

**UNITED STATES CENTRAL SUMMARY GENERAL LEDGER ACCOUNT BALANCES**

| ITEM   | BALANCE<br>September 30, 2018 | BALANCE<br>September 30, 2017 | NET CHANGE                |
|--|-------------------------------|-------------------------------|---------------------------|
| <b>ASSET ACCOUNTS</b>  |                               |                               |                           |
| Cash and monetary assets:  |                               |                               |                           |
| U.S. Treasury operating cash: <sup>1</sup>   |                               |                               |                           |
| 810100 + 810200 U.S. Treasury operating cash - Federal Reserve Accounts            | 384,712,576,518.66            | 159,321,788,190.67            | 225,390,788,327.99        |
| Balance  | <u>384,712,576,518.66</u>     | <u>159,321,788,190.67</u>     | <u>225,390,788,327.99</u> |
| Special drawing rights:  |                               |                               |                           |
| 811000 Holdings of Special Drawing Rights  | 50,917,815,939.83             | 51,443,262,416.63             | -525,446,476.80           |
| 811100 SDR Certificates Issued to Federal Reserve Banks                            | -5,200,000,000.00             | -5,200,000,000.00             | -                         |
| Balance  | <u>45,717,815,939.83</u>      | <u>46,243,262,416.63</u>      | <u>-525,446,476.80</u>    |
| Reserve position on the U.S. quota in the IMF:                                     |                               |                               |                           |
| U.S. subscription to the International Monetary Fund:                              |                               |                               |                           |
| 811400 Investment in the International Monetary Fund (IMF) -                       |                               |                               |                           |
| Direct Quota Payments  | 111,629,078,113.37            | 111,629,078,113.37            | -                         |
| 811500 Investment in the IMF - Maintenance of Value Adjustments                    | 4,168,649,580.50              | 5,666,269,599.18              | -1,497,620,018.68         |
| 811600 Due IMF for Subscriptions and Drawing (Letter of Credit)                    | -103,137,586,853.02           | -102,153,102,129.31           | -984,484,723.71           |
| 811700 Receivable/Payable for Interim Maintenance of                               |                               |                               |                           |
| Value Adjustments, IMF   | 3,008,611,377.46              | -3,324,961,142.11             | 6,333,572,519.57          |
| 811800 Dollar Deposits with the IMF  | -305,050,352.49               | -308,776,765.53               | 3,726,413.04              |
| Balance  | <u>15,363,701,865.82</u>      | <u>11,508,507,675.60</u>      | <u>3,855,194,190.22</u>   |
| Loans to the International Monetary Fund:  |                               |                               |                           |
| 811900 Loans to the IMF  | <u>4,860,966,693.17</u>       | <u>7,903,372,290.18</u>       | <u>-3,042,405,597.01</u>  |
| Other cash and monetary assets:  |                               |                               |                           |
| 812200 Other U.S. Treasury Monetary Assets   | 79,890.00                     | 79,890.00                     | -                         |
| 812300 General Depositories - Deferred Accounts                                    | 95,714,505.15                 | 85,561,322.92                 | 10,153,182.23             |
| 812500 Mutilated Paper Currency held by the Bureau of Engraving and Printing       | 26,941,068.01                 | 28,996,751.01                 | -2,055,683.00             |
| 812900 Cash Accountability of Disbursing and Collecting Officers                   | 1,455,286,727.59              | 1,385,399,705.00              | 69,887,022.59             |
| 813000 RFC Accountability  | 42,777.76                     | 46,624.65                     | -3,846.89                 |
| 813200 Change in Non-Federal Securities (Market Value)                             | 1,276,729,761.76              | 1,271,175,596.97              | 5,554,164.79              |
| 813300 Funds Held Outside of Treasury (Budgetary)                                  | 3,057,945,831.28              | 2,689,243,266.73              | 368,702,564.55            |
| 813400 Transit Account - Transfers of Cash - U.S. Disbursing Officers              | 40,697,861.45                 | 40,716,460.33                 | -18,598.88                |
| 813500 Offset of Change in Non-Federal Securities                                  | -1,276,729,761.76             | -1,271,175,596.97             | -5,554,164.79             |
| 813600 + 813700 + 813800 Exchange Stabilization Fund                               | 20,820,887,160.98             | 21,124,883,897.34             | -303,996,736.36           |
| 813900 Revaluation of Investments in Exchange Stabilization Fund                   | 858,123,081.09                | 550,647,332.51                | 307,475,748.58            |
| 814000 Cash Accountability for USDO - Charleston                                   | 68,056,778.42                 | 103,623,821.47                | -35,567,043.05            |
| 814100 Cash Accountability for USDO - Bangkok                                      | 38,977,111.49                 | 73,521,602.61                 | -34,544,491.12            |
| 814200 Cash Accountability for the Bureau of Engraving and Printing                | -24,091.90                    | -17,165.90                    | -6,926.00                 |
| Total other cash and monetary assets   | <u>26,462,728,701.32</u>      | <u>26,082,703,508.67</u>      | <u>380,025,192.65</u>     |
| Total cash and monetary assets   | <u>477,117,789,718.80</u>     | <u>251,059,634,081.75</u>     | <u>226,058,155,637.05</u> |
| 814500 Non-Federal Securities of the National Railroad Retirement Investment Trust | <u>25,511,505,435.74</u>      | <u>25,012,774,590.35</u>      | <u>498,730,845.39</u>     |
| Guaranteed Loan Financing  |                               |                               |                           |
| 815000 Net activity, Guaranteed Loan Financing                                     | <u>4,781,092,387.70</u>       | <u>13,726,710,718.14</u>      | <u>-8,945,618,330.44</u>  |
| Direct Loan Financing  |                               |                               |                           |
| 815500 Net activity, Direct Loan Financing   | <u>1,372,058,796,585.39</u>   | <u>1,281,470,049,679.50</u>   | <u>90,588,746,905.89</u>  |

**UNITED STATES CENTRAL SUMMARY GENERAL LEDGER ACCOUNT BALANCES**

| ITEM   | BALANCE<br>September 30, 2018 | BALANCE<br>September 30, 2017 | NET CHANGE                  |
|--|-------------------------------|-------------------------------|-----------------------------|
| Miscellaneous asset accounts:  |                               |                               |                             |
| 816000 U.S. Treasury Miscellaneous Assets  | 20,685,324.88                 | 20,685,324.88                 | -                           |
| 816700 U.S. Treasury - Owned Gold  | 11,041,058,821.09             | 11,041,058,821.09             | -                           |
| 816800 Gold Certificate Fund, Board of Governors of the<br>Federal Reserve System <sup>2</sup> | -11,036,836,601.10            | -11,036,836,601.10            | -                           |
| 817000 U.S. Currency with the IMF  | 305,050,352.49                | 308,776,765.53                | -3,726,413.04               |
| 817200 Receivable for Forged, or Incorrect Payment of all<br>U. S. Government checks           | 228,126.24                    | 75,176.71                     | 152,949.53                  |
| 817400 Deposits in Transit to the Treasury Account   | -1,243,903,579.30             | -1,875,119,395.25             | 631,215,815.95              |
| 817800 Deposits in Suspense, Electronic Funds Transfer   | -                             | -341,680.53                   | 341,680.53                  |
| 817900 E-Commerce Collections  | 8,606,641.82                  | 3,024,772.22                  | 5,581,869.60                |
| 818000 Transit Account - Unclassified Receipts, EFT  | -                             | -16,500.00                    | 16,500.00                   |
| 818200 Undistributed Disbursing Transactions (SOT, FMS-224 Revised)                            | 386,971,124.38                | 320,837,922.14                | 66,133,202.24               |
| Total miscellaneous asset accounts   | <u>-518,139,789.50</u>        | <u>-1,217,855,394.31</u>      | <u>699,715,604.81</u>       |
| Total asset accounts   | <u>1,878,951,044,338.13</u>   | <u>1,570,051,313,675.43</u>   | <u>308,899,730,662.70</u>   |
| <b>EXCESS OF LIABILITIES</b>   |                               |                               |                             |
| Budget and off-budget financing:   |                               |                               |                             |
| 831000 Accumulated Excess of Liabilities   | 13,245,116,965,408.00         | 12,579,549,914,164.80         | 665,567,051,243.20          |
| 850100 Net Receipts  | -3,328,745,244,897.42         | -3,314,893,904,524.18         | -13,851,340,373.24          |
| 860100 Net Outlays   | 4,107,741,450,812.68          | 3,980,719,964,961.52          | 127,021,485,851.16          |
| Total budget and off-budget financing  | <u>14,024,113,171,323.30</u>  | <u>13,245,375,974,602.10</u>  | <u>778,737,196,721.12</u>   |
| Transactions not applied to current year's surplus or deficit:                                 |                               |                               |                             |
| 870100 Seigniorage   | 265,000,000.00                | 250,000,000.00                | 15,000,000.00               |
| 870500 Net Gain/Loss on IMF Loan Valuation Adjustment  | -222,491,581.37               | -146,958,073.61               | -75,533,507.76              |
| 870800 Special Reclasse and Write-Off of Aged Budget Clearing Accounts                         | -5,481,103.72                 | -                             | -5,481,103.72               |
| 870900 Premium/Discount on Early Buyback of U.S. Treasury Securities                           | 1,913,243.14                  | -137,218.64                   | 2,050,461.78                |
| 871000 Net Gain/Loss on IMF Quota  | -203,532,222.82               | 156,104,486.39                | -359,636,709.21             |
| Total transactions not applied to current year's surplus<br>or deficit                         | <u>-164,591,664.77</u>        | <u>259,009,194.14</u>         | <u>-423,600,858.91</u>      |
| Total excess of liabilities (+) or assets (-)  | <u>14,024,277,762,988.00</u>  | <u>13,245,116,965,408.00</u>  | <u>779,160,797,580.03</u>   |
| Total assets and excess of liabilities   | <u>15,903,228,807,326.10</u>  | <u>14,815,168,279,083.40</u>  | <u>1,088,060,528,242.74</u> |
| <b>LIABILITY ACCOUNTS</b>  |                               |                               |                             |
| Borrowing from the public:   |                               |                               |                             |
| Treasury securities, issued under general Financing authorities:                               |                               |                               |                             |
| 820100 + 820400 Debt Held by the Public  | 15,761,153,629,754.80         | 14,673,427,779,975.70         | 1,087,725,849,779.10        |
| 820300 Intragovernmental Holdings  | 5,754,903,659,047.78          | 5,571,471,352,912.57          | 183,432,306,135.21          |
| Total Treasury securities outstanding <sup>3</sup>   | <u>21,516,057,288,802.60</u>  | <u>20,244,899,132,888.20</u>  | <u>1,271,158,155,914.31</u> |
| Plus Premium on Treasury Securities:   |                               |                               |                             |
| 820500 Deferred Interest (Premium) on Public Debt Subscriptions, U.S.<br>Treasury securities   | <u>27,639,893,880.03</u>      | <u>30,639,371,166.34</u>      | <u>-2,999,477,286.31</u>    |
| Less:  |                               |                               |                             |
| Discount on Treasury Securities:   |                               |                               |                             |
| 820600 Deferred Interest (Discount) on U.S. Treasury Securities                                | <u>105,827,208,282.45</u>     | <u>96,016,613,562.18</u>      | <u>9,810,594,720.27</u>     |
| Total Treasury securities net of premium and discount  | <u>21,437,869,974,400.10</u>  | <u>20,179,521,890,492.40</u>  | <u>1,258,348,083,907.73</u> |
| Agency securities, issued under special financing authorities                                  |                               |                               |                             |
| 821000 Principal of Outstanding Agency Securities  | <u>22,821,867,628.81</u>      | <u>24,368,857,262.75</u>      | <u>-1,546,989,633.94</u>    |
| Total Federal securities   | <u>21,460,691,842,029.00</u>  | <u>20,203,890,747,755.20</u>  | <u>1,256,801,094,273.79</u> |

**UNITED STATES CENTRAL SUMMARY GENERAL LEDGER ACCOUNT BALANCES**

| ITEM   | BALANCE<br>September 30, 2018 | BALANCE<br>September 30, 2017 | NET CHANGE                  |
|--|-------------------------------|-------------------------------|-----------------------------|
| Deduct:  |                               |                               |                             |
| Federal securities held as investments of government accounts  |                               |                               |                             |
| 821500 Investment in Certain Deposit Funds   | -1,169,000.00                 | -1,169,000.00                 | -                           |
| 821600 Investment of Government Accounts in Public Debt Securities   | 5,737,252,308,562.62          | 5,563,072,973,545.86          | 174,179,335,016.76          |
| 821700 Investment of Government Accounts in Agency Securities  | 1,254,000.00                  | 2,474,000.00                  | -1,220,000.00               |
| Total Federal securities held as investments of government accounts  | <u>5,737,252,393,562.62</u>   | <u>5,563,074,278,545.86</u>   | <u>174,178,115,016.76</u>   |
| Less   |                               |                               |                             |
| Discount on Federal Securities:  |                               |                               |                             |
| 821800 Discount on Federal Securities Held as Investments in Government Accounts   | 27,743,630,419.31             | 25,908,791,366.19             | 1,834,839,053.12            |
| Net Federal securities held as investments of government accounts less discount  | <u>5,709,508,763,143.31</u>   | <u>5,537,165,487,179.67</u>   | <u>172,343,275,963.64</u>   |
| Total borrowing from the public  | <u>15,751,183,078,885.60</u>  | <u>14,666,725,260,575.50</u>  | <u>1,084,457,818,310.15</u> |
| Accrued interest payable to the public:  |                               |                               |                             |
| 822500 Accrued Interest Payable on Exchange of Deferred Public Debt Subscriptions, United States Treasury Securities   | <u>73,518,656,371.22</u>      | <u>65,479,753,623.59</u>      | <u>8,038,902,747.63</u>     |
| Allocations of special drawing rights:   |                               |                               |                             |
| 823000 Allocation of Special Drawing Rights  | <u>49,274,203,654.34</u>      | <u>49,911,651,693.01</u>      | <u>-637,448,038.67</u>      |
| Deposit funds:   |                               |                               |                             |
| 823500 + 823600 + 823700 + 823800 Deposit Funds  | <u>20,724,398,757.50</u>      | <u>24,550,743,541.35</u>      | <u>-3,826,344,783.85</u>    |
| Miscellaneous liability accounts:  |                               |                               |                             |
| 824400 Disbursing Officers Checks Outstanding - Unfunded Accounts of Four-Digit Symbols  | 6,377,046,057.72              | 6,034,448,225.93              | 342,597,831.79              |
| 824600 Transit Accounts - Adjustment of U.S. Treasury Check Payments with Federal Reserve Banks  | -118,270.16                   | -82,631.20                    | -35,638.96                  |
| 825000 Transit Accounts - U.S. Treasury Check Discrepancies  | -132,733,039.82               | -35,415,967.17                | -97,317,072.65              |
| 825300 Postal Money Orders Outstanding - Actual  | 664,807,537.74                | 671,060,286.62                | -6,252,748.88               |
| 825700 Unamortized Premium (Discount) on Public Debt Securities  | -1,220,014.14                 | -1,136,073.56                 | -83,940.58                  |
| 827700 Check Claims (Suspense)   | 3,396,862.49                  | 2,046,532.02                  | 1,350,330.47                |
| 827800 Tennessee Valley Authority Alternative Financing Transactions   | 1,577,059,555.30              | 1,806,011,414.10              | -228,951,858.80             |
| 828100 Transit Account - Statement of Accountability (Department of Defense - Air Force)   | 243,091.08                    | 243,091.08                    | -                           |
| 828200 Transit Account - Statement of Accountability (Department of Defense - Army)  | 10,497,605.02                 | -5,587,498.70                 | 16,085,103.72               |
| 828300 Transit Account - Discrepancies in U.S. Disbursing Officers' Accounts   | -450.00                       | -450.00                       | -                           |
| 828500 Transit Account - Payment by One Disbursing Officer for Account of Another Disbursing Officer, Division of Disbursement and U.S. Disbursing Officers - Not Yet Classified   | -55,347.03                    | -55,347.03                    | -                           |
| 828600 Capital Transfer Account  | <u>29,546,069.20</u>          | <u>29,338,067.84</u>          | <u>208,001.36</u>           |
| 828700 PIR FRB Book Transfer   | -                             | -                             | -                           |
| Total miscellaneous liability accounts   | <u>8,528,469,657.40</u>       | <u>8,500,869,649.93</u>       | <u>27,600,007.47</u>        |
| Total liability accounts   | <u>15,903,228,807,326.10</u>  | <u>14,815,168,279,083.40</u>  | <u>1,088,060,528,242.74</u> |
| 1 Major sources of information used to determine Treasury's operating cash include Federal Reserve Banks, the Treasury Regional Finance Centers, the Internal Revenue Service Centers, the Bureau of the Fiscal Service and various electronic systems. Deposits are reflected as received and withdrawals are reflected as processed. |                               |                               |                             |
| 2 The difference between Gold and Gold Certificates represents 100,000 fine troy ounces of unmonetized gold held by the U.S. Mint as assurance that Gold Certificates are fully backed by Reserve Gold.  |                               |                               |                             |
| 3 Rounding differences are due to system application errors  |                               |                               |                             |
| r Revised  |                               |                               |                             |