue (Notes 1-C, 1-D)	17	1	—	—	79	78	—	—	96	79
Imputed Financing Provided By Others	62	57	42	38	79	33	36	32	147	96
Transfers of Financing Sources (To) From the U.S. Treasury	—	—	(3)	(10)	(7)	(68)	—	—	(10)	(78)
Transfers of Net Assets and Liabilities (To) From Other Federal Agencies	49	32	21	14	—	—	—	—	70	46
Other	—	—	—	—	(16)	(2)	—	—	(16)	(2)
Net Change in Cumulative Results of Operations	1,033	598	525	294	47	(48)	—	—	1,605	844
ENDING 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 Ending Balance	\$31,790	\$30,885	\$6,273	\$5,748	\$1,886	\$672	\$—	\$—	\$39,949	\$37,305

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, 2021 and September 30, 2020

(Dollars in Millions)

	FEDERAL BUILDINGS FUND		ACQUISITION SERVICES FUND		OTHER FUNDS		GSA COMBINED TOTALS	
	2021	2020	2021	2020	2021	2020	2021	2020
BUDGETARY RESOURCES								
Unobligated Balance from Prior Year Budget Authority, Net (Note 13)	\$5,330	\$5,598	\$2,676	\$2,069	\$401	\$355	\$8,407	\$8,022
Appropriations	—	275	—	—	1,475	333	1,475	608
Spending Authority from Offsetting Collections	11,057	11,049	20,758	19,884	749	743	32,564	31,676
Total Budgetary Resources	16,387	16,922	23,434	21,953	2,625	1,431	42,446	40,306
STATUS OF BUDGETARY RESOURCES								
New Obligations and Upward Adjustments	11,356	11,706	21,337	20,516	1,068	1,053	33,761	33,275
Unobligated Balance, End of Period								
Apportioned, Unexpired Accounts	4,504	4,611	1,177	1,004	174	164	5,855	5,779
Unapportioned, Unexpired Accounts	527	604	920	433	1,338	168	2,785	1,205
Unexpired Unobligated Balance, End of Period	5,031	5,215	2,097	1,437	1,512	332	8,640	6,984
Expired Unobligated balance, End of Period	—	1	—	—	45	46	45	47
Unobligated Balance, End of Period, Total	5,031	5,216	2,097	1,437	1,557	378	8,685	7,031
Total Status of Budgetary Resources	16,387	16,922	23,434	21,953	2,625	1,431	42,446	40,306
OUTLAYS, NET								
Net Outlays (Receipts) from Operating Activity	(965)	(316)	(517)	(134)	286	252	(1,196)	(198)
Distributed Offsetting Receipts	—	—	—	—	(74)	(67)	(74)	(67)
Total Net Agency Outlays (Receipts)	\$(965)	\$(316)	\$(517)	\$(134)	\$212	\$185	\$(1,270)	\$(265)

The accompanying notes are an integral part of these statements.