United States Department of Education Combining Statement of Budgetary Resources
For the Year Ended September 30, 2017
(Dollars in Millions)

	Combined	
	Budgetary	Non-Budgetary Credit Reform Financing Accounts
BUDGETARY RESOURCES		
Unobligated Balance, Brought Forward, October 1	$ 12,392	$ 15,479
Recoveries of Prior Year Unpaid Obligations	4,781	13,356
Other Changes in Unobligated Balance (+ or -)	(456)	(18,277)
Unobligated Balance from Prior Year Budget Authority, Net	$ 16,717	$ 10,558
Appropriations (Discretionary and Mandatory)	134,388	-
Borrowing Authority (Discretionary and Mandatory) (Note 12)	-	166,601
Spending Authority from Offsetting Collections (Discretionary and Mandatory)	1,096	69,169
Total Budgetary Resources	**$ 152,201**	**$ 246,328**
STATUS OF BUDGETARY RESOURCES		
New Obligations Incurred and Upward Adjustments (Total) (Note 12)	$ 139,923	$ 223,115
Unobligated Balance, End of Year:		
Apportioned, Unexpired Accounts	9,012	-
Unapportioned, Unexpired Accounts	2,100	23,213
Unexpired Unobligated Balance, End of Year	**$ 11,112**	**$ 23,213**
Expired Unobligated Balance, End of Year	1,166	-
Unobligated Balance, End of Year (Total)	**$ 12,278**	**$ 23,213**
Total Status of Budgetary Resources	**$ 152,201**	**$ 246,328**
CHANGE IN OBLIGATED BALANCE		
Unpaid Obligations		
Unpaid Obligations, Brought Forward, October 1	$ 54,249	$ 76,624
New Obligations Incurred and Upward Adjustments	139,923	223,115
Outlays (Gross) (-)	(132,553)	(207,402)
Recoveries of Prior Year Unpaid Obligations (-)	(4,781)	(13,356)
Unpaid Obligations, End of Year	**$ 56,838**	**$ 78,981**
Uncollected Payments		
Uncollected Payments, Federal Sources, Brought Forward, October 1 (-)	$ (2)	$ (4)
Change in Uncollected Payments, Federal Sources (+ or -)	-	(588)
Uncollected Payments, Federal Sources, End of Year (-)	$ (2)	$ (592)
Memorandum (Non-Add) Entries		
Obligated Balance, Start of Year (+ or -)	**$ 54,247**	**$ 76,620**
Obligated Balance, End of Year (+ or -)	**$ 56,836**	**$ 78,389**
BUDGET AUTHORITY AND OUTLAYS, NET		
Budget Authority, Gross (Discretionary and Mandatory)	$ 135,484	$ 235,770
Actual Offsetting Collections (Discretionary and Mandatory) (-)	(1,279)	(166,942)
Change in Uncollected Payments from Federal Sources (Discretionary and Mandatory) (+ or -)	-	(588)
Recoveries of Prior Year Paid Obligations (Discretionary and Mandatory) (+ or -)	(1)	(439)
Budget Authority, Net (Discretionary and Mandatory)	**$ 134,204**	**$ 67,801**
Outlays, Gross (Discretionary and Mandatory)	$ 132,553	$ 207,402
Actual Offsetting Collections (Discretionary and Mandatory) (-)	(1,279)	(166,942)
Outlays, Net (Discretionary and Mandatory)	131,274	40,460
Distributed Offsetting Receipts (-) (Note 12)	(19,562)	-
Agency Outlays, Net (Discretionary and Mandatory) (Note 12)	**$ 111,712**	**$ 40,460**

Federal Student Aid		Office of Elementary and Secondary Education	Office of Special Education and Rehabilitative Services	Other		Total
Budgetary	Non-Budgetary Credit Reform Financing Accounts	Budgetary	Budgetary	Budgetary	Non-Budgetary Credit Reform Financing Accounts	
$ 10,384	$ 15,303	$ 913	$ 161	$ 934	$ 176	$ 27,871
3,919	13,356	454	233	175	-	18,137
(239)	(18,270)	(55)	(64)	(98)	(7)	(18,733)
$ 14,064	$ 10,389	$ 1,312	$ 330	$ 1,011	$ 169	$ 27,275
88,321	-	22,197	16,582	7,288	-	134,388
-	166,426	-	-	-	175	166,601
1,037	68,906	-	-	59	263	70,265
$ 103,422	**$ 245,721**	**$ 23,509**	**$ 16,912**	**$ 8,358**	**$ 607**	**$ 398,529**
$ 92,308	$ 222,838	$ 23,304	$ 16,601	$ 7,710	$ 277	$ 363,038
8,595	-	144	2	271	-	9,012
2,093	22,883	-	-	7	330	25,313
$ 10,688	**$ 22,883**	**$ 144**	**$ 2**	**$ 278**	**$ 330**	**$ 34,325**
426	-	61	309	370	-	1,166
$ 11,114	**$ 22,883**	**$ 205**	**$ 311**	**$ 648**	**$ 330**	**$ 35,491**
$ 103,422	**$ 245,721**	**$ 23,509**	**$ 16,912**	**$ 8,358**	**$ 607**	**$ 398,529**
$ 20,216	$ 76,389	$ 15,314	$ 9,328	$ 9,391	$ 235	$ 130,873
92,308	222,838	23,304	16,601	7,710	277	363,038
(86,205)	(207,131)	(22,505)	(16,233)	(7,610)	(271)	(339,955)
(3,919)	(13,356)	(454)	(233)	(175)	-	(18,137)
$ 22,400	**$ 78,740**	**$ 15,659**	**$ 9,463**	**$ 9,316**	**$ 241**	**$ 135,819**
$ -	$ (4)	$ -	$ -	$ (2)	$ -	$ (6)
-	(588)	-	-	-	-	(588)
$ -	$ (592)	$ -	$ -	$ (2)	$ -	$ (594)
$ 20,216	**$ 76,385**	**$ 15,314**	**$ 9,328**	**$ 9,389**	**$ 235**	**$ 130,867**
$ 22,400	**$ 78,148**	**$ 15,659**	**$ 9,463**	**$ 9,314**	**$ 241**	**$ 135,225**
$ 89,358	$ 235,332	$ 22,197	$ 16,582	$ 7,347	$ 438	$ 371,254
(1,219)	(166,641)	-	-	(60)	(301)	(168,221)
-	(588)	-	-	-	-	(588)
(1)	(439)	-	-	-	-	(440)
$ 88,138	**$ 67,664**	**$ 22,197**	**$ 16,582**	**$ 7,287**	**$ 137**	**$ 202,005**
$ 86,205	$ 207,131	$ 22,505	$ 16,233	$ 7,610	$ 271	$ 339,955
(1,219)	(166,641)	-	-	(60)	(301)	(168,221)
84,986	40,490	22,505	16,233	7,550	(30)	171,734
(19,438)	-	-	-	(124)	-	(19,562)
$ 65,548	**$ 40,490**	**$ 22,505**	**$ 16,233**	**$ 7,426**	**$ (30)**	**$ 152,172**

United States Department of Education Combining Statement of Budgetary Resources
For the Year Ended September 30, 2016
(Dollars in Millions)

	Combined	
	Budgetary	Non-Budgetary Credit Reform Financing Accounts
BUDGETARY RESOURCES		
Unobligated Balance, Brought Forward, October 1	$ 14,774	$ 14,437
Recoveries of Prior Year Unpaid Obligations	746	21,047
Other Changes in Unobligated Balance (+ or -)	(772)	(24,695)
Unobligated Balance from Prior Year Budget Authority, Net	$ 14,748	$ 10,789
Appropriations (Discretionary and Mandatory)	87,924	24
Borrowing Authority (Discretionary and Mandatory) (Note 12)	-	167,400
Spending Authority from Offsetting Collections (Discretionary and Mandatory)	522	53,608
Total Budgetary Resources	**$ 103,194**	**$ 231,821**
STATUS OF BUDGETARY RESOURCES		
New Obligations Incurred and Upward Adjustments (Total) (Note 12)	$ 90,802	$ 216,342
Unobligated Balance, End of Year:		
Apportioned, Unexpired Accounts	10,280	-
Unapportioned, Unexpired Accounts	1,212	15,479
Unexpired Unobligated Balance, End of Year	**$ 11,492**	**$ 15,479**
Expired Unobligated Balance, End of Year	900	-
Unobligated Balance, End of Year (Total)	**$ 12,392**	**$ 15,479**
Total Status of Budgetary Resources	**$ 103,194**	**$ 231,821**
CHANGE IN OBLIGATED BALANCE		
Unpaid Obligations		
Unpaid Obligations, Brought Forward, October 1	$ 52,645	$ 78,116
New Obligations Incurred and Upward Adjustments	90,802	216,342
Outlays (Gross) (-)	(88,452)	(196,787)
Recoveries of Prior Year Unpaid Obligations (-)	(746)	(21,047)
Unpaid Obligations, End of Year	**$ 54,249**	**$ 76,624**
Uncollected Payments		
Uncollected Payments, Federal Sources, Brought Forward, October 1 (-)	$ (3)	$ (26)
Change in Uncollected Payments, Federal Sources (+ or -)	1	22
Uncollected Payments, Federal Sources, End of Year (-)	$ (2)	$ (4)
Memorandum (Non-Add) Entries		
Obligated Balance, Start of Year (+ or -)	**$ 52,642**	**$ 78,090**
Obligated Balance, End of Year (+ or -)	**$ 54,247**	**$ 76,620**
BUDGET AUTHORITY AND OUTLAYS, NET		
Budget Authority, Gross (Discretionary and Mandatory)	$ 88,446	$ 221,032
Actual Offsetting Collections (Discretionary and Mandatory) (-)	(721)	(114,123)
Change in Uncollected Payments from Federal Sources (Discretionary and Mandatory) (+ or -)	1	22
Recoveries of Prior Year Paid Obligations (Discretionary and Mandatory) (+ or -)	(1)	(516)
Budget Authority, Net (Discretionary and Mandatory)	**$ 87,725**	**$ 106,415**
Outlays, Gross (Discretionary and Mandatory)	$ 88,452	$ 196,787
Actual Offsetting Collections (Discretionary and Mandatory) (-)	(721)	(114,123)
Outlays, Net (Discretionary and Mandatory)	87,731	82,664
Distributed Offsetting Receipts (-) (Note 12)	(10,766)	-
Agency Outlays, Net (Discretionary and Mandatory) (Note 12)	**$ 76,965**	**$ 82,664**

Federal Student Aid		Office of Elementary and Secondary Education	Office of Special Education and Rehabilitative Services	Other		Total
Budgetary	Non-Budgetary Credit Reform Financing Accounts	Budgetary	Budgetary	Budgetary	Non-Budgetary Credit Reform Financing Accounts	
$ 12,719	$ 14,236	$ 800	$ 273	$ 982	$ 201	$ 29,211
188	21,047	368	88	102	-	21,793
(374)	(24,687)	(87)	(153)	(158)	(8)	(25,467)
$ 12,533	$ 10,596	$ 1,081	$ 208	$ 926	$ 193	$ 25,537
41,948	24	22,145	16,493	7,338	-	87,948
-	167,272	-	-	-	128	167,400
470	53,563	3	-	49	45	54,130
$ 54,951	**$ 231,455**	**$ 23,229**	**$ 16,701**	**$ 8,313**	**$ 366**	**$ 335,015**
$ 44,567	$ 216,152	$ 22,316	$ 16,540	$ 7,379	$ 190	$ 307,144
8,782	-	846	-	652	-	10,280
1,212	15,303	-	-	-	176	16,691
$ 9,994	**$ 15,303**	**$ 846**	**$ -**	**$ 652**	**$ 176**	**$ 26,971**
390	-	67	161	282	-	900
$ 10,384	**$ 15,303**	**$ 913**	**$ 161**	**$ 934**	**$ 176**	**$ 27,871**
$ 54,951	**$ 231,455**	**$ 23,229**	**$ 16,701**	**$ 8,313**	**$ 366**	**$ 335,015**
$ 19,286	$ 77,880	$ 14,950	$ 8,835	$ 9,574	$ 236	$ 130,761
44,567	216,152	22,316	16,540	7,379	190	307,144
(43,449)	(196,596)	(21,584)	(15,959)	(7,460)	(191)	(285,239)
(188)	(21,047)	(368)	(88)	(102)	-	(21,793)
$ 20,216	**$ 76,389**	**$ 15,314**	**$ 9,328**	**$ 9,391**	**$ 235**	**$ 130,873**
$ -	$ (4)	$ -	$ -	$ (3)	$ (22)	$ (29)
-	-	-	-	1	22	23
$ -	$ (4)	$ -	$ -	$ (2)	$ -	$ (6)
$ 19,286	**$ 77,876**	**$ 14,950**	**$ 8,835**	**$ 9,571**	**$ 214**	**$ 130,732**
$ 20,216	**$ 76,385**	**$ 15,314**	**$ 9,328**	**$ 9,389**	**$ 235**	**$ 130,867**
$ 42,418	$ 220,859	$ 22,148	$ 16,493	$ 7,387	$ 173	$ 309,478
(653)	(113,986)	-	-	(68)	(137)	(114,844)
-	-	-	-	1	22	23
(1)	(516)	-	-	-	-	(517)
$ 41,764	**$ 106,357**	**$ 22,148**	**$ 16,493**	**$ 7,320**	**$ 58**	**$ 194,140**
$ 43,449	$ 196,596	$ 21,584	$ 15,959	$ 7,460	$ 191	$ 285,239
(653)	(113,986)	-	-	(68)	(137)	(114,844)
42,796	82,610	21,584	15,959	7,392	54	170,395
(10,684)	-	-	-	(82)	-	(10,766)
$ 32,112	**$ 82,610**	**$ 21,584**	**$ 15,959**	**$ 7,310**	**$ 54**	**$ 159,629**