

Department of State
CONSOLIDATING STATEMENT OF FINANCIAL POSITION
 As of September 30, 1997
 [Dollars in Thousands]

	Administration of Foreign Affairs	Foreign Service Retirement and Disability Fund	International Commissions	International Organizations	Foreign Assistance	All Other Funds	Intra-Agency Elimination Entries	Consolidated Total
ASSETS								
Entity Assets:								
Intragovernmental Assets:								
Fund Balance With Treasury (Note 2)	\$ 1,567,464	\$ 110	\$ 26,919	\$ 179,725	\$ 591,410	\$ 69,649	\$ -	\$ 2,435,277
Investments (Note 4)	11,060	8,978,234	-	-	-	-	-	8,989,294
Accounts Receivable, Net	365,668	6,396	17,343	10	4,135	35,000	(37,539)	391,013
Interest Receivable	240	171,056	-	-	-	-	-	171,296
Advances and Prepayments	454	-	21	-	-	-	-	475
Governmental Assets:								
Accounts Receivable, Net	191,032	1,799	330	170	41	8	-	193,380
Credit Program Receivables (Note 5)	582	-	-	-	-	-	-	582
Advances and Prepayments	59,817	-	31	266	11,711	7	-	71,832
Cash and Other Monetary Assets (Note 3)	112	-	58	-	3	-	-	173
Inventory, Net (Note 6)	887	-	180	-	-	-	-	1,067
Property and Equipment, Net (Note 7)	4,054,227	-	327,611	-	26	17,668	-	4,399,532
Total Entity Assets	\$ 6,251,543	\$ 9,157,595	\$ 372,493	\$ 180,171	\$ 607,326	\$ 122,332	(\$ 37,539)	\$ 16,653,921
Non-Entity Assets:								
Cash and Other Monetary Assets (Note 3)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,308	\$ -	\$ 110,308
Total Non-Entity Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,308	\$ -	\$ 110,308
Total Assets	\$ 6,251,543	\$ 9,157,595	\$ 372,493	\$ 180,171	\$ 607,326	\$ 232,640	(\$ 37,539)	\$ 16,764,229

The accompanying notes are an integral part of the financial statements



Department of State
CONSOLIDATING STATEMENT OF FINANCIAL POSITION
 As of September 30, 1997
 [Dollars in Thousands]

	Administration of Foreign Affairs	Foreign Service Retirement and Disability Fund	International Commissions	International Organizations	Foreign Assistance	All Other Funds	Intra-Agency Elimination Entries	Consolidated Total
LIABILITIES								
Liabilities Covered by Budgetary Resources:								
Intragovernmental Liabilities -								
Accounts Payable	\$57,008	\$ -	\$ -	\$ -	\$ -	\$ -	(\$37,539)	\$19,469
Other Intragovernmental Liabilities	515	6,602	7,141	-	-	-	-	14,258
Governmental Liabilities -								
Accounts Payable	143,158	-	2,430	44,835	41,992	864	-	233,279
Pension Actuarial Liability (Note 9)	-	9,115,284	-	-	-	-	-	9,115,284
Accrued Salary and Benefits	64,397	34,419	193	217	932	-	-	100,158
Other Governmental Liabilities (Note 10)	191,877	1,290	7,272	-	13	69,201	-	269,653
Total Liabilities Covered by Budgetary Resources	\$456,955	\$9,157,595	\$17,036	\$45,052	\$42,937	\$70,065	(\$37,539)	\$9,752,101
Liabilities not Covered by Budgetary Resources:								
Intragovernmental Liabilities -								
Future Worker's Compensation Benefits	\$42,860	\$ -	\$228	\$22	\$596	\$ -	\$ -	\$43,706
Other	-	-	-	-	-	-	-	-
Governmental Liabilities -								
Assessments from Int'l. Organizations (Note 11)	-	-	-	1,700,459	-	-	-	1,700,459
Pension Actuarial Liability (Note 9)	-	1,372,916	-	-	-	-	-	1,372,916
Capital Leases	81,683	-	-	-	-	-	-	81,683
Accrued Annual Leave	77,811	-	991	7	1,191	-	-	80,000
Funds Held in Trust (Note 3)	-	-	-	-	-	110,308	-	110,308
Other	75	-	50	-	-	-	-	125
Total Liabilities not Covered by Budgetary Resources	\$202,429	\$1,372,916	\$1,269	\$1,700,488	\$1,787	\$110,308	\$ -	\$3,389,197
Total Liabilities	\$659,384	\$10,530,511	\$18,305	\$1,745,540	\$44,724	\$180,373	(\$37,539)	\$13,141,298
NET POSITION (Note 12)								
Unexpended Appropriations	\$1,332,377	\$ -	\$27,018	\$135,118	\$564,363	\$33,639	\$ -	\$2,092,515
Invested Capital	3,392,499	-	327,611	-	26	12,762	-	3,732,898
Cumulative Results of Operations	450,690	-	828	-	-	5,866	-	457,384
Donations	537,339	-	-	-	-	-	-	537,339
Future Funding Requirements	(120,746)	(1,372,916)	(1,269)	(1,700,487)	(1,787)	-	-	(3,197,205)
Total Net Position	\$5,592,159	(\$1,372,916)	\$354,188	(\$1,565,369)	\$562,602	\$52,267	\$ -	\$3,622,931
Total Liabilities and Net Position	\$6,251,543	\$9,157,595	\$372,493	\$180,171	\$607,326	\$232,640	(\$37,539)	\$16,764,229

The accompanying notes are an integral part of the financial statements

Department of State
CONSOLIDATING STATEMENT OF OPERATIONS AND CHANGES IN NET POSITION

For the Period Ended September 30, 1997
 [Dollars in Thousands]

	Administration of Foreign Affairs	Foreign Service Retirement and Disability Fund	International Commissions	International Organizations	Foreign Assistance	All Other Funds	Intra-Agency Elimination Entries	Consolidated Total
REVENUES AND FINANCING SOURCES:								
Appropriated Capital Used	\$2,869,279	\$ -	\$55,601	\$1,247,555	\$971,351	\$13,105	\$ -	\$5,156,891
Sales of Goods and Services:								
To the Public	636,035	-	3,064	-	-	616	-	639,715
Intragovernmental	1,120,610	-	33,739	610	17,372	3,586	(654,442)	521,475
Interest and Penalties, Non-Federal	24	-	-	-	-	-	-	24
Interest, Federal	377	674,972	-	-	2	-	-	675,351
Other Revenues and Financing Sources (Note 13)	191,157	414,182	1,164	-	948	472	(347,056)	260,867
Funds Transferred to Treasury	(469,129)	-	-	-	-	-	-	(469,129)
Total Revenues and Financing Sources	\$4,348,353	\$1,089,154	\$93,568	\$1,248,165	\$989,673	\$17,779	(\$1,001,498)	\$6,785,194
EXPENSES:								
Program or Operating Expenses (Note 14)	\$3,936,129	\$500,527	42,742	\$1,248,165	\$988,679	\$16,712	(\$978,702)	\$5,754,252
Unfunded Assessments from Int'l. Organizations	-	-	-	(42,754)	-	-	-	(42,754)
Change in Pension Actuarial Liability	-	222,500	-	-	-	-	-	222,500
Depreciation and Amortization	202,794	-	4,082	-	41	782	-	207,699
Other Expenses	64,959	-	884	-	953	-	(22,796)	44,000
Accrued Annual Leave Expense	11,061	-	(12)	1	74	-	-	11,124
Future Worker's Compensation	7,884	-	(63)	7	70	-	-	7,898
Interest from Treasury Borrowing	9	-	-	-	-	-	-	9
Total Expenses	\$4,222,836	\$723,027	\$47,633	\$1,205,419	\$989,817	\$17,494	(\$1,001,498)	\$6,204,728
Revenues and Financing Sources In Excess of (Less Than) Total Expenses	\$125,517	\$366,127	\$45,935	\$42,746	(\$144)	\$285	\$ -	\$580,466
Net Position, Beginning Balance	\$5,670,442	(\$698,643)	\$320,056	(\$1,740,367)	\$492,395	\$69,664	-	\$4,113,547
Adjustments to Beginning Net Position (Note 15)	(280,865)	-	-	38,980	-	-	-	(241,885)
Cumulative Effect of Accounting Change (Note 16)	-	(1,040,400)	-	-	-	-	-	(1,040,400)
Net Position, Beginning Balance, Restated Revenues and Financing Sources	\$5,389,577	(\$1,739,043)	\$320,056	(\$1,701,387)	\$492,395	\$69,664	-	2,831,262
In Excess of (Less Than) Total Expenses Non-Operating Changes (Note 17)	125,517	366,127	45,935	42,746	(144)	285	-	580,466
	77,065	-	(11,803)	93,272	70,351	(17,682)	-	211,203
Net Position, Ending Balance	\$5,592,159	(\$1,372,916)	\$354,188	(\$1,565,369)	\$562,602	\$52,267	\$ -	\$3,622,931

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