Farm Credit System Insurance Corporation
Comparative Statement of Financial Condition
September 30, 2017 and December 31, 2016
(Unaudited)

	September 30, 2017		December 31, 2016	
Assets				
Cash and Cash Equivalents	$ 2,004,145		$ 240,849	
Investments in U.S. Treasury Obligations	4,394,676,437	B	4,016,812,593	A
Accrued Interest Receivable	17,955,971		17,334,557	
Premium Receivable	254,657,475		372,721,000	
Other Receivables	78,287,745	B	46,355,840	A
Prepaid Expenses	-		-	
General Property, Equipment, and Software, Net	82,498			
Total Assets	**$ 4,747,664,271**		**$ 4,453,464,839**	
Liabilities and Insurance Fund				
Accounts Payable and Accrued Expenses	$ 742,269		$ 561,186	
Farm Credit Insurance Fund				
Unallocated Insurance Fund Balance	4,746,922,002		4,452,903,653	
Total Insurance Fund	**$ 4,746,922,002**		**$ 4,452,903,653**	
Total Liabilities and Insurance Fund	**$ 4,747,664,271**		**$ 4,453,464,839**	

A - Reflects a reclassification entry debiting Other Receivables and crediting Investments in U.S. Treasury Obligations for $46,355,840.30 due to maturity of an investment security at 12/31/2016 which fell on a weekend. The Settlement Date was not until January.

B - Reflects a reclassification entry debiting Other Receivables and crediting Investments in U.S. Treasury Obligations for $78,287,745.28 due to maturity of an investment security at 09/30/2017 which fell on a weekend. The Settlement Date was not until October.