

Appendix A: Reporting Entity

This appendix lists the entities (consolidation or disclosure entities) included in the U.S. government's *Financial Report*, as well as related parties. SFFAS No. 47, *Reporting Entity*, provides guidance for identifying entities that are consolidation entities, disclosure entities, and related parties.

The *Financial Report* includes all organizations meeting the inclusion principles of (a) budgeted for by elected officials of the government, (b) owned by the government, and (c) controlled by the government with risk of loss or expectation of benefits. In addition, the *Financial Report* includes organizations where it would be misleading to exclude even though the organization does not meet any of the three inclusion principles. If an organization meets the inclusion principles, a determination of consolidation or disclosure is made.

SFFAS No. 47 identifies consolidation entities as organizations that should be consolidated in the financial statements based on the assessment of the following characteristics as a whole, the organization: (a) is financed through taxes and other non-exchange revenues, (b) is governed by the Congress or the President, (c) imposes or may impose risks and rewards to the government, and (d) provides goods and services on a non-market basis. It also includes organizations that would result in misleading or incomplete financial statements, if excluded.

The federal government has relationships with organizations that meet the inclusion criteria in SFFAS No. 47, but are afforded a greater degree of autonomy than consolidation entities. These entities are referred to as disclosure entities. Disclosure entities may maintain a separate legal identity, have a governance structure that vests most decision-making authorities in a governing body to insulate the organization from political influence, and/or have relative financial independence. Other organizations that are owned or controlled by the government as a result of regulatory actions, or other government intervention actions are, generally, deemed to be disclosure entities if the relationship with the government is not expected to be permanent.

Related parties exist if the existing relationship, or one party to the existing relationship, has the ability to exercise significant influence over the other party's policy decisions. Related parties do not meet the principles for inclusion, but are reported in the *Financial Report*, if they maintain relationships of such significance that it would be misleading to exclude.

1. Consolidation Entities included in the Financial Report:

There are a total of 159 entities that meet the consolidation criteria, and as such are included in the *Financial Report*. The lists below describe three groups of consolidation entities that comprise the consolidated governmentwide reporting entity for the *Financial Report* and include entities from all three branches of government.

Twenty-Four Chief Financial Officer Act Consolidation Entities

Department of Agriculture

www.usda.gov

Department of Commerce

www.doc.gov

Department of Defense

www.defense.gov

Department of Education

www.ed.gov

Department of Energy

www.energy.gov

Department of Health and Human Services

www.hhs.gov

Department of Homeland Security

www.dhs.gov

Department of Housing and Urban Development

www.hud.gov

Department of the Interior

www.doi.gov

Department of Justice

www.usdoj.gov

Department of Labor

www.dol.gov

Department of State

www.state.gov

Department of Transportation

www.dot.gov

Department of the Treasury

www.treasury.gov

Department of Veterans Affairs

www.va.gov

Environmental Protection Agency

www.epa.gov

General Services Administration

www.gsa.gov

National Aeronautics and Space Administration

www.nasa.gov

National Science Foundation

www.nsf.gov

Office of Personnel Management

www.opm.gov

Small Business Administration
www.sba.gov

Social Security Administration
www.ssa.gov

Sixteen Additional Significant Consolidation Entities

Export-Import Bank of the U.S.
www.exim.gov

Farm Credit System Insurance Corporation
www.fcsic.gov

Federal Communications Commission
www.fcc.gov

Federal Deposit Insurance Corporation
www.fdic.gov

General Fund of the U.S. Government
www.fiscal.treasury.gov

Millennium Challenge Corporation
www.mcc.gov

National Credit Union Administration
www.ncua.gov

National Railroad Retirement Investment Trust
www.rrb.gov

U.S. Agency for International Development
www.usaid.gov

U.S. Nuclear Regulatory Commission
www.nrc.gov

Overseas Private Investment Corporation
www.opic.gov

Pension Benefit Guaranty Corporation
www.pbgc.gov

Railroad Retirement Board
www.rrb.gov

Securities and Exchange Commission
www.sec.gov

Security Assistance Accounts
www.dsca.mil

Smithsonian Institution
www.si.edu

Tennessee Valley Authority
www.tva.gov

U.S. Postal Service
www.usps.com

One Hundred Nineteen Additional Consolidation Entities

Access Board

Administrative Conference of the U.S.

Advisory Council on Historic Preservation

African Development Foundation

American Battle Monuments Commission

Appalachian Regional Commission

Architect of the Capitol

Armed Forces Retirement Home

Barry Goldwater Scholarship and Excellence in
Education Foundation

Broadcasting Board of Governors

Bureau of Consumer Financial Protection

Central Intelligence Agency

Chemical Safety and Hazard Investigation Board

Christopher Columbus Fellowship Foundation

Commission for the Preservation of America's
Heritage Abroad

Commission on Civil Rights

Commission of Fine Arts

Commission on International Religious Freedom

Commission on Security and Cooperation in Europe

Commission to Eliminate Child Abuse and Neglect
Fatalities*

Committee for Purchase from People Who Are Blind
or Severely Disabled

Commodity Futures Trading Commission

Congressional Budget Office

Congressional-Executive Commission on the People's
Republic of China

Consumer Product Safety Commission

Corporation for National and Community Service

Council of the Inspector General on Integrity and
Efficiency

Court of Appeals for Veterans Claims

Court Services and Offender Supervision Agency for DC

DC Courts

DC Courts–Defender Services

Defense Nuclear Facilities Safety Board

Delta Regional Authority

Denali Commission

Dwight D. Eisenhower Memorial Commission

Election Assistance Commission

Environmental Dispute Resolution Fund

Equal Employment Opportunity Commission

Executive Office of the President

Farm Credit Administration

Federal Election Commission

Federal Financial Institutions Examination Council

Appraisal Subcommittee

Federal Housing Finance Agency

Federal Labor Relations Authority

Federal Maritime Commission

Federal Mediation and Conciliation Service

Federal Mine Safety and Health Review Commission

Federal Trade Commission	Neighborhood Reinvestment Corporation
Government Accountability Office	Northern Border Regional Commission
Government Publishing Office	Nuclear Waste Technical Review Board
Gulf Coast Ecosystem Restoration Council	Occupational Safety and Health Review Commission
Harry S. Truman Scholarship Foundation	Office of Compliance
House of Representatives	Office of Government Ethics
Indian Law and Order Commission*	Office of Navajo and Hopi Indian Relocation
Institute of Museum and Library Services	Office of Nuclear Waste Negotiator*
Intelligence Community Management Account	Office of Special Counsel
Inter-American Foundation	Office of the Federal Coordination for Alaska Natural Gas Transportation Projects*
International Trade Commission	Open World Leadership Center
James Madison Memorial Fellowship Foundation	Patient Centered Outcomes Research Trust Fund
Japan-U.S. Friendship Commission	Peace Corps
John C. Stennis Center for Public Service Training and Development	Presidio Trust
John F. Kennedy Center for the Performing Arts Judiciary	Privacy and Civil Liberties Oversight Board
Library of Congress	Public Building Reform Board
Marine Mammal Commission	Public Defender Service
Medicaid and Children's Health Insurance Program Payment and Access Commission	Recovery Act Accountability and Transparency Board*
Medicare Payment Advisory Commission	Selective Service System
Merit Systems Protection Board	Senate Preservation Fund
Military Compensation and Retirement Modernization Commission*	St. Lawrence Seaway Development Corporation
Morris K. Udall and Stewart L. Udall Foundation	State Justice Institute
National Archives and Records Administration	Surface Transportation Board
National Capital Planning Commission	Thrift Savings Fund
National Commission on Military, National and Public Service	U.S. Capitol Police
National Council on Disability	U.S. Capitol Preservation Commission
National Endowment for the Arts	U.S. China Economic and Security Review Commission
National Endowment for the Humanities	U.S. Holocaust Memorial Museum
National Gallery of Art	U.S. Institute of Peace
National Labor Relations Board	U.S. Interagency Council on the Homeless
National Mediation Board	U.S. Senate
National Railroad Passenger Corporation, Office of the Inspector General	U.S. Supreme Court
National Transportation Safety Board	U.S. Tax Court
	U.S. Trade and Development Agency
	Vietnam Education Foundation
	Women's Suffrage Centennial Commission
	Woodrow Wilson International Center for Scholars
	WWI Centennial Commission

*These entities are no longer active and have either returned all remaining fund balances to Treasury during fiscal year 2018 or have remaining fund balances pending final return to Treasury as of September 30, 2018.

2. Disclosure Entities and Related Parties of the Financial Report

The entities included below, after considering various factors including quantitative and qualitative materiality, meet the criteria of SFFAS No. 47 to be reported as disclosure entities or related parties in the *Financial Report*. Information about the government's relationship with these entities is disclosed in Note 25—Disclosure Entities and Related Parties. The component entity of each disclosure entity is provided in the brackets below. Additionally, component entities have also identified additional disclosure entities and related parties that do not meet the qualitative or quantitative criteria in SFFAS No. 47 to be reported in the *Financial Report*. Refer to the financial reports of the component entities for more information on these disclosure entities and related parties.

Disclosure Entities

Amtrak (National Railroad Passenger Service Corp) [DOT]

Federal Home Loan Mortgage Corp (Freddie Mac) [Treasury]/[FHFA]

Federal National Mortgage Association (Fannie Mae) [Treasury]/[FHFA]

Federal Reserve System [Treasury]

There are additional disclosure entities within the government that can be found on the component entities financial statements.

Related Parties

Federal Home Loan Banks [FHFA]

International Monetary Fund and Multilateral Development Banks [Treasury]

Private Export Funding Corporation [EXIM]

There are additional related parties within the government that can be found on the component entities financial statements.