



Audit Report



OIG-08-012

Audit of the Department of the Treasury's Special-Purpose
Financial Statements for Fiscal Years 2007 and 2006

November 17, 2007

Office of
Inspector General

Department of the Treasury

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DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

OFFICE OF
INSPECTOR GENERAL

November 17, 2007

**MEMORANDUM FOR FAYE McCREARY, DIRECTOR
FINANCIAL REPORTS DIVISION
FINANCIAL MANAGEMENT SERVICE**

**LYNDA DOWNING, ASSISTANT DIRECTOR
FINANCIAL MANAGEMENT AND ASSURANCE
GOVERNMENT ACCOUNTABILITY OFFICE**

**DANNY WERFEL, ACTING CONTROLLER
OFFICE OF MANAGEMENT AND BUDGET**

FROM: Michael Fitzgerald /s/
Director, Financial Audits

SUBJECT: Audit of the Department of the Treasury's Special-Purpose
Financial Statements for Fiscal Years 2007 and 2006

I am pleased to transmit the attached audited Department of the Treasury (Department) special-purpose financial statements for fiscal years 2007 and 2006. Under a contract monitored by the Office of Inspector General, KPMG LLP, an independent certified public accounting firm, performed an audit of the Department's special-purpose financial statements as of September 30, 2007 and 2006 and for the years then ended. The contract required that the audit be performed in accordance with generally accepted government auditing standards and Office of Management and Budget Bulletin No. 07-04, *Audit Requirements for Federal Financial Statements*.

KPMG LLP issued an Independent Auditors' Report on Special-Purpose Financial Statements, which is incorporated in the attachment.

In its audit, KPMG LLP found:

- that the special-purpose financial statements were fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and the presentation pursuant to the requirements of Chapter 4700 of the Department's *Treasury Financial Manual (TFM)*.

- no deficiencies in internal control over the financial reporting for the special-purpose financial statements that were considered material weaknesses, and
- no instances of reportable noncompliance with Chapter 4700 of the *TFM*.

In connection with the contract, we reviewed KPMG LLP's report and related documentation and inquired of its representatives. Our review, as differentiated from an audit in accordance with generally accepted government auditing standards, was not intended to enable us to express, and we do not express, an opinion on the special-purpose financial statements or conclusions about the effectiveness of internal control over the financial reporting or compliance with Chapter 4700 of the *TFM*. KPMG LLP is responsible for the attached auditors' report dated November 17, 2007 and the conclusions expressed in the report. However, our review disclosed no instances where KPMG LLP did not comply, in all material respects, with generally accepted government auditing standards.

Should you have any questions, please contact me at (202) 927-5789, or a member of your staff may contact Susan Barron, Audit Manager, Financial Audits at (202) 927-5776.

Attachment

SECTION I

**INDEPENDENT AUDITORS' REPORT ON
SPECIAL-PURPOSE FINANCIAL STATEMENTS**

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KPMG LLP
2001 M Street, NW
Washington, DC 20036

Independent Auditors' Report on Special-Purpose Financial Statements

Inspector General
U.S. Department of the Treasury

We have audited the accompanying Closing Package Financial Statement Report – Balance Sheets of the U.S. Department of the Treasury (Department) as of September 30, 2007 and 2006, the related Closing Package Financial Statement Reports – Statement of Net Cost and Statement of Changes in Net Position, and the accompanying Financial Report (FR) Notes Report (except for Section F in FR Notes Report Note 16, Section A in FR Notes Report No. 25, and Sections A and B in FR Notes Report Note 26) for the years then ended; the accompanying Additional Note No. 27, the accompanying Trading Partner Summary Note Report – Balance Sheet as of September 30, 2007 and 2006, and the related Trading Partner Summary Note Reports – Statement of Net Cost and Statement of Changes in Net Position for the years then ended (hereinafter collectively referred to as the special-purpose financial statements). We did not audit the amounts and other information included in the special-purpose financial statements of the Internal Revenue Service (IRS), a component entity of the Department. The financial statements of the IRS were audited by another auditor whose report has been provided to us. Our opinion on the special-purpose financial statements, insofar as it relates to the fiscal year 2007 and 2006 amounts and other information included from the financial statements of the IRS, is based solely on the report of the other auditor. These special-purpose financial statements are the responsibility of the Department's management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audits and the report of the other auditor.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Bulletin No. 07-04, *Audit Requirements for Federal Financial Statements*. Those standards and OMB Bulletin No. 07-04 require that we plan and perform the audits to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements and assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall special-purpose financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

The accompanying special-purpose financial statements have been prepared for the purpose of complying with the requirements of Chapter 4700 of the U.S. Department of the Treasury's *Treasury Financial Manual* (TFM), as described in Additional Note No. 27, solely for the purpose of providing financial information to the U.S. Department of the Treasury and the U.S.



Government Accountability Office (GAO) to use in preparing and auditing the *Financial Report of the U.S. Government*, and are not intended to be a complete presentation of the Department's consolidated financial statements.

In accordance with *TFM Chapter 4700*, the Department prepared FR Notes Report Nos. 1 through 26, except for FR Notes Report No. 21, which is not applicable to the Department. The Department included Additional Note No. 27, to disclose other data not contained in the special-purpose financial statements, but which is necessary to make the special-purpose financial statements more informative.

In our opinion, based on our audits and the report of the other auditor, the special-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Department as of September 30, 2007 and 2006, and its net costs and changes in net position for the years then ended in conformity with U.S. generally accepted accounting principles and the presentation pursuant to the requirements of *TFM Chapter 4700*, as described in Additional Note No. 27.

The Department also prepared Other Data Report Nos. 1 through 17, except for Other Data Report Nos. 4 through 8, and 14 which were not applicable to the Department. The information included in Section A in FR Notes Report No. 25, and Sections A and B in FR Notes Report Note 26, and the Other Data Report Nos. 1 through 3, 9 through 13, 15 through 17, is presented for the purpose of additional analysis and is not a required part of the special-purpose financial statements, but is supplementary information required by U.S. generally accepted accounting principles and the *TFM Chapter 4700*. We, and the other auditor, have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of this information. However, we and the other auditor, did not audit this supplementary information, and accordingly, we express no opinion on it.

The information entitled "Threshold" in FR Notes Report Nos. 2, 3, 4A, 6, 7, 9, 11, 14, 15, and 19, the information in the Closing Package Line Reclassification Summary Report – Balance Sheet; the information in the Closing Package Line Reclassification Summary Reports – Statement of Net Cost and Statement of Changes in Net Position, and the information in Closing Package Line Reclassification Summary Report - Custodial Activity, is presented for purposes of additional analysis and is not a required part of the special-purpose financial statements. This information has not been subjected to the auditing procedures applied in the audits of the special-purpose financial statements and, accordingly, we express no opinion on it.

The *TFM Chapter 4700* requires agencies to use the Governmentwide Financial Reporting System to input certain data as described in Additional Note No. 27. Except as discussed in this report, we express no opinion on information maintained in that system.

In accordance with *Government Auditing Standards* and OMB Bulletin No. 07-04, we have also issued a combined report dated November 14, 2007, which presents our opinion on the Department's consolidated financial statements; our consideration of the Department's internal controls over financial reporting and performance measures; and the results of our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters that are required to be reported under *Government Auditing Standards*. That report is an integral part of the audits of the consolidated balance sheets of the Department as of September 30, 2007 and 2006, the related consolidated statements of net cost, and changes in net position, the combined statements of budgetary resources, and statements of custodial activity



(hereinafter collectively referred to as consolidated financial statements) for the years then ended, performed in accordance with *Government Auditing Standards* and OMB Bulletin No. 07-04, and should be read in conjunction with this report in considering the results of our audits of the special-purpose financial statements. Our audit of the consolidated financial statements of the Department as of and for the year ended September 30, 2007, disclosed the following material weakness, significant deficiencies, and compliance and other matters:

Material Weakness

- Financial Management Practices at the IRS (Repeat Condition)

Other Significant Deficiencies

- Information System Controls (Repeat Condition)
- Financial Management Practices at the Departmental Level

Compliance and Other Matters

Compliance

- Noncompliance with *Internal Revenue Code* Section 6325
- Noncompliance with *Federal Information Security Management Act of 2002*
- Substantial Noncompliance with *Federal Financial Management Improvement Act of 1996*

Other Matters

- Potential *Anti-deficiency Act* Violation

Management is responsible for establishing and maintaining effective internal control. In planning and performing our audit of the fiscal year 2007 special-purpose financial statements, we also considered the Department's internal control over financial reporting by obtaining an understanding of the Department's internal control over the financial reporting process for the special-purpose financial statements and performing tests of controls as a basis for designing our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control over financial reporting.

Our consideration of internal control over the financial reporting process for the special-purpose financial statements was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the internal control over financial reporting for the special-purpose financial statements that might be significant deficiencies or material weaknesses.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Department's ability to initiate, authorize,



record, process, or report financial data reliably in accordance with U.S. generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Department's consolidated special-purpose financial statements that is more than inconsequential will not be prevented or detected by the Department's internal control over financial reporting for special-purpose financial statements. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the consolidated special-purpose financial statements will not be prevented or detected by the Department's internal control.

In our fiscal year 2007 audit, we did not identify any deficiencies in internal control over financial reporting for the special-purpose financial statements that we consider to be material weaknesses as defined above.

Management is responsible for complying with laws, regulations (including *TFM Chapter 4700*), contracts and grant agreements applicable to the Department. As part of obtaining reasonable assurance about whether the Department's fiscal year 2007 special-purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions or on compliance with *TFM Chapter 4700* requirements was not an objective of our fiscal year 2007 audit of the special-purpose financial statements and, accordingly, we do not express such an opinion.

The results of our tests of compliance with *TFM Chapter 4700* disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* or OMB Bulletin No. 07-04.

RESTRICTED USE

This report is intended solely for the information and use of the Department's management, the Department's Office of Inspector General, U.S. Department of Treasury, OMB, and GAO, in connection with the preparation and audit of the *Financial Report of the U.S. Government*, and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

November 17, 2007

SECTION II

**DEPARTMENT OF THE TREASURY'S
SPECIAL-PURPOSE FINANCIAL STATEMENTS
FOR FISCAL YEARS 2007 AND 2006**

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**U.S Department of the Treasury
Financial Management Service
Governmentwide Financial Report System**

GF003F-Closing Package Financial Statement Report

Entity: 2000-Department of the Treasury

Fiscal Year: 2007

Period: SEPTEMBER

Reported In: MILLIONS

Decimal: ZERO

Statement: BALANCE SHEET

Amounts presented as debits and credits(-)

	2007-SEPTEMBER	2006-SEPTEMBER	Previously Reported
Assets:			
Non-Federal			
Cash and Other Monetary Assets	107,757	81,496	81,496
Accounts and Taxes Receivable	27,658	22,041	22,041
Loans Receivable	175	288	288
Inventory and Related Property	638	389	389
Property, Plant and Equipment	2,086	2,182	2,182
Securities and Investments	10,074	9,325	9,325
Other Assets	5,540	5,510	5,510
Total Non-Federal Assets	153,928	121,231	121,231
Federal			
Fund Balance with Treasury	74,767	71,153	71,153
Federal Investments	0	0	0
Accounts Receivable	466	483	483
Interest Receivable	1,516	1,971	1,971
Loans Receivable	245,474	252,867	252,867
Transfers Receivable	0	0	0
Benefit Program Contributions Receivable	0	0	0
Advances to Others and Prepayments	32	78	78
Other Assets (without reciprocals)	9,052,624	8,540,195	8,540,195
Total Federal Assets	9,374,879	8,866,747	8,866,747
Total Assets	9,528,807	8,987,978	8,987,978
Liabilities			

**U.S Department of the Treasury
Financial Management Service
Governmentwide Financial Report System**

GF003F-Closing Package Financial Statement Report

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Fiscal Year: 2007

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Decimal: ZERO

Statement: BALANCE SHEET

Amounts presented as debits and credits(-)

	2007-SEPTEMBER	2006-SEPTEMBER	Previously Reported
Non-Federal			
Accounts Payable	(2,446)	(704)	(704)
Federal Debt Securities Held by the Public	(5,054,250)	(4,844,074)	(4,844,074)
Federal Employee and Veteran Benefits Payable	(611)	(635)	(635)
Environmental and Disposal Liabilities	0	0	0
Benefits Due and Payable	0	0	0
Loan Guarantee Liabilities	0	0	0
Insurance Programs	(18)	(13)	(13)
Other Liabilities	(32,129)	(33,704)	(33,704)
Total Non-Federal Liabilities	(5,089,454)	(4,879,130)	(4,879,130)
Federal			
Accounts Payable	(92)	(92)	(92)
Federal Debt	(3,940,220)	(3,641,439)	(3,641,439)
Interest Payable	(48,760)	(45,842)	(45,842)
Loans Payable	0	0	0
Transfers Payable	0	0	0
Benefit Program Contributions Payable	(183)	(176)	(176)
Advances from Others and Deferred Credits	(35)	(36)	(36)
Other Liabilities (without reciprocals)	(328,964)	(306,349)	(306,349)
Total Federal Liabilities	(4,318,254)	(3,993,934)	(3,993,934)

**U.S Department of the Treasury
Financial Management Service
Governmentwide Financial Report System**

GF003F-Closing Package Financial Statement Report

Entity: 2000-Department of the Treasury

Fiscal Year: 2007

Period: SEPTEMBER

Reported In: MILLIONS

Decimal: ZERO

Statement: BALANCE SHEET

Amounts presented as debits and credits(-)

	2007-SEPTEMBER	2006-SEPTEMBER	Previously Reported
Total Liabilities	(9,407,708)	(8,873,064)	(8,873,064)
Net Position			
Net Position-Non-Earmarked Funds	(85,514)	(83,098)	(83,098)
Net Position-Earmarked Funds	(35,585)	(31,816)	(31,816)
I Net Position-Earmarked Funds and General Government	0	0	0
Total Net Position	(121,099)	(114,914)	(114,914)
Total Liabilities and Net Position	(9,528,807)	(8,987,978)	(8,987,978)

**U.S Department of the Treasury
Financial Management Service
Governmentwide Financial Report System**

GF003F-Closing Package Financial Statement Report

Entity: 2000-Department of the Treasury

Fiscal Year: 2007

Period: SEPTEMBER

Reported In: MILLIONS

Decimal: ZERO

Statement: STATEMENT OF NET COST

Amounts presented as debits and credits(-)

	2007-SEPTEMBER	2006-SEPTEMBER	Previously Reported
Gross Cost:			
Non-Federal Gross Cost	20,337	19,607	19,607
Interest on Debt Held by the Public	238,896	221,527	221,527
Total Non-Federal Gross Cost	259,233	241,134	241,134
Federal Gross Cost			
Benefit Program Costs	1,766	1,708	1,708
Imputed Costs	740	733	733
Buy/Sell Costs	1,550	1,625	1,625
Federal Securities Interest Expense	193,909	182,584	182,584
Borrowing and Other Interest Expense	4,633	5,437	5,437
Borrowing Losses	10	0	0
Total Federal Gross Cost	202,608	192,087	192,087
Department Total Gross Cost	461,841	433,221	433,221
Earned Revenue			
Non-Federal Earned Revenue	(6,334)	(4,136)	(4,136)
Federal Earned Revenue			
Benefit Program Revenue (exchange)	0	0	0
Buy/Sell Revenue	(582)	(712)	(712)
Federal Securities Interest Revenue (exchange)	0	0	0
Borrowing and Other Interest	(13,586)	(14,526)	(14,526)

**U.S Department of the Treasury
Financial Management Service
Governmentwide Financial Report System**

GF003F-Closing Package Financial Statement Report

Entity: 2000-Department of the Treasury

Fiscal Year: 2007

Period: SEPTEMBER

Reported In: MILLIONS

Decimal: ZERO

Statement: STATEMENT OF NET COST

Amounts presented as debits and credits(-)

	2007-SEPTEMBER	2006-SEPTEMBER	Previously Reported
Revenue (Exchange)			
Borrowings Gains	(18)	(12)	(12)
Other Revenue (without reciprocals)	0	0	0
Total Federal Earned Revenue	(14,186)	(15,250)	(15,250)
Department Total Earned Revenue	(20,520)	(19,386)	(19,386)
Net Cost	441,321	413,835	413,835

**U.S Department of the Treasury
Financial Management Service
Governmentwide Financial Report System**

GF003F-Closing Package Financial Statement Report

Entity: 2000-Department of the Treasury

Fiscal Year: 2007

Period: SEPTEMBER

Reported In: MILLIONS

Decimal: ZERO

Statement: STATEMENT OF CHANGES IN NET POSITION

Amounts presented as debits and credits(-)

	2007-SEPTEMBER	2006-SEPTEMBER	Previously Reported
Beginning Net Position	(114,914)	(115,308)	(115,308)
Non-Federal Prior Period Adjustments (Not Restated)	0	0	0
Federal Prior Period Adjustments (Not Restated)	0	0	0
Adjusted Beginning Net Position Balance	(114,914)	(115,308)	(115,308)
Non-Federal Nonexchange Revenue			
Individual Income Tax and Tax Withholdings	(1,940,409)	(1,789,023)	(1,789,023)
Corporation Income Taxes	(367,170)	(349,963)	(349,963)
Unemployment Taxes	(7,289)	(7,390)	(7,390)
Excise Taxes	(64,910)	(71,704)	(71,704)
Estate and Gift Taxes	(26,009)	(27,408)	(27,408)
Custom Duties	0	0	0
Other Taxes and Receipts	(40,194)	(37,784)	(37,784)
Miscellaneous Earned Revenue	0	(1)	(1)
Total Non-Federal Nonexchange Revenue	(2,445,981)	(2,283,273)	(2,283,273)
Federal Nonexchange Revenue			
Federal Securities Interest Revenue	0	0	0
Borrowing and other interest revenue	(1)	0	0
Benefit Program Revenue	0	0	0

**U.S Department of the Treasury
Financial Management Service
Governmentwide Financial Report System**

GF003F-Closing Package Financial Statement Report

Entity: 2000-Department of the Treasury

Fiscal Year: 2007

Period: SEPTEMBER

Reported In: MILLIONS

Decimal: ZERO

Statement: STATEMENT OF CHANGES IN NET POSITION

Amounts presented as debits and credits(-)

	2007-SEPTEMBER	2006-SEPTEMBER	Previously Reported
(nonexchange)			
Other taxes and receipts	0	0	0
Total Federal Nonexchange Revenue	(1)	0	0
 Budgetary Financing Sources:			
Appropriations received as adjusted (rescissions and other adjustments)	(451,077)	(417,488)	(417,766)
Appropriation of unavailable special or trust fund receipts transfers-in	0	0	0
Appropriation of unavailable special or trust fund receipts transfers-out	0	0	0
Nonexpenditure transfers-in of unexpended appropriations and financing sources	(27)	(14)	0
Nonexpenditure transfers-out of unexpended appropriations and financing sources	8	28	0
Expenditure transfers-in of financing sources	(11)	0	0
Expenditure transfers-out of financing sources	11	0	0
I Unexpended Appropriations transferred in	0	0	(14)
I Unexpended Appropriations	0	0	0

**U.S Department of the Treasury
Financial Management Service
Governmentwide Financial Report System**

GF003F-Closing Package Financial Statement Report

Entity: 2000-Department of the Treasury

Fiscal Year: 2007

Period: SEPTEMBER

Reported In: MILLIONS

Decimal: ZERO

Statement: STATEMENT OF CHANGES IN NET POSITION

Amounts presented as debits and credits(-)

	2007-SEPTEMBER	2006-SEPTEMBER	Previously Reported
transferred out			
I Other Adjustments (recissions, etc.)	0	0	278
I Appropriation transfers-in	0	0	0
I Appropriation transfers-out	0	0	28
Other Financing Sources	2,450,288	2,288,014	2,288,014
Total Budgetary Financing Sources	1,999,192	1,870,540	1,870,540
Other Financing Sources:			
Transfers-in Without Reimbursement	0	(1)	(1)
Transfers-out Without Reimbursement	24	25	25
Imputed Financing Source	(740)	(732)	(732)
Total Other Financing Sources	(716)	(708)	(708)
Net Cost	441,321	413,835	413,835
Ending Net Position Balance	(121,099)	(114,914)	(114,914)

**U.S.Department of the Treasury
Financial Management Service
Governmentwide Financial Report System**

11/15/2007

GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET

Fiscal Year: 2007

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Acct Type</u>	<u>NB</u>	<u>FY 2007-SEPTEMBER</u>	<u>FY 2006-SEPTEMBER</u>
BS	Accounts Receivable	A	D	466	483
			Variance:	0	0

TP	Trading Partner Name	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER	FY 2006- SEPTEMBER Prev. Rpt.	FY 2006- SEPTEMBER Line item chgs.
1200	Department of Agriculture	14	14	14	0
1300	Department of Commerce	0	1	1	0
1400	Department of the Interior	49	55	55	0
1500	Department of Justice	2	1	1	0
1601	Department of Labor	1	1	1	0
1800	United States Postal Service	6	1	1	0
1900	Department of State	1	1	1	0
2800	Social Security Administration	3	3	3	0
3600	DEPARTMENT OF VETERANS AFFAIRS	52	56	56	0
4700	General Services Administration	132	101	101	0
4900	National Science Foundation	3	0	0	0
5000	Securities and Exchange Commission	1	0	0	0
5100	Federal Deposit Insurance Corporation	1	1	1	0
6800	Environmental Protection Agency	18	22	22	0
6900	Department of Transportation	1	2	2	0
7000	Department of Homeland Security	8	15	15	0
7200	Agency for International Development	11	10	10	0
7500	Department of Health and Human Services	47	48	48	0

* I = Inactive

**U.S. Department of the Treasury
Financial Management Service
Governmentwide Financial Report System**

11/15/2007

GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET

Fiscal Year: 2007

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

8600	Department of Housing and Urban Development	1	2	2	0
8900	Department of Energy	6	5	5	0
9500	Independent and Other Agencies	4	3	3	0
9999	Unidentified	0	1	1	0
DE00	Department of Defense	105	140	140	0
	Total	466	483	483	0

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Acct Type</u>	<u>NB</u>	<u>FY 2007-SEPTEMBER</u>	<u>FY 2006-SEPTEMBER</u>
BS	Advances to Others and Prepayments	A	D	32	78
			Variance:	0	0

<u>TP</u>	<u>Trading Partner Name</u>	<u>FY 2007-SEPTEMBER</u>	<u>FY 2006-SEPTEMBER</u>	<u>FY 2006- SEPTEMBER Prev. Rpt.</u>	<u>FY 2006- SEPTEMBER Line item chgs.</u>
1400	Department of the Interior	23	60	60	0
1500	Department of Justice	0	3	3	0
1800	United States Postal Service	1	1	1	0
3600	DEPARTMENT OF VETERANS AFFAIRS	1	0	0	0
4700	General Services Administration	2	6	6	0
7300	Small Business Administration	0	3	3	0

* I = Inactive

**U.S.Department of the Treasury
Financial Management Service
Governmentwide Financial Report System**

11/15/2007

GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET

Fiscal Year: 2007

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

9500 Independent and Other Agencies	3	3	3	0
DE00 Department of Defense	2	2	2	0
Total	32	78	78	0

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Acct Type</u>	<u>NB</u>	<u>FY 2007-SEPTEMBER</u>	<u>FY 2006-SEPTEMBER</u>
BS	Interest Receivable	A	D	1,516	1,971
			Variance:	0	0

TP	Trading Partner Name	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER	FY 2006- SEPTEMBER Prev. Rpt.	FY 2006- SEPTEMBER Line item chgs.
1200	Department of Agriculture	364	708	708	0
1400	Department of the Interior	513	663	663	0
1800	United States Postal Service	3	0	0	0
3600	DEPARTMENT OF VETERANS AFFAIRS	27	0	0	0
4700	General Services Administration	38	39	39	0
5100	Federal Deposit Insurance Corporation	1	0	0	0
6000	Railroad Retirement Board	73	72	72	0
6400	Tennessee Valley Authority	2	1	1	0
6900	Department of Transportation	2	5	5	0

* I = Inactive

**U.S. Department of the Treasury
Financial Management Service
Governmentwide Financial Report System**

11/15/2007

GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET

Fiscal Year: 2007

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

7000	Department of Homeland Security	366	354	354	0
7200	Agency for International Development	24	0	0	0
7300	Small Business Administration	0	1	1	0
8600	Department of Housing and Urban Development	96	107	107	0
8900	Department of Energy	(8)	3	3	0
9100	Department of Education	4	2	2	0
9500	Independent and Other Agencies	10	13	13	0
DE00	Department of Defense	1	3	3	0
	Total	1,516	1,971	1,971	0

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Acct Type</u>	<u>NB</u>	<u>FY 2007-SEPTEMBER</u>	<u>FY 2006-SEPTEMBER</u>
BS	Loans Receivable	A	D	245,474	252,867
			Variance:	0	0

TP	Trading Partner Name	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER	FY 2006- SEPTEMBER Prev. Rpt.	FY 2006- SEPTEMBER Line item chgs.
1200	Department of Agriculture	74,737	83,044	83,044	0
1300	Department of Commerce	646	422	422	0
1400	Department of the Interior	345	394	394	0

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1500	Department of Justice	20	20	20	0
1601	Department of Labor	10,057	9,632	9,632	0
1800	United States Postal Service	4,200	2,100	2,100	0
1900	Department of State	2	1	1	0
2700	Federal Communications Commission	106	449	449	0
3600	DEPARTMENT OF VETERANS AFFAIRS	1,052	982	982	0
4700	General Services Administration	2,151	2,192	2,192	0
6000	Railroad Retirement Board	2,945	2,958	2,958	0
6800	Environmental Protection Agency	16	19	19	0
6900	Department of Transportation	1,039	834	834	0
7000	Department of Homeland Security	17,786	17,092	17,092	0
7200	Agency for International Development	474	474	474	0
7300	Small Business Administration	11,383	9,330	9,330	0
8300	Export-Import Bank of the United States	4,364	4,911	4,911	0
8600	Department of Housing and Urban Development	5,364	7,142	7,142	0
8900	Department of Energy	2,241	2,482	2,482	0
9100	Department of Education	104,288	105,678	105,678	0
9500	Independent and Other Agencies	1,952	2,332	2,332	0
DE00	Department of Defense	306	379	379	0
	Total	245,474	252,867	252,867	0

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<u>Agency FS</u>	<u>CP Line Description</u>	<u>Acct Type</u>	<u>NB</u>	<u>FY 2007-SEPTEMBER</u>	<u>FY 2006-SEPTEMBER</u>
BS	Other Assets (without reciprocals)	A	D	9,052,624	8,540,195
			Variance:	0	0

TP	Trading Partner Name	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER	FY 2006- SEPTEMBER Prev. Rpt.	FY 2006- SEPTEMBER Line item chgs.
9900	Treasury General Fund	9,052,624	8,540,195	8,540,195	0
	Total	9,052,624	8,540,195	8,540,195	0

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Acct Type</u>	<u>NB</u>	<u>FY 2007-SEPTEMBER</u>	<u>FY 2006-SEPTEMBER</u>
BS	Accounts Payable	L	C	92	92
			Variance:	0	0

TP	Trading Partner Name	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER	FY 2006- SEPTEMBER Prev. Rpt.	FY 2006- SEPTEMBER Line item chgs.
1200	Department of Agriculture	23	0	0	0
1500	Department of Justice	13	4	4	0
1601	Department of Labor	14	16	16	0
1800	United States Postal Service	2	0	0	0
1900	Department of State	0	22	22	0
2400	Office of Personnel Management	1	1	1	0
3600	DEPARTMENT OF VETERANS AFFAIRS	2	1	1	0
4700	General Services Administration	11	18	18	0

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7000	Department of Homeland Security	11	14	14	0
7500	Department of Health and Human Services	9	11	11	0
9100	Department of Education	4	4	4	0
9500	Independent and Other Agencies	1	4	4	0
9999	Unidentified	0	(4)	(4)	0
DE00	Department of Defense	1	1	1	0
	Total	(92)	(92)	(92)	0

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Acct Type</u>	<u>NB</u>	<u>FY 2007-SEPTEMBER</u>	<u>FY 2006-SEPTEMBER</u>
BS	Advances from Others and Deferred Credits	L	C	35	36
			Variance:	0	0

TP	Trading Partner Name	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER	FY 2006-SEPTEMBER Prev. Rpt.	FY 2006-SEPTEMBER Line item chgs.
1500	Department of Justice	7	10	10	0
1900	Department of State	4	3	3	0
4700	General Services Administration	1	1	1	0
7000	Department of Homeland Security	8	8	8	0
7200	Agency for International Development	11	10	10	0

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8600	Department of Housing and Urban Development	2	2	2	0
9500	Independent and Other Agencies	2	2	2	0
	Total	(35)	(36)	(36)	0

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Acct Type</u>	<u>NB</u>	<u>FY 2007-SEPTEMBER</u>	<u>FY 2006-SEPTEMBER</u>
BS	Benefit Program Contributions Payable	L	C	183	176
			Variance:	0	0

TP	Trading Partner Name	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER	FY 2006- SEPTEMBER Prev. Rpt.	FY 2006- SEPTEMBER Line item chgs.
1601	Department of Labor	120	117	117	0
2400	Office of Personnel Management	45	45	45	0
9900	Treasury General Fund	18	14	14	0
	Total	(183)	(176)	(176)	0

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<u>Agency FS</u>	<u>CP Line Description</u>	<u>Acct Type</u>	<u>NB</u>	<u>FY 2007-SEPTEMBER</u>	<u>FY 2006-SEPTEMBER</u>
BS	Federal Debt	L	C	3,940,220	3,641,439
			Variance:	0	0

TP	Trading Partner Name	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER	FY 2006- SEPTEMBER Prev. Rpt.	FY 2006- SEPTEMBER Line item chgs.
1200	Department of Agriculture	94	82	82	0
1400	Department of the Interior	7,228	8,670	8,670	0
1500	Department of Justice	1,886	1,246	1,246	0
1601	Department of Labor	75,131	66,455	66,455	0
1602	PENSION BENEFIT GUARANTY CORPORATION	14,523	15,150	15,150	0
1800	United States Postal Service	979	4,232	4,232	0
1900	Department of State	14,412	13,910	13,910	0
2400	Office of Personnel Management	775,580	735,801	735,801	0
2500	National Credit Union Administration	7,142	6,765	6,765	0
2700	Federal Communications Commission	4,950	4,418	4,418	0
2800	Social Security Administration	2,182,091	1,995,307	1,995,307	0
3600	DEPARTMENT OF VETERANS AFFAIRS	12,247	12,683	12,683	0
5100	Federal Deposit Insurance Corporation	53,745	51,640	51,640	0
6000	Railroad Retirement Board	1,970	1,893	1,893	0
6800	Environmental Protection Agency	5,710	5,328	5,328	0
6900	Department of Transportation	21,057	19,625	19,625	0
7000	Department of Homeland Security	2,778	634	634	0
7500	Department of Health and Human	361,291	337,665	337,665	0

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7802	Farm Credit System Insurance Corporation	2,369	2,107	2,107	0
8000	National Aeronautics and Space Administration	17	17	17	0
8600	Department of Housing and Urban Development	30,955	30,170	30,170	0
8900	Department of Energy	26,758	25,050	25,050	0
9500	Independent and Other Agencies	7,457	7,173	7,173	0
DE00	Department of Defense	329,850	295,418	295,418	0
	Total	(3,940,220)	(3,641,439)	(3,641,439)	0

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Acct Type</u>	<u>NB</u>	<u>FY 2007-SEPTEMBER</u>	<u>FY 2006-SEPTEMBER</u>
BS	Interest Payable	L	C	48,760	45,842
			Variance:	0	0

<u>TP</u>	<u>Trading Partner Name</u>	<u>FY 2007-SEPTEMBER</u>	<u>FY 2006-SEPTEMBER</u>	<u>FY 2006-SEPTEMBER Prev. Rpt.</u>	<u>FY 2006-SEPTEMBER Line item chgs.</u>
1200	Department of Agriculture	1	1	1	0
1300	Department of Commerce	1	0	0	0
1400	Department of the Interior	23	44	44	0

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1500	Department of Justice	2	2	2	0
1601	Department of Labor	883	745	745	0
1602	PENSION BENEFIT GUARANTY CORPORATION	1	15	15	0
1800	United States Postal Service	0	1	1	0
1900	Department of State	195	192	192	0
2400	Office of Personnel Management	9,817	9,541	9,541	0
2500	National Credit Union Administration	69	55	55	0
2700	Federal Communications Commission	24	11	11	0
2800	Social Security Administration	27,726	25,630	25,630	0
3600	DEPARTMENT OF VETERANS AFFAIRS	207	191	191	0
5100	Federal Deposit Insurance Corporation	681	681	681	0
6000	Railroad Retirement Board	12	11	11	0
6800	Environmental Protection Agency	43	39	39	0
6900	Department of Transportation	87	85	85	0
7000	Department of Homeland Security	23	4	4	0
7500	Department of Health and Human Services	4,582	4,310	4,310	0
7802	Farm Credit System Insurance Corporation	15	17	17	0
8600	Department of Housing and Urban Development	315	255	255	0
8900	Department of Energy	119	115	115	0

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9500 Independent and Other Agencies	73	68	68	0
DE00 Department of Defense	3,861	3,829	3,829	0
Total	(48,760)	(45,842)	(45,842)	0

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Acct Type</u>	<u>NB</u>	<u>FY 2007-SEPTEMBER</u>	<u>FY 2006-SEPTEMBER</u>
BS	Other Liabilities (without reciprocals)	L	C	328,964	306,349
			Variance:	0	0

TP	Trading Partner Name	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER	FY 2006- SEPTEMBER Prev. Rpt.	FY 2006- SEPTEMBER Line item chgs.
1400	Department of the Interior	0	1	1	0
4700	General Services Administration	(4)	(2)	(2)	0
7000	Department of Homeland Security	0	(1)	(1)	0
9500	Independent and Other Agencies	(3)	(1)	(1)	0
9900	Treasury General Fund	328,973	306,352	306,352	0
9999	Unidentified	(2)	(1)	(1)	0
DE00	Department of Defense	0	1	1	0
	Total	(328,964)	(306,349)	(306,349)	0

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NCS	Borrowing and Other Interest Revenue (Exchange)	ER	C	13,586	14,526
			Variance:	0	0

TP	Trading Partner Name	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER	FY 2006- SEPTEMBER Prev. Rpt.	FY 2006- SEPTEMBER Line item chgs.
1200	Department of Agriculture	4,270	4,429	4,429	0
1300	Department of Commerce	24	21	21	0
1400	Department of the Interior	8	9	9	0
1601	Department of Labor	717	695	695	0
1800	United States Postal Service	5	0	0	0
2700	Federal Communications Commission	30	98	98	0
3600	DEPARTMENT OF VETERANS AFFAIRS	77	102	102	0
4700	General Services Administration	146	148	148	0
6000	Railroad Retirement Board	180	173	173	0
6400	Tennessee Valley Authority	7	5	5	0
6800	Environmental Protection Agency	1	1	1	0
6900	Department of Transportation	44	45	45	0
7000	Department of Homeland Security	743	533	533	0
7200	Agency for International Development	25	24	24	0
7300	Small Business Administration	603	537	537	0
8300	Export-Import Bank of the United States	307	317	317	0
8600	Department of Housing and Urban Development	473	567	567	0
8900	Department of Energy	52	81	81	0

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9100 Department of Education	5,693	6,519	6,519	0
9500 Independent and Other Agencies	159	191	191	0
DE00 Department of Defense	22	31	31	0
Total	(13,586)	(14,526)	(14,526)	0

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Acct Type</u>	<u>NB</u>	<u>FY 2007-SEPTEMBER</u>	<u>FY 2006-SEPTEMBER</u>
NCS	Borrowings Gains	ER	C	18	12
			Variance:	0	0

<u>TP</u>	<u>Trading Partner Name</u>	<u>FY 2007-SEPTEMBER</u>	<u>FY 2006-SEPTEMBER</u>	<u>FY 2006- SEPTEMBER Prev. Rpt.</u>	<u>FY 2006- SEPTEMBER Line item chgs.</u>
1200	Department of Agriculture	17	4	4	0
DE00	Department of Defense	1	8	8	0
	Total	(18)	(12)	(12)	0

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NCS	Buy/Sell Revenue	ER	C	582	712
			Variance:	0	0

TP	Trading Partner Name	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER	FY 2006- SEPTEMBER Prev. Rpt.	FY 2006- SEPTEMBER Line item chgs.
1200	Department of Agriculture	13	13	13	0
1300	Department of Commerce	4	5	5	0
1400	Department of the Interior	5	6	6	0
1500	Department of Justice	22	34	34	0
1601	Department of Labor	3	3	3	0
1800	United States Postal Service	0	3	3	0
1900	Department of State	7	7	7	0
2400	Office of Personnel Management	1	2	2	0
2800	Social Security Administration	101	98	98	0
3600	DEPARTMENT OF VETERANS AFFAIRS	17	25	25	0
4700	General Services Administration	3	3	3	0
4900	National Science Foundation	1	1	1	0
5000	Securities and Exchange Commission	4	2	2	0
5100	Federal Deposit Insurance Corporation	3	5	5	0
6000	Railroad Retirement Board	1	1	1	0
6800	Environmental Protection Agency	1	2	2	0
6900	Department of Transportation	1	1	1	0
7000	Department of Homeland Security	34	46	46	0

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7200	Agency for International Development	29	34	34	0
7300	Small Business Administration	1	1	1	0
7500	Department of Health and Human Services	99	108	108	0
8000	National Aeronautics and Space Administration	0	1	1	0
8600	Department of Housing and Urban Development	12	12	12	0
8900	Department of Energy	0	1	1	0
9100	Department of Education	1	1	1	0
9500	Independent and Other Agencies	27	22	22	0
DE00	Department of Defense	192	275	275	0
	Total	(582)	(712)	(712)	0

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NCS	Benefit Program Costs	GC	D	1,766	1,708
			Variance:	0	0

TP	Trading Partner Name	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER	FY 2006- SEPTEMBER Prev. Rpt.	FY 2006- SEPTEMBER Line item chgs.
1601	Department of Labor	88	99	99	0
2400	Office of Personnel Management	1,276	1,230	1,230	0
6900	Department of Transportation	1	1	1	0
9900	Treasury General Fund	401	378	378	0
	Total	1,766	1,708	1,708	0

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Acct Type</u>	<u>NB</u>	<u>FY 2007-SEPTEMBER</u>	<u>FY 2006-SEPTEMBER</u>
NCS	Borrowing Losses	GC	D	10	0
			Variance:	0	0

TP	Trading Partner Name	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER	FY 2006- SEPTEMBER Prev. Rpt.	FY 2006- SEPTEMBER Line item chgs.
1200	Department of Agriculture	10	0	0	0
	Total	10	0	0	0

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NCS	Borrowing and Other Interest Expense	GC	D	4,633	5,437
			Variance:	0	0

TP	Trading Partner Name	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER	FY 2006- SEPTEMBER Prev. Rpt.	FY 2006- SEPTEMBER Line item chgs.
1200	Department of Agriculture	466	818	818	0
1300	Department of Commerce	2	6	6	0
1400	Department of the Interior	8	6	6	0
2700	Federal Communications Commission	26	53	53	0
3600	DEPARTMENT OF VETERANS AFFAIRS	160	256	256	0
6900	Department of Transportation	25	29	29	0
7000	Department of Homeland Security	6	6	6	0
7200	Agency for International Development	89	77	77	0
7300	Small Business Administration	329	379	379	0
7500	Department of Health and Human Services	6	9	9	0
8300	Export-Import Bank of the United States	97	149	149	0
8600	Department of Housing and Urban Development	490	546	546	0
9100	Department of Education	2,867	3,035	3,035	0
9500	Independent and Other Agencies	59	64	64	0
9900	Treasury General Fund	1	0	0	0
DE00	Department of Defense	2	4	4	0
	Total	4,633	5,437	5,437	0

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NCS	Buy/Sell Costs	GC	D	1,550	1,625
			Variance:	0	0

TP	Trading Partner Name	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER	FY 2006- SEPTEMBER Prev. Rpt.	FY 2006- SEPTEMBER Line item chgs.
1200	Department of Agriculture	19	137	137	0
1300	Department of Commerce	3	4	4	0
1400	Department of the Interior	25	9	9	0
1500	Department of Justice	6	13	13	0
1601	Department of Labor	21	22	22	0
1800	United States Postal Service	272	254	254	0
1900	Department of State	14	14	14	0
2400	Office of Personnel Management	26	42	42	0
3600	DEPARTMENT OF VETERANS AFFAIRS	1	0	0	0

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4700 General Services Administration	813	809	809	0
5100 Federal Deposit Insurance Corporation	1	0	0	0
6800 Environmental Protection Agency	2	1	1	0
6900 Department of Transportation	21	22	22	0
7000 Department of Homeland Security	153	130	130	0
7200 Agency for International Development	16	22	22	0
7300 Small Business Administration	4	0	0	0
7500 Department of Health and Human Services	17	19	19	0
8300 Export-Import Bank of the United States	1	0	0	0
8900 Department of Energy	3	3	3	0
9500 Independent and Other Agencies	117	117	117	0
DE00 Department of Defense	15	7	7	0
Total	1,550	1,625	1,625	0

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NCS	Federal Securities Interest Expense	GC	D	193,909	182,584
			Variance:	0	0

TP	Trading Partner Name	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER	FY 2006- SEPTEMBER Prev. Rpt.	FY 2006- SEPTEMBER Line item chgs.
1200	Department of Agriculture	7	6	6	0
1400	Department of the Interior	334	329	329	0
1500	Department of Justice	141	54	54	0
1601	Department of Labor	3,355	2,776	2,776	0
1602	PENSION BENEFIT GUARANTY CORPORATION	313	(348)	(348)	0
1800	United States Postal Service	170	140	140	0
1900	Department of State	778	767	767	0
2400	Office of Personnel Management	39,498	38,396	38,396	0
2500	National Credit Union Administration	316	245	245	0
2700	Federal Communications Commission	295	235	235	0
2800	Social Security Administration	108,099	99,315	99,315	0
3600	DEPARTMENT OF VETERANS AFFAIRS	747	791	791	0
5100	Federal Deposit Insurance Corporation	2,592	2,588	2,588	0
6000	Railroad Retirement Board	79	86	86	0
6800	Environmental Protection Agency	259	207	207	0
6900	Department of Transportation	510	509	509	0
7000	Department of Homeland Security	108	27	27	0
7500	Department of Health and Human	18,473	17,228	17,228	0

* I = Inactive

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Reported in: MILLIONS

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	Services				
7802	Farm Credit System Insurance Corporation	98	85	85	0
8000	National Aeronautics and Space Administration	1	1	1	0
8600	Department of Housing and Urban Development	1,405	1,527	1,527	0
8900	Department of Energy	1,003	693	693	0
9500	Independent and Other Agencies	352	316	316	0
DE00	Department of Defense	14,976	16,611	16,611	0
	Total	193,909	182,584	182,584	0

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Acct Type</u>	<u>NB</u>	<u>FY 2007-SEPTEMBER</u>	<u>FY 2006-SEPTEMBER</u>
NCS	Imputed Costs	GC	D	740	733
			Variance:	0	0

TP	Trading Partner Name	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER	FY 2006-SEPTEMBER Prev. Rpt.	FY 2006-SEPTEMBER Line item chgs.
2400	Office of Personnel Management	740	733	733	0
	Total	740	733	733	0

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Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Acct Type</u>	<u>NB</u>	<u>FY 2007-SEPTEMBER</u>	<u>FY 2006-SEPTEMBER</u>
SCNP	I Appropriation transfers-out	CF	D	0	0
			Variance:	0	0

TP	Trading Partner Name	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER	FY 2006- SEPTEMBER Prev. Rpt.	FY 2006- SEPTEMBER Line item chgs.
7500	Department of Health and Human Services	0	0	1	(1)
9900	Treasury General Fund	0	0	27	(27)
	Total	0	0	28	(28)

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Acct Type</u>	<u>NB</u>	<u>FY 2007-SEPTEMBER</u>	<u>FY 2006-SEPTEMBER</u>
SCNP	Transfers-out Without Reimbursement	CF	D	24	25
			Variance:	0	0

TP	Trading Partner Name	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER	FY 2006- SEPTEMBER Prev. Rpt.	FY 2006- SEPTEMBER Line item chgs.
7000	Department of Homeland Security	24	23	23	0
9500	Independent and Other Agencies	0	2	2	0
	Total	24	25	25	0

* I = Inactive

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Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Acct Type</u>	<u>NB</u>	<u>FY 2007-SEPTEMBER</u>	<u>FY 2006-SEPTEMBER</u>
SCNP	Expenditure transfers-in of financing sources	F	C	11	0
			Variance:	0	0

TP	Trading Partner Name	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER	FY 2006- SEPTEMBER Prev. Rpt.	FY 2006- SEPTEMBER Line item chgs.
9900	Treasury General Fund	11	0	0	0
	Total	(11)	0	0	0

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Acct Type</u>	<u>NB</u>	<u>FY 2007-SEPTEMBER</u>	<u>FY 2006-SEPTEMBER</u>
SCNP	Imputed Financing Source	F	C	740	732
			Variance:	0	0

TP	Trading Partner Name	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER	FY 2006- SEPTEMBER Prev. Rpt.	FY 2006- SEPTEMBER Line item chgs.
2400	Office of Personnel Management	740	732	732	0
	Total	(740)	(732)	(732)	0

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Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Acct Type</u>	<u>NB</u>	<u>FY 2007-SEPTEMBER</u>	<u>FY 2006-SEPTEMBER</u>
SCNP	Nonexpenditure transfers-in of unexpended appropriations and financing sources	F	C	27	14
			Variance:	0	0

TP	Trading Partner Name	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER	FY 2006-SEPTEMBER Prev. Rpt.	FY 2006-SEPTEMBER Line item chgs.
7200	Agency for International Development	22	14	0	14
9500	Independent and Other Agencies	5	0	0	0
	Total	(27)	(14)	0	14

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Acct Type</u>	<u>NB</u>	<u>FY 2007-SEPTEMBER</u>	<u>FY 2006-SEPTEMBER</u>
SCNP	Nonexpenditure transfers-out of unexpended appropriations and financing sources	F	C	(8)	(28)
			Variance:	0	0

TP	Trading Partner Name	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER	FY 2006-SEPTEMBER Prev. Rpt.	FY 2006-SEPTEMBER Line item chgs.
7500	Department of Health and Human Services	0	(1)	0	(1)
9900	Treasury General Fund	(8)	(27)	0	(27)
	Total	8	28	0	(28)

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Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Acct Type</u>	<u>NB</u>	<u>FY 2007-SEPTEMBER</u>	<u>FY 2006-SEPTEMBER</u>
SCNP	Other Financing Sources	F	C	(5,692)	(5,619)
			Variance:	0	0

TP	Trading Partner Name	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER	FY 2006- SEPTEMBER Prev. Rpt.	FY 2006- SEPTEMBER Line item chgs.
9500	Independent and Other Agencies	0	(70)	(70)	0
9900	Treasury General Fund	(5,692)	(5,549)	(5,549)	0
	Total	5,692	5,619	5,619	0

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Acct Type</u>	<u>NB</u>	<u>FY 2007-SEPTEMBER</u>	<u>FY 2006-SEPTEMBER</u>
SCNP	Transfers-in Without Reimbursement	F	C	0	1
			Variance:	0	0

TP	Trading Partner Name	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER	FY 2006- SEPTEMBER Prev. Rpt.	FY 2006- SEPTEMBER Line item chgs.
1601	Department of Labor	0	1	1	0
	Total	0	(1)	(1)	0

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Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Acct Type</u>	<u>NB</u>	<u>FY 2007-SEPTEMBER</u>	<u>FY 2006-SEPTEMBER</u>
SCNP	I Unexpended Appropriations transferred in	F	C	0	0
			Variance:	0	0

TP	Trading Partner Name	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER	FY 2006- SEPTEMBER Prev. Rpt.	FY 2006- SEPTEMBER Line item chgs.
7200	Agency for International Development	0	0	14	(14)
	Total	0	0	(14)	(14)

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Acct Type</u>	<u>NB</u>	<u>FY 2007-SEPTEMBER</u>	<u>FY 2006-SEPTEMBER</u>
CUST	Borrowing and other interest revenue	F	C	1	0
			Variance:	0	0

TP	Trading Partner Name	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER	FY 2006- SEPTEMBER Prev. Rpt.	FY 2006- SEPTEMBER Line item chgs.
6900	Department of Transportation	1	0	0	0
	Total	(1)	0	0	0

* I = Inactive

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Reported in: MILLIONS

Decimal Point: ZERO

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Acct Type</u>	<u>NB</u>	<u>FY 2007-SEPTEMBER</u>	<u>FY 2006-SEPTEMBER</u>
CUST	Expenditure transfers-out of financing sources	F	C	(11)	0
			Variance:	0	0

TP	Trading Partner Name	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER	FY 2006- SEPTEMBER Prev. Rpt.	FY 2006- SEPTEMBER Line item chgs.
9900	Treasury General Fund	(11)	0	0	0
	Total	11	0	0	0

<u>Agency FS</u>	<u>CP Line Description</u>	<u>Acct Type</u>	<u>NB</u>	<u>FY 2007-SEPTEMBER</u>	<u>FY 2006-SEPTEMBER</u>
CUST	Other Financing Sources	F	C	(2,444,596)	(2,282,395)
			Variance:	0	0

TP	Trading Partner Name	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER	FY 2006- SEPTEMBER Prev. Rpt.	FY 2006- SEPTEMBER Line item chgs.
1200	Department of Agriculture	4	5	5	0
1400	Department of the Interior	(279)	(248)	(248)	0
1500	Department of Justice	2	1	1	0
1601	Department of Labor	107	75	75	0
1800	United States Postal Service	0	1	1	0
1900	Department of State	2	0	0	0
2400	Office of Personnel Management	0	5	5	0
2800	Social Security Administration	605	649	649	0

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3600 DEPARTMENT OF VETERANS AFFAIRS	9	22	22	0
4700 General Services Administration	57	5	5	0
6900 Department of Transportation	1	2	2	0
7000 Department of Homeland Security	3	8	8	0
7300 Small Business Administration	0	1	1	0
7500 Department of Health and Human Services	136	158	158	0
8000 National Aeronautics and Space Administration	2	7	7	0
8600 Department of Housing and Urban Development	6	0	0	0
9500 Independent and Other Agencies	5	0	0	0
9900 Treasury General Fund	(2,445,316)	(2,283,112)	(2,283,112)	0
DE00 Department of Defense	60	26	26	0
Total	2,444,596	2,282,395	2,282,395	0

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GF003G-Closing Package Line Reclassification Summary Report

Statement: BALANCE SHEET

Fiscal Year: 2007

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
3	Fund Balance	A	D	F	74,767	71,153
		Variance:			0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
F	Fund Balance with Treasury	74,767	71,153	71,153	0
	Total:	74,767	71,153	71,153	0

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
4	Loans and Interest Receivable	A	D	F	236,932	245,206
		Variance:			0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
F	Interest Receivable	1,516	1,971	1,971	0
F	Loans Receivable	235,416	243,235	243,235	0
	Total:	236,932	245,206	245,206	0

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
5	Advances to the Black Lung Trust Fund	A	D	F	10,058	9,632
		Variance:			0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
F	Loans Receivable	10,058	9,632	9,632	0
	Total:	10,058	9,632	9,632	0

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Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
6	Due From the General Fund	A	D	F	9,052,624	8,540,195
		Variance:			0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
F	Other Assets (without reciprocals)	9,052,624	8,540,195	8,540,195	0
	Total:	9,052,624	8,540,195	8,540,195	0

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
7	Accounts Receivable and Related Interest	A	D	F	466	483
		Variance:			0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
F	Accounts Receivable	466	483	483	0
	Total:	466	483	483	0

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
8	Other Intra-governmental Assets	A	D	F	32	78
		Variance:			0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
F	Advances to Others and Prepayments	32	78	78	0
	Total:	32	78	78	0

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Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
11	Cash, Foreign Currency & Other Monetary Assets	A	D	N	92,330	63,892
	Variance:				0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
N	Cash and Other Monetary Assets	92,231	63,813	63,813	0
N	Accounts and Taxes Receivable	99	79	79	0
	Total:	92,330	63,892	63,892	0

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
12	Gold and Silver Reserves	A	D	N	11,062	11,062
	Variance:				0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
N	Cash and Other Monetary Assets	11,062	11,062	11,062	0
	Total:	11,062	11,062	11,062	0

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
13	Loans and Interest Receivable	A	D	N	175	288
	Variance:				0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
N	Loans Receivable	175	288	288	0
	Total:	175	288	288	0

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Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
14	Investments and Related Interest	A	D	N	10,074	9,325
	Variance:				0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
N	Securities and Investments	10,074	9,325	9,325	0
	Total:	10,074	9,325	9,325	0

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
15	Reserve Position in International Monetary Fund	A	D	N	4,464	6,621
	Variance:				0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
N	Cash and Other Monetary Assets	4,464	6,621	6,621	0
	Total:	4,464	6,621	6,621	0

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
16	Investments in International Financial Institutions	A	D	N	5,521	5,488
	Variance:				0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
N	Other Assets	5,521	5,488	5,488	0
	Total:	5,521	5,488	5,488	0

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Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
17	Tax/Trade, Other Receivables, and Related Interest, Net	A	D	N	27,559	21,962
	Variance:				0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
N	Accounts and Taxes Receivable	27,559	21,962	21,962	0
	Total:	27,559	21,962	21,962	0

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
18	Inventory and Related Property, Net	A	D	N	638	389
	Variance:				0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
N	Inventory and Related Property	638	389	389	0
	Total:	638	389	389	0

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
19	Property, Plant and Equipment, Net	A	D	N	2,086	2,182
	Variance:				0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
N	Property, Plant and Equipment	2,086	2,182	2,182	0
	Total:	2,086	2,182	2,182	0

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Statement: BALANCE SHEET

Fiscal Year: 2007

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Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
20	Other Assets	A	D	N	19	22
		Variance:			0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
N	Other Assets	19	22	22	0
	Total:	19	22	22	0

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
25	Federal Debt and Interest Payable	L	C	F	3,974,788	3,673,117
		Variance:			0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
F	Interest Payable	48,568	45,678	45,678	0
F	Federal Debt	3,926,220	3,627,439	3,627,439	0
	Total:	(3,974,788)	(3,673,117)	(3,673,117)	0

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
26	Other Debt and Interest Payable	L	C	F	14,164	14,164
		Variance:			0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
F	Interest Payable	164	164	164	0
F	Federal Debt	14,000	14,000	14,000	0
	Total:	(14,164)	(14,164)	(14,164)	0

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Reported in: MILLIONS

Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
27	Due to the General Fund	L	C	F	328,973	306,352
	Variance:				0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
F	Other Liabilities (without reciprocals)	328,973	306,352	306,352	0
	Total:	(328,973)	(306,352)	(306,352)	0

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
28	Other Intra-governmental Liabilities	L	C	F	329	301
	Variance:				0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
F	Accounts Payable	92	92	92	0
F	Interest Payable	28	0	0	0
F	Benefit Program Contributions Payable	183	176	176	0
F	Advances from Others and Deferred Credits	35	36	36	0
F	Other Liabilities (without reciprocals)	(9)	(3)	(3)	0
	Total:	(329)	(301)	(301)	0

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
30	Federal Debt and Interest Payable	L	C	N	5,054,250	4,844,074
	Variance:				0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
N	Federal Debt Securities Held by the Public	5,054,250	4,844,074	4,844,074	0
	Total:	(5,054,250)	(4,844,074)	(4,844,074)	0

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GF003G-Closing Package Line Reclassification Summary Report

Statement: BALANCE SHEET

Fiscal Year: 2007

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
31	Certificates Issued to Federal Reserve Banks	L	C	N	2,200	2,200
	Variance:				0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
N	Other Liabilities	2,200	2,200	2,200	0
	Total:	(2,200)	(2,200)	(2,200)	0

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
32	Allocation of Special Drawing Rights	L	C	N	7,627	7,234
	Variance:				0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
N	Other Liabilities	7,627	7,234	7,234	0
	Total:	(7,627)	(7,234)	(7,234)	0

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
33	Gold Certificates Issued to Federal Reserve Banks	L	C	N	11,037	11,037
	Variance:				0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
N	Other Liabilities	11,037	11,037	11,037	0
	Total:	(11,037)	(11,037)	(11,037)	0

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Statement: BALANCE SHEET

Fiscal Year: 2007

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
34	Refunds	L	C	N	1,684	1,701
		Variance:			0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
N	Accounts Payable	1,684	0	0	0
N	Other Liabilities	0	1,701	1,701	0
	Total:	(1,684)	(1,701)	(1,701)	0

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
35	DC Pension Liability	L	C	N	8,992	9,068
		Variance:			0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
N	Other Liabilities	8,992	9,068	9,068	0
	Total:	(8,992)	(9,068)	(9,068)	0

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
36	Other Liabilities	L	C	N	3,664	3,816
		Variance:			0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
N	Accounts Payable	762	704	704	0
N	Federal Employee and Veteran Benefits Payable	611	635	635	0
N	Other Liabilities	2,273	2,464	2,464	0
N	Insurance Programs	18	13	13	0
	Total:	(3,664)	(3,816)	(3,816)	0

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Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
40	Unexpended Appropriations - Earmarked Funds	E	C	B	200	202
	Variance:				0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
B	Net Position- Earmarked Funds	200	202	202	0
	Total:	(200)	(202)	(202)	0

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
41	Unexpended Appropriations - All Other Funds	E	C	B	72,117	68,068
	Variance:				0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
B	Net Position-Non- Earmarked Funds	72,117	68,068	68,068	0
	Total:	(72,117)	(68,068)	(68,068)	0

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
42	Cumulative Results of Operations - Earmarked Funds	E	C	B	35,385	31,614
	Variance:				0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
B	Net Position- Earmarked Funds	35,385	31,614	31,614	0
	Total:	(35,385)	(31,614)	(31,614)	0

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Statement: BALANCE SHEET

Fiscal Year: 2007

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
43	Cumulative Results of Operations - All Other Funds	E	C	B	13,397	15,030
	Variance:				0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
B	Net Position-Non-Earmarked Funds	13,397	15,030	15,030	0
	Total:	(13,397)	(15,030)	(15,030)	0

Statement: STATEMENT OF NET COST

Fiscal Year: 2007

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
40	Total Gross Costs	GC	D	B	461,841	433,221
	Variance:				0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
N	Interest on Debt Held by the Public	238,896	221,527	221,527	0
F	Imputed Costs	740	733	733	0
F	Buy/Sell Costs	1,550	1,625	1,625	0
F	Benefit Program Costs	1,766	1,708	1,708	0
F	Federal Securities Interest Expense	193,909	182,584	182,584	0
F	Borrowing and Other Interest Expense	4,633	5,437	5,437	0
F	Borrowing Losses	10	0	0	0
N	Non-Federal Gross Cost	20,337	19,607	19,607	0
	Total:	461,841	433,221	433,221	0

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Statement: STATEMENT OF NET COST

Fiscal Year: 2007

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
41	Total Earned Revenues	ER	C	B	20,520	19,386
		Variance:			0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
F	Buy/Sell Revenue	582	712	712	0
F	Borrowings Gains	18	12	12	0
F	Borrowing and Other Interest Revenue (Exchange)	13,586	14,526	14,526	0
N	Non-Federal Earned Revenue	6,334	4,136	4,136	0
	Total:	(20,520)	(19,386)	(19,386)	0

Statement: STATEMENT OF CHANGES IN NET POSITION

Fiscal Year: 2007

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
2	Beginning Balance	BN	C	B	46,644	52,126
		Variance:			0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
B	Beginning Net Position	46,644	52,126	52,126	0
	Total:	(46,644)	(52,126)	(52,126)	0

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
4	Change in Accounting Principle	P	C	B	0	0
		Variance:			0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
	Total:		0		

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Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
5	Correcton of an Error	P	C	B	0	0
		Variance:			0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
	Total:		0		

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
8	Appropriations Used	F	C	B	447,057	412,414
		Variance:			0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
F	Other Financing Sources	447,057	412,414	412,414	0
	Total:	(447,057)	(412,414)	(412,414)	0

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
9	Non-exchange Revenue	F	C	B	73	56
		Variance:			0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
N	Other Taxes and Receipts	60	56	56	0
F	Other Financing Sources	2	0	0	0
F	Expenditure transfers-in of financing sources	11	0	0	0
	Total:	(73)	(56)	(56)	0

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Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
10	Donations and Forfeitures of Cash and Cash Equivalents	F	C	N	210	79
	Variance:				0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
N	Other Taxes and Receipts	210	79	79	0
	Total:	(210)	(79)	(79)	0

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
11	Transfers In/Out without Reimbursement	F	C	F	(8)	(28)
	Variance:				0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
I	F Appropriation transfers-out	0	0	28	(28)
F	Nonexpenditure transfers-out of unexpended appropriations and financing sources	(8)	(28)	0	(28)
	Total:	8	28	28	(56)

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
12	Other Budgetary Financing Sources	F	C	B	(1)	(49)
	Variance:				0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
F	Other Financing Sources	(1)	(49)	(49)	0
	Total:	1	49	49	0

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Statement: STATEMENT OF CHANGES IN NET POSITION

Fiscal Year: 2007

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
14	Donations and Forfeitures of Property	F	C	N	73	61
	Variance:				0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
N	Other Taxes and Receipts	73	61	61	0
	Total:	(73)	(61)	(61)	0

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
15	Accrued Interest & Discount on the Debt	F	C	F	7,632	8,991
	Variance:				0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
F	Other Financing Sources	7,632	8,991	8,991	0
	Total:	(7,632)	(8,991)	(8,991)	0

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
16	Transfers In/Out without Reimbursement	F	C	F	(24)	(24)
	Variance:				0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
F	Transfers-in Without Reimbursement	0	1	1	0
F	Transfers-out Without Reimbursement	24	25	25	0
	Total:	24	24	24	0

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Statement: STATEMENT OF CHANGES IN NET POSITION

Fiscal Year: 2007

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
17	Imputed Financing Sources	F	C	F	740	732
	Variance:				0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
F	Imputed Financing Source	740	732	732	0
	Total:	(740)	(732)	(732)	0

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
18	Transfers to the General Fund and Other	F	C	B	(12,293)	(13,879)
	Variance:				0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
N	Other Taxes and Receipts	1,032	682	682	0
F	Other Financing Sources	(13,325)	(14,561)	(14,561)	0
	Total:	12,293	13,879	13,879	0

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
24	Beginning Balance	BN	C	B	68,270	63,182
	Variance:				0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
B	Beginning Net Position	68,270	63,182	63,182	0
	Total:	(68,270)	(63,182)	(63,182)	0

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Fiscal Year: 2007

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
26	Changes in Accounting Principle	P	C	B	0	0
	Variance:				0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
	Total:		0		

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
27	Corrections of Errors	P	C	B	0	0
	Variance:				0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
	Total:		0		

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
30	Appropriations Received	F	C	B	451,222	417,766
	Variance:				0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
F	Appropriations received as adjusted (rescissions and other adjustments)	451,222	417,766	417,766	0
	Total:	(451,222)	(417,766)	(417,766)	0

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Fiscal Year: 2007

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
31	Appropriations Transferred In/Out	F	C	B	27	14
	Variance:				0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
I	F Unexpended Appropriations transferred in	0	0	14	(14)
	F Nonexpenditure transfers-in of unexpended appropriations and financing sources	27	14	0	14
	Total:	(27)	(14)	(14)	0

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
32	Other Adjustments	F	C	B	(145)	(278)
	Variance:				0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
	F Appropriations received as adjusted (rescissions and other adjustments)	(145)	(278)	0	(278)
I	F Other Adjustments (rescissions, etc.)	0	0	(278)	278
	Total:	145	278	278	0

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
33	Appropriations Used	F	C	B	(447,057)	(412,414)
	Variance:				0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
	F Other Financing Sources	(447,057)	(412,414)	(412,414)	0
	Total:	447,057	412,414	412,414	0

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Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
3	Individual Income and FICA Taxes	F	C	N	2,201,464	2,034,209
	Variance:				0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
N	Individual Income Tax and Tax Withholdings	2,201,464	2,034,209	2,034,209	0
	Total:	(2,201,464)	(2,034,209)	(2,034,209)	0

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
4	Corporate Income Taxes	F	C	N	395,320	380,426
	Variance:				0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
N	Corporation Income Taxes	395,320	380,426	380,426	0
	Total:	(395,320)	(380,426)	(380,426)	0

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
5	Estate and Gift Taxes	F	C	N	26,978	28,688
	Variance:				0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
N	Estate and Gift Taxes	26,978	28,688	28,688	0
	Total:	(26,978)	(28,688)	(28,688)	0

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Statement: CUSTODIAL ACTIVITY

Fiscal Year: 2007

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
6	Excise Taxes	F	C	N	67,766	72,774
	Variance:				0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
N	Excise Taxes	67,766	72,774	72,774	0
	Total:	(67,766)	(72,774)	(72,774)	0

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
7	Railroad Retirement Taxes	F	C	N	4,718	4,673
	Variance:				0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
N	Other Taxes and Receipts	4,718	4,673	4,673	0
	Total:	(4,718)	(4,673)	(4,673)	0

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
8	Unemployment Taxes	F	C	N	7,416	7,533
	Variance:				0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
N	Unemployment Taxes	7,416	7,533	7,533	0
	Total:	(7,416)	(7,533)	(7,533)	0

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Reported in: MILLIONS

Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
9	Deposit of Earnings, Federal Reserve System	F	C	N	32,043	29,945
	Variance:				0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
N	Other Taxes and Receipts	32,043	29,945	29,945	0
	Total:	(32,043)	(29,945)	(29,945)	0

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
10	Fines, Penalties, Interest & Other Revenue	F	C	B	3,084	3,324
	Variance:				0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
N	Other Taxes and Receipts	2,071	2,298	2,298	0
F	Other Financing Sources	1,012	1,025	1,025	0
N	Miscellaneous Earned Revenue	0	1	1	0
F	Borrowing and other interest revenue	1	0	0	0
	Total:	(3,084)	(3,324)	(3,324)	0

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
13	Less Refunds & Other Custodial Expenses	F	C	N	(292,684)	(277,778)
	Variance:				0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
N	Individual Income Tax and Tax Withholdings	(261,055)	(245,186)	(245,186)	0
N	Other Taxes and Receipts	(13)	(3)	(3)	0
N	Corporation Income Taxes	(28,150)	(30,463)	(30,463)	0
N	Excise Taxes	(2,370)	(703)	(703)	0
N	Estate and Gift Taxes	(969)	(1,280)	(1,280)	0
N	Unemployment Taxes	(127)	(143)	(143)	0

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11-14-2007 08:36:16

GF003G-Closing Package Line Reclassification Summary Report

Statement: CUSTODIAL ACTIVITY

Fiscal Year: 2007

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
13	Less Refunds & Other Custodial Expenses	F	C	N	(292,684)	(277,778)
CP Line Reclassification						
	Total:				292,684	277,778
						0

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
17	Accrual Adjustment	F	C	N	5,588	554
	Variance:				0	0

CP Line Reclassification				Previously Reported	Line Item Changes
F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER		
N	Individual Income Tax and Tax Withholdings	5,021	250	250	0
N	Other Taxes and Receipts	567	304	304	0
	Total:	(5,588)	(554)	(554)	0

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
23	Amounts Provided to Non Federal Entities	CL	D	B	486	374
	Variance:				0	0

CP Line Reclassification				Previously Reported	Line Item Changes
F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER		
N	Other Taxes and Receipts	0	(7)	(7)	0
N	Excise Taxes	(486)	(367)	(367)	0
	Total:	486	374	374	0

U.S Department of the Treasury
Financial Management Service
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11-14-2007 08:36:16

GF003G-Closing Package Line Reclassification Summary Report

Statement: CUSTODIAL ACTIVITY

Fiscal Year: 2007

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
24	Amounts Provided to Fund the Federal Government	CL	D	B	2,445,619	2,283,420
	Variance:				0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
F	Other Financing Sources	(2,445,608)	(2,283,420)	(2,283,420)	0
F	Expenditure transfers-out of financing sources	(11)	0	0	0
	Total:	2,445,619	2,283,420	2,283,420	0

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2007-SEPTEMBER	FY 2006-SEPTEMBER
25	Accrual Adjustment - (See Same Line Item Above)	CL	D	B	5,588	554
	Variance:				0	0

CP Line Reclassification

F/N	CP Line Description	FY2007-SEPTEMBER	FY2006-SEPTEMBER	Previously Reported	Line Item Changes
N	Individual Income Tax and Tax Withholdings	(5,021)	(250)	(250)	0
N	Other Taxes and Receipts	(567)	(304)	(304)	0
	Total:	5,588	554	554	0

**U.S. Department of the Treasury
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GF006 - FR Notes Report**

Note: 01 Federal Reserve Earnings, Subsequent Events, and Other Pertinent Information

Fiscal Year: 2007

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 21 Collections and Disposition of Cust Rev

Status: Complete

Tab: Other Notes Info.

Section: A **Section Name:** Federal Reserve Earnings **Rounding Method:** Millions **Decimal:** Zero

Line No	Line Description	2007 - SEPTEMBER	2006 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Treasury securities including those held by the Federal Reserve Bank (FRB)	774,531	764,639	764,639	0	Dollars	Credit
2	FRB earnings on Treasury securities that exceed the statutory amount.	32,043	29,945	29,945	0	Dollars	Credit

Tab: Text Data

Line No	Question	Answer
1	Describe any significant events that occurred after the date of the balance sheet but prior to the agency's audited financial statements being issued.	No significant events known that occurred after the date of the balance sheet but prior to the Treasury Department's audited financial statements being issued.
2	Describe any departures from U.S. Generally Accepted Accounting Procedures (GAAP).	NA
3	Describe any change in accounting if a collecting entity adopts accounting standards that embody a fuller application of accrual accounting concepts that differs from that prescribed by the standard-SFFAS no. 7, par.64.	NA
4	List and describe any entity or Treasury fund account symbol whose balances and activities are not consolidated into the agency's audited consolidated agency financial statements.	None
5	Provide any other relevant information pertaining to this note.	None

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Note: 02	Cash and Other Monetary Assets	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	Notes 5, 6 and 8
Status: Complete			

Tab: Line Item Notes

Closing Package Line Description	Acct NB Type	2007 - SEPTEMBER	2006 - SEPTEMBER	Rounding Method: Millions
Cash and Other Monetary Assets	D A	107,757	81,496	Decimal: Zero
	Variance:	107,757	0	

Line No	Line Description	2007 - SEPTEMBER	2006 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Operating Cash	69,701	43,587	43,587	0
2	Other cash - not restricted	732	596	596	0
3	Other cash - restricted	362	267	267	0
4	International monetary assets	13,764	15,275	25,984	-10,709
5	Gold	11,041	11,041	11,041	0
6	Domestic monetary assets	21	21	21	0
7	Foreign currency	12,136	10,709		10,709
	Total	107,757	81,496	81,496	0

Threshold

Line Description	Question	Answer
Line Item Notes - Other cash - not restricted (2007 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	This is mainly comprised of \$700M cash reported by the Financial Management Service as Other listed in Note 5 of the Department's PAR. It is mainly cash expected to be included in Operating Cash in the near future. This balance fluctuates daily. The amounts include \$4M in imprest funds held by the IRS and \$28M of undeposited seized cash that has been forfeited and will become resources of the Treasury Forfeiture Fund.
Line Item Notes - International monetary assets (2007 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Decrease in the U.S. Reserve Position in the IMF (PAR Note 8) - \$2.1B Increase Exchange Stabiization Special Drawing Rights (PAR Note 5) \$653M

Tab: Other Notes Info.

**U.S. Department of the Treasury
Financial Management Service
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Note: 02 Cash and Other Monetary Assets

Fiscal Year: 2007

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Notes 5, 6 and 8

Status: Complete

Tab: Other Notes Info.

Section: A **Section Name:** Other Related Information

Rounding Method: Millions

Decimal: Zero

Line No	Line Description	2007 - SEPTEMBER	2006 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1	IMF Letter of Credit - available balance	53,212	48,090	48,019	71	Dollars	Debit
2	Reserve Position in the IMF	4,464	6,621	6,621	0	Dollars	Debit
3	SDR Holdings-Exchange Stabilization Fund	9,363	8,710	8,710	0	Dollars	Debit
4	SDR Certificates outstanding with the FRB	2,200	2,200	2,200	0	Dollars	Debit
5	Interest bearing liability to the IMF for SDR Allocations	-7,627	-7,234	-7,234	0	Dollars	Credit
6	Gold certificates	-11,037	-11,037	-11,037	0	Dollars	Credit

Section: B **Section Name:** Gold

Line No	Line Description	2007 - SEPTEMBER	2006 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Number of fine troy ounces of gold	261,498,900.0000	261,498,900.0000	261,498,900.0000	.0000	Units	N/A
2	Statutory price of 1 fine troy ounce of gold	42.2222	42.2222	42.2222	.0000	Units	N/A
3	Market value of 1 fine troy ounce of gold	743.0000	599.2500	599.2500	.0000	Units	N/A

**U.S. Department of the Treasury
Financial Management Service
Governmentwide Financial Report System
GF006 - FR Notes Report**

Note: 02 Cash and Other Monetary Assets

Fiscal Year: 2007

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Notes 5, 6 and 8

Status: Complete

Tab: Other Notes Info.

Tab: Text Data

Line No	Question	Answer
1	Describe the nature of the amount in the line item "other cash - not restricted".	FMS Operating Cash reports \$700M as Other. Cash that is expected to become operating cash in the near future. \$28M reported by the Treasury Forfeiture Fund relates to seized cash that has been forfeited and is in transit to the Treasury Forfeiture Fund. See Department PAR Note 5
2	Describe the restrictions on the cash reported in the line item "Other cash - restricted" and any statutory authority.	Various balances held by IRS that represent deposits from taxpayers U.S. Territories that cannot be used in IRS Operations (.)
3	If you have restricted cash, is the restricted cash held in a financial institution? If yes, is it a Treasury designated bank?	The Office of International Affairs maintains funds at the Federal Reserve Bank in New York in two accounts that are restricted for use by the IMF. The articles of agreement with the IMF provide for the return of these funds should the U.S. withdraw from the IMF. Other restricted funds are held at Treasury designated financial institutions.
4	If you have restricted cash, is the restricted cash invested? If yes, is it invested in the Bureau of the Public Debt security, agency security, and/or non-Federal security?	Invested cash is displayed on the balance sheet line Investments. Investments in BPD securities are eliminated from the Department's balance sheet.
5	Describe the nature of the amount in the line item "Foreign currency."	Foreign Cash held by the Exchange Stabilization Fund (\$12B) and the Financial Management Service Government-wide Cash (\$91B).
6	Provide relevant information if the amount reported in the line item "Foreign currency" is restricted.	It is restricted in that the ESF foreign cash can only be used by the ESF. All operations of the ESF require the explicit authority of the Secretary of the Treasury. FMS Government-wide Cash also holds foreign cash (\$91M) in a custodial capacity for the entire United States Government.
7	Provide any other relevant information pertaining to this note.	

**U.S. Department of the Treasury
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Note: 03	Accounts and Taxes Receivable	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 10	
Status: Complete			

Tab: Line Item Notes

	Closing Package Line Description		Acct NB Type	2007 - SEPTEMBER	2006 - SEPTEMBER	Previously Rptd	Line Item Changes	Rounding Method: Millions
								Decimal: Zero
			Variance:					
1	Accounts receivable, gross	168	146	146			0	
2	Related interest receivable - accounts receivable	1,490	894	894			0	
3	Penalties, fines, and administrative fees receivable	5	6	6			0	
4	Less: allowance for loss on accounts receivable	-2	-2	-2			0	
5	Less: allowance for loss on interest receivable	-2	-2	-2			0	
6	Less: allowance for loss on penalties, fines, and admin. fees rec.	-4	-3	-3			0	
7	Taxes receivable, gross	98,010	91,009	91,009			0	
8	Less: allowance for loss on taxes receivable	-72,007	-70,007	-70,007			0	
	Total	27,658	22,041	22,041			0	

Threshold

Line Description	Question	Answer
Line Item Notes - Accounts receivable, gross (2007 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	This is not a significant increase to an entity the size of the Department of the Treasury
Line Item Notes - Related interest receivable - accounts receivable (2007 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	\$1,290M increase is related to FMS Account 200650 Federal Reserve Earnings. Reserve Banks are required by the Board of Governors of the Federal Reserve System to transfer to the U.S. Treasury excess earnings, after providing for the cost of operations, payment of dividends, and reservation of an amount necessary to equate surplus with capital paid in. In the event of losses, or a substantial increase in capital, a Reserve Bank will suspend payments to the U.S. Treasury until recovery is made through subsequent earnings. Earnings increased in FY 2007.

**U.S. Department of the Treasury
Financial Management Service
Governmentwide Financial Report System
GF006 - FR Notes Report**

Note: 03	Accounts and Taxes Receivable	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 10	
Status: Complete			

Tab: Other Notes Info.

Section: A	Section Name: Taxes (To be completed by the Depts. of Treasury, Labor and Homeland Security)	Rounding Method: Millions	Decimal: Zero
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Line No	Line Description	2007 - SEPTEMBER	2006 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Interest on uncollectible accounts (SFFAS No. 1, par. 55)	2	2	2	0	Dollars	Debit

Tab: Text Data

Line No	Question	Answer
1	Describe the method(s) used to calculate the allowances on accounts receivable.	Allowances are calculated differently by each Treasury bureau and they are also dependent on the nature of the balances: Aging analysis and estimates based on historical data.
2	Describe the method(s) used to calculate the allowance on taxes receivable.	<p>IRS _ "Gross federal taxes receivable, net of potential collections equals the difference Adjustment for Delinquent Account (ADA).</p> <p>The allowance is the Gross Taxes Receivable figure minus an adjusted estimate (taxes receivable that should be reclassified into Write-offs, Compliance Assessments, or Memo Modules), minus the estimate of collectibility to yield the allowance. SFFAS No. 7 par.56, states that the allowance results in an adjustment of nonexchange revenue, rather than a bad debt expense. The allowance reflects an estimate of the portion of the total Taxes Receivable deemed to be uncollectible."</p> <p>TTB:: In order to calculate the allowance on taxes receivable, the aging of taxes receivable was reviewed, individual account balances were analyzed, offers in compromise were analyzed, and collections were analyzed and projected to future periods. To estimate the net realizable value of receivables, an analysis was performed of the aged receivable balances, applicable fund and account balances, and historical collection of outstanding receivables. Offers in compromise were analyzed using information provided by TTB's National Revenue Center office in Cincinnati, OH. Individual account receivable balances over \$100,000 in which no OIC has been submitted were analyzed and information was provided by TTB's National Revenue Center office in Cincinnati, OH. Historical collections on receivables were scheduled out by BFY and the remaining receivables were reviewed to project what was expected to be collected in future periods. The projected collection rates were analyzed and applied to the net receivable balances (adjusted for OIC's and known uncollectible accounts) to produce an estimated allowance amount.</p>
3	Provide any other relevant information pertaining to this note.	None

**U.S. Department of the Treasury
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Note: 04A Direct Loans Receivable	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000 Department of the Treasury	Agency Notes: Note 3	
Status: Complete		

Tab: Line Item Notes

Closing Package Line Description	NB	Acct Type	2007 - SEPTEMBER	2006 - SEPTEMBER	Rounding Method: Millions
Loans Receivable	D	A	175	288	Decimal: Zero
		Variance:	0	0	

Line No	Line Description	CY: Face Value of Loans Outstanding	CY: Long-Term Cost of Loans	CY Net Loans	PY: Face Value of Loans Outstanding	PY: Long-Term Cost of Loans	PY Net Loans
13	Loans to Non-Feds - Including Foreign	194	19	175	275	-13	288
14							
15							
16							
17							
18	All other loans receivable						
	Total	194	19	175	275	-13	288

Line Description	Question	Answer
Line Item Notes - Loans to Non-Feds - Including Foreign (CY: Long-Term Cost of Loans)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	See above.
Line Item Notes - Loans to Non-Feds - Including Foreign (CY: Face Value of Loans Outstanding)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The balance will continue to decrease as no new foreign loans are being made. The United Kingdom paid its loan in full in December 2006. Greece is continuing to make principal and interest payments. Loan held by ATSB was paid in full during FY 2007. The ATSB program has terminated.

Tab: Other Notes Info.

Section: A	Section Name: Subsidy Expense	Rounding Method: Millions	Decimal: Zero				
Line No	Line Description	2007 - SEPTEMBER D	2006 - SEPTEMBER D	Previously Rptd D	Line Item Changes D	Line Attributes	NB
13						Dollars	N/A
14						Dollars	N/A
15						Dollars	N/A
16						Dollars	N/A
17						Dollars	N/A
18	All other loans receivable	22	23		23	Dollars	N/A
19	Total	22	23		23	Dollars	N/A

**U.S. Department of the Treasury
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Note: 04A	Direct Loans Receivable	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 3	
Status: Complete			

Tab: Other Notes Info.

Section: B	Section Name: Foreclosed Assets - Balances (SFFAS No. 3, par. 91)	No Data Flag: YES	Rounding Method: Millions	Decimal: Zero
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Line No	Line Description	2007 - SEPTEMBER	2006 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Balances for property held Pre-1992					Dollars	Debit
2	Balances for property held Post-1991					Dollars	Debit

Section: C	Section Name: Reconciliation Schedule for Subsidy Cost Allowance Balance - Direct Loans	No Data Flag: YES	Rounding Method: User-Defined	Decimal: User-Defined
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Line No	Line Description	2007 - SEPTEMBER	2006 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1	(I) Beginning balance of the subsidy cost allowance					Dollars	Debit
2	(I) Interest rate differential cost					Dollars	Debit
3	(I) Default costs (net of operations)					Dollars	Debit
4	(I) Fees and other collections					Dollars	Credit
5	(I) Other subsidy costs					Dollars	Debit
6	(I) Total of the above subsidy expense components					Dollars	Debit
7	(I) Loan modifications					Dollars	Debit
8	(I) Fees received					Dollars	Debit
9	(I) Foreclosed property acquired					Dollars	Debit
10	(I) Loans written off					Dollars	Credit

**U.S. Department of the Treasury
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Note: 04A	Direct Loans Receivable	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 3	
Status: Complete			

Tab: Other Notes Info.

Section: C	Section Name: Reconciliation Schedule for Subsidy Cost Allowance Balance - Direct Loans	No Data Flag: YES	Rounding Method: User-Defined	Decimal: User-Defined
11 (I) Subsidy allowance amortization				Dollars Debit
12 (I) Other				Dollars Debit
13 (I) Ending balance of the subsidy cost allowance before reestimates				Dollars Debit
14 (I) Interest rate reestimate				Dollars Debit
15 (I) Technical/default reestimate				Dollars Debit
16 (I) Total of the above reestimate components				Dollars Debit
17 (I) Ending balance of the subsidy cost allowance				Dollars Debit

Section: D	Section Name: Subsidy Rates for Direct Loans	No Data Flag: YES
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Line No	Line Description	CY Interest Differential	CY Defaults	CY Fees and Other Collections	CY Other	CY Total	CY Loan Modification	Line Attributes	NB
1 (I)								Percent	N/A
2 (I)								Percent	N/A
3 (I)								Percent	N/A
4 (I)								Percent	N/A
5 (I)								Percent	N/A
6 (I)								Percent	N/A
7 (I)								Percent	N/A
8 (I)								Percent	N/A
9 (I)								Percent	N/A
10 (I)								Percent	N/A
11 (I)								Percent	N/A
12 (I)								Percent	N/A
13 (I)								Percent	N/A

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Note: 04A	Direct Loans Receivable	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 3	
Status: Complete			

Tab: Other Notes Info.

Section: D **Section Name:** Subsidy Rates for Direct Loans **No Data Flag:** YES

14 (I)	Percent	N/A
15 (I)	Percent	N/A
16 (I)	Percent	N/A
17 (I)	Percent	N/A
18 (I)	Percent	N/A
19 (I)	Percent	N/A
20 (I)	Percent	N/A
21 (I)	Percent	N/A
22 (I)	Percent	N/A
23 (I)	Percent	N/A
24 (I)	Percent	N/A
25 (I)	Percent	N/A
26 (I)	Percent	N/A
27 (I)	Percent	N/A
28 (I)	Percent	N/A
29 (I)	Percent	N/A
30 (I)	Percent	N/A
31 (I)	Percent	N/A
32 (I)	Percent	N/A
33 (I)	Percent	N/A
34 (I)	Percent	N/A
35 (I) All other programs	Percent	N/A

Line No	Line Description	PY Interest differential	PY Defaults	PY Fees and other collections	PY Other	PY Total	PY Loan Modification	Line Attributes	NB
1 (I)								Percent	N/A
2 (I)								Percent	N/A
3 (I)								Percent	N/A
4 (I)								Percent	N/A
5 (I)								Percent	N/A
6 (I)								Percent	N/A
7 (I)								Percent	N/A
8 (I)								Percent	N/A
9 (I)								Percent	N/A
10 (I)								Percent	N/A
11 (I)								Percent	N/A
12 (I)								Percent	N/A

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Note: 04A	Direct Loans Receivable	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 3	
Status: Complete			

Tab: Other Notes Info.

Section: D	Section Name: Subsidy Rates for Direct Loans	No Data Flag: YES
13 (l)		Percent N/A
14 (l)		Percent N/A
15 (l)		Percent N/A
16 (l)		Percent N/A
17 (l)		Percent N/A
18 (l)		Percent N/A
19 (l)		Percent N/A
20 (l)		Percent N/A
21 (l)		Percent N/A
22 (l)		Percent N/A
23 (l)		Percent N/A
24 (l)		Percent N/A
25 (l)		Percent N/A
26 (l)		Percent N/A
27 (l)		Percent N/A
28 (l)		Percent N/A
29 (l)		Percent N/A
30 (l)		Percent N/A
31 (l)		Percent N/A
32 (l)		Percent N/A
33 (l)		Percent N/A
34 (l)		Percent N/A
35 (l) All other programs		Percent N/A

Section: E	Section Name: Foreclosed assets- Number of units (SFFAS No. 3, par. 91)	No Data Flag: YES
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Line No	Line Description	2007 - SEPTEMBER	2006 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1	(l) Number of properties in the foreclosure process					Units	N/A
2	(l) Number of properties held					Units	N/A
3	(l) Average holding period for					Units	N/A

**U.S. Department of the Treasury
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Note: 04A	Direct Loans Receivable	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 3	
Status: Complete			

Tab: Other Notes Info.

Section: E	Section Name: Foreclosed assets- Number of units (SFFAS No. 3, par. 91)	No Data Flag: YES			
properties held in months					

Section: F	Section Name: Foreclosed Assets- Balances (SFFAS No. 3, par. 91)	No Data Flag: YES	Rounding Method: User-Defined	Decimal: User-Defined
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Line No	Line Description	2007 - SEPTEMBER	2006 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1	(I) Balances for property held Pre 1992					Dollars	Debit
2	(I) Balances for property held Post 1991					Dollars	Debit

Tab: Text Data **No Data Flag:** YES

Line No	Question	Answer
1	Provide a broad description of foreclosed property.	
2	Provide any other relevant information pertaining to this note.	

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Note: 04B Loan Guarantees	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000 Department of the Treasury	Agency Notes: None	
Status: Complete		

Tab: Line Item Notes

Closing Package Line Description	NB	Acct Type	2007 - SEPTEMBER	2006 - SEPTEMBER	Rounding Method: Millions
Loan Guarantee Liabilities	C	L	0	0	Decimal: Zero
	Variance:		0	0	

Line No	Line Description	2007 - SEPTEMBER	2006 - SEPTEMBER	Previously Rptd	Line Item Changes
9	Air Transportation Stabilization Board				
13					
14					
15					
16					
17					
18	All other loan guarantee liabilities				
	Total				

Tab: Other Notes Info.

Section: A	Section Name: Other Related Information	No Data Flag: YES	Rounding Method: Millions	Decimal: Zero					
Line No	Line Description	CY Face Value of Loans Outstanding D	CY Amount Guaranteed by the Government D	CY Subsidy Expense D	PY Face Value of Loans Outstanding D	PY Amount Guaranteed by the Government D	PY Subsidy Expense D	Line Attributes	NB
9	Air Transportation Stabilization Board							Dollars	N/A
13								Dollars	N/A
14								Dollars	N/A
15								Dollars	N/A
16								Dollars	N/A
17								Dollars	N/A
18	All other loans guarantee liabilities							Dollars	N/A
19	Total:							Dollars	N/A

**U.S. Department of the Treasury
Financial Management Service
Governmentwide Financial Report System
GF006 - FR Notes Report**

Note: 04B Loan Guarantees
Entity: 2000 Department of the Treasury
Status: Complete

Fiscal Year: 2007 **Period:** SEPTEMBER
Agency Notes: None

Tab: Other Notes Info.

Section: B **Section Name:** Reconciliation of Loan Guarantee Liability Balances **No Data Flag:** YES **Rounding Method:** Millions **Decimal:** Zero

Line No	Line Description	2007 - SEPTEMBER	2006 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1	(I) Beginning balance of the loan guarantee liability					Dollars	Credit
2	(I) Interest supplement costs					Dollars	Credit
3	(I) Default costs (net of recoveries)					Dollars	Credit
4	(I) Fees and other collections					Dollars	Debit
5	(I) Other subsidy costs					Dollars	Credit
6	(I) Total of the above subsidy expense components					Dollars	Debit
7	(I) Loan guarantee modifications					Dollars	Credit
8	(I) Fees received					Dollars	Credit
9	(I) Interest supplements paid					Dollars	Debit
10	(I) Foreclosed property and loans acquired					Dollars	Credit
11	(I) Claim payments to lenders					Dollars	Debit
12	(I) Interest accumulation on the liability balance					Dollars	Credit
13	(I) Other Loan Guarantees					Dollars	Credit
14	(I) Ending balance of the loan guarantee before reestimates					Dollars	Debit

**U.S. Department of the Treasury
Financial Management Service
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Note: 04B	Loan Guarantees	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: None	
Status: Complete			

Tab: Other Notes Info.

Section: B	Section Name: Reconciliation of Loan Guarantee Liability Balances	No Data Flag: YES	Rounding Method: Millions	Decimal: Zero
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15 (I) Interest rate reestimate				Dollars	Debit
16 (I) Technical/default reestimate				Dollars	Debit
17 (I) Total of the above reestimate components				Dollars	Debit
18 (I) Ending balance of loan guarantee liability				Dollars	Debit

Section: C	Section Name: Subsidy Rates for Loan Gurantees	No Data Flag: YES			
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Line No	Line Description	CY Interest Supplements	CY Defaults	CY Fees and Other Collections	CY Other	CY Total	PY Interest Supplements	Line Attributes	NB
1 (I)								Percent	N/A
2 (I)								Percent	N/A
3 (I)								Percent	N/A
4 (I)								Percent	N/A
5 (I)								Percent	N/A
6 (I)								Percent	N/A
7 (I)								Percent	N/A
8 (I)								Percent	N/A
9 (I)								Percent	N/A
10 (I)								Percent	N/A
11 (I)								Percent	N/A
12 (I)								Percent	N/A
13 (I)								Percent	N/A
14 (I)								Percent	N/A
15 (I)								Percent	N/A
16 (I)								Percent	N/A
17 (I)								Percent	N/A
18 (I)								Percent	N/A
19 (I)								Percent	N/A
20 (I)								Percent	N/A
21 (I)								Percent	N/A
22 (I)								Percent	N/A

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Note: 04B	Loan Guarantees	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: None	
Status: Complete			

Tab: Other Notes Info.

Section: C Section Name: Subsidy Rates for Loan Gurantees No Data Flag: YES

23 (I)		Percent	N/A
24 (I)		Percent	N/A
25 (I)		Percent	N/A
26 (I)		Percent	N/A
27 (I)		Percent	N/A
28 (I)		Percent	N/A
29 (I)		Percent	N/A
30 (I)		Percent	N/A
31 (I)		Percent	N/A
32 (I)		Percent	N/A
33 (I)		Percent	N/A
34 (I)		Percent	N/A
35 (I) All other programs		Percent	N/A

Line No	Line Description	PY Defaults	PY Fees and Other Collections	PY Other	PY Total	Line Attributes	NB
1 (I)						Percent	N/A
2 (I)						Percent	N/A
3 (I)						Percent	N/A
4 (I)						Percent	N/A
5 (I)						Percent	N/A
6 (I)						Percent	N/A
7 (I)						Percent	N/A
8 (I)						Percent	N/A
9 (I)						Percent	N/A
10 (I)						Percent	N/A
11 (I)						Percent	N/A
12 (I)						Percent	N/A
13 (I)						Percent	N/A
14 (I)						Percent	N/A
15 (I)						Percent	N/A
16 (I)						Percent	N/A
17 (I)						Percent	N/A
18 (I)						Percent	N/A
19 (I)						Percent	N/A
20 (I)						Percent	N/A

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Note: 04B	Loan Guarantees	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: None	
Status: Complete			

Tab: Other Notes Info.

Section: C	Section Name: Subsidy Rates for Loan Gurantees	No Data Flag: YES		
21 (I)			Percent	N/A
22 (I)			Percent	N/A
23 (I)			Percent	N/A
24 (I)			Percent	N/A
25 (I)			Percent	N/A
26 (I)			Percent	N/A
27 (I)			Percent	N/A
28 (I)			Percent	N/A
29 (I)			Percent	N/A
30 (I)			Percent	N/A
31 (I)			Percent	N/A
32 (I)			Percent	N/A
33 (I)			Percent	N/A
34 (I)			Percent	N/A
35 (I) All other programs			Percent	N/A

Tab: Text Data **No Data Flag:** YES

Line No	Question	Answer
1	Provide any other relevant information pertaining to this note.	

**U.S. Department of the Treasury
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Note: 05 Inventories and Related Property	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000 Department of the Treasury	Agency Notes: Note 11, Forfeiture Standalone Report	
Status: Complete		

Tab: Line Item Notes

Closing Package Line Description	Acct NB Type	2007 - SEPTEMBER	2006 - SEPTEMBER	Rounding Method: Millions
Inventories and Related Property	D A	638	389	Decimal: Zero
	Variance:	0	0	

Line No	Line Description	2007 - SEPTEMBER	2006 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Gross Inventory - balance beginning of year	395	468	468	0
2	Prior-period adjustment (not restated)				
3	Capitalized acquisitions from the public	1,237	1,084	1,084	0
4	Capitalized acquisitions from Government agencies				
5	Inventory sold or used	-983	-1,157	-1,157	0
6	Total allowance for inventories and related property	-11	-6	-6	0
	Total	638	389	389	0

Tab: Other Notes Info.

Section: A	Section Name: Inventory Yearend Balances by Category Type	Rounding Method: Millions	Decimal: Zero
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Line No	Line Description	2007 - SEPTEMBER	2006 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Inventory purchased for sale					Dollars	Debit
2	Inventory held in reserve for future sale to the public					Dollars	Debit
3	Inventory and operating material and supplies held for repair					Dollars	Debit
4	Inventory - excess, obsolete, and unserviceable					Dollars	Debit

**U.S. Department of the Treasury
Financial Management Service
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GF006 - FR Notes Report**

Note: 05 Inventories and Related Property

Fiscal Year: 2007

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 11, Forfeiture Standalone Report

Status: Complete

Tab: Other Notes Info.

Section: A	Section Name: Inventory Yearend Balances by Category Type				Rounding Method: Millions	Decimal: Zero	
5	Operating materials and supplies held for use	15	15	15	0	Dollars	Debit
6	Operating materials and supplies held in reserve for future use	23	23	23	0	Dollars	Debit
7	Operating materials and supplies excess, obsolete, and unserviceable					Dollars	Debit
8	Stockpile materials					Dollars	Debit
9	Stockpile materials held for sale					Dollars	Debit
10	Forfeited property	85	59	59	0	Dollars	Debit
11	Other related property	526	304	304	0	Dollars	Debit
12	Total allowance for inventories and related property	11	12	12	0	Dollars	Credit
13	Total inventories and related property, net	638	389	389	0	Dollars	N/A

**U.S. Department of the Treasury
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Note: 05 Inventories and Related Property

Fiscal Year: 2007

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 11, Forfeiture Standalone Report

Status: Complete

Tab: Other Notes Info.

Section: B **Section Name:** Capitalized Acquisitions From Government Agencies
by Trading Partner **No Data Flag:** YES **Rounding Method:** Millions **Decimal:** Zero

Line No	Line Description	2007 - SEPTEMBER	2006 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1	General Services Administration					Dollars	Debit
2	Department of Defense					Dollars	Debit
3	Department of Interior					Dollars	Debit
4	Department of Justice					Dollars	Debit
5	National Aeronautics and Space Administration					Dollars	Debit
6	All other departments					Dollars	Debit
7	Total Capitalized Assets from Federal Agencies					Dollars	N/A

Section: C **Section Name:** Other Information - Dollar Value **Rounding Method:** Millions **Decimal:** Zero

Line No	Line Description	2007 - SEPTEMBER	2006 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Seized property	694	575		575	Dollars	Debit
2	Forfeited property	85	69		69	Dollars	Debit
3	Goods held under price support and stabilization programs					Dollars	Debit

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Note: 05 Inventories and Related Property

Fiscal Year: 2007

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 11, Forfeiture Standalone Report

Status: Complete

Tab: Other Notes Info.

Section: D **Section Name:** Other Information - Number of Items/Volume

Line No	Line Description	2007 - SEPTEMBER	2006 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Seized property	26,515.0000	23,089.0000		23,089.0000	Units	N/A
2	Forfeited property	14,798.0000	9,907.0000		9,907.0000	Units	N/A
3	Goods held under price support and stabilization programs					Units	N/A

Section: E **Section Name:** Other Information

No Data Flag: YES

Rounding Method: Millions

Decimal: Zero

Line No	Line Description	2007 - SEPTEMBER	2006 - SEPTEMBER	Line Attributes	NB
1	(I) Difference between stockpile material carrying amount and its estimated selling price			Dollars	Debit
2	(I) Difference between excess, obsolete, or unserviceable material carrying amount and its estimated selling price			Dollars	Debit
3	(I) Amount of inventory revalued by holding gains and losses			Dollars	Debit
4	(I) Change in allowance			Dollars	Debit

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Note: 05	Inventories and Related Property	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 11, Forfeiture Standalone Report	
Status: Complete			

Tab: Other Notes Info.

Section: F	Section Name: Seized Property-Analysis of Change in Dollar Value	No Data Flag: YES	Rounding Method: User-Defined	Decimal: User-Defined
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Line No	Line Description	CY Balance at the Beginning of the year D	CY Seized during the year D	CY Disposed of during the year C	CY Balance at end of the year	PY Balance at the Beginning of the year D	PY Seized during the year D	Line Attributes	NB
1	(I)							Dollars	N/A
2	(I)							Dollars	N/A
3	(I)							Dollars	N/A
4	(I)							Dollars	N/A

Line No	Line Description	PY Disposed of during the year C	PY Balance at the end of the year	Line Attributes	NB
1	(I)			Dollars	N/A
2	(I)			Dollars	N/A
3	(I)			Dollars	N/A
4	(I)			Dollars	N/A

Section: G	Section Name: Seized Property-Analysis of Change in the Number of Items	No Data Flag: YES
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Line No	Line Description	CY Balance at the beginning of the year	CY Seized during the year	CY Disposed of during the year	CY Balance at the end of the year	PY Balance at the beginning of the year	PY Seized during the year	Line Attributes	NB
1	(I)							Units	N/A
2	(I)							Units	N/A
3	(I)							Units	N/A
4	(I)							Units	N/A

Line No	Line Description	PY Disposed of during the year	PY Balance at the end of the year	Line Attributes	NB
1	(I)			Units	N/A
2	(I)			Units	N/A
3	(I)			Units	N/A
4	(I)			Units	N/A

**U.S. Department of the Treasury
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Note: 05	Inventories and Related Property	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 11, Forfeiture Standalone Report	
Status: Complete			

Tab: Other Notes Info.

Section: H	Section Name: Forfeited Property-Analysis of Change in Dollar Value	No Data Flag: YES	Rounding Method: User-Defined	Decimal: User-Defined
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Line No	Line Description	CY Balance at the beginning of the year D	CY Additions during the year D	CY Disposed of during the year C	CY Balance at end of the year	PY Balance at the beginning of the year D	PY Additions during the year D	Line Attributes	NB
1	(I)							Dollars	N/A
2	(I)							Dollars	N/A
3	(I)							Dollars	N/A
4	(I)							Dollars	N/A

Line No	Line Description	PY Disposed of during the year C	PY Balance at end of the year	Line Attributes	NB
1	(I)			Dollars	N/A
2	(I)			Dollars	N/A
3	(I)			Dollars	N/A
4	(I)			Dollars	N/A

Section: I	Section Name: Forfeited Property-Analysis of Change in the Number of Items	No Data Flag: YES
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Line No	Line Description	CY Balance at the beginning of the year	CY Additions during the year	CY Disposed of during the year	CY Balance at the end of the year	PY Balance at the beginning of the year	PY Additionals during the year	Line Attributes	NB
1	(I)							Units	N/A
2	(I)							Units	N/A
3	(I)							Units	N/A
4	(I)							Units	N/A

Line No	Line Description	PY Disposed of during the year	PY Balance at the end of the year	Line Attributes	NB
1	(I)			Units	N/A
2	(I)			Units	N/A
3	(I)			Units	N/A
4	(I)			Units	N/A

**U.S. Department of the Treasury
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Note: 05	Inventories and Related Property	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 11, Forfeiture Standalone Report	
Status: Complete			

Tab: Other Notes Info.

Section: J	Section Name: Goods Held Under Price Support and Stabilization Programs-Analysis of Change in Dollar Value	No Data Flag: YES	Rounding Method: User-Defined	Decimal: User-Defined
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Line No	Line Description	CY Beginning of year D	CY Acquired during the year D	CY Disposed of during the year C	CY Balance at the end of the year	PY Beginning of year D	PY Acquired during the year D	Line Attributes	NB
1	(I)							Dollars	N/A
2	(I)							Dollars	N/A
3	(I)							Dollars	N/A
4	(I)							Dollars	N/A

Line No	Line Description	PY Disposed of during the year C	PY Balance at the end of the year	Line Attributes	NB
1	(I)			Dollars	N/A
2	(I)			Dollars	N/A
3	(I)			Dollars	N/A
4	(I)			Dollars	N/A

Section: K	Section Name: Goods Held Under Price Support and Stabilization Programs-Analysis of Change in Volume	No Data Flag: YES
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Line No	Line Description	CY Balance at the beginning of the year	CY Acquired during the year	CY Disposed of during the year	CY Balance at the end of the year	PY Balance at the beginning of the year	PY Acquired during the year	Line Attributes	NB
1	(I)							Units	N/A
2	(I)							Units	N/A
3	(I)							Units	N/A
4	(I)							Units	N/A

Line No	Line Description	PY Disposed of during the year	PY Balance at the end of the year	Line Attributes	NB
1	(I)			Units	N/A
2	(I)			Units	N/A
3	(I)			Units	N/A
4	(I)			Units	N/A

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Note: 05	Inventories and Related Property	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 11, Forfeiture Standalone Report	
Status: Complete			

Tab: Other Notes Info.

Section: L	Section Name: Goods Held Under Price Support and Stabilization Programs-Other Information	No Data Flag: YES	Rounding Method: User-Defined	Decimal: User-Defined
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Line No	Line Description	2007 - SEPTEMBER	2006 - SEPTEMBER	Line Attributes	NB
1	(I) Estimate to be donated or transferred during the coming period			Dollars	Debit
2	(I) Goods received as a result of surrender of collateral related to nonrecourse loans outstanding			Dollars	Debit
3	(I) Dollar value of purchase commitments			Dollars	Debit
4	(I) Contingent loss if it is at least reasonably possible			Dollars	Credit

Section: M	Section Name: Goods Held Under Price Support and Stabilization Programs-Volume	No Data Flag: YES			
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Line No	Line Description	2007 - SEPTEMBER	2006 - SEPTEMBER	Line Attributes	NB
1	(I) Volume of purchase agreement commitments			Units	N/A

**U.S. Department of the Treasury
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Note: 05	Inventories and Related Property	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 11, Forfeiture Standalone Report	
Status: Complete			

Tab: Other Notes Info.

Section: N	Section Name: Forfeited Property by Type	No Data Flag: YES	Rounding Method: User-Defined	Decimal: User-Defined
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Line No	Line Description	2007 - SEPTEMBER	2006 - SEPTEMBER	Line Attributes	NB
1	(I) Estimate of value to be distributed to other Federal agencies or State and local governments			Dollars	Debit

Tab: Text Data

Line No	Question	Answer
1	Method used to calculate allowance for each category of inventory	The Department had nominal balances in allowances at FYE 2006 and 2007. Inventory is reported by the Bureau of Engraving and Printing, the U.S Mint, the Treasury Forfeiture Fund and a small amount by the Internal Revenue Service U.S. Mint - All inventory that is not for sale has an allowance of 100% of the original value.
2	Provide any other relevant information pertaining to this note.	None

**U.S. Department of the Treasury
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Note: 06	Property, Plant, and Equipment	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 12	
Status: Complete			

Tab: Line Item Notes

Closing Package Line Description	Acct NB	Type	2007 - SEPTEMBER	2006 - SEPTEMBER	Rounding Method: Millions
Property, Plant and Equipment	D	A	2,086	2,182	Decimal: Zero
	Variance:		0	0	

Line No	Line Description	CY PP&E	CY Accum. Depr.	CY Net PP& E	PY PP&E	PY Accum. Depr.	PY Net PP&E
1	PP&E - balance beginning of year	5,478	3,296	2,182	5,400	3,002	2,398
2	Prior-period adjustments (not restated)						
3	Capitalized acquisitions from the public	413		413	405		405
4	Capitalized acquisitions from Government agencies	17		17	27	1	26
5	Deletions from the Balance Sheet	-113	-97	-16	-345	-216	-129
6	Revaluations	-12		-12	-9		-9
7	Stewardship reclassifications						
8	Depreciation/amortization		498	-498		509	-509
	Total	<u>5,783</u>	<u>3,697</u>	<u>2,086</u>	<u>5,478</u>	<u>3,296</u>	<u>2,182</u>

Tab: Other Notes Info.

Section: A	Section Name: Gross cost for PP&E for each category	Rounding Method: Millions	Decimal: Zero
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Line No	Line Description	2007 - SEPTEMBER	2006 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Buildings, structures, and facilities (including improvement to land)	658	642	642	0	Dollars	Debit
2	Furniture, fixtures, and equipment	3,271	3,182	3,182	0	Dollars	Debit
3	Construction in progress	27	14	14	0	Dollars	Debit

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Note: 06	Property, Plant, and Equipment	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 12	
Status: Complete			

Tab: Other Notes Info.

Section: A	Section Name: Gross cost for PP&E for each category	Rounding Method: Millions	Decimal: Zero		
4 Land	12	12	12	0	Dollars Debit
5 (l) Automated data processing software			1,027	-1,027	Dollars Debit
6 Internal use software	1,264	1,119		1,119	Dollars Debit
7 Assets under capital lease	25	22	22	0	Dollars Debit
8 Leasehold improvements	526	487	487	0	Dollars Debit
9 Other property, plant and equipment		0	92	-92	Dollars Debit
10 Total property, plant and equipment	5,783	5,478	5,478	0	Dollars N/A

Threshold Line Description	Question	Answer
Other Notes Info - Construction in progress (2007 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Variance is not significant to an entity the size of the Department of the Treasury
Other Notes Info - Internal use software (2007 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	New Line for FY 07 reporting. More IUS brought online.
Other Notes Info - Assets under capital lease (2007 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The Department does not disclose capital lease detail in it's notes because they are insignificant. They are mainly held by IRS.

**U.S. Department of the Treasury
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Note: 06 Property, Plant, and Equipment

Fiscal Year: 2007

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 12

Status: Complete

Tab: Other Notes Info.

Section: B **Section Name:** Accumulated Depreciation/Amortization **Rounding Method:** Millions **Decimal:** Zero

Line No	Line Description	2007 - SEPTEMBER	2006 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Buildings, structures, and facilities	276	249	249	0	Dollars	Credit
2	Furniture, fixtures, and equipment	2,503	2,317	2,317	0	Dollars	Credit
3	(I) Automated data processing software			431	-431	Dollars	Credit
4	Internal use software	564	431		431	Dollars	Credit
5	Assets under capital lease	12	7	7	0	Dollars	Credit
6	Leasehold improvements	342	292	292	0	Dollars	Credit
7	Other property, plant, and equipment					Dollars	Credit
8	Total accumulated depreciation/amortization	-3,697	-3,296	-3,296	0	Dollars	N/A

Section: C **Section Name:** Intragovernmental Capitalized acquisition amounts **Rounding Method:** Millions **Decimal:** Zero

Line No	Line Description	2007 - SEPTEMBER	2006 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1	General Services Administration	14	26	23	3	Dollars	Debit
2	Department of Defense	3				Dollars	Debit
3	Department of the Interior					Dollars	Debit
4	Department of Justice					Dollars	Debit
5	National Aeronautics and Space Administration					Dollars	Debit

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Note: 06	Property, Plant, and Equipment	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 12	
Status: Complete			

Tab: Other Notes Info.

Section: C	Section Name: Intragovernmental Capitalized acquisition amounts	Rounding Method: Millions	Decimal: Zero
6 All other departments	1	1	0
7 Total capitalized assets from Federal agencies	17	27	24

				Dollars	Debit
				Dollars	N/A

Section: D	Section Name: Gain/Loss on Sale/Disposition	Rounding Method: Millions	Decimal: Zero
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Line No	Line Description	2007 - SEPTEMBER	2006 - SEPTEMBER	D	Previously Rptd	D	Line Item Changes	D	Line Attributes	NB
1	Gain/loss on sale/disposition of property, plant and equipment		2						Dollars	N/A

Section: E	Section Name: Estimated useful life	No Data Flag: YES
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Line No	Line Description	CY Low Estimate	CY High Estimate	PY Low Estimate	PY High Estimate	Line Attributes	NB
1	(l) Building, structures, and facilities (including improvement to land)					Units	N/A
2	(l) Furniture, fixtures, and equipment					Units	N/A
3	(l) Construction in progress					Units	N/A

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Note: 06	Property, Plant, and Equipment	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 12	
Status: Complete			

Tab: Other Notes Info.

Section: E	Section Name: Estimated useful life	No Data Flag: YES
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4 (l) Land		Units	N/A
5 (l) Automated data processing software		Units	N/A
6 (l) Assets under capital lease		Units	N/A
7 (l) Leasehold improvements		Units	N/A
8 (l) Other property, plant, and equipment		Units	N/A

Section: F	Section Name: Capitalization threshold for PP&E (SFFAS No. 6, par. 45)	No Data Flag: YES	Rounding Method: Millions	Decimal: User-Defined
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Line No	Line Description	CY Low	CY High	PY Low	PY High	Line Attributes	NB
1	(l) Building, structures, and facilities (including improvement to land)					Dollars	Debit
2	(l) Furniture, fixtures, and equipment					Dollars	Debit
3	(l) Construction in progress					Dollars	Debit
4	(l) Land					Dollars	Debit
5	(l) Automated data processing software					Dollars	Debit
6	(l) Assets under capital lease					Dollars	Debit
7	(l) Leasehold improvements					Dollars	Debit
8	(l) Other property, plant, and equipment					Dollars	Debit

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Note: 06	Property, Plant, and Equipment	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 12	
Status: Complete			

Tab: Other Notes Info.

Section: G	Section Name: Gains/Loss on Sale/Disposition	No Data Flag: YES	Rounding Method: Millions	Decimal: Zero
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Line No	Line Description	2007 - SEPTEMBER	2006 - SEPTEMBER	Line Attributes	NB
1	(I) Gain/Loss on sale/disposition of property, plant and equipment			Dollars	Debit

Tab: Text Data

Line No	Question	Answer
1	Provide the physical quantity information by category for multiuse heritage assets that are included in the "Line Item Notes" tab of this note (SFFAS No. 16, par 9).	The Department has one multi-use heritage asset. The Main Treasury Building and Annex.
2	Disclose any transfer of land where the book value is not known by the receiving entity, if material (SFFAS No. 6, par.72).	No transfers
3	Provide any other relevant information pertaining to this note and any material changes from the prior years' depreciation methods and capitalization thresholds.	None

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Note: 07	Securities and Investments	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 7	
Status: Complete			

Tab: Line Item Notes

Closing Package Line Description	Acct NB Type	2007 - SEPTEMBER	2006 - SEPTEMBER	Previously Rptd	Line Item Changes	
						Rounding Method: Millions
						Decimal: Zero
						Variance:

Line No	Line Description	2007 - SEPTEMBER	2006 - SEPTEMBER	Previously Rptd	Line Item Changes	
2	Exchange Stabilization Fund	10,039	9,277	9,277	0	
3						
4						
5						
6						
7	Other securities and investments	35	48	48	0	
	Total	10,074	9,325	9,325	0	

Threshold

Line Description	Question	Answer
Line Item Notes - Other securities and investments (2007 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The amount did not change by more than \$500,000

Tab: Other Notes Info.

Section: A	Section Name: Gain/Loss on Disposition of Securities and Investments	No Data Flag: YES	Rounding Method: Millions		Decimal: Zero
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Line No	Line Description	2007 - SEPTEMBER	2006 - SEPTEMBER	Previously Rptd	Line Item Changes		Line Attributes	NB
1	Gain/Loss on disposition of securities and investments						Dollars	Debit

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Note: 07 Securities and Investments

Fiscal Year: 2007

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 7

Status: Complete

Tab: Other Notes Info.

Tab: Text Data

Line No	Question	Answer
1	Provide a description of the programs reported on the "Line Item Notes" tab for lines 1 through 6.	The investments, except for \$35M, are held by the Exchange Stabilization Fund.
2	Provide a description and related amounts for balances that exceed \$1 billion in the line title "Other Securities and Investments" on the "Line Item Notes" tab.	NA
3	Provide any other relevant information pertaining to this note.	See PAR Note 7 for additional detail

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Note: 08	Other Assets	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 9	
Status: Complete			

Tab: Line Item Notes

Closing Package Line Description	Acct NB	Type	2007 - SEPTEMBER	2006 - SEPTEMBER	Rounding Method: Millions
Other Assets	D	A	5,540	5,510	Decimal: Zero
	Variance:		0	0	

Line No	Line Description	2007 - SEPTEMBER	2006 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Advances and prepayments	10	11	11	0
2	Other Assets	5,530	5,499	5,499	0
	Total	<u>5,540</u>	<u>5,510</u>	<u>5,510</u>	<u>0</u>

Tab: Text Data

Line No	Question	Answer
1	Provide a description of advances and prepayments on the "Line Item Notes" tab for line 1.	Advances are aggregate from every Treasury bureau. Most of the balance applies to IRS. IRS - Advances and prepaid amounts exist to maintain and continue daily business operations with individuals, business units or other entities. Advances and prepayments are recorded as assets. Advances and prepayments are reduced when goods or services are received, contract terms are met, progress is made under a contract, or prepaid expenses expire. Advances to the public are cash outlays for criminal investigative and employee travel.
2	Provide a description and related amounts for balances that exceed \$1 billion in the line titled "Other Assets" on the "Line Item Notes" tab.	\$5.5B relates to Treasury Department investments in Multilateral Development Banks (MDBs). See PAR Note 9.
3	Provide any other relevant information pertaining to this note.	

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Note: 09	Accounts Payable	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 17	
Status: Complete			

Tab: Line Item Notes

Closing Package Line Description	Acct NB Type	2007 - SEPTEMBER	2006 - SEPTEMBER	Rounding Method: Millions
				Decimal: Zero
				Variance:

Line No	Line Description	2007 - SEPTEMBER	2006 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Accounts Payable	2,446	704	704	0
	Total	2,446	704	704	0

Threshold

Line Description	Question	Answer
Line Item Notes - Accounts Payable (2007 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	SGL crosswalk changed. IRS & TTB Refunds now use SGL 2110

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Note: 10A Federal Debt Securities Held by the Public	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000 Department of the Treasury	Agency Notes: Note 14	
Status: Complete		

Tab: Line Item Notes

	Closing Package Line Description		Acct NB Type	2007 - SEPTEMBER	2006 - SEPTEMBER	Previously Rptd	Line Item Changes	
								Rounding Method: Millions
								Decimal: Zero
								Variance:
Line No	Line Description	2007 - SEPTEMBER	2006 - SEPTEMBER	Previously Rptd	Line Item Changes			
1	Marketable Securities - Treasury bills	954,607	908,474	908,474	0			
2	Marketable Securities - Treasury notes	2,456,100	2,445,307	2,445,307	0			
3	Marketable Securities - Treasury bonds	560,922	534,473	534,473	0			
4	Marketable Securities - Treasury inflation protected securities	456,776	395,550	395,550	0			
5	Non-marketable securities	620,900	559,317	559,317	0			
6	Unamortized premium on Treasury securities	4,146	6,293	6,293	0			
7	Unamortized discount on Treasury securities	-43,587	-46,459	-46,459	0			
8	Accrued interest payable on debt issued by Treasury	44,386	41,119	41,119	0			
9	Securities at par							
10	Unamortized premium on securities							
11	Unamortized discount on securities							
12	Accrued interest payable on agency securities							
	Total	5,054,250	4,844,074	4,844,074	0			

Tab: Other Notes Info.

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Note: 10A Federal Debt Securities Held by the Public

Fiscal Year: 2007

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 14

Status: Complete

Tab: Other Notes Info.

Section: A **Section Name:** Federal Debt Held By the Public: Other Related Information **Rounding Method:** Millions **Decimal:** Zero

Line No	Line Description	2007 - SEPTEMBER	2006 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Debt subject to statutory limit	8,921,343	8,420,278	8,420,278	0	Dollars	Credit
2	Statutory debt limit	9,815,000	8,965,000	8,965,000	0	Dollars	Credit

Section: B **Section Name:** Federal Debt Held By The Public: Average Interest Rate

Line No	Line Description	2007 - SEPTEMBER	2006 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Marketable securities - Treasury bills		5.0000	5.0000	.0000	Percent	N/A
2	Marketable securities - Treasury notes		4.2000	4.2000	.0000	Percent	N/A
3	Marketable securities - Treasury bonds		7.6000	7.6000	.0000	Percent	N/A
4	Marketable securities - Treasury inflation protected securities		2.3000	2.3000	.0000	Percent	N/A
5	Non-marketable securities		5.0000	5.0000	.0000	Percent	N/A

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Note: 10B	Treasury securities held by the Government trust, revolving, and special funds	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: None - Eliminated in Treasury f/s	
Status: Complete			

Tab: Other Notes Info.

Section: A **Section Name:** Investments in Federal Debt securities **Rounding Method:** Millions **Decimal:** Zero

Line No	Line Description	CY Par value of the investment D	CY Unamortized Discount C	CY Unamortized premium D	CY Net Investment	PY Par Value D	PY Unamortized discount C	Line Attributes	NB
19	Department of Treasury, Exchange Stabilization Fund	16,436			16,436	15,711		Dollars	N/A
21								Dollars	N/A
22								Dollars	N/A
23								Dollars	N/A
24	All other programs and funds	5,880	19	76	5,937	5,441	13	Dollars	N/A
25	Total	22,316	-19	76	22,373	21,152	-13	Dollars	N/A
Line No	Line Description	PY Unamortized premium D	PY Net Investment					Line Attributes	NB
19	Department of Treasury, Exchange Stabilization Fund		15,711					Dollars	N/A
21								Dollars	N/A
22								Dollars	N/A
23								Dollars	N/A
24	All other programs and funds	117	5,545					Dollars	N/A
25	Total	117	21,256					Dollars	N/A

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Note: 11	Federal Employee and Veteran Benefits Payable	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 17	
Status: Complete			

Tab: Line Item Notes

Closing Package Line Description	Acct NB Type	2007 - SEPTEMBER	2006 - SEPTEMBER	Rounding Method: Millions
Federal Employee and Veteran Benefits Payable	C L	611	635	Decimal: Zero
	Variance:	0	0	

Line No	Line Description	2007 - SEPTEMBER	2006 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Pension and accrued benefits				
2	Post-retirement health and accrued benefits				
3	Veteran's compensation and burial benefits				
4	Life Insurance and accrued benefits				
5	FECA Benefits	573	635	635	0
6	Liability for other retirement and postemployment benefits	38			
	Total	611	635	635	0

Threshold

Line Description	Question	Answer
Line Item Notes - FECA Benefits (2007 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (unaudited)	FECA Actuarial Liability - Updated every year by DOL

Tab: Other Notes Info.

Section: A	Section Name: Pension and Accrued Benefits Liability-To be completed for the amount entered for pension and accrued benefits in the "Line Item Notes" tab	No Data Flag: YES	Rounding Method: Millions	Decimal: Zero
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Line No	Line Description	2007 - SEPTEMBER	2006 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Pension and accrued benefits liability-beginning of period					Dollars	Credit
2	Prior-period adjustments(not					Dollars	Credit

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Note: 11 Federal Employee and Veteran Benefits Payable

Fiscal Year: 2007

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 17

Status: Complete

Tab: Other Notes Info.

Section: A **Section Name:** Pension and Accrued Benefits Liability-To be completed for the amount entered for pension and accrued benefits in the "Line Item Notes" tab **No Data Flag:** YES **Rounding Method:** Millions **Decimal:** Zero

restated)					
3 Prior (and past) service costs from plan amendments (or the initiation of a new plan) during the period				Dollars	Credit
4 Assumption Change Liability				Dollars	Credit
5 Normal Costs (SFFAS No. 5, par. 72)				Dollars	Credit
6 Interest on pension liability during the period				Dollars	Credit
7 Prior (and past) service cost (from the initiation of a new plan)				Dollars	Credit
8 Actuarial (gains)/losses				Dollars	Credit
9 Total pension expense (SFFAS No. 5, par.72)				Dollars	N/A
10 Less Benefits Paid				Dollars	Debit
11 Pension and Accrued Benefits Liability-end of period				Dollars	N/A

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Note: 11	Federal Employee and Veteran Benefits Payable	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 17	
Status: Complete			

Tab: Other Notes Info.

Section: B	Section Name: Pension Liability Long-Term Significant Assumptions Used in 2006 and 2005 Valuation (SFFAS No. 5, par.67)	No Data Flag: YES
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Line No	Line Description	2007 - SEPTEMBER	2006 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Rate of Interest					Percent	N/A
2	Rate of inflation					Percent	N/A
3	Projected salary increases					Percent	N/A

Section: C	Section Name: Postretirement Health and Accrued Benefits	No Data Flag: YES	Rounding Method: Millions	Decimal: Zero
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Line No	Line Description	2007 - SEPTEMBER	2006 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Postretirement health and accrued benefits liability-beginning of period (SFFAS No. 5, par.88)					Dollars	Credit
2	Prior-period adjustments (not restated)					Dollars	Credit
3	Prior (and past) service costs from plan amendments (or the initiation of a new plan) during the period					Dollars	Credit
4	(I) Assumption change liability					Dollars	Credit
5	Normal costs					Dollars	Credit
6	Interest on liability					Dollars	Credit
7	Change in medical inflation rate assumption (gains)/losses					Dollars	Credit
8	Other actuarial (gains)/losses					Dollars	Credit

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Note: 11	Federal Employee and Veteran Benefits Payable	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 17	
Status: Complete			

Tab: Other Notes Info.

Section: C	Section Name: Postretirement Health and Accrued Benefits	No Data Flag: YES	Rounding Method: Millions	Decimal: Zero
9	Total postretirement health benefits expense			Dollars N/A
10	Less claims paid			Dollars Debit
11	Postretirement health and accrued benefits liability-end of period			Dollars N/A

Section: D	Section Name: Postretirement Health Liability Significant Assumptions Used in Determining the 2006 and 2005 Valuation	No Data Flag: YES		
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Line No	Line Description	2007 - SEPTEMBER	2006 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Rate of Interest					Percent	N/A
2	Rate of health care cost inflation					Percent	N/A

Section: E	Section Name: Veteran's Compensation and Burial Benefits (to be completed by the Department of Veterans Affairs)	No Data Flag: YES	Rounding Method: Millions	Decimal: Zero
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Line No	Line Description	2007 - SEPTEMBER D	2006 - SEPTEMBER D	Previously Rptd D	Line Item Changes D	Line Attributes	NB
4	Total compensation and burial benefits payable					Dollars	N/A

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Note: 11	Federal Employee and Veteran Benefits Payable	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 17	
Status: Complete			

Tab: Other Notes Info.

Section: G	Section Name: Other	No Data Flag: YES	Rounding Method: User-Defined	Decimal: User-Defined
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Line No	Line Description	2007 - SEPTEMBER	2006 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Non-marketable Treasury securities held by Thrift Savings Plan (TSP) Fund					Dollars	Debit
2	Total assets of pension and other retirement and benefit plans					Dollars	Debit
3	Market value of investments in market-based and marketable securities included in line 2					Dollars	Debit

Tab: Text Data **No Data Flag:** YES

Line No	Question	Answer
1	Provide the following information as it relates to life insurance (other than whole life) (SFFAS No. 5, par. 110, table 9): a description of each component of the liability for future policy benefits, an explanation of its projected use, and any other potential uses.	
2	For pension plans that differ from the Civil Service Retirement System (CSRS), the Federal Employee Retirement System (FERS), and the Military Retirement System (MRS), describe assumptions used (SFFAS 5, par. 67).	
3	Provide the long-term projection (25 years) of the significant assumptions used in determining pension liability and the related expense.	
4	Provide the long-term projection (25 years) of the significant assumptions used in determining the postretirement health benefits liability and the related expense.	
7	Provide any other relevant information pertaining to this note.	

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Note: 12	Environmental and Disposal Liabilities	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: None	
Status: Complete			

Tab: Line Item Notes

Closing Package Line Description	Acct NB Type	2007 - SEPTEMBER	2006 - SEPTEMBER	Previously Rptd	Line Item Changes	Rounding Method: Millions	
						Decimal: Zero	Variance:
Line No	Line Description	2007 - SEPTEMBER	2006 - SEPTEMBER	Previously Rptd	Line Item Changes		
1							
2							
3							
4							
5							
6	Other Environmental and Disposal Liabilities						
	Total						

Tab: Other Notes Info.

Section: A	Section Name: Other Related Information	No Data Flag: YES	Rounding Method: User-Defined	Decimal: User-Defined			
Line No	Line Description	2007 - SEPTEMBER	2006 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1	(I) Amount of operating and capital expenditures used to remediate legacy waste					Dollars	Debit
2	Unrecognized portion of estimated total cleanup costs associated with general property, plant, and equipment					Dollars	Debit
3	(I) Estimated cleanup costs when general property, plant and equipment is					Dollars	Debit

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Note: 12	Environmental and Disposal Liabilities	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: None	
Status: Complete			

Tab: Other Notes Info.

Section: A	Section Name: Other Related Information	No Data Flag: YES	Rounding Method: User-Defined	Decimal: User-Defined
4	placed into service (I) Changes in total estimated cleanup costs due to changes in law and technology			Dollars Debit
5	(I) Portion of the change in estimated costs due to changes in law and technology that is related to prior periods			Dollars Debit

Tab: Text Data **No Data Flag:** YES

Line No	Question	Answer
1	List the applicable laws and regulations covering cleanup requirements	
2	Provide a description of the type of environmental and disposal liabilities identified.	
3	Provide any other relevant information pertaining to this note.	

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Note: 13	Benefits Due and Payable	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: None	
Status: Complete			

Tab: Line Item Notes					
Closing Package Line Description	Acct NB Type	2007 - SEPTEMBER	2006 - SEPTEMBER	Previously Rptd	Line Item Changes
Variance:					
Line No	Line Description	2007 - SEPTEMBER	2006 - SEPTEMBER	Previously Rptd	Line Item Changes
9	Other Benefits Due and Payable				
	Total				

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Note: 14	Insurance Programs Other Than Veterans Affairs	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: None	
Status: Complete			

Tab: Line Item Notes

Closing Package Line Description	NB	Acct Type	2007 - SEPTEMBER	2006 - SEPTEMBER	Rounding Method: Millions
Insurance Programs	C	L	18	13	Decimal: Zero
		Variance:	0	0	

Line No	Line Description	2007 - SEPTEMBER	2006 - SEPTEMBER	Previously Rptd	Line Item Changes
4	Other Insurance Programs	18	13	13	0
	Total	18	13	13	0

Threshold

Line Description	Question	Answer
Line Item Notes - Other Insurance Programs (2007 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	This is not significant to an entity the size of the Department of the Treasury.

Tab: Text Data

Line No	Question	Answer
1	Provide a description for the type of insurance programs identified in the "Line Item Notes" tab.	The actuarial liability relates to an insurance program at the Office of the Comptroller of the Currency.
2	Provide the name of the insurance programs and a description of the insurance program entered on the line titled "Other insurance programs" in the "Line Item Notes" tab.	The actuarial liability relates to an insurance program at the Office of the Comptroller of the Currency
3	Provide any other relevant information pertaining to this note.	None

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Note: 15	Other Liabilities	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 5, 6, 4,15, 21, 17	
Status: Complete			

Tab: Line Item Notes

Closing Package Line Description	Acct NB	Type	2007 - SEPTEMBER	2006 - SEPTEMBER	Rounding Method: Millions
					Decimal: Zero
			Variance:		

Line No	Line Description	2007 - SEPTEMBER	2006 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Deferred revenue	306	271	271	0
2	Accrued wages and benefits	341	348	348	0
3	Gold certificates	11,037	11,037	11,037	0
4	Other debt				
5	Exchange Stabilization Fund	9,826	9,433	9,433	0
6	(I) Deposited funds and undeposited collections			497	
7	Capital lease liabilities	7	4	4	0
8	Contingent liabilities	2	2	2	0
9	Accrued grant liabilities				
10	(I) Federal aid highway grant accruals				
11	Other employee and actuarial liabilities				
12	Nuclear waste fund				
13	D.C. pension liability	8,992	9,068	9,068	0
14	Custodial liabilities		3	3	
15	Accrued annual leave	592	573	573	0
16	DOE contractor's pension and postretirement liability				
17	Advances and prepayments				
18	Accrued subsidies				
19					
20					
21					
22	Other Liabilities	1,026	2,965	2,468	497
	Total	32,129	33,704	33,704	497

Threshold

Line Description	Question	Answer
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**U.S. Department of the Treasury
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Note: 15 Other Liabilities
Entity: 2000 Department of the Treasury
Status: Complete

Fiscal Year: 2007 **Period:** SEPTEMBER
Agency Notes: Note 5, 6, 4,15, 21, 17

Threshold

Line Description	Question	Answer
Line Item Notes - Deferred revenue (2007 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Not significant to the Department of the Treasury
Line Item Notes - Capital lease liabilities (2007 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The IRS is the only Treasury entity reporting capital leases and the amount is insignificant to the Department.
Line Item Notes - Other Liabilities (2007 - SEPTEMBER)	Please enter a description for any amounts over \$50 million.	In prior years IRS Tax Refunds were reported in this category. In FY 2007 the SGL changed to 2110. Refunds were reclassified to accounts payable.

Tab: Text Data

Line No	Question	Answer
1	Provide a description of the liabilities reported on the "Line Item Notes" tab for lines 1 through 21.	Line items are self explanatory. Additional detail is available in the Department's PAR Notes. Other mainly consists of deposit funds and other various liabilities.
2	Provide a description and related amounts for balances that exceed \$50 billion on the titled "Other liabilities".	None
3	Provide any other relevant information pertaining to this note.	Significant decrease in Other is related to IRS tax refunds classified as accounts payable in FY 2007.

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Note: 16 Collections and Refunds of Federal Revenue

Fiscal Year: 2007

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 1, 21

Status: Complete

Tab: Other Notes Info.

Section: A **Section Name:** Collections of Federal Revenue **Rounding Method:** Millions **Decimal:** Zero

Line No	Line Description	2007	2006	2005	Prior Years	Line Attributes	NB
1	Individual income and tax withholdings	1,408,591	750,587	23,861	18,425	Dollars	Credit
2	Corporation income taxes	253,376	116,342	2,938	22,664	Dollars	Credit
3	Unemployment taxes	5,198	2,041	51	126	Dollars	Credit
4	Excise taxes	49,174	17,807	90	209	Dollars	Credit
5	Estate and gift taxes	45	16,162	1,571	9,200	Dollars	Credit
6	Railroad retirement taxes	3,576	1,127	1	14	Dollars	Credit
7	Federal Reserve earnings	26,255	5,788	0	0	Dollars	Credit
8	Fines, penalties, interest, and other revenue	1,653	423	0	0	Dollars	Credit
9	Custom duties	0	0	0	0	Dollars	Credit
10	Subtotal	-1,747,868	-910,277	-28,512	-50,638	Dollars	N/A
11	Amounts collected for Non-Federal entities	486				Dollars	Debit
12	Total	-1,747,382	-910,277	-28,512	-50,638	Dollars	N/A

Section: B **Section Name:** PP Collections of Federal Revenue **Rounding Method:** Millions **Decimal:** Zero

Line No	Line Description	2006	2005	2004	Prior Years	Line Attributes	NB
1	Individual income and tax withholdings	1,309,338	690,831	17,307	16,733	Dollars	Credit
2	Corporation income taxes	259,140	103,803	1,669	15,814	Dollars	Credit
3	Unemployment taxes	5,080	2,276	52	125	Dollars	Credit
4	Excise taxes	53,488	18,999	91	196	Dollars	Credit
5	Estate and gift taxes	50	18,806	1,240	8,592	Dollars	Credit

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Note: 16 Collections and Refunds of Federal Revenue

Fiscal Year: 2007

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 1, 21

Status: Complete

Tab: Other Notes Info.

Section: B **Section Name:** PP Collections of Federal Revenue **Rounding Method:** Millions **Decimal:** Zero

6	Railroad retirement taxes	3,577	1,094	0	2	Dollars	Credit
7	Federal Reserve earnings	24,141	5,804	0	0	Dollars	Credit
8	Fines, penalties, interest, and other revenue	2,888	436	0	0	Dollars	Credit
9	Customs duties	0	0	0	0	Dollars	Credit
10	Subtotal	-1,657,702	-842,049	-20,359	-41,462	Dollars	N/A
11	Amounts collected for non-Federal entities	374	0	0	0	Dollars	Debit
12	Total	-1,657,328	-842,049	-20,359	-41,462	Dollars	N/A

Section: C **Section Name:** Federal Tax Refunds Disbursed **Rounding Method:** Millions **Decimal:** Zero

Line No	Line Description	2007	2006	2005	Prior Years	Line Attributes	NB
1	Individual income and tax withholdings	1,823	235,151	17,839	6,242	Dollars	Debit
2	Corporation income taxes	1,241	8,122	4,278	14,509	Dollars	Debit
3	Unemployment taxes	0	75	16	36	Dollars	Debit
4	Excise taxes	416	570	253	1,131	Dollars	Debit
5	Estate and gift taxes	0	256	490	223	Dollars	Debit
6	Railroad retirement taxes	0	5	1	7	Dollars	Debit
7	Federal Reserve earnings	0	0	0	0	Dollars	Debit
8	Fines, penalties, interest, and other revenue	0	0	0	0	Dollars	Debit
9	Customs Duties	0	0	0	0	Dollars	Debit
10	Total	3,480	244,179	22,877	22,148	Dollars	N/A

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Note: 16 Collections and Refunds of Federal Revenue

Fiscal Year: 2007

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 1, 21

Status: Complete

Tab: Other Notes Info.

Section: D **Section Name:** PP Fed Tax Refunds Disbursed for the FY **Rounding Method:** Millions **Decimal:** Zero

Line No	Line Description	2006	2005	2004	Prior Years	Line Attributes	NB
1	Individual income and tax withholdings	612	225,503	13,465	5,606	Dollars	Debit
2	Corporation income taxes	1,238	8,805	3,906	16,514	Dollars	Debit
3	Unemployment taxes	0	86	19	38	Dollars	Debit
4	Excise taxes	0	479	46	178	Dollars	Debit
5	Estate and gift taxes	429	240	332	279	Dollars	Debit
6	Railroad retirement taxes	0	-31	15	19	Dollars	Debit
7	Federal Reserve earnings	0	0	0	0	Dollars	Debit
8	Fines, penalties, interest, and other revenue	0	0	0	0	Dollars	Debit
9	Customs duties	0	0	0	0	Dollars	Debit
10	Total	2,279	235,082	17,783	22,634	Dollars	N/A

Section: E **Section Name:** Miscellaneous **No Data Flag:** YES **Rounding Method:** Millions **Decimal:** User-Defined

Line No	Line Description	2007 - SEPTEMBER	2006 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Portion due from identified non-compliance assessments					Dollars	Debit
2	Portion due from pre-assessment work in process					Dollars	Debit

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Note: 16	Collections and Refunds of Federal Revenue	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 1, 21	
Status: Complete			

Tab: Other Notes Info.

Section: F	Section Name: Tax Gap	Rounding Method: Millions	Decimal: Zero
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Line No	Line Description	CY Low end of range	CY High end of range	PY Low end of range	PY High end of range	Line Attributes	NB
1	Tax gap estimate	0	345	0	345	Dollars	Debit

Tab: Text Data

Line No	Question	Answer
1	Disclose the basis of accounting related to Collections and Disbursements of Federal Revenue.	The Department's Statement of Custodial Activity is presented on a modified accrual basis of accounting. Revenues are recognized as cash is collected. The Balance Sheet includes an estimated amount for taxes receivable and payable to the General Fund of the United States government (ref: Department Note 1, M)
2	Provide a brief description of any other material types of revenue transactions that relate to the custodial responsibility of the collecting entity (SFFAS No. 7, par. 65.2).	See IRS stand alone Audited Financial Statements, Notes 1H, I, and supplemental information.
3	Disclose the reasons for any trust fund revenues that are not recorded in accordance with applicable law (SFFAS No. 7, par. 66).	Trust Fund Revenues are recorded in accordance with applicable law.
4	Provide any other relevant information pertaining to this note.	Ref: IRS Standalone audited financial statements. NOTE: IRS could not calculate a Tax Gap Low End Estimate, they were only able to provide the High End.

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Note: 17	Prior-Period Adjustments	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: None	
Status: Complete			

Tab: Other Notes Info.

Section: A	Section Name: Prior Period Adjustments	No Data Flag: YES	Rounding Method: Millions	Decimal: Zero
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Line No	Line Description	2007 - SEPTEMBER	Line Attributes	NB
1	Amounts that adjusted CY beginning net position - for change in accounting principles		Dollars	Credit
2	Amounts that adjusted CY beginning net position - for correction of errors in PP not restated		Dollars	Credit

Section: B	Section Name: Prior-Period Adjustments - Restatements	No Data Flag: YES	Rounding Method: Millions	Decimal: Zero
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Line No	Line Description	Credit Amount C	Debit Amount D	Line Attributes	NB
1				Dollars	N/A
2				Dollars	N/A
3				Dollars	N/A
4				Dollars	N/A
5				Dollars	N/A
6				Dollars	N/A
7				Dollars	N/A
8				Dollars	N/A
9				Dollars	N/A
10				Dollars	N/A

Tab: Text Data **No Data Flag:** YES

Line No	Question	Answer
1	Describe the adjustments to beginning net position that resulted from changes in accounting principles and all corrections of errors that were not restated.	
2	Describe the corrections of error that were restated.	
3	Describe any Federal prior-period adjustments.	
4	Provide any other relevant information pertaining to this note.	

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Note: 18	Contingencies (SFFAS Nos. 5 and 12)	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 16	
Status: Complete			

Tab: Other Notes Info.

Section: A	Section Name: Insurance Contingencies (Reasonably Possible Only)	No Data Flag: YES	Rounding Method: User-Defined	Decimal: User-Defined
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Line No	Line Description	2007 - SEPTEMBER	2006 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
4						Dollars	Credit
5						Dollars	Credit
6						Dollars	Credit
7						Dollars	Credit
8						Dollars	Credit
9	Other insurance contingencies					Dollars	Credit
10	Total					Dollars	N/A

Section: B	Section Name: Insurance in force (Sum of Policy Face Value and Dividends Paid)	No Data Flag: YES	Rounding Method: User-Defined	Decimal: User-Defined
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Line No	Line Description	2007 - SEPTEMBER	2006 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
3						Dollars	Credit
4						Dollars	Credit
5						Dollars	Credit
6						Dollars	Credit
7						Dollars	Credit
8	Other insurance in force					Dollars	Credit
9	Total					Dollars	N/A

Section: C	Section Name: Civil Litigation, Claims and Assessments	No Data Flag: YES	Rounding Method: User-Defined	Decimal: User-Defined
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Line No	Line Description	CY Accrued/Estimated amount	CY Estimated Range(Low end)	CY Estimated Range (High end)	CY Claim amount(Unable to determine loss)	PY Accrued/Estimated amount	PY Estimated Range(Low end)	Line Attributes	NB
1	Probable							Dollars	Credit
2	Reasonably Possible							Dollars	Credit

Line No	Line Description	PY Estimated Range (High end)	PY Claim amunt (unable to determine)	Line Attributes	NB
1	Probable			Dollars	Credit
2	Reasonably Possible			Dollars	Credit

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Note: 18	Contingencies (SFFAS Nos. 5 and 12)	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 16	
Status: Complete			

Tab: Other Notes Info.

Section: D	Section Name: Environmental Litigation, Claims, and Assessments	No Data Flag: YES	Rounding Method: User-Defined	Decimal: User-Defined
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Line No	Line Description	CY Accrued/Estimated amount	CY Estimated Range (Low end)	CY Estimated Range (High end)	CY Claim amount (unable to determine)	PY Accrued/Estimated amount	PY Estimated Range (Low end)	Line Attributes	NB
1	Probable							Dollars	Credit
2	Reasonably Possible							Dollars	Credit

Line No	Line Description	PY Estimated Range (High Range)	PY Claim amount (unable to determine)	Line Attributes	NB
1	Probable			Dollars	Credit
2	Reasonably Possible			Dollars	Credit

Section: E	Section Name: Other Contingencies	Rounding Method: Millions	Decimal: Zero
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Line No	Line Description	2007 - SEPTEMBER	2006 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Terrorism Risk Insurance Program -- See text data	0	0		0	Dollars	Credit
2						Dollars	Credit
3						Dollars	Credit
4						Dollars	Credit
5						Dollars	Credit

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Note: 18 Contingencies (SFFAS Nos. 5 and 12)

Fiscal Year: 2007

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 16

Status: Complete

Tab: Other Notes Info.

Tab: Text Data

Line No	Question	Answer
1	Describe the risk insurance programs that are in force.	None
2	Provide the nature of the insurance contingencies.	None
3	Provide the nature of the litigation contingencies, including the range of loss for probable liabilities.	<p>Treasury is subject to contingent liabilities which include litigation cases. These contingent liabilities arise in the normal course of operations and their ultimate disposition is unknown.</p> <p>Based on information currently available, however, it is management's opinion that the expected outcome of these matters, individually or in the aggregate, will not have a materially adverse effect on the financial statements, except for the litigation described in 5.</p>
4	Provide the nature of the litigation contingencies including the range of loss for reasonably possible contingencies.	<p>Treasury is a party in various administrative proceedings, legal actions, and claims brought by or against it. At September 30, 2007 and 2006, no claims were reported in which a loss is probable, and no contingencies existed relative to proceedings and claims for which it is reasonably possible that a loss may be incurred.</p> <p>Treasury is subject to contingent liabilities which include litigation cases. These contingent liabilities arise in the normal course of operations and their ultimate disposition is unknown.</p> <p>Based on information currently available, however, it is management's opinion that the expected outcome of these matters, individually or in the aggregate, will not have a materially adverse effect on the financial statements, except for the litigation described in 5.</p> <p>Treasury is a party in various administrative proceedings, legal actions, and claims brought by or against it. At September 30, 2007 and 2006, no claims were reported in which a loss is probable, and no contingencies existed relative to proceedings and claims for which it is reasonably possible that a loss may be incurred.</p>

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Note: 18 Contingencies (SFFAS Nos. 5 and 12)

Fiscal Year: 2007

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 16

Status: Complete

Tab: Other Notes Info.

Tab: Text Data

Line No	Question	Answer
5	Provide the total claim amount for cases assessed as "unable to determine" if significant. Also, provide a statement on whether this materiality affects the financial statements.	<p>Based on the information provided by legal counsel and in the opinion of management, the ultimate resolution of the following legal actions, for which a range of potential loss could not be determined, may materially affect Treasury's financial position or results. These specific cases are summarized as follows:</p> <p>ζ The American Council of the Blind and Others: Plaintiffs have filed suit against the Department under Section 504 of the Rehabilitation Act seeking the redesign of U.S. currency. A judge has ruled that the current U.S. currency design violates this Act and this ruling has been appealed. Should the appellate court find for the plaintiffs in this case, the Department may be required to make changes to U.S. currency that would result in capital investment costs of up to \$320 million, as well as increased annual expenditures of up to \$174 million. Any such costs would be charged to the Federal Reserve as part of the billing rate for the production of U.S. currency.</p> <p>ζ Cobell v. Kempthorne (formerly Cobell v. Norton): Native Americans allege that the Department of Interior and the Department have breached trust obligations with respect to the management of the plaintiffs' individual Indian monies. The plaintiffs have not made claims for specific dollar amounts in the Federal district court proceedings, but in public statements the tribes have asserted that the potential loss could reach \$27.5 billion.</p> <p>ζ Tribal Trust Fund Cases: Numerous cases have been filed in which Native American Tribes seek a declaration that the U.S. has not provided the tribes with a full and complete accounting of their trust funds, and seek an order requiring the government to provide such an accounting. In addition, there are a number of other related cases for damages which do not name the Department as a defendant. It is probable that additional tribes may file claims. It is not possible at this time to determine the number of suits that may be filed or the amount of damages that may be claimed.</p> <p>ζ Other Legal Actions: The Department is also involved in employment related legal actions (e.g., Discrimination, Equal Employment Opportunity Commission, Merit System Protection Board, etc.) which were reported to be reasonably possible, but for which an estimate of potential loss cannot be determined at this time.</p>

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Note: 18 Contingencies (SFFAS Nos. 5 and 12)

Fiscal Year: 2007

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 16

Status: Complete

Tab: Other Notes Info.

Tab: Text Data

Line No	Question	Answer
6	Provide any other relevant information pertaining to this note.	<p>POSSIBLE LEGAL ACTIONS</p> <p>The Terrorism Risk Insurance Act (TRIA) was signed into law on November 26, 2002. This law was enacted to address market disruptions resulting from terrorist attacks on September 11, 2001. The act helps to ensure available and affordable commercial property and casualty insurance for terrorism risk, and simultaneously allows private markets to stabilize. If a certified act of terrorism occurs, insurers may be eligible to receive reimbursement from the Federal government for insured losses above a designated deductible amount. Insured losses above this amount will be shared between insurance companies and the Federal government. The Terrorism Risk Insurance Program is activated upon the certification of an "act of terrorism" by the Secretary of the Treasury in concurrence with the Secretary of State and the Attorney General.</p> <p>The original TRIA program expired on December 31, 2005. However, this program was subsequently extended through December 31, 2007 when President Bush signed the Terrorism Risk Insurance Extension Act of 2005. This law includes the following changes: a reduced Federal role in terrorism risk insurance markets by increasing insurer deductibles and the exclusion of certain types of previously covered insurance. The act also reduces the Federal governments' share of insured losses. Another noteworthy change is a "Program Trigger" provision which precludes Federal payments unless insured losses from a certified terrorism event exceed \$100 million in FY 2007 and \$100 million in FY 2008. Legislation has been introduced to extend the program beyond 2007.</p>

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Note: 19 Commitments
Entity: 2000 Department of the Treasury
Status: Complete

Fiscal Year: 2007 **Period:** SEPTEMBER
Agency Notes: Note 16, 20 for Undelivered Orders, No lease Note

Tab: Other Notes Info.

Section: A **Section Name:** Capital leases-Asset **Rounding Method:** Millions **Decimal:** Zero

Line No	Line Description	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal	Line Attributes	NB
1						Dollars	Debit
2						Dollars	Debit
3						Dollars	Debit
4						Dollars	Debit
5	Various Office Equip mainly IRS		25	2	20	Dollars	Debit
6	Accumulated depreciation/amortization		12	1	6	Dollars	Credit
7	Net assets under capital leases		13	1	14	Dollars	N/A

Threshold Line Description	Question	Answer
Other Notes Info - Various Office Equip mainly IRS (CY Non-Federal)	Please provide explanations for any amounts that have changed by 10 percent or more between the current fiscal year and prior fiscal year. (unaudited)	The Department does not have a capital lease note because the balances are insignificant. Accordingly, a variance analysis was not performed.
Other Notes Info - Accumulated depreciation/amortization (CY Non-Federal)	Please provide explanations for any amounts that have changed by 10 percent or more between the current fiscal year and prior fiscal year. (unaudited)	The Department does not have a capital lease note because the balances are insignificant. Accordingly, a variance analysis was not performed.

Section: B **Section Name:** Capital leases - Liability **Rounding Method:** Millions **Decimal:** Zero

Line No	Line Description	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal	Line Attributes	NB
1	Future minimum lease programs		6	1	9	Dollars	Credit
2	Imputed interest		1		1	Dollars	Debit
3	Executory costs including any profit		2		4	Dollars	Debit
4	Total capital lease liability		-3	-1	-4	Dollars	N/A

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Note: 19	Commitments	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 16, 20 for Undelivered Orders, No lease Note	
Status: Complete			

Tab: Other Notes Info.

Section: B **Section Name:** Capital leases - Liability **Rounding Method:** Millions **Decimal:** Zero

Threshold Line Description	Question	Answer
Other Notes Info - Future minimum lease programs (CY Non-Federal)	Please provide explanations for any amounts that have changed by 10 percent or more between current fiscal year and prior fiscal year. (unaudited)	The Department doesn't have a note disclosure because the balances are insignificant. Accordingly, a fluctuation analysis was not performed.
Other Notes Info - Executory costs including any profit (CY Non-Federal)	Please provide explanations for any amounts that have changed by 10 percent or more between the current fiscal year and prior fiscal year. (unaudited)	The Department doesn't have a note disclosure because the balances are insignificant. Accordingly, a fluctuation analysis was not performed.

Section: C **Section Name:** Commitments: Operating leases and undelivered orders **Rounding Method:** Millions **Decimal:** Zero

Line No	Line Description	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal	Line Attributes	NB
1	Operating leases	488	54	477	53	Dollars	Credit
2	Undelivered orders	470	55,834	248	51,134	Dollars	Credit

Threshold Line Description	Question	Answer
Other Notes Info - Undelivered orders (CY Federal)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year. (unaudited)	Addition of undelivered with advances to Federal agencies - \$208M

Section: D **Section Name:** Other Commitments **Rounding Method:** Millions **Decimal:** Zero

Line No	Line Description	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal	Line Attributes	NB
1	Callable capital subscriptions for multilateral development banks		62,222		62,124	Dollars	Credit
9						Dollars	Credit
10						Dollars	Credit
11						Dollars	Credit
12						Dollars	Credit

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Note: 19	Commitments	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 16, 20 for Undelivered Orders, No lease Note	
Status: Complete			

Tab: Other Notes Info.

Section: D	Section Name: Other Commitments	Rounding Method: Millions	Decimal: Zero
13			Dollars Credit
14 (I)			Dollars Debit
15 Total	-62,222	-62,124	Dollars N/A

Tab: Text Data

Line No	Question	Answer
1	Describe the lessee's leasing arrangements including the basis on which contingent rental payments are determined, the existence and terms of renewal or purchase options, escalation clauses and restrictions imposed by lease agreement.	<p>IRS -The capital lease liability as of September 30, 2007 and 2006, is \$3 million and \$5 million, respectively, for photocopiers and ADP Equipment. The Service leases office space, vehicles and equipment under annual operating leases. These leases are cancelable or renewable on an annual basis at the option of the Service. They do not impose binding commitments on the Service for future rental payments on leases with terms longer than one year.</p> <p>Most Treasury entities have operating leases with GSA for office space which can be cancelled upon notice.</p>
2	Provide any other relevant information pertaining to this note.	Multilateral Development Banks (MDBs): The Treasury Department has subscribed to capital for certain MDBs, portions of which are callable under certain limited circumstances to meet the obligations of the respective MDBs. There has never been, nor is there anticipated, a call on the Treasury Department subscriptions.

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Note: 20	Dedicated Collections (Excluding Funds Identified as Earmarked and Reported in Note 22 - Earmarked Funds)	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: None	
Status: Complete			

Tab: Other Notes Info.

Section: A	Section Name: Assets - Current Year	No Data Flag: YES	Rounding Method: User-Defined	Decimal: User-Defined					
Line No	Line Description	Inv. in Fed debt securities - net D	Fund balance with Treasury D	Interest D	Other Fed assets D	Non-Federal assets D	Total assets	Line Attributes	NB
1								Dollars	N/A
2								Dollars	N/A
3								Dollars	N/A
4								Dollars	N/A
5								Dollars	N/A

Section: B	Section Name: Assets - Prior year	No Data Flag: YES	Rounding Method: User-Defined	Decimal: User-Defined					
Line No	Line Description	Inv. in Fed Debt Sec. - net D	Fund balance with Treasury D	Interest D	Other Federal assets D	Non-Federal assets D	Total assets	Line Attributes	NB
1								Dollars	N/A
2								Dollars	N/A
3								Dollars	N/A
4								Dollars	N/A
5								Dollars	N/A
23 (I)								Dollars	N/A
24 (I)								Dollars	N/A
25 (I)								Dollars	N/A

Section: C	Section Name: Liabilities - Current Year	No Data Flag: YES	Rounding Method: User-Defined	Decimal: User-Defined		
Line No	Line Description	Liability due and payable to beneficiaries C	Other liabilities C	Total liabilities	Line Attributes	NB
1					Dollars	N/A
2					Dollars	N/A
3					Dollars	N/A
4					Dollars	N/A
5					Dollars	N/A

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Note: 20	Dedicated Collections (Excluding Funds Identified as Earmarked and Reported in Note 22 - Earmarked Funds)	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: None	
Status: Complete			

Tab: Other Notes Info.

Section: D	Section Name: Liabilities - Prior Year	No Data Flag: YES	Rounding Method: User-Defined	Decimal: User-Defined
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Line No	Line Description	Liability due and payable to beneficiaries C	Other liabilities C	Total liabilities	Line Attributes	NB
1					Dollars	N/A
2					Dollars	N/A
3					Dollars	N/A
4					Dollars	N/A
5					Dollars	N/A
23	(I)				Dollars	N/A
24	(I)				Dollars	N/A
25	(I)				Dollars	N/A

Section: E	Section Name: Current Year - Revenue, financing, expenses, and other	No Data Flag: YES	Rounding Method: User-Defined	Decimal: User-Defined
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Line No	Line Description	Beginning net position C	Exchange revenue - Federal C	Exchange revenue - with the public C	Nonexchange revenue - Federal C	Nonexchange revenue - with the public C	Other financing sources C	Line Attributes	NB
1								Dollars	N/A
2								Dollars	N/A
3								Dollars	N/A
4								Dollars	N/A
5								Dollars	N/A

Line No	Line Description	Other changes in fund balance C	Program expenses D	Other expenses D	Ending Net Position	Line Attributes	NB
1						Dollars	N/A
2						Dollars	N/A
3						Dollars	N/A
4						Dollars	N/A
5						Dollars	N/A

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Note: 20	Dedicated Collections (Excluding Funds Identified as Earmarked and Reported in Note 22 - Earmarked Funds)	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: None	
Status: Complete			

Tab: Other Notes Info.

Section: F	Section Name: Prior Year - Revenue, financing, expenses, and other	No Data Flag: YES	Rounding Method: User-Defined	Decimal: User-Defined
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Line No	Line Description	Beginning net position C	Exchange revenue - Federal C	Exchange revenue - with the public C	Nonexchange revenue - Federal C	Nonexchange revenue - with the public C	Other financing sources C	Line Attributes	NB
1								Dollars	N/A
2								Dollars	N/A
3								Dollars	N/A
4								Dollars	N/A
5								Dollars	N/A
23 (I)								Dollars	N/A
24 (I)								Dollars	N/A
25 (I)								Dollars	N/A

Line No	Line Description	Other changes in fund balance C	Program expenses D	Other expenses D	Ending net position	Line Attributes	NB
1						Dollars	N/A
2						Dollars	N/A
3						Dollars	N/A
4						Dollars	N/A
5						Dollars	N/A
23 (I)						Dollars	N/A
24 (I)						Dollars	N/A
25 (I)						Dollars	N/A

Section: G	Section Name: Other	No Data Flag: YES	Rounding Method: User-Defined	Decimal: User-Defined
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Line No	Line Description	CY - Revenues C	CY - Other financing sources C	CY - Costs D	PY - Revenues C	PY - Other financing sources C	PY - Costs D	Line Attributes	NB
1								Dollars	N/A
2								Dollars	N/A
3								Dollars	N/A
4								Dollars	N/A
5								Dollars	N/A
23 (I)								Dollars	N/A
24 (I)								Dollars	N/A
25 (I)								Dollars	N/A

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Note: 20	Dedicated Collections (Excluding Funds Identified as Earmarked and Reported in Note 22 - Earmarked Funds)	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: None	
Status: Complete			

Tab: Other Notes Info.

Tab: Text Data **No Data Flag: YES**

Line No	Question	Answer
1	State the legal authority for the administrative entity of each fund to use the collections based on SFFAS No. 7, par. 85.	
2	Provide any other relevant information pertaining to this note.	

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Note: 22	Earmarked Funds	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 22, Note 15, Note 8	
Status: Complete			

Tab: Other Notes Info.

Section: A **Section Name:** Assets - Current Year **Rounding Method:** Millions **Decimal:** Zero

Line No	Line Description	Cash and other monetary assets D	Fund balance with Treasury D	Inv in U. S. Treas. Sec.(net of prem. & disc) D	Interest D	Other Federal assets (with earmarked funds) D	Other Federal assets (with non-earmarked funds) D	Line Attributes	NB
13	Exchange Stabilization Fund	21,345	0	16,436	125			Dollars	N/A
18								Dollars	N/A
19								Dollars	N/A
20								Dollars	N/A
21								Dollars	N/A
22								Dollars	N/A
23	All other earmarked funds	28	704	5,422	39		19	Dollars	N/A
24	Total	21,373	704	21,858	164		19	Dollars	N/A
Line No	Line Description	Other non-Federal assets D	Total assets					Line Attributes	NB
13	Exchange Stabilization Fund	10,018	47,924					Dollars	N/A
18								Dollars	N/A
19								Dollars	N/A
20								Dollars	N/A
21								Dollars	N/A
22								Dollars	N/A
23	All other earmarked funds	1,376	7,588					Dollars	N/A
24	Total	11,394	55,512					Dollars	N/A

Section: B **Section Name:** Assets - Prior Year **Rounding Method:** Millions **Decimal:** Zero

Line No	Line Description	Cash and other monetary assets D	Fund balance with Treasury D	Inv. in U.S. Treas. Sec. (net of prem. & disc.) D	Other Federal assets (with earmarked funds) D	Other Federal assets (with non-earmarked funds) D	Other non-Federal assets D	Line Attributes	NB
13	Exchange Stabilization Fund	19,295	0	15,711	0	25	9,334	Dollars	N/A
18								Dollars	N/A
19								Dollars	N/A
20								Dollars	N/A
21								Dollars	N/A
22								Dollars	N/A

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Note: 22	Earmarked Funds	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 22, Note 15, Note 8	
Status: Complete			

Tab: Other Notes Info.

	Section: B	Section Name: Assets - Prior Year		Rounding Method: Millions		Decimal: Zero		
23	All other earmarked funds	19	633	5,131		58	1,230	Dollars N/A
24	Total	19,314	633	20,842	0	83	10,564	Dollars N/A
Line No	Line Description	Total assets						Line Attributes NB
13	Exchange Stabilization Fund	44,365						Dollars N/A
18								Dollars N/A
19								Dollars N/A
20								Dollars N/A
21								Dollars N/A
22								Dollars N/A
23	All other earmarked funds	7,071						Dollars N/A
24	Total	51,436						Dollars N/A

	Section: C	Section Name: Liabilities and Net Position - Current Year		Rounding Method: Millions		Decimal: Zero		
Line No	Line Description	Benefits due and payable C	Other Federal liabilities (with earmarked funds) C	Other Fed. liabilities (with non-earmarked funds) C	Other non-Federal liabilities C	Total liabilities	Ending net position C	Line Attributes NB
13	Exchange Stabilization Fund				9,878	-9,878		Dollars N/A
18								Dollars N/A
19								Dollars N/A
20								Dollars N/A
21								Dollars N/A
22								Dollars N/A
23	All other earmarked funds		3	219	9,827	-10,049		Dollars N/A
24	Total		-3	-219	-19,705	-19,927		Dollars N/A
Line No	Line Description	Total liabilities and net position						Line Attributes NB
13	Exchange Stabilization Fund	9,878						Dollars N/A
18								Dollars N/A
19								Dollars N/A
20								Dollars N/A

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Note: 22	Earmarked Funds	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 22, Note 15, Note 8	
Status: Complete			

Tab: Other Notes Info.

Section: C	Section Name: Liabilities and Net Position - Current Year	Rounding Method: Millions	Decimal: Zero
21			Dollars N/A
22			Dollars N/A
23	All other earmarked funds 10,049		Dollars N/A
24	Total 19,927		Dollars N/A

Section: D	Section Name: Liabilities and Net Position - Priort Year	Rounding Method: Millions	Decimal: Zero						
Line No	Line Description	Benefits due and payable C	Other Federal liabilities (with earmarked funds) C	Other Fed. liabilities (with non-earmarked funds) C	Other non-Federal liabilities C	Total liabilities	Ending net position C	Line Attributes	NB
13	Exchange Stabilization Fund				9,480	-9,480		Dollars	N/A
18								Dollars	N/A
19								Dollars	N/A
20								Dollars	N/A
21								Dollars	N/A
22								Dollars	N/A
23	All other earmarked funds		3	326	9,811	-10,140		Dollars	N/A
24	Total		-3	-326	-19,291	-19,620		Dollars	N/A

Line No	Line Description	Total liabilities and net position	Line Attributes	NB
13	Exchange Stabilization Fund	9,480	Dollars	N/A
18			Dollars	N/A
19			Dollars	N/A
20			Dollars	N/A
21			Dollars	N/A
22			Dollars	N/A
23	All other earmarked funds	10,140	Dollars	N/A
24	Total	19,620	Dollars	N/A

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Note: 22	Earmarked Funds	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 22, Note 15, Note 8	
Status: Complete			

Tab: Other Notes Info.

Section: E	Section Name: Revenue, Financing, Expenses, and Other - Current Year	Rounding Method: Millions	Decimal: Zero
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Line No	Line Description	Net position, beginning of period C	Investment revenue C	Individual income taxes C	Unemployment and excise taxes C	Other taxes and receipts C	Intragov. transfers to/from earmarked funds C	Line Attributes	NB
13	Exchange Stabilization Fund	34,885	1,706					Dollars	N/A
18								Dollars	N/A
19								Dollars	N/A
20								Dollars	N/A
21								Dollars	N/A
22								Dollars	N/A
23	All other earmarked funds	-3,071	237			1,822	11	Dollars	N/A
24	Total	-31,814	-1,943			-1,822	-11	Dollars	N/A

Line No	Line Description	Intragov. transfers to/from non-earmarked funds C	Program net cost or benefit payments-public D	Intragov. prog. net cost-with earmarked funds D	Intragov. prog. net cost-with non-earmarked funds D	Non-program expenses D	Net position, end of period	Line Attributes	NB
13	Exchange Stabilization Fund		-1,455				-38,046	Dollars	N/A
18								Dollars	N/A
19								Dollars	N/A
20								Dollars	N/A
21								Dollars	N/A
22								Dollars	N/A
23	All other earmarked funds	-867	235	118	240		2,461	Dollars	N/A
24	Total	867	-1,220	118	240		-35,585	Dollars	N/A

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Note: 22	Earmarked Funds	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 22, Note 15, Note 8	
Status: Complete			

Tab: Other Notes Info.

Section: F **Section Name:** Revenue, Financing, Expenses, and Other - Prior Year **Rounding Method:** Millions **Decimal:** Zero

Line No	Line Description	Net position, beginning of period C	Investment revenue C	Individual income taxes C	Unemployment and excise taxes C	Other taxes and receipts C	Intragov. transfers to/from earmarked funds C	Line Attributes	NB
13	Exchange Stabilization Fund	33,552	1,303					Dollars	N/A
18								Dollars	N/A
19								Dollars	N/A
20								Dollars	N/A
21								Dollars	N/A
22								Dollars	N/A
23	All other earmarked funds	-2,533	220			1,223		Dollars	N/A
24	Total	-31,019	-1,523			-1,223		Dollars	N/A

Line No	Line Description	Intragov. transfers to/from non-earmarked funds C	Program net cost or benefit payments-public D	Intragov. prog. net cost - with earmarked funds D	Intragov. prog. net cost - non-earmarked funds D	Non-program expenses D	Net position, end of period	Line Attributes	NB
13	Exchange Stabilization Fund		-30				-34,885	Dollars	N/A
18								Dollars	N/A
19								Dollars	N/A
20								Dollars	N/A
21								Dollars	N/A
22								Dollars	N/A
23	All other earmarked funds	-797	849	105	228		3,069	Dollars	N/A
24	Total	797	819	105	228		-31,816	Dollars	N/A

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Note: 22 Earmarked Funds
Entity: 2000 Department of the Treasury
Status: Complete

Fiscal Year: 2007 **Period:** SEPTEMBER
Agency Notes: Note 22, Note 15, Note 8

Tab: Other Notes Info.

Tab: Text Data

Line No	Question	Answer
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Note: 22 Earmarked Funds
Entity: 2000 Department of the Treasury
Status: Complete

Fiscal Year: 2007 **Period:** SEPTEMBER
Agency Notes: Note 22, Note 15, Note 8

Tab: Other Notes Info.

Tab: Text Data

Line No	Question	Answer
1	Provide a general description of the individual earmarked funds reported in the Other Notes Info tab (SFFAS No. 27, par. 33). Also describe how the entity accounts for and reports the fund (SFFAS No. 27, par. 23.1).	<p>Earmarked funds are financed by specifically identified revenues, often supplemented by other financing sources, which remain available over time. These specifically identified revenues and other financing sources are required by statute to be used for designated activities or purposes. SFFAS No. 27 ¿Identifying and Reporting Earmarked Funds¿ issued by the FASAB defines the following three criteria for determining an earmarked fund: 1) A statute committing the Federal Government to use specifically identified revenues and other financing sources only for designated activities, benefits or purposes; 2) Explicit authority for the earmarked fund to retain revenues and other financing sources not used in the current period for future use to finance the designated activities, benefits, or purposes; and 3) A requirement to account for and report on the receipt, use, and retention of the revenues and other financing sources that distinguishes the earmarked fund from the Government¿s general revenues.</p> <p>The majority of Treasury¿s earmarked fund activities are attributed to the ESF and the pension and retirement funds managed by the Office of DCP. In addition, several Treasury bureaus operate with ¿public enterprise revolving funds¿ and receive no appropriations from the Congress. These bureaus are the BEP, the U.S. Mint, the OCC, and the OTS. Other miscellaneous earmarked funds are managed by the BPD, the DO, the FMS/FMD, and the TFF.</p> <p>The following is a list of earmarked funds and a brief description of the purpose, accounting, and uses of these funds.</p> <p>Exchange Stabilization Fund (ESF) ESF 20X4444 Exchange Stabilization Fund</p> <p>D.C. Pensions DCP 201099 Fines, penalties & forfeitures DCP 20X1713 Federal payment ¿ D.C. Judicial Retirement DCP 20X1714 Federal payment ¿ D.C. Federal Pension Fund DCP 20X5511 D.C. Federal Pension Fund DCP 20X8212 D.C. Judicial Retirement and Survivor¿s Annuity Fund</p> <p>Public Enterprise Revolving Fund BEP 20X4502 Bureau of Engraving & Printing Public Enterprise Fund MNT 20X4159 Public Enterprise Revolving Fund OCC 20X8413 Assessment Funds OTS 20X4108 Public Enterprise Revolving Fund</p> <p>Other Earmarked Funds BPD 2061738 Payments to the Terrestrial Wildlife Habitat Restoration BPD 20X5080 Gifts To Reduce Public Debt</p>

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Note: 22 Earmarked Funds
Entity: 2000 Department of the Treasury
Status: Complete

Fiscal Year: 2007 **Period:** SEPTEMBER
Agency Notes: Note 22, Note 15, Note 8

Tab: Other Notes Info.

Tab: Text Data

Line No	Question	Answer
		BPD 20X5080.001 Gift To Reduce Public Debt
		BPD 20X8207 Lower Brule Sioux Tribe Terrestrial Wildlife Habitat Restoration Trust Fund
		BPD 20X8209 Cheyenne River Sioux Terrestrial Wildlife Habitat Restoration Trust Fund
		DO 20X5407 Sallie Mae Assessments
		DO 20X5816 Confiscated and Vested Iraqi Property and Assets
		DO 20X8790 Gifts and Bequests Trust Fund
		FMD 205445 Debt Collection
		FMD 20X5081 Presidential Election Campaign
		FMD 20X8902 Esther Cattell Schmitt Gift Fund
		FMS 200/15445 Debt Collection Special Fund
		FMS 201/25445 Debt Collection Special Fund
		FMS 202/35445 Debt Collection Special Fund
		FMS 203/45445 Debt Collection Special Fund
		FMS 204/55445 Debt Collection Special Fund
		FMS 205/65445 Debt Collection Special Fund
		FMS 206/75445 Debt Collection Special Fund
		FMS 207/85445 Debt Collection Special Fund
		IRS 20X5510 Private Collection Agent Program
		TFF 20X5697 Treasury Forfeiture Fund

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Note: 22 Earmarked Funds
Entity: 2000 Department of the Treasury
Status: Complete

Fiscal Year: 2007 **Period:** SEPTEMBER
Agency Notes: Note 22, Note 15, Note 8

Tab: Other Notes Info.

Tab: Text Data

Line No	Question	Answer
2	State the legal authority for the administrative entity of each fund to use the revenues and other financing sources based on SFFAS No. 27, par. 23.1	<p>The ESF uses funds to purchase or sell foreign currencies, to hold U.S. foreign exchange and SDR assets, and to provide financing to foreign governments. ESF accounts and reports its holdings to FMS on the SF224, the Statement of Transactions, as well as to the Congress and Treasury's policy office. The Gold Reserve Act of 1934, Bretton Woods Agreement Act of 1945, P.L. 95-147 and P.L. 94-564 established and authorized the use of the Fund. SDR in the IMF, Investments in U.S. Securities (BPD), and Investments in Foreign Currency Denominated assets are the sources of revenues or other financing sources. ESF's earnings and realized gains on foreign currency denominated assets represent inflows of resources to the Government, and the revenues earned are the result of intra-governmental inflows.</p> <p>D.C. Pension Funds provide annuity payments for retired D.C. teachers, police officers, judges, and firefighters. The sources of revenues are through annual appropriations, employees' contributions, and interest earnings from investments. All proceeds are earmarked fund. Note 15 provides detailed information on various funds managed by the Office of DCP.</p> <p>These Treasury's four non-appropriated bureaus, BEP, Mint, OCC, and OTS, operate public enterprise funds account for the revenue and expenses related to the production and sale of numismatic products and circulating bureaus coinage (Mint), the currency printing activities (BEP), and support of oversight functions of banking (OCC) and thrift operations (OTS). 31 USC 142 established the revolving fund for the BEP to account for revenue and expenses related to the currency printing activities. Public Law 104-52 (31 USC §5136) established the Public Enterprise Fund for the U.S. Mint to account for all revenue and expenses related to the production and sale of numismatic products and circulating coinage. Revenues and other financing sources at the Mint are mainly from the sale of numismatic and bullion coins, and the sale of circulating coins to the Federal Reserve Banks system. 12 USC 481 established the Assessment Funds for the OCC, and 103 Stat. 278 established the Public Enterprise Revolving Fund for the OTS. Revenue and financing sources are from the bank examination and assessments for the oversight of the national banks, savings associations, and savings and loan holding companies. These earmarked funds do not directly contribute to the inflows of resources to the government; however, revenues in excess of costs are returned to the General Fund of the U.S. government. There are minimal transactions with other government agencies.</p> <p>There are other earmarked funds at several Treasury bureaus, such as donations to the Presidential Election Campaign Fund, funds related to the debt collection program, gifts to reduce public debt, and other enforcement related activities. Public laws, statutory laws, U.S. Code, and the Debt Collection Improvement Act, established and authorized the use of these funds. Sources of revenues and other financing sources include contributions, cash and property seized in enforcement activities, public donations, the sale of forfeited properties, and debt collection</p>

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Note: 22 Earmarked Funds
Entity: 2000 Department of the Treasury
Status: Complete

Fiscal Year: 2007 **Period:** SEPTEMBER
Agency Notes: Note 22, Note 15, Note 8

Tab: Other Notes Info.

Tab: Text Data

Line No	Question	Answer
3	Explain any changes in legislation during or subsequent to the reporting period and before the issuance of the financial statements that significantly changes the purpose of the fund or that redirects a material portion of the accumulated balance (SFFAS No. 27, par. 23.3).	None
4	Provide the sources of revenue and other financing for amounts reported in columns 2 through 5 of Sections E and F in the Other Notes Info tab (SFFAS No. 27, par. 23.2).	<p>The Federal government does not set aside assets to pay future benefits or other expenditures associated with earmarked funds. Treasury bureaus and other Federal agencies invest some of the earmarked funds that they collect from the public. The funds are invested in securities issued by the Treasury Bureau of Public Debt (BPD), which are shown a Treasury's balance sheet as "Federal Debt and Interest Payable" (under Intra-Governmental Liabilities). The cash collected by BPD is deposited in the General Fund of the U.S. Government, which uses the cash for general government purposes.</p> <p>The investments provide the Treasury bureaus and other Federal agencies with authority to draw upon the General Fund of the U.S. Government to make future benefit payments or other expenditures. When Treasury bureaus or other Federal agencies require redemption of these securities to make expenditures, the Government finances those expenditures out of accumulated cash balances, by raising taxes or other receipts, by borrowing from the public or repaying less debt, or by curtailing other expenditures. This is the same way that the Government finances all other expenditures.</p> <p>The securities are an asset to the Treasury bureaus and other Federal agencies and a liability of the BPD. The General Fund of the United States Government is liable to BPD. Because Treasury bureaus and other Federal agencies are parts of the U.S. Government, these assets and liabilities offset each other from the standpoint of the Government as a whole. For this reason, they do not represent an asset or a liability in the U.S. government-wide financial statements. In addition, because BPD is a subcomponent of the Treasury Department reporting entity, balances related to the investments made by Treasury bureaus are eliminated from these consolidated financial statements.</p>
5	Provide any other relevant information pertaining to this note.	<p>Also refer to 2 above. We included OPM expenses and liabilities as transactions with other earmarked funds. We cannot determine the extent of transactions with other earmarked funds.</p>

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Note: 23	Statement of Social Insurance	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: None	
Status: Complete			

Tab: Other Notes Info.

Tab: Text Data **No Data Flag: YES**

Line No	Question	Answer
7	Provide any other relevant information pertaining to this note.	

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Note: 24 Social Insurance
Entity: 2000 Department of the Treasury
Status: Complete

Fiscal Year: 2007 **Period:** SEPTEMBER
Agency Notes: None

Tab: Other Notes Info.

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Note: 25	Stewardship Land	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: None	
Status: Complete			

Tab: Other Notes Info.

Section: A	Section Name: Stewardship Land - Physical units of predominate use	No Data Flag: YES
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Line No	Line Description	CY Beginnng Balance	CY Acquired	CY Withdrawn	CY Ending Balance	Py Beginning Balance	PY Acquired	Line Attributes	NB
7	(I) All other							Units	N/A

Line No	Line Description	PY Withdrawn	PY Ending Balance	Line Attributes	NB
7	(I) All other			Units	N/A

Tab: Text Data **No Data Flag:** YES

Line No	Question	Answer
1	Provide a brief statement explainng how the stewardship land relates to the mission of the agency.	
2	Provide a brief description of the agency's stewardship policies for stewardsip land.	
3	Provide any other information relevant information pertaining to this note.	

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Note: 26	Heritage Assets	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 12 -Disclosure on MT Building	
Status: Complete			

Tab: Other Notes Info.

Section: A **Section Name:** Collection Type Heritage Assets- Physical Units **No Data Flag:** YES

Line No	Line Description	CY Beginning	CY Added	CY Withdrawn	CY Ending	PY Beginning	PY Added	Line Attributes	NB
1	(I)							Units	N/A
2	(I)							Units	N/A
3	(I)							Units	N/A
4	(I)							Units	N/A
5	(I)							Units	N/A
Line No	Line Description	PY Withdrawn	PY Ending					Line Attributes	NB
1	(I)							Units	N/A
2	(I)							Units	N/A
3	(I)							Units	N/A
4	(I)							Units	N/A
5	(I)							Units	N/A

Section: B **Section Name:** Non-Collection Type Heritage Assets (Physical Units) **No Data Flag:** YES

Line No	Line Description	CY Beg. Balance	CY Added	CY Withdrawn	CY Ending Balance	PY Beginning Balance	PY Added	Line Attributes	NB
1	(I)							Units	N/A
2	(I)							Units	N/A
3	(I)							Units	N/A
4	(I)							Units	N/A
5	(I)							Units	N/A
Line No	Line Description	PY Withdrawn	PY Ending Balance					Line Attributes	NB
1	(I)							Units	N/A
2	(I)							Units	N/A
3	(I)							Units	N/A
4	(I)							Units	N/A
5	(I)							Units	N/A

**U.S. Department of the Treasury
Financial Management Service
Governmentwide Financial Report System
GF006 - FR Notes Report**

Note: 26 Heritage Assets
Entity: 2000 Department of the Treasury
Status: Complete

Fiscal Year: 2007 **Period:** SEPTEMBER
Agency Notes: Note 12 -Disclosure on MT Building

Tab: Other Notes Info.

Tab: Text Data **No Data Flag: YES**

Line No	Question	Answer
1	Provide a brief statement explaining how heritage assets relate to the mission of the agency.	
2	Provide a brief description of the agency's stewardship policies for each major category of the heritage assets.	
3	Provide any other relevant information pertaining to this note.	

**U.S. Department of the Treasury
Government-wide Financial Reporting System
Additional Note to the Special-Purpose Financial Statements
Entity – 2000 Department of the Treasury**

Additional Note 27 – Summary of Significant Accounting Policies

A. Basis of Presentation

The *Budget and Accounting Procedures Act of 1950* allows the Secretary of the Treasury to stipulate the format and requirements of executive agencies to furnish financial and operational information to the President and Congress to comply with *Government Management Reform Act of 1994* (GMRA) (Pub. L. No. 103-356), which requires the Secretary of the Treasury to prepare and submit annual audited financial statements of the executive branch. The Secretary of the Treasury developed guidance in the U.S. Department of the Treasury's Financial Manual (TFM) Volume 1, Part 2, Chapter 4700 to provide agencies with instructions to meet the requirements of GMRA. The TFM Chapter 4700 requires agencies to:

1. Reclassify all line items and amounts on their comparative, audited consolidated, department level Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position/Income Statement, and Statement or Note on Custodial Activity (if applicable) to the Closing Package reclassified financial statement formats. Statement of Social Insurance information will be reported in GFRS Module GF006, FR Notes.
2. List Closing Package line item amounts identified as Federal (items to be eliminated in the Government-wide consolidation) by trading partner and amount.
3. Report notes dependent upon the Reclassified Balance Sheet line items and other notes required in the FR.
4. Disclose other information not contained in the primary FR financial statements and notes required to meet the standards promulgated by FASAB.
5. Provide explanations for any data that has changed by the established threshold or more between fiscal 2006 and fiscal 2007 and also between fiscal 2006 as reported in fiscal 2007 and fiscal 2006 reported last year, as required by GFRS.

The TFM Chapter 4700 requires agencies to use the Government-wide Financial Report System to input the above information. For purposes of the Special-purpose financial statements, Closing Package is comprised of the following GFRS Modules:

1. Closing Package Financial Statement Report (GF003F)
2. Trading Partner Summary Note Report (GF004F)

3. Closing Package Line Reclassification Summary Report (GF003G)
4. FR Notes Report (GF006)
5. Other Data Report (GF007)

The generic format for the special-purpose financial statements is based on the U.S. Standard General Ledger (USSGL) crosswalk to the FR financial statements and notes. In May 2007, Treasury issued TFM Transmittal Letter No. 637 effective for fiscal year 2007 that revised the mapping of certain USSGL accounts to the special-purpose financial statements and resulted in agencies reclassifying the accompanying fiscal year 2006 special-purpose financial statements to conform with the fiscal year 2007 presentation. Therefore, certain amounts in the fiscal year 2006 columns on the accompanying special-purpose financial statements differ from the amounts in the columns labeled “previously reported.”

B. Reporting Entity

The accompanying financial statements include the operations of the U.S. Department of the Treasury (Treasury Department), one of 25 Cabinet level agencies of the Executive Branch of the United States Government, and certain custodial activities managed on behalf of the entire U.S. government. The following paragraphs describe the activities of the reporting entity.

The Treasury Department was created by Act (1 Stat.65) on September 2, 1789. Many subsequent acts have affected the development of Treasury, delegating new duties to its charge and establishing the numerous bureaus and divisions that now comprise the Treasury Department. As a major policy advisor to the President, the Secretary has primary responsibility for formulating and managing the domestic and international tax and financial policies of the U.S. Government.

Further, the Secretary is responsible for recommending and implementing United States domestic and international economic and fiscal policy; governing the fiscal operations of the government; maintaining foreign assets control; managing the federal debt; collection of income and excise taxes; representing the United States on international monetary, trade and investment issues; overseeing Departmental overseas operations; and directing the activities of the Treasury Department in manufacturing coins, currency, and other products for customer agencies and the public.

The Treasury Department includes Departmental Offices (DO) and nine operating bureaus. For financial reporting purposes, DO is comprised of: International Assistance Programs (IAP), Office of Inspector General (OIG), Treasury Forfeiture Fund, Treasury Franchise Fund, Exchange Stabilization Fund (ESF), Community Development Financial Institutions Fund (CDFI), Office of D.C. Pensions (DCP), Treasury Inspector General for Tax Administration (TIGTA), the Federal Financing Bank (FFB) and the Air Transportation Stabilization Board (ATSB).

The Treasury Department's nine operating bureaus are: Office of the Comptroller of the Currency (OCC); Bureau of Engraving and Printing (BEP); Financial Crimes Enforcement Network (FinCEN); Financial Management Service (FMS); Internal Revenue Service (IRS); U.S. Mint (Mint); Bureau of the Public Debt (BPD); Office of Thrift Supervision (OTS), and the Alcohol and Tobacco Tax & Trade Bureau (TTB).

The Treasury Department's financial statements reflect the reporting of its own entity activities, which include appropriations it receives to conduct its operations and revenue generated from those operations. They also reflect the reporting of certain non-entity (custodial) functions it performs on behalf of the U.S. government and others. Non-entity activities include the collection of federal revenue, servicing the federal debt, disbursing certain federal funds, and maintaining certain assets and liabilities for the U.S. government as well as for others. The Treasury Department's reporting entity does not include the "General Fund" of the U.S. government, which maintains receipt, disbursement and appropriation accounts for all federal agencies.

Transactions and balances among the Treasury Department's entities have been eliminated from the Consolidated Balance Sheets, the Consolidated Statements of Net Cost, and the Consolidated Statements of Changes in Net Position.

C. Basis of Accounting & Presentation

The financial statements have been prepared from the accounting records of the Treasury Department in conformity with accounting principles generally accepted in the United States, and the Office of Management and Budget (OMB) Circular A-136, "*Financial Reporting Requirements*," as amended. Accounting principles generally accepted for federal entities are the standards prescribed by the Federal Accounting Standards Advisory Board (FASAB). FASAB is recognized by the American Institute of Certified Public Accountants as the official accounting standards-setting body of the U.S. government.

These financial statements are provided to meet the requirements of the Government Management Reform Act of 1994. They consist of the Consolidated Balance Sheets, the Consolidated Statements of Net Cost, the Consolidated Statements of Changes in Net Position, the Combined Statements of Budgetary Resources, and the Statements of Custodial Activity. The statements and the related notes are prepared in a comparative form to present both FY 2007 and FY 2006 information.

While these financial statements have been prepared from the books and records of the Treasury Department in accordance with the formats prescribed by OMB, these financial statements are in addition to the financial reports used to monitor and control budgetary resources which are prepared from the same books and records.

Throughout these financial statements, intra-governmental assets, liabilities, earned revenues, and costs have been classified according to the entity for these transactions. Intra-governmental assets and liabilities are those from or to other federal entities.

Intra-governmental earned revenues are collections or accruals of revenue from other federal entities, and intra-governmental costs are payments or accruals of expenditure to other federal entities.

The financial statements should be read with the realization that they are for a component of a sovereign entity, that liabilities not covered by budgetary resources cannot be liquidated without the enactment of an appropriation, and that the payment of all liabilities other than for contracts can be abrogated by the sovereign entity.

D. Tax and Other Non-Entity Receivables

Tax receivables are not accrued until related tax returns are filed or assessments are made. Prepayments of taxes are netted against liabilities. Accruals are made to reflect penalties and interest on tax receivables through the balance sheet date. Tax receivables consist of unpaid assessments (taxes and associated penalties and interest) due from taxpayers for which the Treasury Department can support the existence of a receivable through taxpayer agreement, such as filing a tax return without sufficient payment, or a court ruling in favor of Treasury. Tax receivables are shown on the balance sheet net of an allowance for doubtful accounts and abatements. The allowance for doubtful accounts reflects an estimate of the portion deemed to be uncollectible based on historical experience of similar taxes receivable.

E. Inventory and Related Property

Inventories and related property include inventory, operating materials and supplies, and forfeited property. The Treasury Department values inventories at either standard cost or lower of cost or market, except for finished goods inventories, which are valued at weighted average unit cost. All operating materials and supplies are recorded as an expense when consumed in operations.

Forfeited property is recorded at estimated fair market value at the time of seizure as deferred revenue, and may be adjusted to reflect the current fair market value at the end of the fiscal year. Property forfeited in satisfaction of a taxpayers liability is recorded when title to the property passes to the U.S. government and a corresponding credit is made to the related taxes receivable. Direct and indirect holding costs are not capitalized for individual forfeited assets.

Mortgages and claims on forfeited assets are recognized as a valuation allowance and a reduction of deferred revenue from forfeited assets when the asset is forfeited. The allowance includes mortgages and claims on forfeited property held for sale and a minimal amount of claims on forfeited property previously sold.

Revenue from the forfeiture of property is deferred until the property is sold or transferred to a state, local or federal agency. Revenue is not recorded if the forfeited property is ultimately destroyed or cannot be legally sold.

F. Loans and Interest Receivable - from Other Federal Agencies

Intra-governmental entity Loans and Interest Receivable from other federal agencies represent loans and interest receivable held by the Treasury Department. No subsidy costs were recorded for loans purchased from federal agencies or for guaranteed loans made to non-federal borrowers, because these are guaranteed (interest and principal) by those agencies.

Intra-governmental non-entity Loans and Interest Receivable from other federal agencies represent loans issued by Treasury to federal agencies on behalf of the U.S. government. The Treasury Department acts as an intermediary issuing these loans, because the agencies receiving these loans will lend these funds to others to carry out various programs of the Federal Government. Because of the Treasury Department's intermediary role in issuing these loans, the Treasury Department does not record an allowance or subsidy costs related to these loans. Instead, loan loss allowances and subsidy costs are recognized by the ultimate lender, the federal agency that issued the loans.

G. Advances to the Black Lung Trust Fund

Advances have been provided to the Department of Labor's Black Lung Trust Fund from the General Fund of the U.S. government. The Bureau of Public Debt accounts for the advances on behalf of the General Fund of the U.S. government. Advances to the Black Lung Trust Fund are being accounted for pursuant to the Benefits Revenue Act which states: "In the event that fund resources are not adequate to meet fund obligations, then, Advances interest and principal are paid to the General Fund of the U.S. government when the Secretary of the Treasury determines that funds are available in the trust fund for such purposes." The Black Lung Trust Funds are repayable with interest at a rate determined by the Secretary of the Treasury to be equal to the current average market yield on outstanding marketable obligations of the United States with remaining periods to maturity comparable to the anticipated period during which the advance will be outstanding. Advances made prior to 1982 carried rates of interest equal to the average rate borne by all marketable interest-bearing obligations of the United States then forming a part of the public debt.

H. Property, Plant, and Equipment

The Treasury's Department's property, plant, and equipment (PP&E) is recorded at cost and depreciated using the straight line method over the estimated useful lives of the assets. Major alterations and renovations are capitalized, while maintenance and repair costs are charged to expense as incurred. The Treasury Department owns the Treasury building - a multi-use heritage asset. Multi-use heritage assets are assets of historical significance for which the predominant use is general government operations. All acquisition, reconstruction, and betterment costs for the Treasury Department building are capitalized as general PP&E and depreciated over their service life.

The Treasury Department's bureaus are diverse both in size and in operating environment. Accordingly, Treasury's internal use software capitalization policy thresholds range from \$25,000 to \$50,000. For internally developed software, capitalized costs will include the full cost (direct and indirect cost) incurred during the software development stage. Treasury also uses a capitalization threshold range for bulk purchases: \$250,000 to \$500,000 for non-manufacturing bureaus and \$25,000 to \$50,000 for manufacturing bureaus. Bureaus determine the individual items that comprised bulk purchases. In addition, the Treasury Department's bureaus may expense bulk purchases if they conclude that total period costs would not be materially distorted and the cost of capitalization is not economically feasible.

I. Federal Debt

Debt and associated interest are reported on the accrual basis of accounting. Certain debt securities are issued at a discount or premium. Discounts and premiums are amortized over the term of the security using the effective interest rate method.

J. Pension Costs, Other Retirement Benefits, and Other Post Employment Benefits

The Treasury Department recognizes the full costs of its employees' pension benefits. However, the liabilities associated with these costs are recognized by the Office of Personnel Management (OPM) rather than Treasury.

Most employees of the Treasury Department hired prior to January 1, 1984, participate in the Civil Service Retirement System (CSRS), to which the Treasury Department contributes 8.51% of salaries for regular CSRS employees.

On January 1, 1987, the Federal Employees' Retirement System (FERS) went into effect pursuant to Public Law 99-335. Employees hired after December 31, 1983, are automatically covered by FERS and Social Security. A primary feature of FERS is that it offers a savings plan to which the Treasury Department automatically contributes 1% of base pay and matches any employee contributions up to an additional 4% of base pay. For most employees hired after December 31, 1983, the Treasury Department also contributes the employer's matching share for Social Security. For the FERS basic benefit the Treasury Department contributes 10.7% for regular FERS employees.

Similar to federal retirement plans, OPM, rather than the Treasury Department, reports the liability for future payments to retired employees who participate in the Federal Employees Health Benefits Program (FEHBP) and Federal Employees Group Life Insurance (FEGLI) Program. The Treasury Department reports the full cost of providing other retirement benefits (ORB). The Treasury Department also recognizes an expense and liability for other post employment benefits (OPEB), which includes all types of benefits provided to former or inactive (but not retired) employees, their beneficiaries, and covered dependents. Additionally, the Treasury Department's OCC and OTS separately sponsor certain benefit plans for their employees. OCC sponsors a defined life

insurance benefit plan for current and retired employees. Additionally, OTS provides certain health and life benefits for all retired employees that meet eligibility requirements.

K. Special Drawing Rights (SDRs) Certificates Issued to Federal Reserve Banks

The Special Drawing Rights Act of 1968 authorized the Secretary of the Treasury to issue certificates, not to exceed the value of SDRs holdings, to the Federal Reserve Banks in return for interest free dollar amounts equal to the face value of certificates issued. The certificates may be issued to finance the acquisition of SDRs from other countries or to provide resources for financing other ESF operations. Certificates issued are to be redeemed by the Treasury Department at such times and in such amounts as the Secretary of the Treasury may determine. Certificates issued to Federal Reserve Banks are stated at their face value. It is not practical to estimate the fair value of Certificates Issued to Federal Reserve Banks since these certificates contain no specific terms of repayment.

L. Federal Employee Benefits Payable - FECA Actuarial Liability

The Federal Employees' Compensation Act (FECA) provides income and medical cost protection to covered Federal civilian employees injured on the job, and employees who have incurred a work-related injury or occupational disease. These future workers' compensation estimates were generated from an application of actuarial procedures developed to estimate the liability for FECA benefits. The actuarial liability estimates for FECA benefits include the expected liability for death, disability, medical, and miscellaneous costs for approved compensation cases.

M. Revenue and Financing Sources

The Treasury Department activities are financed either through exchange revenue it receives from others or through non-exchange revenue and financing sources (such as appropriations provided by the Congress and penalties, fines, and certain user fees collected). User fees primarily include Internal Revenue Service reimbursable costs to process installment agreements and accompanying photocopy and reproduction charges. Exchange revenues are recognized when earned; i.e. goods have been delivered or services have been rendered. Non-exchange revenues are recognized when received by the respective Treasury Department collecting bureau. Appropriations used are recognized as financing sources when related expenses are incurred or assets are purchased. Revenue from reimbursable agreements is recognized when the services are provided. The Treasury Department also incurs certain costs that are paid in total or in part by other federal entities, such as pension costs. These subsidized costs are recognized on the Consolidated Statement of Net Cost, and the imputed financing for these costs is recognized on the Consolidated Statement of Changes in Net Position. As a result, there is no effect on net position. Other non-exchange financing sources such as donations and transfers of assets without reimbursements also are recognized for the period in which they occurred on the Consolidated Statement of Changes in Net Position.

The Treasury Department recognizes revenue it receives from disposition of forfeited property as non-exchange revenue on the Consolidated Statement of Changes in Net Position. The costs related to the forfeiture fund program are reported on the Consolidated Statement of Net Cost.

N. Custodial Revenues and Collections

Non-entity revenue reported on the Treasury Department's Statement of Custodial Activity includes cash collected and received by the Treasury Department, primarily taxes. It does not include revenue collected by other Federal agencies, such as user fees and other receipts, which are remitted for general operating purposes of the U.S. government or are earmarked for certain trust funds. The Statement of Custodial Activity is presented on the "modified accrual basis." Revenues are recognized as cash is collected. The Balance Sheets include an estimated amount for taxes receivable and payable to the General Fund of the U.S. government at September 30, 2007 and 2006.

O. Tax Assessments and Abatements

Under Internal Revenue Code Section 6201, the Treasury Department is authorized and required to make inquiries, determinations, and assessments of all taxes which have not been duly paid (including interest, additions to the tax, and assessable penalties) under the law. Unpaid assessments result from taxpayers filing returns without sufficient payment, as well as from tax compliance programs, such as examination, under-reporter, substitute for return, and combined annual wage reporting. The Treasury Department also has authority to abate the paid or unpaid portion of an assessed tax, interest, and penalty. Abatements occur for a number of reasons and are a normal part of the tax administration process. Abatements may result in claims for refunds or a reduction of the unpaid assessed amount.

P. Permanent and Indefinite Appropriations

Permanent and indefinite appropriations are used to disburse tax refunds, income tax credits, and child tax credits. These appropriations are not subject to budgetary ceilings established by Congress. Therefore, refunds payable at year end are not subject to funding restrictions. Refund payment funding is recognized as appropriations are used. Permanent indefinite authority for refund activity is not stated as a specific amount and is available for an indefinite period of time. Although funded through appropriations, refund activity, in most instances, is reported as a custodial activity of the Treasury Department, since refunds are, in substance, a custodial revenue-related activity resulting from taxpayer overpayments of their tax liabilities.

The Treasury Department also receives two permanent and indefinite appropriations related to debt activity. One is used to pay interest on the public debt securities; the other is used to redeem securities that have matured, been called, or are eligible for early redemption. These accounts are not annual appropriations; and do not have refunds. Debt activity appropriations are related to the Treasury Department's liability and would

be reported on the Treasury Department's Balance Sheet. Permanent indefinite authority for debt activity is available for an indefinite period of time.

Additionally, the Treasury Department receives other permanent and indefinite appropriations to make certain payments on behalf of the U.S. government. These appropriations are provided to make payments to the Federal Reserve for services provided. They also include appropriations provided to make other disbursements on behalf of the U.S. government, including payments made to various individuals as the result of certain claims and judgments rendered against the United States.

Q. Imputed Costs/Financing Sources

U.S. government entities often receive goods and services from other U.S. government entities without reimbursing the providing entity for all the related costs. These constitute subsidized costs which are recognized by the receiving entity. An offsetting imputed financing source is also recognized by the receiving entity. The Treasury Department recognized imputed costs and financing sources in fiscal years 2007 and 2006 to the extent directed by the OMB, such as: employees' pension, post-retirement health and life insurance benefits; other post-employment benefits for retired, terminated, and inactive employees, which includes unemployment and workers compensation under the FECA; and losses in litigation proceedings.

R. Income Taxes

As an agency of the Federal government, the Treasury Department is exempt from all income taxes imposed by any governing body, whether it is a federal, state, commonwealth, local, or foreign government.

S. Use of Estimates

The Treasury Department has made certain estimates and assumptions relating to the reporting of assets, liabilities, revenues, expenses, and the disclosure of contingent liabilities to prepare these financial statements. Actual results could differ from these estimates. Financial statement line items subject to estimates include tax receivables; depreciation; imputed costs; cost and earned revenue allocations; and, credit reform subsidy costs.

T. Credit Risk

Credit risk is the potential, no matter how remote, for financial loss from a failure of a borrower or a counter party to perform in accordance with underlying contractual obligations. The Treasury Department takes on possible credit risk when it makes direct loans or credits to foreign entities or becomes exposed to institutions which engage in financial transactions with foreign countries. Given the history of the Treasury Department with respect to such exposure and the financial policies in place in the U. S. government and other institutions in which the United States participates, the Treasury

Department has no expectation that credit losses will be incurred in the foreseeable future. The Treasury Department also takes on credit risk related to loan guarantees, committed but undisbursed direct loans and its Terrorism Risk Insurance Program. The extent of the risk assumed by the Treasury Department is described in more detail in the notes to the financial statements.

U. Earmarked Funds

Treasury has accounted for revenues and other financing sources for earmarked funds separately from other funds. This method was adopted in accordance with the provisions of the Federal Accounting Standards Advisory Board's Statement of Federal Financial Accounting Standards (SFFAS) No. 27, *Identifying and Reporting Earmarked Funds*, which became effective October 1, 2006. This standard amended SFFAS No. 7, *Revenue and Other Financing Sources*, by:

- elaborating the special accountability needs associated with dedicated collections;
- separating dedicated collections into two categories – earmarked funds and fiduciary activity; and
- defining, and providing accounting and reporting guidance for earmarked funds.

V. Allocation Transfers

The Treasury Department adopted the allocation transfer provisions of OMB Circular No. A-136 Revised, *Financial Reporting Requirements*, effective October 1, 2006. The Treasury Department is a party to allocation transfers with other federal agencies as both a transferring (parent) entity and/or a receiving (child) entity. Allocation transfers are legal delegations by one department of its authority to obligate budget authority and outlay funds to another department. A separate fund account (allocation account) is created in the U.S. Treasury as a subset of the parent fund account for tracking and reporting purposes. All allocation transfers of balances are credited to this account, and subsequent obligations and outlays incurred by the child entity are charged to this allocation account as they execute the delegated activity on behalf of the parent. Beginning in fiscal year 2007, parent federal agencies report both the proprietary and budgetary activity and the child agency does not report any financial activity related to budget authority allocated from the parent federal agency to the child federal agency. The Treasury Department had no significant allocation transfers to report in fiscal year 2007.

The Treasury Department allocates funds, as the parent, to the Department of Energy. OMB allows certain exceptions to allocation reporting for certain funds. Accordingly, the Treasury Department has reported certain funds for which the Treasury Department is the child in the allocation transfer, but per OMB guidance, will report all activities relative to these allocation transfers in the Treasury Department's financial statements. The Treasury Department receives allocation transfers, as the child, from the Agency for International Development.

**U.S. Department of the Treasury
Financial Management Service
Governmentwide Financial Report System
GF007 - Other Data Report**

Other Data: 01	Statement of Operations and Changes in Net Position	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	Treasury
Status: Complete			

Tab: Other Data Info.

Section: A	Section Name: Nonexchange Revenue: Specific potential accruals not made as a result of using the modified cash basis of accounting.	No Data: YES	Rounding Method: Millions	Decimal: Zero
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Line No	Line Description	CY - Low Range	CY - High Range	PY - Low Range	PY - High Range	Line Attributes	NB
1						Dollars	Debit
2						Dollars	Debit
3						Dollars	Debit
4						Dollars	Debit
5						Dollars	Debit

Tab: Other Text Data

Section: A	Section Name: Nonexchange Revenue: Specific potential accruals not made as a result of using the modified cash basis of accounting.
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Line No	Question	Answer
1	Provide the practical and inherent limitations affecting the accrual of taxes and duties. (SFFAS No. 7, par.64)	<p>For IRS, this is referring to the difference between cash and accrual accounting. We use a modified cash basis for the Custodial Financial Statements, because of the limitations in the assessment process regarding the delay in the time when there is a legally enforceable claim. Accrual accounting provides more accurate and complete information about receivables and refund legally receivable and collectible concerning the components of the Government's revenue stream, and is the reason we compute the allowance for doubtful accounts (ADA). Since cash basis tax revenue still needs to be accounted for in conjunction with ADA, forming the basis of our accounting methodology.</p> <p>TTB records a year-end accrual for the known amount of tax revenue to be collected. This information is obtained from tax forms that are submitted to the National Revenue Center, but have not been individually processed and recorded in the accounting system. TTB is not able to obtain the information necessary to record the majority of the earned custodial revenue due to the fact that this amount is unknown until the taxpayer files a return.</p>

**U.S. Department of the Treasury
Financial Management Service
Governmentwide Financial Report System
GF007 - Other Data Report**

Other Data: 02	Taxes	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: F	
Status: Complete			

Tab: Other Data Info.

Section: A	Section Name: Taxes (SSFAS No.7, par. 67-69)	Rounding Method: Billions	Decimal: Zero
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Line No	Line Description	2007 - SEPTEMBER	2006 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Estimated realized value of compliance assessments as of the end of the period	65	57	57	0	Dollars	Debit
2	Estimated realizable value of pre-assessment work-in-progress					Dollars	Debit
3	Changes in 1 and 2 above	65	57	57	0	Dollars	Debit
4	Other claims for refunds not yet accrued but likely to be paid when administrative actions are completed	21	18	18	0	Dollars	Debit
5	Management's best estimate of unasserted claims for refunds					Dollars	Debit
6	Changes in 4 and 5 above	21	18	18	0	Dollars	Debit
7	Amount of assessments written off that continue to be statutorily collectible	100	97	97	0	Dollars	Debit

**U.S. Department of the Treasury
Financial Management Service
Governmentwide Financial Report System
GF007 - Other Data Report**

Other Data: 02	Taxes	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	F
Status: Complete			

Tab: Other Data Info.

Section: B	Section Name: Provide the following amount if a range is estimable and not included in Sec. A (SFFAS No. 7 par 67)	No Data: YES	Rounding Method: Millions	Decimal: Zero
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Line No	Line Description	CY Low	CY High	PY Low	PY High	Line Attributes	NB
1	Realizable value of pre-assessment work-in-progress					Dollars	Debit
2	Changes in line 1 above					Dollars	Debit
3	Management's best estimate of unasserted claims for refunds					Dollars	Debit
4	Changes in line 3 above					Dollars	Debit

Tab: Other Text Data

Section: A	Section Name: Taxes (SSFAS No.7, par. 67-69)
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Line No	Question	Answer
1	Provide the explicit definitions of estimated amounts of the size of the tax gap.	<p>The tax gap is the difference between the amount of tax imposed by law and what taxpayers actually pay on time. The tax gap arises from the three types of noncompliance: not filing required tax returns on time or at all (the nonfiling gap), underreporting the correct amount of tax on timely filed returns (the underreporting gap), and not paying on time the full amount reported on timely filed returns (the underpayment gap). Of these three components, only the underpayment gap is observed; the nonfiling gap and the underreporting gap must be estimated. The tax gap, estimated to be about \$345 billion for Tax Year 2001, represents the amount of noncompliance with the tax laws. Underreporting of tax liability accounts for 82 percent of the gap, with the remainder almost evenly divided between nonfiling (eight percent) and underpaying (ten percent). Part of the estimate is based on data from a study of individual returns filed for tax year 2001. It does not include any taxes that should have been paid on income from illegal activities. Each instance of noncompliance by a taxpayer contributes to the tax gap, whether or not the IRS detects it, and whether or not the IRS detects it, and whether or not the taxpayer is even aware of the noncompliance. Some of the tax gap arises from intentional (willful) noncompliance, and some of it arises from unintentional mistakes.</p> <p>The collection gap is the cumulative amount of tax, penalties, and interest that has been assessed over many years, but has not been paid by a certain point in time, and which the IRS expects to remain uncollectible. In essence, it represents the difference between the total balance of unpaid assessments and the net taxes receivable reported on IRS's balance</p>

**U.S. Department of the Treasury
Financial Management Service
Governmentwide Financial Report System
GF007 - Other Data Report**

Other Data: 03	Annual Revenues and Expenditures	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	Treasury
Status: Complete			

Tab: Other Data Info.

Section: A	Section Name: Revenues from the Public	No Data: YES
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Line No	Line Description	HI	SMI	OASDI	Line Attributes	NB

Section: B	Section Name: Revenue from Other Government Accounts (to be completed by Department of Treasury only)	No Data: YES	Rounding Method: Millions	Decimal: Zero
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Line No	Line Description	Other Government	Line Attributes	NB
1	Transfers		Dollars	Debit
2	Interest credits		Dollars	Debit
3	Total		Dollars	N/A

**U.S. Department of the Treasury
Financial Management Service
Governmentwide Financial Report System
GF007 - Other Data Report**

Other Data: 09	Stewardship Investments	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	Treasury
Status: Complete			

Tab: Other Data Info.

Section: A	Section Name: Investment in Non-Federal physical property (SFFAS No. 8, par 87)	No Data: YES	Rounding Method: Millions	Decimal: Zero
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Line No	Line Description	FY 2007	FY 2006	FY 2005	FY 2004	FY 2003	Line Attributes	NB
1							Dollars	Debit
2							Dollars	Debit
3							Dollars	Debit
4							Dollars	Debit
5							Dollars	Debit
6	Other non-Federal physical property						Dollars	Debit

Section: B	Section Name: Research and Development: Investment in Development (SFFAS No. 8, par. 100)	No Data: YES	Rounding Method: Millions	Decimal: Zero
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Line No	Line Description	FY 2007	FY 2006	FY 2005	FY 2004	FY 2003	Line Attributes	NB
1							Dollars	Debit
2							Dollars	Debit
3							Dollars	Debit
4							Dollars	Debit
5							Dollars	Debit
6	Other investment in development						Dollars	Debit

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Other Data: 09	Stewardship Investments	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	Treasury
Status: Complete			

Tab: Other Data Info.

Section: C	Section Name: Investment in Human Capital (SFFAS No. 8, par 94)	No Data: YES	Rounding Method: User-Defined	Decimal: User-Defined
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Line No	Line Description	FY 2007	FY 2006	FY 2005	FY 2004	FY 2003	Line Attributes	NB
1							Dollars	Debit
2							Dollars	Debit
3							Dollars	Debit
4							Dollars	Debit
5							Dollars	Debit
6	Other Investments in human capital						Dollars	Debit

Section: D	Section Name: Research and Development: Investment in Basic Research (SFFAS No. 8, par. 100)	No Data: YES	Rounding Method: User-Defined	Decimal: User-Defined
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Line No	Line Description	FY 2007	FY 2006	FY 2005	FY 2004	FY 2003	Line Attributes	NB
1							Dollars	Debit
2							Dollars	Debit
3							Dollars	Debit
4							Dollars	Debit
5							Dollars	Debit
6	Other investments in basic research						Dollars	Debit

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Other Data: 09	Stewardship Investments	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	Treasury
Status: Complete			

Tab: Other Data Info.

Section: E	Section Name: Research and Development: Investment in Applied Research (SFFAS No. 8, par 100)	No Data: YES	Rounding Method: User-Defined	Decimal: User-Defined
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Line No	Line Description	FY 2007	FY 2006	FY 2005	FY 2004	FY 2003	Line Attributes	NB
1							Dollars	Debit
2							Dollars	Debit
3							Dollars	Debit
4							Dollars	Debit
5							Dollars	Debit
6	Other investment in applied research						Dollars	Debit

Section: F	Section Name:
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Line No	Line Description	Line Attributes	NB

Tab: Other Text Data

Section: A	Section Name: Investment in Non-Federal physical property (SFFAS No. 8, par 87)	No Data: YES
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Line No	Question	Answer
1	Provide a description of Federally-owned physical property transferred to State and local governments. (SFFAS No. 8, par 87)	
2	Provide a description of the major programs of Federal investments in non-Federal property. (SFFAS No.8 par. 87)	

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Other Data: 09	Stewardship Investments	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	Treasury
Status: Complete			

Tab: Other Text Data

Section: B **Section Name:** Research and Development: Investment in Development (SFFAS No. 8, par. 100) **No Data:** YES

Line No	Question	Answer
1	Provide a description of the major programs of Federal investments in development. (SFFAS No. 8, par. 100)	
2	Provide a description of the progress of major development projects including the results with respect to projects completed or otherwise terminated during the year and the status of projects that will continue (SFFAS No. 8, par. 99)	

Tab: Other Text Data

Section: C **Section Name:** Investment in Human Capital (SFFAS No. 8, par 94) **No Data:** YES

Line No	Question	Answer
1	Provide a description of the major education and training programs considered Federal investments in human capital. (SFFAS No.8, par. 94)	

Tab: Other Text Data

Section: D **Section Name:** Research and Development: Investment in Basic Research (SFFAS No. 8, par. 100) **No Data:** YES

Line No	Question	Answer
1	Provide a description of the major programs of Federal investments in basic research. (SFFAS No. 8, par. 100)	
2	Provide a description of any major new discoveries made during the year (SFFAS No. 8, par. 99)	

Tab: Other Text Data

Section: E **Section Name:** Research and Development: Investment in Applied Research (SFFAS No. 8, par 100) **No Data:** YES

Line No	Question	Answer
1	Provide a description of the major programs of Federal investments in applied research. (SFFAS No. 8, par. 100)	
2	Provide a description of any major new applications developed during the year (SFFAS No. 8, par. 99)	

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Other Data: 10	Deferred Maintenance	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	Treasury
Status: Complete			

Tab: Other Data Info.

Section: A	Section Name: Range of Amounts	No Data: YES	Rounding Method: User-Defined	Decimal: User-Defined
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Line No	Line Description	CY- Low	D	CY- High	D	CY - Critical Maintenance	D	PY- Low	D	PY- High	D	PY - Critical Maintenance	D	Line Attributes	NB
1	Buildings, structures, and facilities													Dollars	N/A
2	Furniture, fixtures, and equipment													Dollars	N/A
3	Other general property, plant, and equipment													Dollars	N/A
4	Heritage assets													Dollars	N/A
5	Stewardship land													Dollars	N/A

Section: B	Section Name: Amount	No Data: YES	Rounding Method: User-Defined	Decimal: User-Defined
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Line No	Line Description	Current FY	D	Prior FY	D	Line Attributes	NB
1	Buildings, structures, and facilities					Dollars	N/A
2	Furniture, fixtures, and equipment					Dollars	N/A
3	Other general property, plant, and equipment					Dollars	N/A
4	Heritage assets					Dollars	N/A
5	Stewardship land					Dollars	N/A

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Other Data: 10	Deferred Maintenance	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	Treasury
Status: Complete			

Tab: Other Data Info.

Section: C	Section Name: Total life-cycle cost method (SFFAS No. 6, par 83)	No Data: YES	Rounding Method: User-Defined	Decimal: User-Defined
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Line No	Line Description	PY balance cum. deficit maintenance amt	Required Maintenance for the period	Maintenance performed during the period	Difference between forecast and actual	Adj. to scheduled amts deemed necessary by PPEmgr	Ending Cumulative Balance	Line Attributes	NB
1	(I) Buildings, structures, and facilities							Dollars	Debit
2	(I) Furniture, fixtures, and equipment							Dollars	Debit
3	(I) Other general property, plant, and equipment							Dollars	Debit
4	(I) Heritage assests							Dollars	Debit
5	(I) Stewardship land							Dollars	Debit

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Other Data: 11	Unexpended Budget Authority	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	Treasury
Status: Complete			

Tab: Other Data Info.							
Section: A		Section Name: Unexpended budget authority		No Data: YES	Rounding Method: User-Defined	Decimal: User-Defined	
Line No	Line Description	Current Year	Prior Year	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Total unobligated budget authority balance					Dollars	Debit
2	Total obligated budget authority balance					Dollars	Debit

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Other Data: 12	Tax Burden	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	Treasury
Status: Complete			

Tab: Other Data Info.

Section: A **Section Name:** Individual Income Tax Returns for Tax Year 2005 for the following AGI levels

Line No	Line Description	AGI	Line Attributes	NB
1	Under \$15,000	36,889,000.0000	Units	N/A
2	\$15,000 under \$30,000	29,739,000.0000	Units	N/A
3	\$30,000 under \$50,000	24,596,000.0000	Units	N/A
4	\$50,000 under \$100,000	28,867,000.0000	Units	N/A
5	\$100,000 under \$200,000	10,831,000.0000	Units	N/A
6	\$200,000 or more	3,541,000.0000	Units	N/A

Section: B **Section Name:** Individual AGI and Income Tax information - Individual Income Tax Returns for Tax Year 2005 **Rounding Method:** Millions **Decimal:** Zero

Line No	Line Description	AGI	Total Income Tax	Line Attributes	NB
1	Under \$15,000	197,723	3,239	Dollars	Debit
2	\$15,000 under \$30,000	655,562	23,308	Dollars	Debit
3	\$30,000 under \$50,000	961,071	60,187	Dollars	Debit
4	\$50,000 under \$100,000	2,033,408	179,382	Dollars	Debit
5	\$100,000 under \$200,000	1,434,585	190,599	Dollars	Debit
6	\$200,000 or more	2,081,299	471,549	Dollars	Debit

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Other Data: 12	Tax Burden	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	Treasury
Status: Complete			

Tab: Other Data Info.

Section: C	Section Name: Individual AGI and Income Tax Information-Individual Income Tax Returns for Tax Year 2005	Rounding Method: Whole-Dollars	Decimal: Zero
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Line No	Line Description	Avg. AGI per return	Avg. Income Tax per return	Line Attributes	NB
1	Under \$15,000	5,360	88	Dollars	Debit
2	\$15,000 under \$30,000	22,044	784	Dollars	Debit
3	\$30,000 under \$50,000	39,075	2,447	Dollars	Debit
4	\$50,000 under \$100,000	70,441	6,214	Dollars	Debit
5	\$100,000 under \$200,000	132,452	17,598	Dollars	Debit
6	\$200,000 or more	587,772	133,168	Dollars	Debit

Section: D	Section Name: Income Tax as a Percentage of AGI-Individual Income Tax Returns for Tax Year 2005
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Line No	Line Description	AGI	Line Attributes	NB
1	Under \$15,000	1.6000	Percent	N/A
2	\$15,000 under \$30,000	3.6000	Percent	N/A
3	\$30,000 under \$50,000	6.3000	Percent	N/A
4	\$50,000 under \$100,000	8.8000	Percent	N/A
5	\$100,000 under \$200,000	13.3000	Percent	N/A
6	\$200,000 or more	22.7000	Percent	N/A

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Other Data: 12	Tax Burden	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	Treasury
Status: Complete			

Tab: Other Data Info.

Section: E	Section Name: Income Subject to Tax & Total Income Tax After Credits:Corp. Income for Tax Year 2004	Rounding Method: Millions	Decimal: Zero
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Line No	Line Description	Income Subject to Tax	Total Income Tax After Credits	Line Attributes	NB
1	Zero Assets	15,385	4,076	Dollars	Debit
2	\$1 under \$500	8,436	1,536	Dollars	Debit
3	\$500 under \$1,000	4,081	960	Dollars	Debit
4	\$1,000 under \$5,000	12,215	3,519	Dollars	Debit
5	\$5,000 under \$10,000	7,562	2,446	Dollars	Debit
6	\$10,000 under \$25,000	10,694	3,511	Dollars	Debit
7	\$25,000 under \$50,000	10,076	3,282	Dollars	Debit
8	\$50,000 under \$100,000	12,037	3,918	Dollars	Debit
9	\$100,000 under \$250,000	23,779	7,529	Dollars	Debit
10	\$250,000 or more	753,124	193,658	Dollars	Debit

Section: F	Section Name: Percentage of Income Tax After Credits to Taxable Income-Corporation Income for Tax Year 2004
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Line No	Line Description	Income Subject to Tax	Line Attributes	NB
1	Zero Assets	26.5000	Percent	N/A
2	\$1 under \$500	18.2000	Percent	N/A
3	\$500 under \$1,000	23.5000	Percent	N/A
4	\$1,000 under \$5,000	28.8000	Percent	N/A
5	\$5,000 under \$10,000	32.3000	Percent	N/A
6	\$10,000 under \$25,000	32.8000	Percent	N/A
7	\$25,000 under \$50,000	32.6000	Percent	N/A
8	\$50,000 under \$100,000	32.5000	Percent	N/A

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Other Data: 12	Tax Burden	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	Treasury
Status: Complete			

Tab: Other Data Info.

Section: F	Section Name: Percentage of Income Tax After Credits to Taxable Income-Corporation Income for Tax Year 2004
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9 \$100,000 under \$250,000	31.7000	Percent	N/A
10 \$250,000 or more	25.7000	Percent	N/A

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Other Data: 13	Other information	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	Treasury
Status: Complete			

Tab: Other Data Info.

Section: A	Section Name: Estimated amounts that may be paid out as other claims for tax refunds	Rounding Method: Billions	Decimal: Zero
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Line No	Line Description	2007 - SEPTEMBER	2006 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Estimated payout (including principal and interest) for claims pending judicial review by the Federal Courts	15	11	11	0	Dollars	Debit
2	Claims under appeal	6	7	7	0	Dollars	Debit

Section: B	Section Name: Other information related to taxes	Rounding Method: Millions	Decimal: Zero
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Line No	Line Description	2007 - SEPTEMBER	2006 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Payroll taxes paid by Federal agencies included in individual and FICA taxes	73,718	64,734	64,734	0	Dollars	Debit
2	Refundable portion of child care tax credits issued	16,137	15,449	15,449	0	Dollars	Debit
3	Amount of EITC refunds	38,274	36,166	36,166	0	Dollars	Debit
4	Amount of EITC refunds applied to reduce taxpayer liability	6,425	5,371	5,371	0	Dollars	Debit

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Other Data: 15	Risk Assumed-Federal Insurance and Guarantee Programs(SFFAS No. 5, par. 105, 106,and 114)	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	Treasury
Status: Complete			

Tab: Other Data Info.

Section: A	Section Name: Risk Assumed	No Data: YES	Rounding Method: Millions	Decimal: Zero
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Line No	Line Description	2007 - SEPTEMBER	2006 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Present value of unpaid expected losses (net of associated premiums)					Dollars	Debit
2	Periodic changes					Dollars	Debit

Tab: Other Text Data

Section: A	Section Name: Risk Assumed	No Data: YES
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Line No	Question	Answer
1	Provide the indicators of the range of uncertainty around insurance related estimates and sensitivity of the estimates to changes in major assumptions (SFFAS No.5, par.114)	
2	Provide the actuarial or financial methods used to measure the present value of unpaid expected losses (SFFAS No. 5. par. 114)	

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Other Data: 16	Stewardship Land	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	Treasury
Status: Complete			

Tab: Other Data Info.

Section: A **Section Name:** Stewardship Land **No Data:** YES

Line No	Line Description	Beginning Balance	Acquired	Withdrawn	Ending Balance	Line Attributes	NB
1	Public Land					Units	N/A
2	National Forest System					Units	N/A
3	National Wildlife Refuge System					Units	N/A
4	National Park System					Units	N/A
5	Mission Land					Units	N/A
6	Water, Power, and Recreation					Units	N/A
7	All Other					Units	N/A

Tab: Other Text Data

Section: A **Section Name:** Stewardship Land **No Data:** YES

Line No	Question	Answer
1	Describe the predominant uses of the stewardship land (SFFAS 29, par. 40c).	
2	Provide the condition of the stewardship land (SFFAS 29, par. 41).	

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Other Data: 17	Heritage Assets	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	Treasury
Status: Complete			

Tab: Other Data Info.

Section: A	Section Name: Collection Type Heritage Assets (SFFAS No. 29, par. 25d)	No Data: YES
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Line No	Line Description	CY:Physical units as of the beginning of the year	CY:Physical units added during the fiscal year	CY:Physical units withdrawn during the fiscal year	CY:Physical units as of the end of the year	PY:Physical units as of the beginning of the year	PY:Physical units added during the fiscal year	Line Attributes	NB
1								Units	N/A
2								Units	N/A
3								Units	N/A
4								Units	N/A
5								Units	N/A

Line No	Line Description	PY:Physical units withdrawn during the fiscal year	PY:Physical units as of the end of the year	Line Attributes	NB
1				Units	N/A
2				Units	N/A
3				Units	N/A
4				Units	N/A
5				Units	N/A

Section: B	Section Name: Non-Collection Type Heritage Assets (SFFAS No. 29, par. 25d)	No Data: YES
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Line No	Line Description	CY:Physical units as of the beginning of the year	CY:Physical units added during the fiscal year	CY:Physical units withdrawn during the fiscal year	CY:Physical units as of the end of the year	PY:Physical units as of the beginning of the year	PY:Physical units added during the fiscal year	Line Attributes	NB
1								Units	N/A
2								Units	N/A
3								Units	N/A
4								Units	N/A
5								Units	N/A

Line No	Line Description	PY:Physical units withdrawn during the fiscal year	PY:Physical units as of the end of the year	Line Attributes	NB
1				Units	N/A
2				Units	N/A

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Other Data: 17	Heritage Assets	Fiscal Year: 2007	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	Treasury
Status: Complete			

Tab: Other Data Info.

Section: B **Section Name:** Non-Collection Type Heritage Assets (SFFAS No. 29, par. 25d) **No Data:** YES

3		Units	N/A
4		Units	N/A
5		Units	N/A

Tab: Other Text Data

Section: A **Section Name:** Collection Type Heritage Assets (SFFAS No. 29, par. 25d) **No Data:** YES

Line No	Question	Answer
1	Provide the condition of each major category of the heritage assets (SFFAS 29, par. 26).	

Tab: Other Text Data

Section: B **Section Name:** Non-Collection Type Heritage Assets (SFFAS No. 29, par. 25d) **No Data:** YES

Line No	Question	Answer
1	Provide the condition of each major category of the heritage assets (SFFAS 29, par. 26).	