
Required Supplementary Information

United States Department of Education
 Combined Statement of Budgetary Resources
 For the Year Ended September 30, 2007
 (Dollars in Millions)

	Combined		Federal Student Aid		Office of Elementary & Secondary Education		Office of Special Education & Rehabilitative Services		OTHER	
	Budgetary	Non-Budgetary Credit Reform Financing Accounts	Budgetary	Non-Budgetary Credit Reform Financing Accounts	Budgetary	Non-Budgetary Credit Reform Financing Accounts	Budgetary	Non-Budgetary Credit Reform Financing Accounts	Budgetary	Non-Budgetary Credit Reform Financing Accounts
Budgetary Resources:										
Unobligated balance, brought forward, October 1:	\$ 5,221	\$ 46,480	\$ 4,387	\$ 46,480	\$ 283	\$ 0	\$ 183	\$ 0	\$ 368	\$ 0
Recoveries of prior year Unpaid Obligations Budgetary Authority:	1,968	3,043	1,356	3,043	470	0	47	0	95	0
Appropriations:	73,919	20,037	29,484	19,570	21,328	0	15,226	0	7,881	2
Borrowing Authority										467
Spending authority from offsetting collections (gross):										
Earned	1,816	37,373	1,691	37,019			3		125	354
Collected	3									
Change in Receivables from Federal Sources										
Change in unfilled customer orders	(6)	(30)		(30)	(1)		2		(6)	
Advance Received										
Without advance from Federal Sources	75,730	57,382	31,175	56,559	21,327	0	15,228	0	8,000	823
Subtotal	(3)	(30)	(1)	(30)	(145)		(27)		1	(22)
Nonexpenditure transfers, net, anticipated and actual	(2,119)	(19,451)	(1,845)	(19,429)					(102)	
Permanently not available										
Total Budgetary Resources	\$ 80,800	\$ 87,464	\$ 35,072	\$ 86,663	\$ 21,935	\$ 0	\$ 15,431	\$ 0	\$ 8,362	\$ 801
Status of Budgetary Resources:										
Obligations incurred:										
Direct	\$ 75,435	\$ 50,353	\$ 30,623	\$ 49,871	\$ 21,491	\$ 0	\$ 15,320	\$ 0	\$ 8,001	\$ 482
Reimbursable	93				(1)		2		92	
Subtotal	\$ 75,528	\$ 50,353	\$ 30,623	\$ 49,871	\$ 21,490	\$ 0	\$ 15,322	\$ 0	\$ 8,093	\$ 482
Unobligated Balances:										
Appointed	3,093	321	2,504	321	332	0	79	0	178	0
Exempt from appointment										
Subtotal	3,093	321	2,504	321	332	0	79	0	178	0
Unobligated Balance not available	2,179	36,790	1,945	36,471	113	0	30	0	91	319
Total Status of Budgetary Resources	\$ 80,800	\$ 87,464	\$ 35,072	\$ 86,663	\$ 21,935	\$ 0	\$ 15,431	\$ 0	\$ 8,362	\$ 801
Change in Obligated Balance:										
Obligated balance, net	\$ 50,210	\$ 12,953	\$ 11,584	\$ 12,941	\$ 18,044	\$ 0	\$ 10,617	\$ 0	\$ 9,965	\$ 12
Unpaid obligations, brought forward, October 1	(3)	(30)		(30)			(3)			
Uncollected customer payments from Federal Sources, brought forward, October 1	50,207	12,923	\$ 11,584	\$ 12,911	\$ 18,044	\$ 0	\$ 10,614	\$ 0	\$ 9,965	\$ 12
Total, unpaid obligated balance, brought forward, net	75,528	50,353	30,623	49,871	21,490	0	15,322	0	8,093	482
Obligation Incurred net (+/-)	(73,058)	(45,529)	(28,366)	(45,344)	(21,251)	0	(15,139)	0	(6,302)	(185)
Gross Outlays	(1,968)	(3,043)	(1,356)	(3,043)	(470)	0	(47)	0	(95)	0
Recoveries of prior year unpaid obligations, actual		30		30						
Change in uncollected customer payments from Federal Sources (+/-)										
Obligated Balance, net, end of period	\$ 50,712	\$ 14,734	\$ 12,485	\$ 14,425	\$ 17,813	\$ 0	\$ 10,753	\$ 0	\$ 9,661	\$ 309
Unpaid Obligations	(3)	(30)		(30)			(3)			
Total, unpaid obligated balance, net, end of period	\$ 50,709	\$ 14,734	\$ 12,485	\$ 14,425	\$ 17,813	\$ 0	\$ 10,750	\$ 0	\$ 9,661	\$ 309
Net Outlays										
Net Outlays:										
Gross Outlays	\$ 73,058	\$ 45,529	\$ 28,366	\$ 45,344	\$ 21,251	\$ 0	\$ 15,139	\$ 0	\$ 6,302	\$ 185
Offsetting collections	(1,811)	(37,373)	(1,691)	(37,019)	1	0	(2)	0	(19)	(354)
Disinbursed Offsetting receipts	(173)	(4,700)	(35)	(4,700)						
Net Outlays	\$ 71,074	\$ 3,456	\$ 26,640	\$ 3,625	\$ 21,252	\$ 0	\$ 15,137	\$ 0	\$ 6,045	\$ (169)