



Audit Report



OIG-18-017

FINANCIAL MANAGEMENT

Audit of the Department of the Treasury's Closing Package Financial Statements for Fiscal Year 2017

November 16, 2017

Office of Inspector General
Department of the Treasury

ACCESSIBILITY NOTICE

The Closing Package is the process that links the agencies' comparative, audited consolidated financial statements to the Financial Report of the U.S. Government.

The Treasury Department is committed to making its Website accessible to all citizens and ensuring that it meets or exceeds the requirements of [Section 508 of the Rehabilitation Act](#)¹.

Unfortunately, due to changes made last fiscal year to the Closing Package process, the Closing Package Financial Statement Report does not conform to the requirements of Section 508 of the Rehabilitation Act, as not all page content is tagged, the tab order is not consistent with structure order²; most tables do not have headers; and tables do not contain the same number of columns in each row and rows in each column, and, therefore, do not meet the Web Content Accessibility Guidelines (2.0) that call for using table markup to present tabular information³ with table regularity⁴.

To obtain an accessible copy of Treasury's FY 2017 Closing Package Financial Statement Report, contact the Office of the Deputy Chief Financial Officer (by calling the Office of Business Affairs and Public Liaison at 202-622-2970)

¹ Section 508 of the Rehabilitation Act was enacted to eliminate barriers in information technology, open new opportunities for people with disabilities...[See 29 U.S.C. § 794d] The law applies to all Federal departments and agencies when they develop, procure, maintain, or use electronic and information technology. Under Section 508, departments and agencies must ensure that employees and members of the public with disabilities have access to information and data that is comparable to access available to others unless an undue burden would be imposed on the department or agency.

² Because tabs are often used to navigate a PDF, it's necessary that the tab order parallels the document structure.

³ The objective of this technique is to present tabular information in a way that preserves relationships within the information even when users cannot see the table or the presentation format is changed. Information is considered tabular when logical relationships among text, numbers, images, or other data exist in two dimensions (vertical and horizontal). These relationships are represented in columns and rows, and the columns and rows must be recognizable in order for the logical relationships to be perceived.

Using the table element with the child elements tags (tr, th, and td) makes these relationships perceivable. Techniques such as inserting tabs to create columns or using the pre element are purely visual, and visually implied logical relationships are lost if the user cannot see the table or the visual presentation is changed.

⁴ Table Regularity requires that to be accessible, tables must contain the same number of columns in each row, and rows in each column.

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DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

OFFICE OF
INSPECTOR GENERAL

November 16, 2017

**MEMORANDUM FOR JAIME M. SALING, DIRECTOR
FINANCIAL REPORTS AND ADVISORY DIVISION
BUREAU OF THE FISCAL SERVICE**

**CAROLYN VOLTZ, ASSISTANT DIRECTOR
FINANCIAL MANAGEMENT AND ASSURANCE
GOVERNMENT ACCOUNTABILITY OFFICE**

**REGINA KEARNEY, BRANCH CHIEF
ACCOUNTABILITY, PERFORMANCE AND REPORTING
BRANCH
OFFICE OF MANAGEMENT AND BUDGET**

FROM: James Hodge /s/
Director, Financial Audit

SUBJECT: Audit of the Department of the Treasury's Closing Package
Financial Statements for Fiscal Year 2017

Under a contract monitored by our office, KPMG LLP (KPMG), an independent certified public accounting firm, audited the closing package financial statements of the Department of the Treasury for fiscal year 2017, provided a report on internal control over financial reporting, and a report on reportable noncompliance with the *Treasury Financial Manual* Volume I, Part 2, Chapter 4700 (TFM Chapter 4700). The contract required that the audit be performed in accordance with U.S. generally accepted government auditing standards and Office of Management and Budget (OMB) Bulletin No. 17-03, *Audit Requirements for Federal Financial Statements*.

In its audit, KPMG found

- the closing package financial statements were fairly presented, in all material respects, in accordance with U.S. generally accepted accounting principles;
- no material weaknesses in internal control; and
- no reportable noncompliance with TFM Chapter 4700.

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In connection with the contract, we reviewed KPMG's report and related documentation and inquired of its representatives. Our review, as differentiated from an audit performed in accordance with U.S. generally accepted government auditing standards, was not intended to enable us to express, and we do not express, an opinion on the closing package financial statements, or make any conclusions with regard to the effectiveness of internal control over financial reporting or compliance with TFM Chapter 4700. KPMG is responsible for the attached auditors' report dated November 16, 2017, and the conclusions expressed therein. However, our review disclosed no instances where KPMG did not comply, in all material respects, with U.S. generally accepted government auditing standards and OMB Bulletin No. 17-03.

Should you have any questions, please contact me at (202) 927-0009 or a member of your staff may contact Ade Bankole, Manager, Financial Audit at (202) 927-5329.

Attachment

SECTION I

Independent Auditors' Report

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KPMG LLP
Suite 12000
1801 K Street, NW
Washington, DC 20006

Independent Auditors' Report

Inspector General
Department of the Treasury:

Report on the Closing Package Financial Statements

We have audited the accompanying Closing Package Financial Statement Report of the Department of the Treasury (Department), which comprises the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) Reconciliation Report – Reclassified Balance Sheet as of September 30, 2017, and the related GTAS Reconciliation Reports – Reclassified Statement of Net Cost and Reclassified Statement of Operations and Changes in Net Position for the year then ended, and the related notes to the financial statements (hereinafter referred to as the “closing package financial statements”). The notes to the financial statements comprise the following:

- GTAS Closing Package Lines Loaded Report,
- Financial Report (FR) Notes Report (except for the information entitled “2016 - September”, “Prior Year”, “PY”, “Previously Reported”, “Line Item Changes”, and “Threshold”, and the information as of and for the year ended September 30, 2016 in the “Text Data”), and
- Note No. 31 – Significant Accounting Information (except for the information as of and for the year ended September 30, 2016).

Management's Responsibility for the Closing Package Financial Statements

Management is responsible for the preparation and fair presentation of these closing package financial statements in accordance with U.S. generally accepted accounting principles; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the closing package financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these closing package financial statements based on our audit. We did not audit the financial statements of the Internal Revenue Service (IRS), a component entity of the Department, which statements reflect total assets of \$60.3 billion, net cost of operations of \$12.1 billion before eliminating entries, and custodial activity of \$3,420 billion, as of and for the year ended September 30, 2017. Those statements were audited by other auditors, whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included in the closing package financial statements for IRS, is based solely on the report of the other auditors on the general-purpose financial statements.

We also did not audit the financial statements of the Office of Financial Stability (OFS), a component entity of the Department, which statements reflect total assets of \$19.5 billion and net cost of operations of \$4.1 billion before applicable eliminating entries, as of and for the year ended September 30, 2017. Those statements were audited by other auditors, whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included in the closing package financial statements for OFS, is based solely on the report of the other auditors on the general-purpose financial statements.



We conducted our audit in accordance with auditing standards generally accepted in the United States of America, in accordance with the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and in accordance with Office of Management and Budget (OMB) Bulletin No. 17-03, *Audit Requirements for Federal Financial Statements*. Those standards and OMB Bulletin No. 17-03 require that we plan and perform the audit to obtain reasonable assurance about whether the closing package financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the closing package financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the closing package financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the closing package financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the closing package financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion on the Closing Package Financial Statements

In our opinion, based on our audit and the reports of other auditors, the closing package financial statements referred to above present fairly, in all material respects, the financial position of the Department of the Treasury as of September 30, 2017, and its net cost and changes in net position for the year then ended in accordance with U.S. generally accepted accounting principles.

Emphasis of Matter

We draw attention to Note No. 31 – Significant Accounting Information to the closing package financial statements, which describes that the accompanying closing package financial statements were prepared to comply with requirements of the U.S. Department of the Treasury's *Treasury Financial Manual* (TFM) Volume I, Part 2, Chapter 4700 (TFM Chapter 4700) for the purpose of providing financial information to the Department's Bureau of the Fiscal Service 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 consolidated balance sheet of the Department as of September 30, 2017, and the related consolidated statement of net cost, consolidated statement of changes in net position, statement of custodial activity, and combined statement of budgetary resources (hereinafter referred to as the "general-purpose financial statements") for the year then ended. The notes to the closing package financial statements are those that the U.S. Department of the Treasury deemed relevant to the *Financial Report of the U.S. Government*. Our opinion is not modified with respect to this matter.

As discussed in FR Notes Report Nos. 4A, 28A, 28B, and Note 31 – Significant Accounting Information, the Department is a participant in significant legislation and transactions whose purpose is to assist in stabilizing the financial markets. Also as discussed in Note 31 – Significant Accounting Information, the closing package financial statements do not include the assets, liabilities, or results of operations of commercial entities in which the Department has a significant equity interest as it has determined that none of these entities meet the criteria for inclusion as a federal entity and are therefore not included in the closing package financial statements. Furthermore, as discussed in Note 31 – Significant Accounting Information, the value of certain investments, loans, and commitments is based on estimates. These estimates are inherently subject to substantial uncertainty arising from the likelihood of future changes in general economic, regulatory, and market conditions. In addition, there are significant uncertainties related to the amounts that the Department will realize from its investments. As such, there will likely be differences between the estimated value of these investments, loans, and commitments as of September 30, 2017, and the amounts that may ultimately be realized from



these assets or may be required to settle these commitments. Such differences may be material and will also affect the ultimate cost of these programs. Our opinion is not modified with respect to these matters.

Other Matters

Opinion on the General-Purpose Financial Statements

We have audited, in accordance with auditing standards generally accepted in the United States of America, in accordance with the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and in accordance with OMB Bulletin No. 17-03, the general-purpose financial statements of the Department of the Treasury as of and for the years ended September 30, 2017 and 2016, and our report thereon, dated November 15, 2017, expressed an unmodified opinion on those financial statements. We did not audit the financial statements of the IRS and OFS as described in the Auditors' Responsibility section of our report on the general-purpose financial statements. Our opinion insofar as it relates to the amounts included in the general-purpose financial statements for IRS and OFS is based solely on the reports of the other auditors.

Required Supplementary Information

U.S. generally accepted accounting principles require that the information, except for such information entitled "2016 - September", "Prior Year", "PY", "Previously Reported", "Line Item Changes", and "Threshold", and the information as of and for the year ended September 30, 2016 in the "Other Text Data", included in Other Data Report No. 1 (Other Data Info Section A only) be presented to supplement the basic closing package financial statements.

Such information, although not a part of the basic closing package financial statements, is required by the Federal Accounting Standards Advisory Board (FASAB) who considers it to be an essential part of financial reporting for placing the basic closing package financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic closing package financial statements, and other knowledge we obtained during our audit of the basic closing package financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the Combining Statement of Budgetary Resources and Management's Discussion and Analysis that U.S. generally accepted accounting principles require to be presented to supplement the basic closing package financial statements. Such missing information, although not a part of the basic closing package financial statements, is required by the FASAB who considers it to be an essential part of financial reporting for placing the basic closing package financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic closing package financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming an opinion on the closing package financial statements as a whole. The information other than that described in the first paragraph and the first paragraph of the subsection labeled *Required Supplementary Information* is presented for purposes of additional analysis in accordance with TFM Chapter 4700 and is not a required part of the closing package financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the closing package financial statements as of and for the year ended September 30, 2017, and accordingly, we do not express an opinion or provide any assurance on it.



Restriction on Use of the Report on the Closing Package Financial Statements

This report is intended solely for the information and use of the management of the Department, the Department's Office of Inspector General, Bureau of the Fiscal Service, 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards* and OMB Bulletin No. 17-03, we have also issued a combined auditors' report dated November 15, 2017 which presents our opinion on the Department's general-purpose financial statements; our consideration of the Department's internal control over financial reporting (internal control); 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 should be read in conjunction with this report in considering the results of our audit of the closing package financial statements. Our report includes a reference to other auditors as described in the Opinion on the General-Purpose Financial Statements section. This report includes our consideration of the results of the other auditors' testing of internal control over financial reporting and compliance and other matters that are reported on separately by those other auditors. However, this report, insofar as it relates to the results of the other auditors, is based solely on the reports of the other auditors.

Our report on the general-purpose financial statements as of and for the year ended September 30, 2017 disclosed the following material weakness, significant deficiency, and non-compliance:

- A. Material Weakness in Internal Control Over Financial Reporting at the Internal Revenue Service (Repeat Condition)
- B. Significant Deficiency in Internal Control Over Debt Management Information Systems
- C. Noncompliance with Federal Financial Management Improvement Act of 1996 (Repeat Condition)

Internal Control Over Financial Reporting Specific to the Closing Package Financial Statements

In planning and performing our audit of the closing package financial statements, we also considered the Department's internal control to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the closing package financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control.

A deficiency in internal control 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 and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control specific to the closing package financial statements was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters Specific to the Closing Package Financial Statements

As part of obtaining reasonable assurance about whether the Department's closing package financial statements are free from material misstatement, we also 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 the closing package financial statement amounts. However,



providing an opinion on compliance with those provisions was not an objective of our audit of the closing package financial statements, and accordingly, we do not express such an opinion. The results of our tests of compliance disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* or OMB Bulletin No. 17-03.

Purpose of the Other Reporting Required by Government Auditing Standards

The purpose of the communication described in the Other Reporting Required by *Government Auditing Standards* section is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the Department's internal control or compliance. Accordingly, this communication is not suitable for any other purpose.

KPMG LLP

Washington, DC
November 16, 2017

SECTION II

**Department of the Treasury's
Closing Package Financial Statements
For Fiscal Year 2017**

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U.S. Department of Treasury Bureau of the Fiscal Service
GTAS
Reconciliation Report
Reclassified Balance Sheet

Fiscal Period: 2017, 12 - September
Manual Adjustment Status: Certified
Amount in: Millions

FR ENTITY: Department of the Treasury - 2000

		Adjusted Amount
1	Assets	
2	Non-federal	
2.1	Cash and other monetary assets	241,401
2.2	Accounts and taxes receivable, net	53,496
2.3	Loans receivable, net	12,673
2.4	Inventories and related property, net	979
2.5	Property, plant, and equipment, net	3,060
2.6	Debt and equity securities	8,559
2.7	Investments in government-sponsored enterprises (for use by Treasury only)	92,640
2.8	Other assets	7,717
2.9	Total non-federal assets	420,523
3	Federal	
3.1	Fund balance with Treasury (RC 40)/1	426,396
3.3	Accounts receivable (RC 22)/1	814
3.6	Interest receivable - loans and not otherwise classified (RC 04)/1	573
3.7	Loans receivable (RC 17)/1	1,464,072
3.10	Advances to others and prepayments (RC 23)/1	2
3.13	Other assets (RC 30)/1	20,373,777
3.14	Total federal assets	22,265,635
4	Total assets	22,686,158
5	Liabilities:	
6	Non-federal	
6.1	Accounts payable	3,863
6.2	Federal debt securities held by the public and accrued interest	14,699,687
6.3	Federal employee and veteran benefits payable	687
6.6	Loan guarantee liabilities	2
6.9	Other liabilities	78,773
6.10	Total non-federal liabilities	14,783,012
7	Federal	
7.1	Accounts payable (RC 22)/1	773
7.3	Federal debt (RC 01)/1	5,611,251
7.4	Interest payable - debt (RC 02)/1	38,242
7.7	Transfers payable (RC 27)/1	251
7.8	Benefit program contributions payable (RC 21)/1	184
7.9	Advances from others and deferred credits (RC 23)/1	39
7.10	Liability to the General Fund of the U.S. Government for custodial and other non-entity assets (RC 46)/1	1,755,057
7.11	Other liabilities (without reciprocals) (RC 29)/1	26
7.14	Total federal liabilities	7,405,822
8	Total liabilities	22,188,835
9	Net position:	
9.1	Net Position - funds from dedicated collections	47,051
9.2	Net Position - funds other than those from dedicated collections	450,275
10	Total net position	497,326
11	Total liabilities and net position	22,686,161

U.S. Department of Treasury Bureau of the Fiscal Service
GTAS
Reconciliation Report
Reclassified Statement of Net Cost

Fiscal Period: 2017, 12 - September
Manual Adjustment
Status: Certified
Amount in: Millions

FR ENTITY: Department of the Treasury 2000

		Adjusted Amount
1	Gross cost	
2	Non-federal gross cost	165,666
3	Interest on debt held by the public	296,286
6	Total non-federal gross cost	461,952
7	Federal gross cost	
7.1	Benefit program costs (RC 26) /2	1,893
7.2	Imputed costs (RC 25) /2	553
7.3	Buy/sell cost (RC24) /2	2,101
7.4	Purchase of assets (RC 24) /2	24
7.5	Federal securities interest expense (RC 03) /2	159,884
7.6	Borrowing and other interest expense (RC05) /2	8,322
7.7	Borrowing losses (RC 06) /2	6
7.8	Other expenses (without reciprocals) (RC 29)	490
8	Total federal gross cost	173,274
9	Department total gross cost	635,226
10	Earned revenue	
11	Non-federal earned revenue	22,025
12	Federal earned revenue	
12.2	Buy/sell revenue (exchange) (RC 24) /2	1,670
12.3	Purchase of assets offset (RC 24) / 2	24
12.5	Borrowing and other interest revenue (exchange) (RC 05) /2	44,836
12.6	Borrowing gains (RC 06) /2	25
13	Total federal earned revenue	46,555
14	Department total earned revenue	68,580
15	Net cost of operations	566,647

U.S. Department of Treasury Bureau of the Fiscal Service
GTAS
Reconciliation Report
Reclassified Stmt. of Operations and Changes in Net Position

Fiscal Period: 2017, 12 - September
Manual Adjustment Status: Certified
Amount in: Millions

FR ENTITY: 2000

		<u>Adjusted Amount</u>
1	Net position, beginning of period	503,914
2	Non-federal prior-period adjustments:	
3	Federal prior-period adjustments	
4	Net position, beginning of period - adjusted	503,914
5	Non-federal non-exchange revenue:	
5.1	Individual income tax and tax withholdings (for use by Treasury only)	2,709,783
5.2	Corporation income taxes (for use by Treasury only)	299,096
5.3	Excise taxes	83,297
5.4	Unemployment taxes	8,127
5.6	Estate and gift taxes	22,768
5.7	Other taxes and receipts	96,468
5.9	Total non-federal non-exchange revenue	3,219,539
6	Federal non-exchange revenue:	
6.2	Borrowings and other interest revenue (non-exchange) (RC 05) /1	2
6.5	Total federal non-exchange revenue	2
7	Budgetary financing sources:	
7.1	Appropriations received as adjusted (rescissions and other adjustments) (RC 41) /1	474,403
7.2	Appropriations used (RC 39)	-481,721
7.3	Appropriations expended (RC 38) / 1	481,721
7.6	Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08) /1	0
7.7	Non-expenditure transfers-out of unexpended appropriations and financing sources (RC 08) /1	0
7.8	Expenditure transfers-in of financing sources (RC 09) /1	0
7.9	Expenditure transfers-out of financing sources (RC 09) /1	-1,033
7.14	Other budgetary financing sources (RC 29) /1, 8	5
7.20	Total budgetary financing sources	473,376
8	Other financing sources:	
8.2	Transfers-out without reimbursement (RC 18) /1	0
8.3	Imputed financing sources (RC 25) /1	553
8.4	Non-entity collections transferred to the General Fund of the U.S. Government (RC 44)	-3,141,354
8.5	Accrual for non-entity amounts to be collected and transferred to the General Fund of the U.S. Government (RC 48)	-3,981
8.6	Other non-budgetary financing sources for debt accruals/amortization (RC 37)/1	11,926
8.7	Other non-budgetary financing sources (RC 29) /1, 9	-3
8.11	Total other financing sources	-3,132,859
9	Net cost of operations (+/-)	-566,647
10	Net position, end of period	497,326

U.S. Department of the Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System

GF005G - GTAS Closing Package Lines Loaded Report

Entity: 2000 - Department of the Treasury

Fiscal Year: 2017

Period: SEPTEMBER

Reported In: DOLLARS

Decimal: TWO

GTAS CPL Last Loaded: 11/13/2017 11:11 AM

<u>GFRS Line Description</u>	<u>Fed/Non Fed Indicator</u>	<u>Trading Partner FR Entity</u>	<u>Amount</u>
Accounts and taxes receivable, net	N		53,495,763,457.84
Accounts payable	N		(3,863,268,920.85)
Accounts payable (RC 22)	F	0400	(284,370.71)
Accounts payable (RC 22)	F	0500	(577,020.55)
Accounts payable (RC 22)	F	1000	(230,000.00)
Accounts payable (RC 22)	F	1100	(255,565.00)
Accounts payable (RC 22)	F	1200	(11,998,396.01)
Accounts payable (RC 22)	F	1300	(44,190.93)
Accounts payable (RC 22)	F	1400	(232,174.15)
Accounts payable (RC 22)	F	1500	(6,905,373.61)
Accounts payable (RC 22)	F	1800	(8,423,824.19)
Accounts payable (RC 22)	F	1900	(261,205.00)
Accounts payable (RC 22)	F	2400	(660,753,283.69)
Accounts payable (RC 22)	F	2800	(105,378.32)
Accounts payable (RC 22)	F	3301	(20,400,000.00)
Accounts payable (RC 22)	F	4700	(8,238,536.73)
Accounts payable (RC 22)	F	5100	(98,178.68)
Accounts payable (RC 22)	F	6800	(158,349.01)
Accounts payable (RC 22)	F	7000	(8,795,844.36)
Accounts payable (RC 22)	F	7200	(20,878,135.15)
Accounts payable (RC 22)	F	7500	(589,247.04)
Accounts payable (RC 22)	F	8300	(19,430,663.00)

U.S. Department of the Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System

GF005G - GTAS Closing Package Lines Loaded Report

Entity: 2000 - Department of the Treasury

Fiscal Year: 2017

Period: SEPTEMBER

Reported In: DOLLARS

Decimal: TWO

GTAS CPL Last Loaded: 11/13/2017 11:11 AM

<u>GFRS Line Description</u>	<u>Fed/Non Fed Indicator</u>	<u>Trading Partner FR Entity</u>	<u>Amount</u>
Accounts payable (RC 22)	F	8600	(1,091.76)
Accounts payable (RC 22)	F	8800	(154,978.50)
Accounts payable (RC 22)	F	8900	(370,188.40)
Accounts payable (RC 22)	F	9300	(10,936.71)
Accounts payable (RC 22)	F	9513	(313,818.98)
Accounts payable (RC 22)	F	9523	(1,033.00)
Accounts payable (RC 22)	F	9571	(31,538.03)
Accounts payable (RC 22)	F	DE00	(3,367,874.59)
Accounts receivable (RC 22)	F	0000	0.00
Accounts receivable (RC 22)	F	0300	(300.00)
Accounts receivable (RC 22)	F	1100	(100.00)
Accounts receivable (RC 22)	F	1137	12,610.60
Accounts receivable (RC 22)	F	1200	8,204,355.78
Accounts receivable (RC 22)	F	1300	36,272,332.89
Accounts receivable (RC 22)	F	1400	156,900.84
Accounts receivable (RC 22)	F	1500	19,715.70
Accounts receivable (RC 22)	F	1601	275,625.35
Accounts receivable (RC 22)	F	1900	17,880,810.43
Accounts receivable (RC 22)	F	2400	15,377.00
Accounts receivable (RC 22)	F	2600	2,000.00
Accounts receivable (RC 22)	F	2800	5,329,785.79
Accounts receivable (RC 22)	F	3100	100.00

U.S. Department of the Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System

GF005G - GTAS Closing Package Lines Loaded Report

Entity: 2000 - Department of the Treasury

Fiscal Year: 2017

Period: SEPTEMBER

Reported In: DOLLARS

Decimal: TWO

GTAS CPL Last Loaded: 11/13/2017 11:11 AM

<u>GFRS Line Description</u>	<u>Fed/Non Fed Indicator</u>	<u>Trading Partner FR Entity</u>	<u>Amount</u>
Accounts receivable (RC 22)	F	3300	6,047,068.00
Accounts receivable (RC 22)	F	3600	245,388,718.37
Accounts receivable (RC 22)	F	4700	201,802.81
Accounts receivable (RC 22)	F	4900	0.00
Accounts receivable (RC 22)	F	5000	30,331.00
Accounts receivable (RC 22)	F	5100	1,678,921.00
Accounts receivable (RC 22)	F	6000	4,691.45
Accounts receivable (RC 22)	F	6002	604.16
Accounts receivable (RC 22)	F	6800	0.00
Accounts receivable (RC 22)	F	6900	8,622,431.84
Accounts receivable (RC 22)	F	7000	229,421.00
Accounts receivable (RC 22)	F	7200	10,500,000.00
Accounts receivable (RC 22)	F	7300	76,234.68
Accounts receivable (RC 22)	F	7500	515,680.13
Accounts receivable (RC 22)	F	8000	7,674.00
Accounts receivable (RC 22)	F	8800	0.00
Accounts receivable (RC 22)	F	8900	375,033,544.79
Accounts receivable (RC 22)	F	9100	14,563.00
Accounts receivable (RC 22)	F	9513	2,305,004.45
Accounts receivable (RC 22)	F	9520	96,086.16
Accounts receivable (RC 22)	F	9534	229.83
Accounts receivable (RC 22)	F	9568	70,512.01

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GF005G - GTAS Closing Package Lines Loaded Report

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Accounts receivable (RC 22)	F	9571	1,684,138.14
Accounts receivable (RC 22)	F	9999	18,830.01
Accounts receivable (RC 22)	F	DE00	93,300,111.92
Accrual for non-entity amounts to be collected and transferred to the General Fund (RC 48)	G	9900	3,981,249,734.42
Advances from others and deferred credits (RC 23)	F	1100	(335,575.25)
Advances from others and deferred credits (RC 23)	F	1900	(13,135,195.43)
Advances from others and deferred credits (RC 23)	F	7000	(242,744.00)
Advances from others and deferred credits (RC 23)	F	7200	(22,873,527.75)
Advances from others and deferred credits (RC 23)	F	7500	(4,327.36)
Advances from others and deferred credits (RC 23)	F	9513	(660,387.62)
Advances from others and deferred credits (RC 23)	F	9563	(1,681,040.79)
Advances from others and deferred credits (RC 23)	F	DE00	(7.18)
Advances to others and prepayments (RC 23)	F	0300	90,446.55
Advances to others and prepayments (RC 23)	F	1800	1,858,378.84
Advances to others and prepayments (RC 23)	F	6900	447,755.64
Advances to others and prepayments (RC 23)	F	8900	203.76
Appropriations Used (RC 39)	G	9900	481,721,216,879.09
Appropriations expended (RC 38)	G	9900	(481,721,216,879.09)
Appropriations received as adjusted (rescissions and other adjustments) (RC 41)	G	9900	(474,403,148,595.26)
Benefit program contributions payable (RC 21)	F	1601	(114,311,031.40)
Benefit program contributions payable (RC 21)	F	2400	(69,435,526.50)
Benefit program contributions payable (RC 21)	F	7500	(1,280.99)

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Benefit program costs (RC 26)	F	1601	77,982,174.93
Benefit program costs (RC 26)	F	2400	1,815,051,544.29
Borrowing and other interest expense (RC 05)	F	0300	400,000.00
Borrowing and other interest expense (RC 05)	F	1137	23,763,499.73
Borrowing and other interest expense (RC 05)	F	1200	636,524,312.22
Borrowing and other interest expense (RC 05)	F	1300	1,680,483.22
Borrowing and other interest expense (RC 05)	F	1400	1,323,593.19
Borrowing and other interest expense (RC 05)	F	1900	28,008.72
Borrowing and other interest expense (RC 05)	F	2700	409.57
Borrowing and other interest expense (RC 05)	F	3600	212,181,718.44
Borrowing and other interest expense (RC 05)	F	4700	21,898.69
Borrowing and other interest expense (RC 05)	F	6900	67,018,271.99
Borrowing and other interest expense (RC 05)	F	7000	219,900.34
Borrowing and other interest expense (RC 05)	F	7100	18,443,282.73
Borrowing and other interest expense (RC 05)	F	7200	157,639,139.72
Borrowing and other interest expense (RC 05)	F	7300	155,591,139.62
Borrowing and other interest expense (RC 05)	F	7500	7,406,289.93
Borrowing and other interest expense (RC 05)	F	8300	168,115,143.06
Borrowing and other interest expense (RC 05)	F	8600	1,478,174,565.49
Borrowing and other interest expense (RC 05)	F	8900	39,749,640.07
Borrowing and other interest expense (RC 05)	F	9100	5,348,543,476.31
Borrowing and other interest expense (RC 05)	F	DE00	5,644,439.23

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Borrowing and other interest revenue (exchange) (RC 05)	F	1137	(45,706,808.78)
Borrowing and other interest revenue (exchange) (RC 05)	F	1200	(4,130,319,110.89)
Borrowing and other interest revenue (exchange) (RC 05)	F	1300	(16,520,888.40)
Borrowing and other interest revenue (exchange) (RC 05)	F	1400	(2,748,415.73)
Borrowing and other interest revenue (exchange) (RC 05)	F	1601	(350,883,686.44)
Borrowing and other interest revenue (exchange) (RC 05)	F	1800	(204,661,284.90)
Borrowing and other interest revenue (exchange) (RC 05)	F	1900	(42,569.30)
Borrowing and other interest revenue (exchange) (RC 05)	F	2500	(316,273.98)
Borrowing and other interest revenue (exchange) (RC 05)	F	3600	(23,659,460.95)
Borrowing and other interest revenue (exchange) (RC 05)	F	6000	(100,963,380.81)
Borrowing and other interest revenue (exchange) (RC 05)	F	6900	(507,243,422.30)
Borrowing and other interest revenue (exchange) (RC 05)	F	7000	(394,389,894.70)
Borrowing and other interest revenue (exchange) (RC 05)	F	7100	(75,488,697.63)
Borrowing and other interest revenue (exchange) (RC 05)	F	7200	(11,717,101.01)
Borrowing and other interest revenue (exchange) (RC 05)	F	7300	(317,164,744.67)
Borrowing and other interest revenue (exchange) (RC 05)	F	7500	(23,870,472.29)
Borrowing and other interest revenue (exchange) (RC 05)	F	8300	(770,250,587.08)
Borrowing and other interest revenue (exchange) (RC 05)	F	8600	(1,167,335,180.19)
Borrowing and other interest revenue (exchange) (RC 05)	F	8900	(608,344,627.22)
Borrowing and other interest revenue (exchange) (RC 05)	F	9100	(36,014,951,486.90)
Borrowing and other interest revenue (exchange) (RC 05)	F	9550	(2,728,349.92)
Borrowing and other interest revenue (exchange) (RC 05)	F	DE00	(66,483,438.07)

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Borrowing losses (RC 06)	F	1200	3,204,281.75
Borrowing losses (RC 06)	F	2500	526,483.08
Borrowing losses (RC 06)	F	8900	2,604,501.48
Borrowings and other interest revenue (non-exchange) (RC 05)	F	1200	(2,000,000.00)
Borrowings gains (RC 06)	F	1200	(16,070,722.63)
Borrowings gains (RC 06)	F	8900	(8,682,026.08)
Borrowings gains (RC 06)	F	9100	(51,507.40)
Buy/sell costs (RC 24)	F	0300	1,128,358.91
Buy/sell costs (RC 24)	F	0400	26,629,802.92
Buy/sell costs (RC 24)	F	0500	9,012,821.66
Buy/sell costs (RC 24)	F	0800	19,439.94
Buy/sell costs (RC 24)	F	1000	920,369.50
Buy/sell costs (RC 24)	F	1100	112,324.40
Buy/sell costs (RC 24)	F	1200	15,826,169.70
Buy/sell costs (RC 24)	F	1300	3,356,476.88
Buy/sell costs (RC 24)	F	1400	3,485,140.85
Buy/sell costs (RC 24)	F	1500	17,078,733.46
Buy/sell costs (RC 24)	F	1601	7,214,247.90
Buy/sell costs (RC 24)	F	1602	754,393.16
Buy/sell costs (RC 24)	F	1800	205,519,053.54
Buy/sell costs (RC 24)	F	1900	13,106,629.52
Buy/sell costs (RC 24)	F	2400	683,911,903.42

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Buy/sell costs (RC 24)	F	2800	404,424.78
Buy/sell costs (RC 24)	F	3301	2,974,031.31
Buy/sell costs (RC 24)	F	4500	2,220.00
Buy/sell costs (RC 24)	F	4700	755,524,177.59
Buy/sell costs (RC 24)	F	4900	477,969.77
Buy/sell costs (RC 24)	F	5000	414,857.00
Buy/sell costs (RC 24)	F	5100	5,493,109.57
Buy/sell costs (RC 24)	F	6800	39,341,154.21
Buy/sell costs (RC 24)	F	6900	24,766,303.64
Buy/sell costs (RC 24)	F	7000	210,453,342.44
Buy/sell costs (RC 24)	F	7200	2,930.00
Buy/sell costs (RC 24)	F	7500	20,006,962.22
Buy/sell costs (RC 24)	F	8600	(392,608.96)
Buy/sell costs (RC 24)	F	8800	36,913,017.95
Buy/sell costs (RC 24)	F	8900	8,293,649.84
Buy/sell costs (RC 24)	F	9100	110,000.00
Buy/sell costs (RC 24)	F	9300	123,120.30
Buy/sell costs (RC 24)	F	9513	317,258.92
Buy/sell costs (RC 24)	F	9532	8,262.00
Buy/sell costs (RC 24)	F	9538	2,452,367.00
Buy/sell costs (RC 24)	F	9555	527,016.00
Buy/sell costs (RC 24)	F	9567	528,195.22

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Buy/sell costs (RC 24)	F	9999	53,589.64
Buy/sell costs (RC 24)	F	DE00	4,593,377.92
Buy/sell revenue (Exchange) (RC 24)	F	0000	297,800.00
Buy/sell revenue (Exchange) (RC 24)	F	0100	(600.00)
Buy/sell revenue (Exchange) (RC 24)	F	0300	0.00
Buy/sell revenue (Exchange) (RC 24)	F	0400	(2,132,194.47)
Buy/sell revenue (Exchange) (RC 24)	F	0500	(676,658.62)
Buy/sell revenue (Exchange) (RC 24)	F	0915	(300.00)
Buy/sell revenue (Exchange) (RC 24)	F	1000	(479,904.00)
Buy/sell revenue (Exchange) (RC 24)	F	1100	(1,894,790.77)
Buy/sell revenue (Exchange) (RC 24)	F	1125	(145,487.73)
Buy/sell revenue (Exchange) (RC 24)	F	1130	(1,494,447.00)
Buy/sell revenue (Exchange) (RC 24)	F	1136	(1,347,812.00)
Buy/sell revenue (Exchange) (RC 24)	F	1137	(17,425.60)
Buy/sell revenue (Exchange) (RC 24)	F	1200	(7,252,616.69)
Buy/sell revenue (Exchange) (RC 24)	F	1300	(52,176,192.51)
Buy/sell revenue (Exchange) (RC 24)	F	1400	(7,351,698.85)
Buy/sell revenue (Exchange) (RC 24)	F	1500	(6,878,956.39)
Buy/sell revenue (Exchange) (RC 24)	F	1601	(62,902,269.63)
Buy/sell revenue (Exchange) (RC 24)	F	1602	(31,547.71)
Buy/sell revenue (Exchange) (RC 24)	F	1800	(300.00)
Buy/sell revenue (Exchange) (RC 24)	F	1900	(5,177,335.88)

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Buy/sell revenue (Exchange) (RC 24)	F	2400	(233,468.49)
Buy/sell revenue (Exchange) (RC 24)	F	2500	(400.00)
Buy/sell revenue (Exchange) (RC 24)	F	2600	(2,463.00)
Buy/sell revenue (Exchange) (RC 24)	F	2700	(52,950.66)
Buy/sell revenue (Exchange) (RC 24)	F	2800	(617,315,444.52)
Buy/sell revenue (Exchange) (RC 24)	F	2900	(1,400.00)
Buy/sell revenue (Exchange) (RC 24)	F	3100	(42,132.00)
Buy/sell revenue (Exchange) (RC 24)	F	3300	(5,954,578.00)
Buy/sell revenue (Exchange) (RC 24)	F	3302	(30,384.80)
Buy/sell revenue (Exchange) (RC 24)	F	3400	(600.00)
Buy/sell revenue (Exchange) (RC 24)	F	3600	(23,530,140.68)
Buy/sell revenue (Exchange) (RC 24)	F	4100	(495,391.00)
Buy/sell revenue (Exchange) (RC 24)	F	4500	(300.00)
Buy/sell revenue (Exchange) (RC 24)	F	4600	(300.00)
Buy/sell revenue (Exchange) (RC 24)	F	4700	(8,211,214.91)
Buy/sell revenue (Exchange) (RC 24)	F	4841	(300.00)
Buy/sell revenue (Exchange) (RC 24)	F	4900	(196,681.00)
Buy/sell revenue (Exchange) (RC 24)	F	5000	(1,326,108.25)
Buy/sell revenue (Exchange) (RC 24)	F	5100	(1,932,634.80)
Buy/sell revenue (Exchange) (RC 24)	F	5400	(575,186.00)
Buy/sell revenue (Exchange) (RC 24)	F	5600	(300.00)
Buy/sell revenue (Exchange) (RC 24)	F	5901	(800.00)

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Buy/sell revenue (Exchange) (RC 24)	F	6000	(34,043.13)
Buy/sell revenue (Exchange) (RC 24)	F	6100	(10,429.00)
Buy/sell revenue (Exchange) (RC 24)	F	6200	(300.00)
Buy/sell revenue (Exchange) (RC 24)	F	6300	(1,200.00)
Buy/sell revenue (Exchange) (RC 24)	F	6500	(484,547.00)
Buy/sell revenue (Exchange) (RC 24)	F	6800	(797,219.00)
Buy/sell revenue (Exchange) (RC 24)	F	6900	(8,071,352.85)
Buy/sell revenue (Exchange) (RC 24)	F	7000	(78,239,611.73)
Buy/sell revenue (Exchange) (RC 24)	F	7100	(20,467.00)
Buy/sell revenue (Exchange) (RC 24)	F	7200	(35,470,115.45)
Buy/sell revenue (Exchange) (RC 24)	F	7300	(1,079,303.10)
Buy/sell revenue (Exchange) (RC 24)	F	7500	(189,709,816.22)
Buy/sell revenue (Exchange) (RC 24)	F	7801	(664,775.00)
Buy/sell revenue (Exchange) (RC 24)	F	7802	(204,311.00)
Buy/sell revenue (Exchange) (RC 24)	F	8000	(748,206.16)
Buy/sell revenue (Exchange) (RC 24)	F	8300	(8,353.32)
Buy/sell revenue (Exchange) (RC 24)	F	8400	(3,174,488.89)
Buy/sell revenue (Exchange) (RC 24)	F	8600	(46,097,840.27)
Buy/sell revenue (Exchange) (RC 24)	F	8800	(4,812,809.44)
Buy/sell revenue (Exchange) (RC 24)	F	8900	(375,666,803.75)
Buy/sell revenue (Exchange) (RC 24)	F	9000	(600.00)
Buy/sell revenue (Exchange) (RC 24)	F	9100	(3,958,505.90)

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Buy/sell revenue (Exchange) (RC 24)	F	9300	(700.00)
Buy/sell revenue (Exchange) (RC 24)	F	9503	(440,477.00)
Buy/sell revenue (Exchange) (RC 24)	F	9512	1,400.00
Buy/sell revenue (Exchange) (RC 24)	F	9513	(3,943,787.06)
Buy/sell revenue (Exchange) (RC 24)	F	9515	(93,089.00)
Buy/sell revenue (Exchange) (RC 24)	F	9516	(54,535.00)
Buy/sell revenue (Exchange) (RC 24)	F	9520	(576,517.00)
Buy/sell revenue (Exchange) (RC 24)	F	9531	(620,792.00)
Buy/sell revenue (Exchange) (RC 24)	F	9532	(600.00)
Buy/sell revenue (Exchange) (RC 24)	F	9533	(294,520.00)
Buy/sell revenue (Exchange) (RC 24)	F	9534	(794,658.30)
Buy/sell revenue (Exchange) (RC 24)	F	9538	(2,773,473.00)
Buy/sell revenue (Exchange) (RC 24)	F	9539	(600.00)
Buy/sell revenue (Exchange) (RC 24)	F	9548	(328,199.00)
Buy/sell revenue (Exchange) (RC 24)	F	9553	(900.00)
Buy/sell revenue (Exchange) (RC 24)	F	9554	(1,800.00)
Buy/sell revenue (Exchange) (RC 24)	F	9555	(570,416.00)
Buy/sell revenue (Exchange) (RC 24)	F	9563	(1,711,521.95)
Buy/sell revenue (Exchange) (RC 24)	F	9564	(584,165.98)
Buy/sell revenue (Exchange) (RC 24)	F	9566	(1,712,885.30)
Buy/sell revenue (Exchange) (RC 24)	F	9567	(200.00)
Buy/sell revenue (Exchange) (RC 24)	F	9568	(75.95)

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Buy/sell revenue (Exchange) (RC 24)	F	9571	(26,093,280.03)
Buy/sell revenue (Exchange) (RC 24)	F	9573	(1,215,679.00)
Buy/sell revenue (Exchange) (RC 24)	F	9577	(358,019.89)
Buy/sell revenue (Exchange) (RC 24)	F	9999	20,195.64
Buy/sell revenue (Exchange) (RC 24)	F	DE00	(68,878,345.77)
Cash and other monetary assets	N		241,400,716,829.43
Corporation income taxes (for use by Treasury only)	N		(299,096,480,629.86)
Debt and equity securities	N		8,558,960,376.58
Estate and gift taxes	N		(22,767,709,579.77)
Excise taxes	N		(83,297,383,216.19)
Expenditure transfers-in of financing sources (RC 09)	F	7000	(23,143.59)
Expenditure transfers-out of financing sources (RC 09)	F	1300	8,055,834.00
Expenditure transfers-out of financing sources (RC 09)	F	1400	760,189,427.86
Expenditure transfers-out of financing sources (RC 09)	F	7000	30,087,796.84
Expenditure transfers-out of financing sources (RC 09)	F	9577	234,325,850.00
Federal debt (RC 01)	F	0100	(21,107,714.74)
Federal debt (RC 01)	F	0300	(30,052,505.56)
Federal debt (RC 01)	F	0904	(16,040,000.00)
Federal debt (RC 01)	F	0905	(10,609,178.63)
Federal debt (RC 01)	F	0908	(1,936,000.00)
Federal debt (RC 01)	F	0912	(468,528.93)
Federal debt (RC 01)	F	1000	(1,297,930,432.23)

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Federal debt (RC 01)	F	1200	(214,776,627.13)
Federal debt (RC 01)	F	1300	(333,064,901.16)
Federal debt (RC 01)	F	1400	(8,985,586,465.00)
Federal debt (RC 01)	F	1500	(6,707,086,157.31)
Federal debt (RC 01)	F	1601	(60,744,045,081.69)
Federal debt (RC 01)	F	1602	(33,382,541,534.58)
Federal debt (RC 01)	F	1800	(10,965,400,000.00)
Federal debt (RC 01)	F	1900	(18,866,823,206.62)
Federal debt (RC 01)	F	2300	(12,041,593.80)
Federal debt (RC 01)	F	2400	(1,026,442,947,939.63)
Federal debt (RC 01)	F	2500	(13,571,105,858.24)
Federal debt (RC 01)	F	2700	(7,090,144,029.75)
Federal debt (RC 01)	F	2800	(2,889,869,336,000.00)
Federal debt (RC 01)	F	3600	(5,442,045,162.18)
Federal debt (RC 01)	F	5000	(2,761,644,056.42)
Federal debt (RC 01)	F	5100	(81,533,525,029.53)
Federal debt (RC 01)	F	6000	(1,310,899,000.00)
Federal debt (RC 01)	F	6002	(1,020,661,867.61)
Federal debt (RC 01)	F	6400	(25,001,327.38)
Federal debt (RC 01)	F	6800	(5,322,611,661.24)
Federal debt (RC 01)	F	6900	(67,987,250,176.44)
Federal debt (RC 01)	F	7000	(7,596,299,330.90)

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GF005G - GTAS Closing Package Lines Loaded Report

Entity: 2000 - Department of the Treasury

Fiscal Year: 2017

Period: SEPTEMBER

Reported In: DOLLARS

Decimal: TWO

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<u>GFRS Line Description</u>	<u>Fed/Non Fed Indicator</u>	<u>Trading Partner FR Entity</u>	<u>Amount</u>
Federal debt (RC 01)	F	7100	(5,726,619,775.74)
Federal debt (RC 01)	F	7500	(273,213,553,439.89)
Federal debt (RC 01)	F	7801	(32,838,734.78)
Federal debt (RC 01)	F	7802	(4,474,768,181.99)
Federal debt (RC 01)	F	8000	(17,198,566.67)
Federal debt (RC 01)	F	8400	(62,676,256.97)
Federal debt (RC 01)	F	8600	(48,071,077,706.15)
Federal debt (RC 01)	F	8800	(10,201,748.58)
Federal debt (RC 01)	F	8900	(41,758,670,967.66)
Federal debt (RC 01)	F	9504	(69,788,711.39)
Federal debt (RC 01)	F	9512	(234,000,000.00)
Federal debt (RC 01)	F	9515	(865,272,428.24)
Federal debt (RC 01)	F	9521	(51,956,329.29)
Federal debt (RC 01)	F	9522	(36,911,579.28)
Federal debt (RC 01)	F	9523	(34,228,342.93)
Federal debt (RC 01)	F	9538	(41,520,593.37)
Federal debt (RC 01)	F	9542	(32,345,541.21)
Federal debt (RC 01)	F	9550	(85,484,000.00)
Federal debt (RC 01)	F	9566	(61,344,108.98)
Federal debt (RC 01)	F	9571	(402,842,702.41)
Federal debt (RC 01)	F	9572	(41,191,030.93)
Federal debt (RC 01)	F	DE00	(984,363,624,199.62)

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<u>GFRS Line Description</u>	<u>Fed/Non Fed Indicator</u>	<u>Trading Partner FR Entity</u>	<u>Amount</u>
Federal debt securities held by the public and accrued interest	N		(14,699,686,717,994.41)
Federal employee and veteran benefits payable	N		(686,762,240.19)
Federal securities interest expense (RC 03)	F	0100	134,419.63
Federal securities interest expense (RC 03)	F	0300	189,768.04
Federal securities interest expense (RC 03)	F	0904	314,033.60
Federal securities interest expense (RC 03)	F	0905	74,394.07
Federal securities interest expense (RC 03)	F	0908	74,387.81
Federal securities interest expense (RC 03)	F	0912	3,189.26
Federal securities interest expense (RC 03)	F	1000	20,122,229.71
Federal securities interest expense (RC 03)	F	1200	5,102,259.76
Federal securities interest expense (RC 03)	F	1300	2,152,627.41
Federal securities interest expense (RC 03)	F	1400	106,530,964.54
Federal securities interest expense (RC 03)	F	1500	61,728,212.08
Federal securities interest expense (RC 03)	F	1601	1,255,307,881.01
Federal securities interest expense (RC 03)	F	1602	814,475,458.26
Federal securities interest expense (RC 03)	F	1800	37,128,132.73
Federal securities interest expense (RC 03)	F	1900	562,868,790.38
Federal securities interest expense (RC 03)	F	2300	331,443.66
Federal securities interest expense (RC 03)	F	2400	27,694,483,128.37
Federal securities interest expense (RC 03)	F	2500	220,028,322.59
Federal securities interest expense (RC 03)	F	2700	67,349,104.77
Federal securities interest expense (RC 03)	F	2800	85,780,408,281.74

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<u>GFRS Line Description</u>	<u>Fed/Non Fed Indicator</u>	<u>Trading Partner FR Entity</u>	<u>Amount</u>
Federal securities interest expense (RC 03)	F	3600	229,798,530.63
Federal securities interest expense (RC 03)	F	5000	20,194,272.68
Federal securities interest expense (RC 03)	F	5100	946,806,354.21
Federal securities interest expense (RC 03)	F	6000	31,093,083.90
Federal securities interest expense (RC 03)	F	6002	22,324,873.17
Federal securities interest expense (RC 03)	F	6400	145,188.91
Federal securities interest expense (RC 03)	F	6800	47,443,398.29
Federal securities interest expense (RC 03)	F	6900	690,495,510.11
Federal securities interest expense (RC 03)	F	7000	61,562,245.75
Federal securities interest expense (RC 03)	F	7100	131,136,309.98
Federal securities interest expense (RC 03)	F	7500	9,824,233,416.98
Federal securities interest expense (RC 03)	F	7801	317,989.51
Federal securities interest expense (RC 03)	F	7802	54,284,924.34
Federal securities interest expense (RC 03)	F	8000	961,377.57
Federal securities interest expense (RC 03)	F	8400	484,738.98
Federal securities interest expense (RC 03)	F	8600	375,078,097.59
Federal securities interest expense (RC 03)	F	8800	74,508.81
Federal securities interest expense (RC 03)	F	8900	1,505,099,107.22
Federal securities interest expense (RC 03)	F	9504	2,218,862.61
Federal securities interest expense (RC 03)	F	9512	1,538,308.85
Federal securities interest expense (RC 03)	F	9515	6,698,709.49
Federal securities interest expense (RC 03)	F	9521	739,672.80

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<u>GFRS Line Description</u>	<u>Fed/Non Fed Indicator</u>	<u>Trading Partner FR Entity</u>	<u>Amount</u>
Federal securities interest expense (RC 03)	F	9522	2,175,029.95
Federal securities interest expense (RC 03)	F	9523	1,783,522.69
Federal securities interest expense (RC 03)	F	9538	541,915.01
Federal securities interest expense (RC 03)	F	9542	1,487,980.63
Federal securities interest expense (RC 03)	F	9550	2,419,611.07
Federal securities interest expense (RC 03)	F	9566	701,867.11
Federal securities interest expense (RC 03)	F	9571	3,456,292.79
Federal securities interest expense (RC 03)	F	9572	1,169,646.02
Federal securities interest expense (RC 03)	F	DE00	29,288,250,874.92
Fund balance with Treasury (RC 40)	G	9900	426,395,573,374.22
Imputed costs (RC 25)	F	2400	551,508,953.06
Imputed costs (RC 25)	F	7000	1,397,712.24
Imputed financing source (RC 25)	F	2400	(551,508,953.06)
Imputed financing source (RC 25)	F	7000	(1,397,712.24)
Individual income tax and tax withholdings (for use by Treasury only)	N		(2,709,783,319,307.88)
Interest on debt held by the public	N		296,286,238,520.60
Interest payable-debt (RC 02)	F	0100	(59.33)
Interest payable-debt (RC 02)	F	0904	(79,299.18)
Interest payable-debt (RC 02)	F	0908	(9,680.00)
Interest payable-debt (RC 02)	F	1000	(7,223,985.38)
Interest payable-debt (RC 02)	F	1200	(1,134,919.04)
Interest payable-debt (RC 02)	F	1300	(1,040,827.82)

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<u>GFRS Line Description</u>	<u>Fed/Non Fed Indicator</u>	<u>Trading Partner FR Entity</u>	<u>Amount</u>
Interest payable-debt (RC 02)	F	1400	(15,750,171.03)
Interest payable-debt (RC 02)	F	1500	(1,115,663.58)
Interest payable-debt (RC 02)	F	1601	(323,264,187.27)
Interest payable-debt (RC 02)	F	1602	(164,670,315.12)
Interest payable-debt (RC 02)	F	1800	(305,048.11)
Interest payable-debt (RC 02)	F	1900	(136,204,876.79)
Interest payable-debt (RC 02)	F	2300	(62,113.73)
Interest payable-debt (RC 02)	F	2400	(6,118,778,448.76)
Interest payable-debt (RC 02)	F	2500	(60,821,742.97)
Interest payable-debt (RC 02)	F	2700	(11,095,367.72)
Interest payable-debt (RC 02)	F	2800	(20,852,572,804.32)
Interest payable-debt (RC 02)	F	3600	(53,234,304.36)
Interest payable-debt (RC 02)	F	5000	(1,883,925.81)
Interest payable-debt (RC 02)	F	5100	(470,716,118.81)
Interest payable-debt (RC 02)	F	6000	(1,921,493.41)
Interest payable-debt (RC 02)	F	6002	(4,917,406.76)
Interest payable-debt (RC 02)	F	6800	(3,400,947.89)
Interest payable-debt (RC 02)	F	6900	(65,621,165.58)
Interest payable-debt (RC 02)	F	7000	(17,854,893.74)
Interest payable-debt (RC 02)	F	7100	(32,809,388.92)
Interest payable-debt (RC 02)	F	7500	(2,310,685,638.02)
Interest payable-debt (RC 02)	F	7801	(54,665.26)

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<u>GFRS Line Description</u>	<u>Fed/Non Fed Indicator</u>	<u>Trading Partner FR Entity</u>	<u>Amount</u>
Interest payable-debt (RC 02)	F	7802	(17,955,971.35)
Interest payable-debt (RC 02)	F	8000	(176,960.73)
Interest payable-debt (RC 02)	F	8400	(97,778.40)
Interest payable-debt (RC 02)	F	8600	(46,691,594.18)
Interest payable-debt (RC 02)	F	8800	(272.05)
Interest payable-debt (RC 02)	F	8900	(144,313,652.30)
Interest payable-debt (RC 02)	F	9504	(516,255.33)
Interest payable-debt (RC 02)	F	9512	(6,240.00)
Interest payable-debt (RC 02)	F	9515	(1,561,871.57)
Interest payable-debt (RC 02)	F	9521	(179,771.68)
Interest payable-debt (RC 02)	F	9522	(275,599.43)
Interest payable-debt (RC 02)	F	9523	(537,134.68)
Interest payable-debt (RC 02)	F	9538	(160,547.79)
Interest payable-debt (RC 02)	F	9542	(276,861.70)
Interest payable-debt (RC 02)	F	9550	(2,018,514.29)
Interest payable-debt (RC 02)	F	9566	(1,635.84)
Interest payable-debt (RC 02)	F	9572	(1,098.42)
Interest payable-debt (RC 02)	F	DE00	(7,370,263,895.61)
Interest receivable-loans and not otherwise classified (RC 04)	F	1200	353,751,129.67
Interest receivable-loans and not otherwise classified (RC 04)	F	1601	9,829,348.43
Interest receivable-loans and not otherwise classified (RC 04)	F	1800	52,600,249.06
Interest receivable-loans and not otherwise classified (RC 04)	F	3600	43,101.79

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Interest receivable-loans and not otherwise classified (RC 04)	F	6000	41,224,493.79
Interest receivable-loans and not otherwise classified (RC 04)	F	8600	3,136,875.40
Interest receivable-loans and not otherwise classified (RC 04)	F	8900	99,735,502.49
Interest receivable-loans and not otherwise classified (RC 04)	F	9100	12,980,861.14
Inventories and related property, net	N		978,532,607.84
Investment in government-sponsored enterprises (for use by Treasury only)	N		92,640,000,000.00
Liability to the General Fund for custodial and other non-entity assets (RC 46)	G	9900	(1,755,056,913,750.25)
Loan guarantee liabilities	N		(2,169,200.56)
Loans receivable (RC17)	F	1137	2,504,660,966.69
Loans receivable (RC17)	F	1200	115,067,173,531.71
Loans receivable (RC17)	F	1300	430,313,363.10
Loans receivable (RC17)	F	1400	42,661,140.79
Loans receivable (RC17)	F	1601	8,358,428,867.96
Loans receivable (RC17)	F	1800	15,000,000,000.00
Loans receivable (RC17)	F	1900	4,163,098.00
Loans receivable (RC17)	F	3301	20,400,000.00
Loans receivable (RC17)	F	3600	563,717,451.89
Loans receivable (RC17)	F	6000	3,711,700,000.00
Loans receivable (RC17)	F	6900	14,298,083,800.66
Loans receivable (RC17)	F	7000	30,439,656,105.41
Loans receivable (RC17)	F	7100	3,014,832,504.93
Loans receivable (RC17)	F	7200	36,703,914.00

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Loans receivable (RC17)	F	7300	7,693,066,621.00
Loans receivable (RC17)	F	7500	7,249,330,280.94
Loans receivable (RC17)	F	8300	24,645,253,137.60
Loans receivable (RC17)	F	8600	29,274,197,757.68
Loans receivable (RC17)	F	8900	19,986,003,387.31
Loans receivable (RC17)	F	9100	1,180,058,222,044.64
Loans receivable (RC17)	F	9550	43,017,629.00
Loans receivable (RC17)	F	DE00	1,630,802,591.59
Loans receivable, net	N		12,672,894,826.79
Net position - funds from dedicated collections	B		(47,050,712,116.47)
Net position - funds other than those from dedicated collections	B		(450,275,121,182.49)
Net position, beginning of period	N		(503,914,296,205.93)
Non-Federal Earned Revenue	N		(22,025,111,817.62)
Non-Federal gross cost	N		165,665,811,903.89
Non-entity collections transferred to the General Fund (RC 44)	G	9900	3,141,354,056,738.59
Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08)	F	1100	(140,397.00)
Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08)	F	7200	(62,944.57)
Non-expenditure transfers-out of unexpended appropriations and financing sources (RC 08)	F	1100	263,882.66
Other assets	N		7,716,651,936.83
Other assets (RC 30) "G"	G	9900	20,373,776,979,878.43
Other budgetary financing sources (RC 29) "Z"	Z		(5,430,019.15)
Other expenses (without reciprocals) (RC 29) "Z"	Z		490,283,860.97

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Other liabilities	N		(78,773,345,689.27)
Other liabilities (without reciprocals) (RC 29)	Z		(26,090,134.36)
Other non-budgetary financing sources (RC 29) "Z"	Z		3,248,416.51
Other non-budgetary financing sources for debt accruals/amortization (RC 37)	G	9900	(11,926,118,636.46)
Other taxes and receipts	N		(96,468,056,890.34)
Property, plant and equipment, net	N		3,059,901,837.43
Purchase of Assets Offset (RC24)	F	1500	(2,976.00)
Purchase of Assets Offset (RC24)	F	4700	(24,382,465.24)
Purchase of Assets Offset (RC24)	F	DE00	(15,998.59)
Purchase of assets (RC 24)	F	1500	2,976.00
Purchase of assets (RC 24)	F	4700	24,382,465.24
Purchase of assets (RC 24)	F	DE00	15,998.59
Transfers payable (RC 27)	F	1300	(1,895,201.00)
Transfers payable (RC 27)	F	1500	(40,122.21)
Transfers payable (RC 27)	F	7000	(52,059,823.72)
Transfers payable (RC 27)	F	9577	(196,525,618.00)
Transfers-out without reimbursement (RC 18)	F	7000	(272,142.29)
Transfers-out without reimbursement (RC 18)	F	DE00	21,588.32
Unemployment taxes	N		(8,126,522,217.92)

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

GF005G - GTAS Closing Package Lines Loaded Report

**Agency Financial Report to Closing Package Reconciliation
Reclassified Balance Sheet Reconciliation to Agency AFR
as of September 30,2017**

GTAS Submission			Agency's Audited Financial Statements					
Line No	Line Title	Line Type	Adjusted Balance (Calculated Amount) *	Line Description (Please Fill out)**	Amount (Please enter)	Difference (Calculated Amount)	Agency Comments	
1	Assets							
2	Non-Federal							
				Cash, Foreign Currency, and Other Monetary	218,830.00			
				Gold and Silver Reserves	11,062.00			
				Reserve Position in the International Moneta	11,509.00			
				To be filled out by Agency				
				To be filled out by Agency				
2.1	Cash and Other Monetary Assets	\$	241,401.00	Total	\$ 241,401.00			
				Total Must Tie to Adjusted Balance		OK	0.00	
				Taxes, Interest and Other Receivables, Net	53,496.00			
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
2.2	Accounts and Taxes Receivable, Net	\$	53,496.00	Total	\$ 53,496.00			
				Total Must Tie to Adjusted Balance		OK	0.00	
				Credit Program Receivables, Net	5,293.00			
				Loans and Interest Receivable, Net	7,380.00			
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
2.3	Loans Receivable, Net	\$	12,673.00	Total	\$ 12,673.00			
				Total Must Tie to Adjusted Balance		OK	0.00	
				Other Assets	978.00		Rounding difference	
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
2.4	Inventories and Related Property, Net	\$	979.00	Total	\$ 978.00			
				Total Must Tie to Adjusted Balance		Error	1.00	
				Property, Plant, and Equipment, Net	3,060.00			
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
2.5	Property, Plant, and Equipment, Net	\$	3,060.00	Total	\$ 3,060.00			
				Total Must Tie to Adjusted Balance		OK	0.00	
				Other Investments and Related Interest	8,559.00			
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
2.6	Debt and Equity Securities	\$	8,559.00	Total	\$ 8,559.00			
				Total Must Tie to Adjusted Balance		OK	0.00	
				Investments in Government Sponsored Ente	92,640.00			
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
2.7	Investments in GSEs (for use by Treasury only)	\$	92,640.00	Total	\$ 92,640.00			
				Total Must Tie to Adjusted Balance		OK	0.00	
				Investments in Multilateral Development Ban	7,708.00			
				Other Assets	8.00		Rounding difference	
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
2.8	Other Assets	\$	7,717.00	Total	\$ 7,716.00			
				Total Must Tie to Adjusted Balance		Error	1.00	
2.9	Total Non-Federal Assets	CALC	\$ 420,525.00	Total Non-Federal Assets	\$ 420,523.00			
	This line is calculated. Equals sum of line 2.1 through 2.8.							

**Agency Financial Report to Closing Package Reconciliation
Reclassified Balance Sheet Reconciliation to Agency AFR
as of September 30,2017**

3 Federal			
		Fund Balance 426,396.00 To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency	
3.1	Fund Balance With Treasury (RC 40)/1 \$ 426,396.00	Total \$ 426,396.00	
		Total Must Tie to Adjusted Balance OK 0.00	
		To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency	
3.2	Federal Investments (RC 01)/1 \$ -	Total \$ -	
		Total Must Tie to Adjusted Balance OK 0.00	
		Other Intra-governmental Assets 816.00 To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency	Inmaterial intra-departmental elimination differences are adjusted in AFR to balance the statement.
3.3	Accounts Receivable (RC 22)/1 \$ 814.00	Total \$ 816.00	
		Total Must Tie to Adjusted Balance Error (2.00)	
		To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency	
3.4	Accounts Receivable, Capital Transfers (RC 12)/1 \$ -	Total \$ -	
		Total Must Tie to Adjusted Balance OK 0.00	
		To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency	
3.5	Interest Receivable - Investments (RC 02)/1 \$ -	Total \$ -	
		Total Must Tie to Adjusted Balance OK 0.00	
		Loans and Interest Receivable 564.00 Advances to Trust Funds 10.00 To be filled out by Agency To be filled out by Agency To be filled out by Agency	Rounding difference
3.6	Interest Receivable - Loans and not otherwise classified (RC 04)/1 \$ 573.00	Total \$ 574.00	
		Total Must Tie to Adjusted Balance Error (1.00)	
		Loans and Interest Receivable 1,455,061.00 Advances to Trust Funds 9,011.00 To be filled out by Agency To be filled out by Agency To be filled out by Agency	
3.7	Loans Receivable (RC 17)/1 \$ 1,464,072.00	Total \$ 1,464,072.00	
		Total Must Tie to Adjusted Balance OK 0.00	
		To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency	
3.8	Transfers Receivable (RC 27)/1 \$ -	Total \$ -	
		Total Must Tie to Adjusted Balance OK 0.00	
		To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency	
3.9	Benefit Program Contributions Receivable (RC 21)/1 \$ -	Total \$ -	
		Total Must Tie to Adjusted Balance OK 0.00	

**Agency Financial Report to Closing Package Reconciliation
Reclassified Balance Sheet Reconciliation to Agency AFR
as of September 30,2017**

			Other Intra-governmental Assets	2.00			
			To be filled out by Agency				
			To be filled out by Agency				
			To be filled out by Agency				
			To be filled out by Agency				
3.10	Advances to Others and Prepayments (RC 23)/1	\$	2.00	Total	\$	2.00	
				Total Must Tie to Adjusted Balance		OK	0.00
3.11	Other Assets (Without Reciprocals) (RC 29)/1	\$	-	Total	\$	-	
				Total Must Tie to Adjusted Balance		OK	0.00
3.12	Asset for Agency's Custodial and Non-Entity Liabilities (RC 46)/1	\$	-	Total	\$	-	
				Total Must Tie to Adjusted Balance		OK	0.00
3.13	Other Assets (RC 30)/1	\$	20,373,777.00	Total	\$	20,373,777.00	
				Total Must Tie to Adjusted Balance		OK	0.00
3.14	Total Federal Assets	CALC	\$ 22,265,634.00	Total Federal Assets	\$	22,265,637.00	
	This line is calculated. Equals sum of lines 3.1 through 3.13.						
4	Total Assets	CALC	\$ 22,686,159.00	Total Assets	\$	22,686,160.00	
	This line is calculated. Equals sum of lines 2.9 and 3.14.						
5	Liabilities:	TITLE					
6	Non-Federal	TITLE					
6.1	Accounts Payable	\$	3,863.00	Total	\$	3,863.00	
				Total Must Tie to Adjusted Balance		OK	0.00
6.2	Federal Debt Securities Held by the Public and Accrued Interest	\$	14,699,687.00	Total	\$	14,699,687.00	
				Total Must Tie to Adjusted Balance		OK	0.00
6.3	Federal Employee and Veteran Benefits Payable	\$	687.00	Total	\$	687.00	
				Total Must Tie to Adjusted Balance		OK	0.00

**Agency Financial Report to Closing Package Reconciliation
Reclassified Balance Sheet Reconciliation to Agency AFR
as of September 30,2017**

				To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency		
6.4	Environmental and Disposal Liabilities	\$ -		Total	\$ -	
				Total Must Tie to Adjusted Balance		OK 0.00
6.5	Benefits Due and Payable	\$ -		Total	\$ -	
				Total Must Tie to Adjusted Balance		OK 0.00
6.6	Loan Guarantee Liabilities	\$ 2.00		Other Liabilities To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency	2.00	
				Total	\$ 2.00	
				Total Must Tie to Adjusted Balance		OK 0.00
6.7	Liabilities to GSEs (for use by Treasury only)	\$ -		To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency		
				Total	\$ -	
				Total Must Tie to Adjusted Balance		OK 0.00
6.8	Insurance and Guarantee Program Liabilities	\$ -		To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency		
				Total	\$ -	
				Total Must Tie to Adjusted Balance		OK 0.00
6.9	Other Liabilities	\$ 78,773.00		Certificates issued to the Federal Reserve Allocation of Special Drawing Rights Gold Certificates issued to the Federal Reserve D.C. Federal Pension and Judicial Retirement Other Liabilities	5,200.00 49,912.00 11,037.00 8,682.00 3,942.00	
				Total	\$ 78,773.00	
				Total Must Tie to Adjusted Balance		OK 0.00
6.10	Total Non-Federal Liabilities CALC	\$ 14,783,012.00		Total Non-Federal Liabilities	\$ 14,783,012.00	
	This line is calculated. Equals sum of lines 6.1 through 6.9.					
7	Federal			TITLE		
7.1	Accounts Payable (RC 22)1	\$ 773.00		Liability for Restoration of Federal Debt Princ Other Intra-governmental Liabilities To be filled out by Agency To be filled out by Agency To be filled out by Agency	660.00 113.00	
				Total	\$ 773.00	
				Total Must Tie to Adjusted Balance		OK 0.00
7.2	Accounts Payable, Capital Transfers (RC 12)1	\$ -		To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency		
				Total	\$ -	
				Total Must Tie to Adjusted Balance		OK 0.00
7.3	Federal Debt (RC 01)1	\$ 5,611,251.00		Federal Debt and Interest Payable Other Debt and Interest Payable To be filled out by Agency To be filled out by Agency To be filled out by Agency	5,599,794.00 11,457.00	
				Total	\$ 5,611,251.00	
				Total Must Tie to Adjusted Balance		OK 0.00

**Agency Financial Report to Closing Package Reconciliation
Reclassified Balance Sheet Reconciliation to Agency AFR
as of September 30,2017**

			Federal Debt and Interest Payable	38,156.00		
			Other Debt and Interest Payable	86.00		
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
7.4	Interest Payable - Debt (RC 02)/1	\$	Total	38,242.00	\$	38,242.00
			Total Must Tie to Adjusted Balance		OK	0.00
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
7.5	Interest Payable - Loans and Not Otherwise Classified (RC 04)/1	\$	Total	-	\$	-
			Total Must Tie to Adjusted Balance		OK	0.00
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
7.6	Loans Payable (RC 17)/1	\$	Total	-	\$	-
			Total Must Tie to Adjusted Balance		OK	0.00
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
7.7	Transfers Payable (RC 27)/1	\$	Total	251.00	\$	251.00
			Total Must Tie to Adjusted Balance		OK	0.00
			Other Intra-governmental Liabilities	251.00		
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
7.8	Benefit Program Contributions Payable (RC 21)/1	\$	Total	184.00	\$	184.00
			Total Must Tie to Adjusted Balance		OK	0.00
			Other Intra-governmental Liabilities	184.00		
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
7.9	Advances from Others and Deferred Credits (RC 23)/1	\$	Total	39.00	\$	39.00
			Total Must Tie to Adjusted Balance		OK	0.00
			Other Intra-governmental Liabilities	39.00		
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
7.10	Liability to the General Fund for Custodial and Other Non-Entity Assets (RC 46)/1	\$	Total	1,755,057.00	\$	1,755,057.00
			Total Must Tie to Adjusted Balance		OK	0.00
			Due to the General Fund	1,755,057.00		
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
7.11	Other Liabilities (Without Reciprocity) (RC 29)/1	\$	Total	26.00	\$	26.00
			Total Must Tie to Adjusted Balance		OK	0.00
			Other Intra-governmental Liabilities	26.00		
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			

**Agency Financial Report to Closing Package Reconciliation
Reclassified Balance Sheet Reconciliation to Agency AFR
as of September 30,2017**

				To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency		
7.12	Liability for Fund Balance with Treasury (RC 40)1	\$	-	Total	\$	-
				Total Must Tie to Adjusted Balance	OK	0.00
7.13	Other Liabilities (RC 30)1	\$	-	Total	\$	-
				Total Must Tie to Adjusted Balance	OK	0.00
7.14	Total Federal Liabilities	CALC	\$ 7,405,823.00	Total Federal Liabilities	\$	7,405,823.00
	This line is calculated. Equals sum of lines 7.1 through 7.13.					
8	Total Liabilities	CALC	\$ 22,188,835.00	Total Liabilities	\$	22,188,835.00
	This line is calculated. Equals sum of lines 6.10 and 7.14.					
9	Net Position:	TITLE				
				Total Net Position - Funds from Dedicated C	47,051.00	
				To be filled out by Agency		
				To be filled out by Agency		
				To be filled out by Agency		
				To be filled out by Agency		
9.1	Net Position - Funds From Dedicated Collections	\$	47,051.00	Total	\$	47,051.00
				Total Must Tie to Adjusted Balance	OK	0.00
				Total Net Position - Other Funds (Combined)	450,274.00	
				To be filled out by Agency		
				To be filled out by Agency		
				To be filled out by Agency		
				To be filled out by Agency		
9.2	Net Position - Funds Other Than Those From Dedicated Collections	\$	450,275.00	Total	\$	450,274.00
				Total Must Tie to Adjusted Balance	Error	1.00
10	Total Net Position	CALC	\$ 497,326.00	Total Net Position	\$	497,325.00
	This line is calculated. Equals sum of lines 9.1 and 9.2.					
11	Total Liabilities and Net Position	CALC	\$ 22,686,161.00	Total Liabilities and Net Position	\$	22,686,160.00
	This line is calculated. Equals sum of lines 8 and 10.					

Adjusted Balance consists of Certified GTAS ATB data plus any applicable Agency entered manual adjustments. The Numbers that should be entered for the Adjusted Balance can be found by running the Reconciliation Report out of GTAS.

**Agency Financial Report to Closing Package Reconciliation
Reclassified Balance Sheet Reconciliation to Agency AFR
as of September 30,2017**

Line Description - Please enter
the exact Line Description from
your Audited Financial Report.

If there is a need to reclass a
line from GTAS to more than 5
lines in the AFR please contact
the GTAS Team to have a
custom report sent to your
Agency.
GTAS.Team@fiscal.treasury.go
v

CALC Lines are set as formulas
and will not need to be entered,
please use these to double
check the data entry.

**Agency Financial Report to Closing Package Reconciliation Template
Reclassified Statement of Net Cost Reconciliation to Agency AFR
as of September 30, 2017**

GTAS Submission

Agency's Audited Financial Statements

Line No	Line Title	Line Type	Adjusted Balance (Calculated Amount) *	Line Description (Please Fill out)**	Amount (Please enter)	Difference (Calculated Amount)	Agency Comments
1	Gross Costs	TITLE					
				Total Program Gross Costs	30,270.00		Difference primarily pertains to the Department's normal JV for Tax Credit and Custodial related activities.
				(Gain)/Loss on Pension, ORB, or OPEB Ass't	264.00		
				Other Federal Costs, Net	7,126.00		
				Other, Net	7.00		
				To be filled out by Agency			
2	Non-Federal Gross Cost		\$ 165,666.00	Total	\$ 37,667.00		
				Total Must Tie to Adjusted Balance	Error	127,999.00	
				Federal Debt Interest	294,699.00		
				Restoration of Foregone Federal Debt Intere:	1,587.00		
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
3	Interest on Debt Held by the Public		\$ 296,286.00	Total	\$ 296,286.00		
				Total Must Tie to Adjusted Balance	OK	0.00	
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
4	Gains/Losses from Changes in Actuarial Assumptions		\$ -	Total	\$ -		
				Total Must Tie to Adjusted Balance	OK	0.00	
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
5	General PP&E Partial Impairment Loss		\$ -	Total	\$ -		
				Total Must Tie to Adjusted Balance	OK	0.00	
6	Total Non-Federal Gross Cost	Calc	\$ 461,952.00	Total Non-Federal Gross Cost	\$ 333,953.00		
	This line is the sum of lines 2 through 5.						
7	Federal Gross Cost	Title					
				Total Program Gross Costs	1,893.00		
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
7.1	Benefit program costs (RC 26) / 2		\$ 1,893.00	Total	\$ 1,893.00		
				Total Must Tie to Adjusted Balance	OK	0.00	

**Agency Financial Report to Closing Package Reconciliation Template
Reclassified Statement of Net Cost Reconciliation to Agency AFR
as of September 30, 2017**

			Total Program Gross Costs	553.00		
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
7.2	Imputed Costs (RC25)/2	\$	553.00	Total	\$	553.00
			Total Must Tie to Adjusted Balance	OK		0.00
			Total Program Gross Costs	1,398.00		Difference pertains to rounding
			Accrued Restoration of Foregone Federal De	660.00		
			Other Federal Costs, Net	44.00		
			To be filled out by Agency			
			To be filled out by Agency			
7.3	Buy/Sell Cost (RC24)/2	\$	2,101.00	Total	\$	2,102.00
			Total Must Tie to Adjusted Balance	Error		(1.00)
			Total Program Gross Costs	24.00		
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
7.4	Purchase of assets (RC 24) /2	\$	24.00	Total	\$	24.00
			Total Must Tie to Adjusted Balance	OK		0.00
			Total Program Gross Costs	386.00		
			Federal Debt Interest	159,498.00		
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
7.5	Federal securities interest expense (RC 03) / 2	\$	159,884.00	Total	\$	159,884.00
			Total Must Tie to Adjusted Balance	OK		0.00
			Other Federal Costs, Net	8,322.00		
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
7.6	Borrowing and other interest expense (RC05) / 2	\$	8,322.00	Total	\$	8,322.00
			Total Must Tie to Adjusted Balance	OK		0.00
			Total Program Gross Costs	6.00		Difference pertains to rounding
			Less Interest Revenue from Loans	1.00		
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
7.7	Borrowing losses (RC 06) / 2	\$	6.00	Total	\$	7.00
			Total Must Tie to Adjusted Balance	Error		(1.00)
			Total Program Gross Costs	490.00		
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
7.8	Other expenses (without reciprocals) (RC 29)	\$	490.00	Total	\$	490.00
			Total Must Tie to Adjusted Balance	OK		0.00

**Agency Financial Report to Closing Package Reconciliation Template
Reclassified Statement of Net Cost Reconciliation to Agency AFR
as of September 30, 2017**

8	Total Federal Gross Cost	Calc	\$	173,273.00	Total Federal Gross Cost	\$	173,275.00
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This line is the sum of lines 7.1 through 7.8.

9	Department Total Gross Cost	Calc	\$	635,225.00	Department Total Gross Cost	\$	507,228.00
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This line is the sum of lines 6 and 8.

10	Earned Revenue	Title					
				Total Program Gross Earned Revenues	12,437.00		
				Other Federal Costs, Net	149.00		
				GSEs Non-Entity Revenue, Net	9,439.00		
				To be filled out by Agency			
				To be filled out by Agency			
11	Non-federal earned revenue		\$	Total	22,025.00	\$	22,025.00

Total Must Tie to Adjusted Balance OK 0.00

12	Federal Earned Revenue	Title					
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
12.1	Benefit Program Revenue (exchange) (RC26) /2		\$	Total	-	\$	-

Total Must Tie to Adjusted Balance OK 0.00

				Total Program Gross Earned Revenues	356.00		
				Other Federal Costs, Net	618.00		
				Other, Net	696.00		
				To be filled out by Agency			
				To be filled out by Agency			
12.2	Buy/Sell Revenue (exchange) (RC24) /2		\$	Total	1,670.00	\$	1,670.00

Total Must Tie to Adjusted Balance OK 0.00

				Total Program Gross Costs	24.00		
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
12.3	Purchase of assets offset (RC 24) / 2		\$	Total	24.00	\$	24.00

Total Must Tie to Adjusted Balance OK 0.00

				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
12.4	Federal securities interest revenue including associated gains and losses (exchange) (RC 03) / 2		\$	Total	-	\$	-

Total Must Tie to Adjusted Balance OK 0.00

**Agency Financial Report to Closing Package Reconciliation Template
Reclassified Statement of Net Cost Reconciliation to Agency AFR
as of September 30, 2017**

				Total Program Gross Earned Revenues	2,352.00		
				Less Interest Revenue from Loans	42,484.00		
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
12.5	Borrowing and other interest revenue (exchange) (RC 05) / 2	\$	44,836.00	Total	\$	44,836.00	
				Total Must Tie to Adjusted Balance		OK	0.00
				Total Program Gross Earned Revenues	25.00		
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
12.6	Borrowing gains (RC 06) / 2	\$	25.00	Total	\$	25.00	
				Total Must Tie to Adjusted Balance		OK	0.00
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
	Other revenue (without 12.7 reciprocal) (RC 29) / 2	\$	-	Total	\$	-	
				Total Must Tie to Adjusted Balance		OK	0.00
13	Total Federal Earned Revenue Calc	\$	46,555.00	Total Federal Earned Revenue	\$	46,555.00	
	This line is the sum of 12.1 through 12.7.						
14	Department Total Earned Revenue Calc	\$	68,580.00	Department Total Earned Revenue	\$	68,580.00	
	This line is the sum of lines 11 and 13.						
15	Net Cost of Operations Calc	\$	566,645.00	Net Cost of Operations	\$	438,648.00	
	This line is the result of subtracting line 14 from line 9.						

Adjusted Balance consists of Certified GTAS ATB data plus any applicable Agency entered manual adjustments.
The Numbers that should be entered for the Adjusted Balance can be found by running the Reconciliation Report out of GTAS.

Line Description - Please enter the exact Line Description from your Audited Financial Report.

**Agency Financial Report to Closing Package Reconciliation Template
Reclassified Statement of Net Cost Reconciliation to Agency AFR
as of September 30, 2017**

If there is a need to reclass a line from GTAS to more than 5 lines in the AFR please contact the GTAS Team to have a custom report sent to your Agency.
GTAS.Team@fiscal.treasury.gov

CALC Lines are set as formulas and will not need to be entered, please use these to double check the data entry.

Agency Financial Report to Closing Package Reconciliation Template
 Reclassified Statement of Changes in Net Position Reconciliation to Agency AFR
 as of September 30, 2017

GTAS Submission			Agency's Audited Financial Statements				
Line No	Line Title	Line Type	Adjusted Balance (Calculated Amount) *	Line Description (Please Fill out)**	Amount (Please enter)	Difference (Calculated Amount)	Agency Comments
				Beginning Balance - CRO	69,268.00		
				Beginning Balance - Unexpended	434,646.00		
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
1	Net position, beginning of period		\$ 503,914.00	Total	\$ 503,914.00		
				Total Must Tie to Adjusted Balance		OK	0.00
2	Non-Federal Prior-Period Adjustments	TITLE					
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
2.1	Changes in Accounting Principles		\$ -	Total	\$ -		
				Total Must Tie to Adjusted Balance		OK	0.00
2.2	Corrections of Errors - non-federal		\$ -	Total	\$ -		
				Total Must Tie to Adjusted Balance		OK	0.00
2.3	Corrections of Errors -Years Preceding the Prior Year - Non-federal		\$ -	Total	\$ -		
				Total Must Tie to Adjusted Balance		OK	0.00
3	Federal Prior Period Adjustments	TITLE					
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
3.1	Changes in Accounting Principles-Federal (RC 29) /1		\$ -	Total	\$ -		
				Total Must Tie to Adjusted Balance		OK	0.00
3.2	Corrections of Errors - Federal (RC 29)		\$ -	Total	\$ -		
				Total Must Tie to Adjusted Balance		OK	0.00
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			

Agency Financial Report to Closing Package Reconciliation Template
 Reclassified Statement of Changes in Net Position Reconciliation to Agency AFR
 as of September 30, 2017

3.3	Corrections of Errors - Years Preceding the Prior Year - Federal (RC 29)	\$ -	Total	\$ -		
				OK	0.00	
Total Must Tie to Adjusted Balance						
4	Net position, beginning of period - adjusted This line is calculated.	CALC \$ 503,914.00		Net position, beginning of period - adjusted \$ 503,914.00		
	TITLE					
	For current year, equals sum of lines, 1, 2.1, 2.2, 3.1, and 3.2.					
	For prior year, equals sum of lines, 1, 2.1, 2.2, 2.3, 3.1, 3.2, and 3.3.					
Non-Federal Nonexchange Revenue:						
5	TITLE					
				Non-Exchange Revenue 27.00		
				Individual Income and FICA Taxes 2,976,444.00		
				Less Refunds and Other Payments (389,167.00)		
				To be filled out by Agency		
				To be filled out by Agency		
5.1	Individual Income Tax and Tax Withholdings (for use by Treasury only)	\$ 2,709,783.00	Total	\$ 2,587,304.00		Allocation of Tax Credits on Treasury AFR, shown as part of Reclassified Statement of Net Cost in Closing Package.
				Total Must Tie to Adjusted Balance	Error 122,479.00	
				Corporation Income Taxes 338,529.00		
				Less Refunds and Other Payments (44,895.00)		
				To be filled out by Agency		
				To be filled out by Agency		
5.2	Corporation Income Taxes (for use by Treasury only)	\$ 299,096.00	Total	\$ 293,634.00		Allocation of Tax Credits on Treasury AFR, shown as part of Reclassified Statement of Net Cost in Closing Package.
				Total Must Tie to Adjusted Balance	Error 5,462.00	
				Excise Taxes 85,333.00		
				Less Refunds and Other Payments (2,053.00)		
				Non-Cash Accrual Adjustment - Sources (3.00)		
				To be filled out by Agency		
				To be filled out by Agency		
5.3	Excise Taxes	\$ 83,297.00	Total	\$ 83,277.00		Allocation of Tax Credits on Treasury AFR, shown as part of Reclassified Statement of Net Cost in Closing Package.
				Total Must Tie to Adjusted Balance	Error 20.00	
				Unemployment Taxes 8,284.00		
				Less Refunds and Other Payments (159.00)		
				To be filled out by Agency		
				To be filled out by Agency		
				To be filled out by Agency		
5.4	Unemployment Taxes	\$ 8,127.00	Total	\$ 8,125.00		Allocation of Tax Credits on Treasury AFR, shown as part of Reclassified Statement of Net Cost in Closing Package.
				Total Must Tie to Adjusted Balance	Error 2.00	

Agency Financial Report to Closing Package Reconciliation Template
 Reclassified Statement of Changes in Net Position Reconciliation to Agency AFR
 as of September 30, 2017

6 Federal Nonexchange Revenue: TITLE					
6.1	Federal Securities Interest Revenue Including Associated Gains and Losses (Non-exchange) (RC 03) /1	\$ -		Total \$ -	
				Total Must Tie to Adjusted Balance	OK 0.00
6.2	Borrowings and Other Interest Revenue (Non-exchange) (RC 05) /1	\$ 2.00		Total \$ 2.00	
				Total Must Tie to Adjusted Balance	OK 0.00
6.3	Benefit Program Revenue (Nonexchange) (RC 26) /1	\$ -		Total \$ -	
				Total Must Tie to Adjusted Balance	OK 0.00
6.4	Other Taxes and Receipts (RC 45) /1	\$ -		Total \$ -	
				Total Must Tie to Adjusted Balance	OK 0.00
6.5	Total Federal Nonexchange Revenue CALC	\$ 2.00		Total Federal Nonexchange Revenue \$ 2.00	
	This line is calculated. Equals sum of lines 6.1 through 6.4.				
7 Budgetary Financing Sources: TITLE					
7.1	Appropriations Received As Adjusted (Rescissions and Other Adjustments) (RC 41) /1	\$ 474,403.00		Total \$ 474,403.00	
				Total Must Tie to Adjusted Balance	OK 0.00
7.2	Appropriations Used (RC 39)	\$ (481,721.00)		Total \$ (481,720.00)	
				Total Must Tie to Adjusted Balance	Error (1.00)
					rounding

Agency Financial Report to Closing Package Reconciliation Template
 Reclassified Statement of Changes in Net Position Reconciliation to Agency AFR
 as of September 30, 2017

				Appropriations Used - CRO To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency	481,720.00	
7.3	Appropriations expended (RC 38) /1	\$	481,721.00	Total	\$	481,720.00
				Total Must Tie to Adjusted Balance	Error	1.00
						rounding
7.4	Appropriation of unavailable special or trust fund receipts transfers-in (RC 07) /1	\$	-	Total	\$	-
				Total Must Tie to Adjusted Balance	OK	0.00
7.5	Appropriation of unavailable special or trust fund receipts transfers-out (RC 07) /1	\$	-	Total	\$	-
				Total Must Tie to Adjusted Balance	OK	0.00

Agency Financial Report to Closing Package Reconciliation Template
 Reclassified Statement of Changes in Net Position Reconciliation to Agency AFR
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				To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency		
7.6	Non-expenditure Transfers-in of Unexpended Appropriations and Financing Sources (RC 08) /1	\$ -		Total	\$ -	
				Total Must Tie to Adjusted Balance	OK	0.00
				To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency		
7.7	Non-expenditure transfers-Out of unexpended appropriations and financing sources (RC 08) /1	\$ -		Total	\$ -	
				Total Must Tie to Adjusted Balance	OK	0.00
				To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency		
7.8	Expenditure transfers-in of financing sources (RC 09) / 1	\$ -		Total	\$ -	
				Total Must Tie to Adjusted Balance	OK	0.00
				Transfers In/Out Without Reimbursement	(272.00)	
				Amounts Provided to Fund the Federal Gov	(762.00)	
				To be filled out by Agency To be filled out by Agency To be filled out by Agency		
7.9	Expenditure transfers-out of financing sources (RC 09) / 1	\$ (1,033.00)		Total	\$ (1,034.00)	rounding
				Total Must Tie to Adjusted Balance	Error	1.00
				To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency		
7.10	Non-expenditure Transfer-In of Financing Sources - Capital Transfers (RC 11)	\$ -		Total	\$ -	
				Total Must Tie to Adjusted Balance	OK	0.00
				To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency		
7.11	Non-expenditure transfers-out of financing sources - capital transfers (RC 11)	\$ -		Total	\$ -	
				Total Must Tie to Adjusted Balance	OK	0.00
				To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency		

Agency Financial Report to Closing Package Reconciliation Template
 Reclassified Statement of Changes in Net Position Reconciliation to Agency AFR
 as of September 30, 2017

			To be filled out by Agency		
			To be filled out by Agency		
			To be filled out by Agency		
8.3	Imputed Financing Sources (RC 25) /1	\$ 553.00	Total	\$ 552.00	rounding
			Total Must Tie to Adjusted Balance	Error	1.00
			Amounts Provided to Fund the Federal Gov (3,086,199.00)		
			Transfers to the General Fund and Other (55,155.00)		
			To be filled out by Agency		
			To be filled out by Agency		
			To be filled out by Agency		
8.4	Non-Entity Collections Transferred to the General Fund (RC 44)	\$ (3,141,354.00)	Total	\$ (3,141,354.00)	
			Total Must Tie to Adjusted Balance	OK	0.00
			Transfers to the General Fund and Other (841.00)		
			Non-Cash Accrual Adjustment - Disposition (3,059.00)		
			Non-Cash Accrual Adjustment - Sources (81.00)		
			To be filled out by Agency		
			To be filled out by Agency		
8.5	Accrual for Non-Entity Amounts To Be Collected and Transferred to the General Fund (RC 48)	\$ (3,981.00)	Total	\$ (3,981.00)	
			Total Must Tie to Adjusted Balance	OK	0.00

Agency Financial Report to Closing Package Reconciliation Template
 Reclassified Statement of Changes in Net Position Reconciliation to Agency AFR
 as of September 30, 2017

		Accrued Interest and Discount on Debt	11,266.00		
		Accrued Interest on Restoration of Federal I	660.00		
		To be filled out by Agency			
		To be filled out by Agency			
		To be filled out by Agency			
8.6	Other Non-Budgetary Financing Sources for debt accruals/amortization (RC 37) /1				
	\$	11,926.00	Total	\$	11,926.00
			Total Must Tie to Adjusted Balance		OK 0.00
8.7	Other non-budgetary financing sources (RC 29) /1				
	\$	(3.00)	Total	\$	(3.00)
			Total Must Tie to Adjusted Balance		OK 0.00
8.8	Other financing sources for the General Fund of the U.S. Government (RC 37) /1				
	\$	-	Total	\$	-
			Total Must Tie to Adjusted Balance		OK 0.00
8.9	Transfer-in of agency's unavailable custodial and non-entity collections (RC 44)				
	\$	-	Total	\$	-
			Total Must Tie to Adjusted Balance		OK 0.00
8.10	Accrual of agency's amounts to be collected (RC 48)				
	\$	-	Total	\$	-
			Total Must Tie to Adjusted Balance		OK 0.00
8.11	Total Other Financing Sources CALC	\$	(3,132,859.00)	Total Other Financing Sources	\$ (3,132,860.00)
	This line is calculated. Equals sum of lines 8.1 through 8.10				
9	Net Cost of Operations (+/-)	\$	(566,647.00)	Net Cost of Operations (+/-)	\$ (438,648.00)
	Enter in the amount from Statement of Net Cost, Net Cost of Operation				
10	Ending Net Position Balance CALC	\$	497,324.00	Ending Net Position Balance	\$ 497,325.00
	This line is calculated. Equals sum of lines 4, 5.9, 6.5, 7.20, 8.11, and 9.				

**U.S. Department of the Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
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Note: 01	Federal Reserve Earnings, Subsequent Events, and Other Pertinent Information	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Notes 15 and 22	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A		Section Name: Federal Reserve Earnings (to be completed only by the Department of the Treasury)				Line Attributes: Dollars	
						Rounding Method: Millions	
						Decimal: Zero	
Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Treasury securities including those held by the Federal Reserve Bank (FRB)	Debit	1,964,690	1,750,245	1,750,245	0
2		FRB earnings on Treasury securities that exceed the statutory amount.	Debit	81,287	115,672	115,672	0
3		Interest Receivable on FRB Deposit of Earnings	Debit	347	376	376	0

Threshold		
Line Description	Question	Answer
Other Notes Info - Treasury securities including those held by the Federal Reserve Bank (FRB) (2017 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000.00 between the current fiscal year and prior fiscal year. (Unaudited)	This variance is not material to the Department's consolidated financial statements.
Other Notes Info - FRB earnings on Treasury securities that exceed the statutory amount. (2017 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000.00 between the current fiscal year and prior fiscal year. (Unaudited)	The decrease is due to a decrease in the Federal Reserve weekly deposit of excess earnings to the Funds Management Branch due to the economic conditions and decrease in tax receipts collected.

Section: C		Section Name: Related Parties-External to the Reporting Entity for the Financial Report (do not complete if amount is with another federal agency)			No Data Flag: YES		Line Attributes: Dollars	
							Rounding Method: Millions	
							Decimal: Zero	
Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes	
1		Related party receivables	Debit					
2		Related party payables	Credit					
3		Related party operating revenue	Debit					
4		Related party net cost of operations	Credit					
5		Related party economic dependency	Debit					

**U.S. Department of the Treasury
Bureau of the Fiscal Service
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Note: 01	Federal Reserve Earnings, Subsequent Events, and Other Pertinent Information	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	Notes 15 and 22
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: C	Section Name: Related Parties-External to the Reporting Entity for the Financial Report (do not complete if amount is with another federal agency)	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Millions	

Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
		transactions					
6		Investments in related parties	Debit				
7		Related party leases	Debit				

**U.S. Department of the Treasury
Bureau of the Fiscal Service
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Note: 01 Federal Reserve Earnings, Subsequent Events, and Other Pertinent Information

Fiscal Year: 2017

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Notes 15 and 22

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Tab: Text Data

Line	Question	Answer
1	Describe any significant events or transactions that occurred after the date of the Balance Sheet but before the issuance of agency's audited financial statements that have a material effect on the financial statements and, therefore, require adjustments or disclosure in the statements.	N/A
2	Describe any departures from U.S. GAAP. (SFFAS No. 7.par.64)	N/A
3	When applying the general rule of the Statements of Federal Financial Accounting Standards (SFFAS) No. 7, par. 48, describe the specific potential accruals that are not made and the practical and inherent limitations affecting the accrual of taxes and duties. (SFFAS No. 7.par.64)	In accordance with SFFAS No. 7, some unpaid tax assessments do not meet the criteria for financial statement recognition. Internal Revenue Code (IRC) 6201 authorizes and requires us to make inquiries, determinations, and assessments of all taxes which taxpayers have not 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. We also have 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. Under federal accounting standards, we consider unpaid assessments which require taxpayer or court agreement federal taxes receivable. We consider assessments not agreed to by taxpayers or the courts compliance assessments and not federal taxes receivable. Due to the lack of agreement, these compliance assessments are less likely to have future collection potential than those unpaid assessments that we consider federal taxes receivable.
4	Describe any change in accounting if a collecting entity adopts accounting standards that embody a fuller application of accrual accounting concepts that differ from that prescribed by SFFAS No. 7, par. 48. (SFFAS No. 7.par.64)	N/A
5	Describe any additional significant accounting policies specific to the agency not included in GFRS Module GF006 FR Notes. (SFFAS No. 32, par. 29 & 30)	N/A
6	Provide any other relevant information pertaining to the Federal Reserve earnings. (SFFAS No. 32, par. 29 & 30)	See Note 31 Part 2 AB
7	Describe the nature of the related party relationship and transactions pertaining to the amount in the "Other Notes Info" tab, "Related party receivables" line.	See Note 31 Part 2 AB
8	Describe the nature of the related party relationship and transactions pertaining to the amount in the "Other Notes Info" tab, "Related party payables" line.	N/A
9	Describe the "Other Notes Info" tab, "Related party operating revenue" transactions along with the related party relationship and include transactions with zero or nominal balances, guarantees, and other terms. Also, describe changes in related party terms.	N/A

**U.S. Department of the Treasury
Bureau of the Fiscal Service
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Note: 01 Federal Reserve Earnings, Subsequent Events, and Other Pertinent Information

Fiscal Year: 2017

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Notes 15 and 22

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Tab: Text Data

Line	Question	Answer
10	Describe the "Other Notes Info" tab, "Related party net cost of operations" transactions along with the related party relationship and include transactions with zero or nominal balances, guarantees, and other terms. Also, describe changes in related party terms.	N/A
11	Describe related party economic dependency (that is, major customers, suppliers, franchisors, franchisees, distributors, general agents, borrowers, and lenders) relationships and transactions included in the "Other Notes Info" tab, "Related party economic dependency transactions" section.	See Note 31 Part 2 AB
12	Provide details on the investments in related parties.	N/A
13	Provide details on related party leases	N/A
14	Describe control relationships with entities under common ownership, management control, and conservatorship if the operating results or financial position could be significantly impacted as a result of the relationship. Include control relationships with and without transactions.	See Note 31 Part 2 AB
15	Provide any other useful information on related parties.	See Note 31 Part 2 AB

**U.S. Department of the Treasury
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Note: 02	Cash and Other Monetary Assets	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1, 5, 6 and 7	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description	NB	Account Type	2017 - SEPTEMBER	2016 - SEPTEMBER		
Cash and other monetary assets	D	A	241,401	430,730		
		Variance:	0	0	Rounding Method: Millions	Decimal: Zero

Line Status	Line Description	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Operating cash-not restricted	153,323	346,956	346,956	0
2	Operating cash-restricted				
3	Other cash-not restricted	146	140	140	0
4	Other cash-restricted	759	1,071	1,071	0
5	International monetary assets	63,308	59,627	59,627	0
6	Gold	11,062	11,062	11,062	0
7	Foreign currency	12,803	11,874	11,874	0
	Total	241,401	430,730	430,730	0

Line Description	Question	Answer
Line Item Notes - Operating cash-not restricted (2017 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000.00 between the current fiscal year and prior fiscal year. (Unaudited)	The variance is due to the Treasury Office of Domestic Finance making investment and borrowing decisions to manage the balance and timing of the government's cash position.

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Note: 02	Cash and Other Monetary Assets	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1, 5, 6 and 7	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A		Section Name: Other Related Information (to be completed only by Treasury)				Line Attributes: Dollars	
						Rounding Method: Millions	
						Decimal: Zero	
Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
1		IMF Letter of Credit-available balance	Debit	105,319	105,807	105,807	0
2		Reserve Position in the IMF	Debit	11,509	9,570	9,570	0
3		SDR holdings-Exchange Stabilization Fund	Debit	51,491	50,057	50,057	0
4		SDR certificates outstanding with the FRB	Credit	5,200	5,200	5,200	0
5		Interest bearing liability to the IMF for SDR Allocations	Credit	49,912	49,294	49,294	0
6		Gold certificates	Credit	11,037	11,037	11,037	0

Threshold		
Line Description	Question	Answer
Other Notes Info - Reserve Position in the IMF (2017 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000.00 between the current fiscal year and prior fiscal year. (Unaudited)	The variance is due to IMF net lending activities in the Quota program and Quota program net currency gains on the reserve position.

Section: B		Section Name: Gold (to be completed only by Treasury)				Line Attributes: Units	
Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Number of fine troy ounces of gold	N/A	261,498,927.0000	261,498,927.0000	261,498,927.0000	.0000
2		Statutory price of 1 fine troy ounce of gold	N/A	42.2222	42.2222	42.2222	.0000
3		Market value of 1 fine troy ounce of gold	N/A	1,283.1000	1,322.5000	1,322.5000	.0000

**U.S. Department of the Treasury
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Note: 02	Cash and Other Monetary Assets	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1, 5, 6 and 7	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: C	Section Name: Analysis of Cash Held Outside Treasury	No Data Flag: YES	Line Attributes: Dollars
			Rounding Method: Millions
			Decimal: Zero

Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER
1		Total (cash reported to Treasury central acctg through the Statement of Transactions/Statement of Accountability)	Credit		
2			Credit		
3			Credit		
4			Credit		
5			Credit		
6			Credit		
7		Total cash reported in Note 2.	N/A		

Section: D	Section Name: Silver (to be completed only by Treasury)	Line Attributes: Units
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Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER
1		Number of fine troy ounces of silver	N/A	16,000,000.0000	16,000,000.0000
2		Statutory price of 1 fine troy ounce of silver	N/A	1.2929	1.2929
3		Market value of 1 fine troy ounce of silver	N/A	16.8600	19.3500

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

Fiscal Year: 2017

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1, 5, 6 and 7

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Tab: Text Data

Line	Question	Answer
1	Describe the nature of the amount in the line item "Other cash-not restricted."	This is mainly comprised of cash reported by the Fiscal Service as Miscellaneous Cash listed in Note 5 of the Department's AFR. It is mainly cash expected to be included in Operating Cash in the near future and it fluctuates daily.
2	Describe the restrictions on the cash reported in the line item "Other cash-restricted" and any statutory authority (law, regulation, or agreement).	This is mainly non-entity and primarily consists of seized cash reported by the Treasury Forfeiture Fund.
3	If the cash is restricted because it is non-entity, state the organization/individual(s) for which the cash is being held.	Internal Revenue Service and Treasury Forfeiture Fund holds seized monies pending criminal investigations for individual and entities. Office of Financial Stability holds funds for payments of claims under the FHA Refinance Program.
4	Describe the nature of the amount in the line item "Foreign currency."	Foreign currency is held by the Exchange Stabilization Fund. All operations of the ESF require the explicit authority of the Secretary of the Treasury. Fiscal Service Cash reporting entity also holds foreign currency in a custodial capacity for the use of the entire U.S. Government.
5	Disclose the method of exchange rate used on the financial statement date (Treasury exchange rate or prevailing market rate).	Treasury exchange rate.
6	Provide additional details describing the nature of and reasoning for cash held outside of Treasury (not reported to Treasury central accounting) for amounts reported in Section C, lines 2 through 6.	N/A
7	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	See Note 31 Part 2.F

**U.S. Department of the Treasury
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Note: 03	Accounts and Taxes Receivable, Net	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Notes 1 and 8	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description	NB	Account Type	2017 - SEPTEMBER	2016 - SEPTEMBER	
Accounts and taxes receivable, net	D	A	53,496	50,306	
		Variance:	0	0	Rounding Method: Millions Decimal: Zero

Line Status	Line Description	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Accounts receivable, gross	1,125	902	902	0
2	Related interest receivable-accounts receivable	347	376	376	0
3	Penalties, fines, and administrative fees receivable-accounts	23	27	27	0
4	Less: allowance for loss on accounts receivable	-4	-5	-5	0
5	Less: allowance for loss on interest receivable-accounts				
6	Less: allowance for loss on penalties, fines, and administrative fees receivable-accounts	-19	-20	-20	0
7	Taxes receivable, gross	197,188	178,180	178,180	0
8	Related interest receivable-taxes receivable	29	27	27	0
9	Penalties, fines, and administrative fees receivable-taxes receivable	82	79	79	0
10	Less: allowance for loss on taxes receivable	-145,176	-129,165	-129,165	0
11	Less: allowance for loss on interest receivable-taxes receivable	-27	-25	-25	0
12	Less: allowance for loss on penalties,	-72	-70	-70	0

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Note: 03	Accounts and Taxes Receivable, Net	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Notes 1 and 8	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Line Status	Line Description	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
	fines, and administrative fees receivable-taxes receivable				
	Total	53,496	50,306	50,306	0

Threshold		
Line Description	Question	Answer
Line Item Notes - Accounts receivable, gross (2017 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000.00 between the current fiscal year and prior fiscal year. (Unaudited)	Variance presented is not material to the Department's consolidated financial statements.

**U.S. Department of the Treasury
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Note: 03	Accounts and Taxes Receivable, Net	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	Notes 1 and 8
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A	Section Name: Interest Receivable on Uncollectible Accounts and Taxes Receivables (SFFAS No. 1, par.55)	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero			
			Rounding Method: Millions				
Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Interest on uncollectible accounts-taxes receivable	Credit				
2		Interest on uncollectible accounts-accounts receivable	Credit				

Tab: Text Data

Line	Question	Answer
1	Describe the method(s) used to calculate the allowances on accounts receivable (SFFAS No. 1, par.52)	Allowances are calculated differently by each Treasury bureau depending on the nature of the balance.
2	Describe the method(s) used to calculate the allowance on taxes receivable (SFFAS No. 1, par.52)	IRS uses a sophisticated model to estimate both taxes receivable and the allowance. TTB uses aging, analysis of individual accounts, and application of historical non-collection rates.
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	See Note 31. Part 2. G

**U.S. Department of the Treasury
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Note: 04A	Direct Loans Receivable, Net	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 7, 9	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2017 - SEPTEMBER	2016 - SEPTEMBER		
Loans receivable, net		D	A	12,673	15,685		
		Variance:		0	0	Rounding Method: Millions	Decimal: Zero

Line	Status	Line Description	CY Face Value of loans outstanding	CY Long-term cost of loans outstanding	CY Net Loans Receivable	PY Face Value of loans outstanding	PY Long-term cost of loans outstanding	PY Net Loans Receivable
13	I	International Monetary Fund--Quota						
14	I	International Monetary Fund--New Arrangements to Borrow						
15		All TARP Programs	0		0	0		0
16		SBLF				409	-40	449
17		OAS	8	0	8	8	0	8
18		HFA	5,032	669	4,363	6,509	791	5,718
19		IMF-NAB (Non FCRA)	7,903	531	7,372	9,376	757	8,619
20		All other loans receivable	973	43	930	1,034	143	891
		Total	13,916	1,243	12,673	17,336	1,651	15,685

Threshold		
Line Description	Question	Answer
Line Item Notes - HFA (CY Face Value of loans outstanding)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000.00 between the current fiscal year and prior fiscal year. (Unaudited)	The year over year decrease in the Face Value of HFA loans outstanding primarily reflects higher than estimated principal collections and prepayments as a result of improved economic conditions.
Line Item Notes - IMF-NAB (Non FCRA) (CY Face Value of loans outstanding)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000.00 between the current fiscal year and prior fiscal year. (Unaudited)	The year-to-year decrease is primarily due to repayments of loans under the NAB loan program.

**U.S. Department of the Treasury
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Note: 04A	Direct Loans Receivable, Net	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 7, 9	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A	Section Name: Subsidy Expense/(Income) (SFFAS No. 32,par. 27)	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Millions	

Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
13	I	International Monetary Fund--Quota	Debit				
14	I	International Monetary Fund--New Arrangements to Borrow	Debit				
15		SBLF Small Business Lending Fund	Debit		-21	-21	0
16			Debit				
17		HFA Initiative	Debit	-98	-38	-38	0
18			Debit				
19			Debit				
20		All other loans receivable	Debit	31	-57	-57	0
21		Total	N/A	-67	-116	-116	0

Section: B	Section Name: Foreclosed Assets-Balances (SFFAS No. 2, par. 57)	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Millions	

Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
1	I	Balances for property held Pre-1992	Debit				
2	I	Balances for property held Post-1991	Debit				

Tab: Text Data

Line	Question	Answer
1	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	See Note 31, Part 2.H See Note 31, Part 3.A

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Note: 04B	Loan Guarantees	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes						
Closing Package Line Description		NB	Account Type	2017 - SEPTEMBER	2016 - SEPTEMBER	
Loan guarantee liabilities		C	L	2	3	
		Variance:		0	0	Rounding Method: Millions Decimal: Zero
Line Status	Line Description		2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
12	FHA -Refinance Program		2	3	3	0
13						
14						
15						
16						
17	All other loan guarantee liabilities					
	Total		2	3	3	0

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Note: 04B	Loan Guarantees	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A				Section Name: Other Related Information (SFFAS No. 32, par. 27)			Line Attributes: Dollars		
							Rounding Method: Millions		
							Decimal: Zero		
Line	Status	Line Description	NB	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
12		FHA-Refinance Program	N/A	620	23	-1	611	27	-2
13			N/A						
14			N/A						
15			N/A						
16			N/A						
17		All other loans guarantee liabilities	N/A						
18		Total:	N/A	620	23	-1	611	27	-2

Tab: Text Data

Line	Question	Answer
1	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	See Note 31 Part 2.H

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Note: 05	Inventories and Related Property	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Immaterial to the Department, no note disclosure	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description	NB	Account Type	2017 - SEPTEMBER	2016 - SEPTEMBER		
Inventories and related property, net	D	A	979	1,052		
		Variance:	0	0	Rounding Method: Millions	Decimal: Zero

Line Status	Line Description	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Gross Inventory-balance beginning of year	1,070	771	771	0
2	Prior-period adjustment (not restated)				
3	Capitalized acquisitions from the public	852	986	986	0
4	Capitalized acquisitions from Government agencies				
5	Inventory sold or used	-925	-687	-687	0
6	Total allowance for inventories and related property	-18	-18	-18	0
	Total	979	1,052	1,052	0

Line Description	Question	Answer
Line Item Notes - Gross Inventory-balance beginning of year (2017 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000.00 between the current fiscal year and prior fiscal year. (Unaudited)	Variance is not material to the Department's consolidated financial statements.

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Note: 05 Inventories and Related Property

Fiscal Year: 2017

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Immaterial to the Department, no note disclosure

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Tab: Other Notes Info.

Section: A **Section Name:** Inventory Year-end Balances by Category Type
(SFFAS No. 32, pars. 16-18, 20) **Line Attributes:** Dollars
Rounding Method: Millions **Decimal:** Zero

Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Inventory purchased for sale	Debit				
2		Inventory held in reserve for future sale to the public	Debit				
3		Inventory and operating materials and supplies held for repair	Debit				
4		Inventory-excess, obsolete, and unserviceable	Debit				
5		Operating materials and supplies held for use	Debit	15	14	14	0
6		Operating materials and supplies held in reserve for future use	Debit	34	34	34	0
7		Operating materials and supplies excess, obsolete, and unserviceable	Debit				
8		Stockpile materials held in reserve for future use	Debit				
9		Stockpile materials held for sale	Debit				
10		Forfeited property	Debit	79	106	106	0
11		Other related property	Debit	869	916	916	0
12		Total allowance for inventories and related property	Credit	18	18	18	0
13		Total inventories and related property, net	N/A	979	1,052	1,052	0

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Note: 05	Inventories and Related Property	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Immaterial to the Department, no note disclosure	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: B		Section Name: Other Information-Dollar Value			Line Attributes: Dollars		Rounding Method: Millions	Decimal: Zero
Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes	
1		Seized property	Debit	715	567	567	0	
2		Forfeited property	Debit	63	88	88	0	
3		Goods held under price support and stabilization programs	Debit					

Threshold		
Line Description	Question	Answer
Other Notes Info - Seized property (2017 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000.00 between the current fiscal year and prior fiscal year. (Unaudited)	Variance presented is not material to the Department's consolidated financial statements.
Other Notes Info - Forfeited property (2017 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000.00 between the current fiscal year and prior fiscal year. (Unaudited)	Variance presented is not material to the Department's consolidated financial statements.

Section: C		Section Name: Other Information-Number of Items/Volume			Line Attributes: Units		
Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Seized property	N/A	38,883.0000	34,879.0000	34,879.0000	.0000
2		Forfeited property	N/A	19,734.0000	23,153.0000	23,153.0000	.0000
3		Goods held under price support and stabilization programs	N/A				

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Note: 05 Inventories and Related Property

Fiscal Year: 2017

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Immaterial to the Department, no note disclosure

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Tab: Text Data

Line	Question	Answer
1	Method used to calculate allowance.	All inventory that is not for sale has an allowance of 100% of the original value.
2	Significant accounting principles and methods of applying those principles.	Inventory and related property includes inventory, operating materials, supplies and forfeited property held by Treasury. Treasury's operating materials and supplies are maintained for the production of bureau products. Treasury maintains accounts or balances for use in manufacturing currency and coins. The cost of these items is included in inventory costs and is recorded as cost of goods sold upon delivery to customers. Inventory for check processing activities is also maintained.
3	Provide a broad description of foreclosed property (SFFAS No. 32, par. 21)	N/A
4	Describe the process used to apply deemed cost as the alternative valuation method for opening balances of inventory, operating materials and supplies, or stockpile materials (SFFAS No. 48, par. 13)	The Treasury values inventories at either standard cost, or lower of cost or latest acquisition cost, except for finished goods inventories, which are valued at weighted-average unit cost. These inventories were categorized based on the Department's major activities and the services the Department provides to the Federal Government and the public. All operating material and supplies are recorded as an expense when consumed in operations.
5	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	Forfeited property and currency is recorded in the respective seized property and forfeited asset tracking systems at the estimated fair value at the time of seizure. However, based on historical sales experiences for the year, properties are adjusted to reflect the market value at the end of the fiscal year for financial statement reporting purposes. Direct and indirect holding costs are not capitalized for individual forfeited assets. Forfeited currency not deposited into the Fund is included as part of Entity Assets - Cash and Other Monetary Assets. Further, 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. Mortgages and claims expenses are recognized when the related asset is sold and is reflected as a reduction of sales of forfeited property.

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Note: 06 Property, Plant, and Equipment (PP&E)

Fiscal Year: 2017

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Notes 1 and 13

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2017 - SEPTEMBER	2016 - SEPTEMBER		
Property, plant and equipment, net		D	A	3,060	3,005		
		Variance:		0	0	Rounding Method: Millions	Decimal: Zero
Line Status	Line Description	CY PP&E	CY Accum. Depr./Amortization	CY Net PP&E	PY PP&E	PY Accum. Depr./Amortization	PY Net PP&E
1	Balance beginning of year	7,503	4,498	3,005	7,045	4,148	2,897
2	Prior-period adjustments (not restated)						
3	Capitalized acquisitions from the public	608		608	667		667
4	Capitalized acquisitions from government agencies	34	1	33	7		7
5	Deletions from the Balance Sheet	-236	-224	-12	-216	-196	-20
6	Deletions related to partial impairment of PP&E						
7	Revaluations						
8	Stewardship reclassifications						
9	Depreciation/amortization		574	-574		546	-546
10	PP&E-balance end of year						
	Total	7,909	4,849	3,060	7,503	4,498	3,005

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Note: 06	Property, Plant, and Equipment (PP&E)	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Notes 1 and 13	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A		Section Name: Cost of PP&E for each category (SFFAS No. 32, par. 23)				Line Attributes: Dollars	
						Rounding Method: Millions	
						Decimal: Zero	
Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Buildings, structures, and facilities (including improvement to land)	Debit	766	766	766	0
2		Furniture, fixtures, and equipmen (including aircraf, ships, vessels, small boats, and vehicles)	Debit	2,831	2,787	2,787	0
3		Construction in progress	Debit	103	61	61	0
4		Land and Land Rights	Debit	18	18	18	0
5		Internal use software	Debit	3,574	3,108	3,108	0
6		Assets under capital lease	Debit	21	14	14	0
7		Leasehold improvements	Debit	415	413	413	0
8		Other property, plant and equipment	Debit	181	336	336	0
9		Total property, plant and equipment	N/A	7,909	7,503	7,503	0

Threshold	Question	Answer
Other Notes Info - Internal use software (2017 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000.00 between the current fiscal year and prior fiscal year. (Unaudited)	Variance presented is not material to the Department's consolidated financial statements.

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Note: 06 Property, Plant, and Equipment (PP&E)

Fiscal Year: 2017

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Notes 1 and 13

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Section: B **Section Name:** Accumulated Depreciation/Amortization (SFFAS No. 32, par. 23)

Line Attributes: Dollars
Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Buildings, structures, and facilities (including improvements to land)	Credit	461	448	448	0
2		Furniture, fixtures, and equipment (including aircraft, ships, vessels, small boats, and vehicles)	Credit	2,051	2,023	2,023	0
3		Internal use software	Credit	2,076	1,789	1,789	0
4		Assets under capital lease	Credit	12	10	10	0
5		Leasehold improvements	Credit	249	228	228	0
6		Other property, plant, and equipment	Credit				
7		Total accumulated depreciation/amortization	N/A	-4,849	-4,498	-4,498	0

Threshold	Line Description	Question	Answer
	Other Notes Info - Internal use software (2017 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000.00 between the current fiscal year and prior fiscal year. (Unaudited)	Variance presented is not material to the Department's consolidated financial statements.

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Note: 06 Property, Plant, and Equipment (PP&E)

Fiscal Year: 2017

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Notes 1 and 13

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Section: C **Section Name:** Public-Private Partnerships (P3s) (SFFAS No. 49, par. 25)-for early implementers of SFFAS No. 49

No Data Flag: YES

Line Attributes: Dollars
Rounding Method: Millions

Decimal: Zero

Line Status Line Description NB 2017 - SEPTEMBER

1	Amount received during the current fiscal year	Debit
2	Amount paid during the current fiscal year	Credit
3	Estimated amount to be received over the expected life of the P3s	Debit
4	Estimated amount to be paid in aggregate over the expected life of the P3s	Credit

Tab: Text Data

Line	Question	Answer
1	Provide a general description of what constitutes general PP&E impairment (SFFAS 44, par. 26).	See CP Notes 31 Part 2.J.
2	For early implementers of SFFAS No. 49, provide a general description of P3 arrangements and transactions (SFFAS No. 49, par. 25).	N/A
3	Describe the process used to apply deemed cost in establishing opening balances of general PP&E (SFFAS No. 50, par. 13).	N/A
4	Describe the process used to elect an alternative valuation method for establishing an opening balance for land or land rights and the number of acres held at the end of the fiscal year (SFFAS No. 50, par. 13).	N/A
5	Provide any other relevant information pertaining to this note and any material changes from the prior fiscal years' depreciation methods and capitalization thresholds. In addition, describe briefly the significant accounting policies pertaining to this note.	See CP Notes 31 Part 2.J.

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Note: 07 Debt and Equity Securities [Financial Accounting Standards Board (FASB), Accounting Standards Codification (ASC) 320 and

Fiscal Year: 2017

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 1 and 12

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2017 - SEPTEMBER	2016 - SEPTEMBER		
Debt and equity securities		D	A	8,559	9,860		
			Variance:	0	0	Rounding Method: Millions	Decimal: Zero
Line Status	Line Description		2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes	
1	Fixed/Debt Securities (FASB ASC 320-10-50-1): Non-U.S. Government Securities		8,541	9,842	9,842	0	
2	Fixed/Debt Securities (FASB ASC 320-10-50-1): Commercial Securities						
3	Fixed/Debt Securities (FASB ASC 320-10-50-1): Mortgage/asset backed Securities						
4	Fixed/Debt Securities (FASB ASC 320-10-50-1): Corporate and other bonds						
5	All other Fixed Income/Debt Securities (FASB ASC 320-10-50-1) All: Other fixed/debt securities		3	3	3	0	
6	Equity Securities (FASB ASC 320-10-50-1): Common Stocks		14	14	14	0	
7	Equity Securities (FASB ASC 320-10-50-1): Unit Trusts						
8	Equity Securities (FASB ASC 320-10-50-1): All Other Equity Securities		1	1	1	0	
9	Other						
	Total		8,559	9,860	9,860	0	

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Note: 07	Debt and Equity Securities [Financial Accounting Standards Board (FASB), Accounting Standards Codification (ASC) 320 and	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	Note 1 and 12
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Threshold		
Line Description	Question	Answer
Line Item Notes - Fixed/Debt Securities (FASB ASC 320-10-50-1): Non-U.S. Government Securities (2017 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000.00 between the current fiscal year and prior fiscal year. (Unaudited)	Decrease is primarily due to a decline in the long-term foreign investment portfolio (cost basis) during FY 2017 as matured securities have been minimally reinvested since April 2016 due to lack of positive yielding securities available for purchase.

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Note: 07	Debt and Equity Securities [Financial Accounting Standards Board (FASB), Accounting Standards Codification (ASC) 320 and	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 1 and 12	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A		Section Name: Investment Category-Held-to-Maturity Securities				Line Attributes: Dollars		Rounding Method: Millions		Decimal: Zero	
Line	Status	Line Description	NB	CY Basis (Costs) D	CY Unamortized Premium/Discount D	CY Net Investment	PY Basis (Costs) D	PY Unamortized Premium/Discount D	PY Net Investment		
1		Fixed/Debt Securities: Non-U.S. Government securities	N/A								
2		Fixed/Debt Securities: Commercial securities	N/A								
3		Fixed/Debt Securities: Mortgage/asset backed securities	N/A								
4		Fixed/Debt Securities: Corporate and other bonds	N/A								
5		Fixed/Debt Securities: All other fixed income/debt securities	N/A	4	-1	3	4	-1	3		
6		Equity Securities: Common stocks	N/A	19	-5	14	19	-5	14		
7		Equity Securities: Unit trusts	N/A								
8		Equity Securities: All Other equity securities	N/A	6	-5	1	6	-5	1		
9		Other	N/A								
10		Total Held-to-Maturity Securities	N/A	29	-11	18	29	-11	18		

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Note: 07	Debt and Equity Securities [Financial Accounting Standards Board (FASB), Accounting Standards Codification (ASC) 320 and	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 1 and 12	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: B		Section Name: Investment Category-Available-for-Sale Securities				Line Attributes: Dollars		Rounding Method: Millions		Decimal: Zero	
Line	Status	Line Description	NB	CY Basis (Costs) D	CY Unrealized Gain/Loss D	CY Market Value	PY Basis (Costs) D	PY Unrealized Gain/Loss D	PY Market Value		
1		Fixed/Debt Securities: Non-US Government securities	N/A	5,443	190	5,633	9,405	437	9,842		
2		Fixed/Debt Securities: Commercial securities	N/A								
3		Fixed/Debt Securities: Mortgage/asset backed securities	N/A								
4		Fixed/Debt Securities: Corporate and other bonds	N/A								
5		Fixed/Debt Securities: All other fixed income/debt securities	N/A								
6		Equity Securities: Common stocks	N/A								
7		Equity Securities: Unit trusts	N/A								
8		Equity Securities: All other equity securities	N/A								
9		Other	N/A								
10		Total Available-for-Sale Securities	N/A	5,443	190	5,633	9,405	437	9,842		

Threshold	Line Description	Question	Answer
	Other Notes Info - Fixed/Debt Securities: Non-US Government securities (CY Basis (Costs))	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000.00 between the current fiscal year and prior fiscal year. (Unaudited)	Effective July 1, 2016, all ESF foreign security purchases were classified as "Trading". No new purchases occurred July 1, 2016 to September 30, 2016, thus the portfolio at September 30, 2016 remained all "Available for Sale". New purchases did occur in FY17, thus the September 30, 2017 portfolio includes a mix of Available for Sale and Trading securities. Additionally, 27 Available-For-Sale securities matured during FY2017.

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Note: 07 Debt and Equity Securities [Financial Accounting Standards Board (FASB), Accounting Standards Codification (ASC) 320 and

Fiscal Year: 2017

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 1 and 12

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Section: C **Section Name:** Investment Category-Trading Securities

Line Attributes: Dollars

Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	CY Basis (Costs) D	CY Unrealized Gain/Loss D	CY Market Value	PY Basis (Costs) D	PY Unrealized Gain/Loss D	PY Market Value
1		Fixed/Debt Securities: Non-US Government securities	N/A	2,673	235	2,908			
2		Fixed/Debt Securities: Commercial securities	N/A						
3		Fixed/Debt Securities: Mortgage/asset backed securities	N/A						
4		Fixed/Debt Securities: Corporate and other bonds	N/A						
5		Fixed/Debt Securities: All other fixed income/debt securities	N/A						
6		Equity Securities: Common stocks	N/A						
7		Equity Securities: Unit trusts	N/A						
8		Equity Securities: All other equity securities	N/A						
9		Other	N/A						
10		Total Trading Securities	N/A	2,673	235	2,908			

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Note: 07 Debt and Equity Securities [Financial Accounting Standards Board (FASB), Accounting Standards Codification (ASC) 320 and

Fiscal Year: 2017

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 1 and 12

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Section: D **Section Name:** Other Information **Line Attributes:** Dollars
Rounding Method: Millions **Decimal:** Zero

Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Change
1		Proceeds from sales of available-for-sale securities (FASB ASC 320-10-50-9)	Debit	2			
2		Gross realized gains (included in earnings) from sales of available-for-sale securities (FASB ASC 320-10-50-9)	Debit				
3		Gross realized losses (included in earnings) from sales of available-for-sale securities (FASB ASC 320-10-50-9)	Credit				
4		Gross gains included in earnings from s from transfers of securities from available-for-sale into trading	Debit				
5		Gross losses included in earnings from s from transfers of securities from available-for-sale into trading	Credit				
6		Net unrealized holding gain on available-for-sale securities included in accumulated other comprehensive income	Debit		-878	-878	

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Note: 07 Debt and Equity Securities [Financial Accounting Standards Board (FASB), Accounting Standards Codification (ASC) 320 and

Fiscal Year: 2017

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 1 and 12

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Section: D **Section Name:** Other Information

Line Attributes: Dollars

Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Change
7		Net unrealized holding loss on available-for-sale securities included in accumulated other comprehensive income	Credit	-9			
8		Amount of gains/losses reclassified out of accumulated other comprehensive income into earnings for the period	Debit	176	-207	-207	
9		Portion of trading gains/losses that relates to trading securities still held at the reporting date	Debit	235			
10		Net carrying amount of sold/transferred held-to-maturity securities (FASB ASC 320-10-50-10)	Debit				
11		Net gain/loss in accum. other comp. income for any derivative that hedged the forecasted acquisition of HTM security	Debit				

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Note: 07 Debt and Equity Securities [Financial Accounting Standards Board (FASB), Accounting Standards Codification (ASC) 320 and

Fiscal Year: 2017

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 1 and 12

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Tab: Text Data

Line	Question	Answer
1	Provide a description of the amounts reported on the "Line Item Notes" tab for lines 5, 8 and 9.	Line 5 represents \$1M in convertible subordinated debt securities and \$2M in secondary capital investments in federal credit unions. Line 8 represents \$1M of other equity securities with limited partnership interest.
2	Provide a description of the amounts reported on the "Other Notes Infor" tab for lines 5, 8 and 9 in Sections A through C.	Line 5 represents \$2M in convertible subordinated debt securities (and the related \$1M discount on imputed interest) and \$2M in secondary capital investments. Line 8 represents \$6M of other equity securities with limited partnership interests. All of CDFI securities are "Held to Maturity."
3	Provide the basis on which the cost of a security sold or the amount reclassified out of accumulated other comprehensive income into earnings was determined (FASB ASC 320-10-50-9).	Specific Identification
4	Provide the circumstances leading to the decision to sell or transfer the security for held-to-maturity securities (FASB ASC 320-10-50-10).	N/A
5	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	Foreign investments purchased before 7/1/16 are classified as Available-For-Sale; all foreign investments purchases after are classified as Trading. See also Note 31, Part 2.I.

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Note: 08	Other Assets	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 11	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2017 - SEPTEMBER	2016 - SEPTEMBER		
Other assets		D	A	7,717	7,655		
			Variance:	0	0	Rounding Method: Millions	Decimal: Zero

Line Status	Line Description	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Advances and prepayments	9	7	7	0
3	Regulatory assets				
4	Derivative assets				
5	Other assets	7,708	7,648	7,648	0
	Total	7,717	7,655	7,655	0

Threshold

Line Description	Question	Answer
Line Item Notes - Advances and prepayments (2016 - 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 presented is not material to the Department's consolidated financial statements.

Tab: Text Data

Line	Question	Answer
1	Provide a description of advances and prepayments on the "Line Item Notes" tab for line 1.	Advances to the public represents cash outlays for IRS criminal investigations, employee travel and overpayments of payroll made to employees.
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.	\$7.7 billion relates to Treasury participation in Multilateral Development Banks (MDB). See AFR Note 11.
3	If derivatives are reported on your agency financial statements, provide all disclosures required in FASB ASC 815-10-50	N/A
4	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	See Note 31 Part 2.I. Investments in Multilateral Development Banks

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Note: 09	Accounts Payable	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Notes 1, 18 & 22	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2017 - SEPTEMBER	2016 - SEPTEMBER		
Accounts payable		C	L	3,863	4,401		
			Variance:	0	0	Rounding Method: Millions	Decimal: Zero

Line Status	Line Description	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Accounts Payable	3,863	4,401	4,401	0
	Total	3,863	4,401	4,401	0

Threshold

Line Description	Question	Answer
Line Item Notes - Accounts Payable (2017 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000.00 between the current fiscal year and prior fiscal year. (Unaudited)	\$509 million decrease in 20X1740 (Judgments, Court of Claims). There was a decrease in claims submitted for Indian Tribes and Energy Companies.

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Note: 09	Accounts Payable	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Notes 1, 18 & 22	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A	Section Name: Interest (SFFAS No.1, par. 81)	No Data Flag: YES	Line Attributes: Dollars							
			Rounding Method: Millions							
			Decimal: Zero							
Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	C	Previously Rptd	C	Line Item Changes	D
1	I	Interest accrued and owed to others	N/A							

Tab: Text Data

Line	Question	Answer
1	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	See Note 31 part 2.N Refunds Payable

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Note: 10A Federal Debt Securities Held by the Public

Fiscal Year: 2017

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1 and 15

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2017 - SEPTEMBER	2016 - SEPTEMBER		
Federal debt securities held by the public and accrued interest		C	L	14,699,687	14,196,734		
		Variance:		0	0	Rounding Method: Millions	Decimal: Zero
Line Status	Line Description			2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Marketable securities-Treasury bills			1,799,570	1,644,759	1,644,759	0
2	Marketable securities-Treasury notes			8,798,940	8,624,253	8,624,253	0
3	Marketable securities-Treasury bonds			1,948,414	1,825,339	1,825,339	0
4	Marketable securities-Treasury inflation protected securities			1,286,123	1,209,814	1,209,814	0
5	Marketable securities-Treasury floating rate notes			342,630	334,139	334,139	0
6	Non-marketable securities			497,752	535,120	535,120	0
7	Unamortized premium on Treasury securities			30,450	32,993	32,993	0
8	Unamortized discount on Treasury securities			-69,654	-66,793	-66,793	0
9	Accrued interest payable on debt issued by Treasury			65,462	57,110	57,110	0
10	Securities at par						
11	Unamortized premium on securities						
12	Unamortized discount on securities						
13	Accrued interest payable on agency securities						
	Total			14,699,687	14,196,734	14,196,734	0

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Note: 10A	Federal Debt Securities Held by the Public	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 15	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Threshold

Line Description	Question	Answer
Line Item Notes - Accrued interest payable on debt issued by Treasury (2017 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000.00 between the current fiscal year and prior fiscal year. (Unaudited)	The increase in accrued interest payable is the result of an increase in average interest rates on Treasury Bills, Treasury Floating Rate Notes, and Non-Marketable securities.

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Note: 10A Federal Debt Securities Held by the Public

Fiscal Year: 2017

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1 and 15

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Tab: Other Notes Info.

Section: A **Section Name:** Federal Debt Held By the Public: Other Related Information

Line Attributes: Dollars
Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Debt subject to statutory limit	Credit	20,208,638	19,538,456	19,538,456	0
2		Statutory debt limit	Credit				
3		Loss or gain for difference between the reacquisition price and the net carrying value of the extinguished debt	Credit				

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

Line Attributes: Percent

Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Marketable securities-Treasury bills	N/A	1.1000	.4000	.4000	.0000
2		Marketable securities-Tresury notes	N/A	1.8000	1.8000	1.8000	.0000
3		Marketable securities-Treasury bonds	N/A	4.2000	4.4000	4.4000	.0000
4		Marketable securities-Treasury inflation protected securities	N/A	.8000	.8000	.8000	.0000
5		Marketable securities-Treasury floating rate notes	N/A	1.2000	.4000	.4000	.0000
6		Non-marketable securities	N/A	2.3000	2.0000	2.0000	.0000

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Note: 10A Federal Debt Securities Held by the Public

Fiscal Year: 2017

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1 and 15

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Tab: Text Data

Line	Question	Answer
1	Pursuant to federal law, are old currencies issued by the federal government and not yet redeemed or written off identified as a Federal debt liability at face value?	Fiscal Service does not write off debt. The Matured Unredeemed (old) debt is recorded at par value and is also fully amortized. Therefore, yes, it is recorded at face value in the debt liability.
2	Provide the losses or gains for the difference between the reacquisition price and the net carrying value of the extinguished debt recognized currently in the period of the extinguishment for those securities that are retired before the maturity date because of a call feature of the security, or because they are eligible for redemption by the holder on demand.	Currently, Marketable Treasury Securities and most non-marketable Treasury securities are not early redeemable. Therefore, there are no gains or losses to record. These securities are redeemed at par. The only Treasury securities that are early redeemable are Government Account Series (GAS) securities, which are non-marketable. However, the intent of the GAS program is to hold to maturity. Due to this intent, the information found in SFFAS 1 and 5, Fiscal Service records these securities at amortized cost, not the market value. Gains and losses are not broken out and reported separately because they are not material.
3	Securities that have unknown redemption or maturity values at the time of issue should be originally valued and periodically revalued. Were the securities that meet this definition revalued at their current value as of the date of the financial statements?	N/A
4	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note and changes in significant accounting policies such as the debt ceiling and extraordinary actions.	See Note 31, Part 2.K

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Note: 10B	Treasury Securities Held by Government Trust Funds, Revolving Funds, and Special Funds	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 15 and FS Schedule	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A	Section Name: Investments in Federal Debt securities	Line Attributes: Dollars	
		Rounding Method: Millions	Decimal: Zero

Line	Status	Line Description	NB	CY Par value of the investment	CY Unamortized Discount	CY Unamortized premium	CY Net Investment	PY Par Value of the investment	PY Unamortized discount
19		Department of Treasury, Exchange Stabilization Fund	Debit	22,090			22,090	22,680	
24		Hope Bond	Debit					0	
25			Debit						
26			Debit						
27		All other programs and funds	Debit	10,203	-17	98	10,284	10,150	-8
28		Total	N/A	32,293	-17	98	32,374	32,830	-8

Line	Status	Line Description	NB	PY Unamortized premium	PY Net Investment				
19		Department of Treasury, Exchange Stabilization Fund	Debit		22,680				
24		Hope Bond	Debit		0				
25			Debit						
26			Debit						
27		All other programs and funds	Debit	147	10,289				
28		Total	N/A	147	32,969				

Section: B	Section Name: Programs and Funds (to be completed only by Treasury)	Line Attributes: Dollars	
		Rounding Method: Millions	Decimal: Zero

Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Social Security Administration, Federal Old-Age and Survivors Insurance Trust Fund	Debit	2,820,200	2,796,712	2,796,712	0
2		Office of Personnel Management, Civil Service Retirement	Debit	893,646	874,137	874,137	0

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Note: 10B Treasury Securities Held by Government Trust Funds, Revolving Funds, and Special Funds

Fiscal Year: 2017

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 15 and FS Schedule

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Section: B **Section Name:** Programs and Funds (to be completed only by Treasury)

Line Attributes: Dollars
Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
		and Disability Fund					
3		Office of Personnel Management, Employees Health Benefits Fund	Debit	26,018	23,726	23,726	0
4		Department of Health and Human Services, Federal Hospital Insurance Trust Fund	Debit	197,835	192,209	192,209	0
5		Department of Defense, Military Retirement Fund	Debit	660,970	591,046	591,046	0
6		Department of Defense, Medicare-Eligible Retiree Health Care Fund	Debit	225,847	213,482	213,482	0
7		Social Security Administration, Federal Disability Insurance Trust Fund	Debit	69,669	45,880	45,880	0
8		Department of Labor, Unemployment Trust Fund	Debit	60,711	53,776	53,776	0
9		Federal Deposit Insurance Corporation, Deposit Insurance Fund	Debit	80,161	71,524	71,524	0
10		Office of Personnel Management, Employees Life Insurance Fund	Debit	45,680	45,167	45,167	0
11		Department of Energy, Nuclear Waste Disposal Fund	Debit	53,013	52,424	52,424	0

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Note: 10B Treasury Securities Held by Government Trust Funds, Revolving Funds, and Special Funds

Fiscal Year: 2017

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 15 and FS Schedule

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Section: B **Section Name:** Programs and Funds (to be completed only by Treasury)

Line Attributes: Dollars
Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
12		Department of Health and Human Services, Federal Supplementary Medical Insurance Trust Fund	Debit	70,589	63,336	63,336	0
13		Housing and Urban Development, FHA, Mutual Mortgage Insurance Capital Reserve Account	Debit	30,879	36,441	36,441	0
14		Department of Veterans Affairs, National Service Life Insurance Fund	Debit				
15		Department of Transportation, Highway Trust Fund	Debit	52,332	64,629	64,629	0
16		Department of Transportation, Airport and Airway Trust Fund	Debit	13,404	13,400	13,400	0
17		Pension Benefit Guaranty Corporation	Debit	28,442	23,697	23,697	0
18		Department of State, Foreign Service Retirement and Disability Fund	Debit	18,792	18,346	18,346	0
19		Department of the Treasury, Exchange Stabilization Fund	Debit	22,090	22,680	22,680	0
20		Railroad Retirement Board	Debit				
21		Office of Personnel Management, Postal Service Retiree Health	Debit	49,491	51,495	51,495	0

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Note: 10B	Treasury Securities Held by Government Trust Funds, Revolving Funds, and Special Funds	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 15 and FS Schedule	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: B		Section Name: Programs and Funds (to be completed only by Treasury)				Line Attributes: Dollars	
						Rounding Method: Millions	Decimal: Zero
Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
22		Department of Housing and Urban Development, Guarantees of Mortgage-Backed Securities Capital Reserve Account	Debit				
24			Debit				
25		National Credit Union Share Insurance Fund	Debit	13,089	12,305	12,305	0
26		Housing and Urban Development, Guarantees of Mortgage-Backed Securities Capital Reserve Account	Debit	17,124	15,802	15,802	0
27		All other programs and funds	Debit	110,032	104,783	104,783	0
28		Subtotal Intragovernmental Debt Holdings	N/A	5,560,014	5,386,997	5,386,997	0
29		Total Net Unamortized Premiums/Discounts for Intragovernmental	Debit	72,154	72,737	72,737	0
30		Total Intragovernmental Debt Holdings	N/A	5,632,168	5,459,734	5,459,734	0

Threshold		
Line Description	Question	Answer
Other Notes Info - Department of Defense, Military Retirement Fund (2017 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000.00 between the current fiscal year and prior fiscal year. (Unaudited)	Direct further variance analysis back to the agency referenced in the line description.
Other Notes Info - Social Security Administration, Federal Disability Insurance Trust Fund (2017 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000.00 between the current fiscal year and prior fiscal year. (Unaudited)	Direct further variance analysis back to the agency referenced in the line description.

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Note: 10B	Treasury Securities Held by Government Trust Funds, Revolving Funds, and Special Funds	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 15 and FS Schedule	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: B	Section Name: Programs and Funds (to be completed only by Treasury)	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Millions	

Threshold		
Line Description	Question	Answer
Other Notes Info - Department of Labor, Unemployment Trust Fund (2017 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000.00 between the current fiscal year and prior fiscal year. (Unaudited)	Direct further variance analysis back to the agency referenced in the line description.
Other Notes Info - Federal Deposit Insurance Corporation, Deposit Insurance Fund (2017 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000.00 between the current fiscal year and prior fiscal year. (Unaudited)	Direct further variance analysis back to the agency referenced in the line description.
Other Notes Info - Housing and Urban Development, FHA, Mutual Mortgage Insurance Capital Reserve Account (2017 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000.00 between the current fiscal year and prior fiscal year. (Unaudited)	Direct further variance analysis back to the agency referenced in the line description.
Other Notes Info - Department of Transportation, Highway Trust Fund (2017 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000.00 between the current fiscal year and prior fiscal year. (Unaudited)	Direct further variance analysis back to the agency referenced in the line description.
Other Notes Info - Pension Benefit Guaranty Corporation (2017 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000.00 between the current fiscal year and prior fiscal year. (Unaudited)	Direct further variance analysis back to the agency referenced in the line description.

Tab: Text Data		
Line	Question	Answer
1	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	We have included the investments in federal debt securities in this note in accordance with the TFM guidance. These amounts represent intra-Treasury amounts that are eliminated from the closing package financial statement report - Balance Sheet.

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Note: 11	Federal Employee and Veteran Benefits Payable-Liabilities for Benefits for Services Provided to Federal Employees (SFFAS)	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Notes 1 and 18	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description	NB	Account Type	2017 - SEPTEMBER	2016 - SEPTEMBER		
Federal employee and veteran benefits payable	C	L	687	688		
	Variance:		0	0	Rounding Method: Millions	Decimal: Zero

Line Status	Line Description	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Pension and accrued benefits				
2	Post-retirement health and accrued benefits				
3	Veterans compensation and burial benefits				
4	Life insurance and accrued benefits				
5	Federal Employees' Compensation Act (FECA) benefits	592	597	597	0
6	Liability for other retirement and postemployment benefits	95	91	91	0
7	Veterans education benefits				
	Total	687	688	688	0

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Note: 11	Federal Employee and Veteran Benefits Payable-Liabilities for Benefits for Services Provided to Federal Employees (SFFAS)	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Notes 1 and 18	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A		Section Name: Pension and Accrued Benefits Liability		No Data Flag: YES		Line Attributes: Dollars	
						Rounding Method: Millions	
						Decimal: Zero	
Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Pension and accrued benefits liability-beginning of period (SFFAS No. 33, pars. 22-23)	Credit				
2		Prior-period adjustments (not restated)	Credit				
3		Prior (and past) service costs from plan amendments (or the initiation of a new plan) during the period	Credit				
4		Normal costs (SFFAS No. 5, par. 72)	Credit				
5		Interest on pension liability during the period (SFFAS No. k, par. 72)	Credit				
6		Actuarial (gains)/losses (from experience) (SFFAS No. 33, pars. 22-23)	Credit				
7		Actuarial (gains)/losses (from assumption changes) (SFFAS No. 33, pars. 22-23)	Credit				
8		Other (SFFAS No. 33, pars. 22-23)	Credit				
9		Total pension expense (SFFAS No. 5, par.72)	N/A				

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Note: 11 Federal Employee and Veteran Benefits Payable-Liabilities for Benefits for Services Provided to Federal Employees (SFFAS)

Fiscal Year: 2017

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Notes 1 and 18

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Section: A **Section Name:** Pension and Accrued Benefits Liability **No Data Flag:** YES **Line Attributes:** Dollars
Rounding Method: Millions **Decimal:** Zero

Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
10		Less benefits paid (SFFAS No. 33, pars. 22-23)	Debit				
11		Pension and accrued benefits liability-end of period (SFFAS No. 3, pars. 22-23)	N/A				

Section: B **Section Name:** Pension Liability Long-Term Significant Assumptions Used in the Current FY Valuation **No Data Flag:** YES **Line Attributes:** Percent

Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Rate of interest (except OPM)	N/A				
2		Rate of inflation (except OPM)	N/A				
3		Projected salary increases (except OPM)	N/A				

Section: C **Section Name:** Post-retirement Health and Accrued Benefits **No Data Flag:** YES **Line Attributes:** Dollars
Rounding Method: Millions **Decimal:** Zero

Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Post-retirement health and accrued benefits liability-beginning of period (SFFAS No. 33, par.22-23)	Credit				
2		Prior-period adjustments (not restated) (SFFAS No. 5, par. 88)	Credit				
3		Prior (and past) service costs from plan amendments	Credit				

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Note: 11 Federal Employee and Veteran Benefits Payable-Liabilities for Benefits for Services Provided to Federal Employees (SFFAS)

Fiscal Year: 2017

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Notes 1 and 18

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Section: C **Section Name:** Post-retirement Health and Accrued Benefits **No Data Flag:** YES **Line Attributes:** Dollars
Rounding Method: Millions **Decimal:** Zero

Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
		(or the initiation of a new plan) during the period					
4		Normal costs (SSFAS No. 5, par. 88)	Credit				
5		Interest on liability (SSFAS No. 5, par. 88)	Credit				
6		Actuarial (gains)/losses (from experience) (SSFAS No. 33, pars. 22-23)	Credit				
7		Actuarial (gains)/losses (from assumption changes) (SSFAS No. 33, pars. 22-23)	Credit				
8		Other (SSFAS No. 5, par. 88)	Credit				
9		Total post-retirement health benefits expense (SSFAS No. 33, pars. 22-23)	N/A				
10		Less claims paid (SSFAS No. 33, pars. 22-23)	Debit				
11		Post-retirement health and accrued benefits liability-end of period (SSFAS No. 33, pars. 22-23)	N/A				

**U.S. Department of the Treasury
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Note: 11	Federal Employee and Veteran Benefits Payable-Liabilities for Benefits for Services Provided to Federal Employees (SFFAS)	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Notes 1 and 18	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: D	Section Name: Post-retirement Health Liability Significant Assumptions Used in Determining the Current FY Valuation	No Data Flag: YES	Line Attributes: Percent				
Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Rate of Interest	N/A				
2		Single equivalent rate of medical trend	N/A				
3		Ultimate rate of medical trend	N/A				

Section: F	Section Name: Other	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: User-Defined	Decimal: User-Defined		
Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Nonmarketable Treasury securities held by the Thrift Savings Plan (TSP) Fund	Debit				
2		Total assets of pension (non-federal only) (SFFAS No.5, par. 68)	Debit				
3		Market value of investments in market-based and marketable sec included in line 2 (non-federal only)(SFFAS No.5,par.68)	Debit				
4		Total assets of other retirement benefit plans(non-federal only) (SFFAS No. 5, par. 85)	Debit				
5		Market value of investments in market-based and	Debit				

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Note: 11	Federal Employee and Veteran Benefits Payable-Liabilities for Benefits for Services Provided to Federal Employees (SFFAS)	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Notes 1 and 18	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: F	Section Name: Other	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: User-Defined	Decimal: User-Defined		
Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
6		marketable sec included in line 4(non-federal only)(SFFAS no. 5, par.85)					
		Projected future payments for pension benefits (VA only) (SFFAS No. 5, par. 148)	Credit				
7		Average medical cost per year (VA only) (SFFAS No. 5, pars. 182-184)	Credit				

Section: L	Section Name: Civilian Life Insurance and Accrued Benefits	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: Millions	Decimal: Zero		
Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Actuarial accrued life insurance benefits liability-beginning of period (SFFAS No. 33, pars. 22-23)	Credit				
2		Prior-period adjustments (not restated)	Credit				
3		Prior (and past) service costs from plan amendments (or the initiation of a new plan) during the period	Credit				
4		New entrant expense	Credit				
5		Interest on life insurance liability during the period (SFFAS No. 33, pars. 22-23)	Credit				

**U.S. Department of the Treasury
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Note: 11	Federal Employee and Veteran Benefits Payable-Liabilities for Benefits for Services Provided to Federal Employees (SFFAS)	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Notes 1 and 18	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: L	Section Name: Civilian Life Insurance and Accrued Benefits	No Data Flag: YES	Line Attributes: Dollars
			Rounding Method: Millions
			Decimal: Zero

Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
6		Actuarial (gains)/losses (from experience) (SFFAS No. 33, pars. 22-23)	Credit				
7		Actuarial (gains)/losses (from assumption changes) (SFFAS No. 33, pars. 22-23)	Credit				
8		Other (SFFAS No. 33, pars. 22-23)	Credit				
9		Total life insurance expense (SFFAS No. 33, pars. 22-23)	N/A				
10		Less costs paid (SFFAS No. 33, pars. 22-23)	Debit				
11		Actuarial accrued life insurance benefits liability-end of period (SFFAS No. 33, pars. 22-23)	N/A				

Section: M	Section Name: Civilian Actuarial Life Insurance Liability	No Data Flag: YES	Line Attributes: Percent
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Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Rate of interest	N/A				
2		Rate of increases in salary	N/A				

**U.S. Department of the Treasury
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Note: 11 Federal Employee and Veteran Benefits Payable-Liabilities for Benefits for Services Provided to Federal Employees (SFFAS)

Fiscal Year: 2017

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Notes 1 and 18

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Tab: Text Data

Line	Question	Answer
1	Provide the following information as it relates to the future policy benefits for noncancelable and renewable 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.	N/A
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 how and why the assumptions differ from one of those plans (SFFAS No. 5, par. 67).	N/A
3	Provide a description of the changes in the significant assumptions used in determining pension liability and the related expense (SFFAS No. 33, par.19).	N/A
4	Provide a description of the changes in the significant assumptions used in determining the post-retirement health benefits liability and the related expense (SFFAS No. 33, par. 19).	N/A
9	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note (SFFAS No. 32, par. 29).	See Note 31 Part 2 O & Q

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Note: 12	Environmental and Disposal Liabilities	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes						
Closing Package Line Description		NB	Account Type	2017 - SEPTEMBER	2016 - SEPTEMBER	
Environmental and disposal liabilities		C	L	0	0	
		Variance:		0	0	
				Rounding Method: Millions		
				Decimal: Zero		
Line	Status	Line Description	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
6						
7						
8						
9						
10						
11		Other environmental and disposal Liabilities				
		Total				

**U.S. Department of the Treasury
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Note: 12	Environmental and Disposal Liabilities	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A	Section Name: Other Related Information		No Data Flag: YES	Line Attributes: Dollars	Rounding Method: User-Defined	Decimal: User-Defined	
Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Unrecognized portion of estimated total cleanup costs associated with general property, plant, and equipment	Debit				
2	I	Unrecognized portion of est total asbestos-related cleanup costs assoc with gen PP&E SFFAS No6 par 109 Bulletin 2006-1	Debit				
3	I	Asbestos-related environmental and disposal liability (SFFAS No. 32, par. 25 and Technical Bulletin 2006-1, par. 48))	Debit				

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

Line	Question	Answer
1	Provide a description of the type of environmental and disposal liabilities identified (SFFAS No. 32, par. 25).	
2	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note (SFFAS No. 32, par. 29).	

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Note: 13	Benefits Due and Payable	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description	NB	Account Type	2017 - SEPTEMBER	2016 - SEPTEMBER		
Benefits due and payable	C	L	0	0		
		Variance:	0	0	Rounding Method: Millions	Decimal: Zero

Line	Status	Line Description	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
9		Other Entitlement Benefits Due and Payable				
		Total				

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

Line	Question	Answer
1	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note. (SFFAS No. 32, par. 29)	

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Note: 14	Insurance and Guarantee Program Liabilities	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2017 - SEPTEMBER	2016 - SEPTEMBER		
Insurance and guarantee program liabilities		C	L	0	0		
		Variance:		0	0	Rounding Method: Millions	Decimal: Zero

Line	Status	Line Description	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
7		Other insurance programs				
8	I					
9	I					
Total						

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

Line	Question	Answer
1	Provide a description for the type of insurance or guarantee programs identified in the "Line Item Notes" tab.	
2	Provide the name, description, and the related amounts of the insurance or guarantee programs entered on the line titled "Other insurance programs" in the "Line Item Notes" tab.	
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note. (SFFAS No. 32, par. 29)	

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Note: 15	Other Liabilities	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Notes 1,5,6,17 and 18	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description	NB	Account Type	2017 - SEPTEMBER	2016 - SEPTEMBER		
Other liabilities	C	L	78,773	78,536		
		Variance:	0	0	Rounding Method: Millions	Decimal: Zero

Line	Status	Line Description	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Deferred revenue	358	375	375	0
2		Accrued wages and benefits	404	396	396	0
3		Gold certificates	11,037	11,037	11,037	0
4		Other debt				
5		Exchange Stabilization Fund	49,912	49,294	49,294	0
6		Legal and other contingencies				
7		Grant payments due to State and local governments and others				
8		Other employee and actuarial liabilities				
10		D.C. pension liability	8,682	8,836	8,836	0
11		Custodial liabilities				
12		Accrued annual leave	529	531	531	0
14		Advances and prepayments	17	14	14	0
15	I	Farm and other subsidies				
16		Deposit funds	1,156	1,236	1,236	0
17		Non-federal power projects capital lease liabilities as well as disposal liabilities				
18		Derivative liabilities				
19						
20		Ceritificates Issued to FRB - ESF	5,200	5,200	5,200	0
21						
22		Other Liabilities	1,478	1,617	1,617	0
		Total	78,773	78,536	78,536	0

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Note: 15	Other Liabilities	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Notes 1,5,6,17 and 18	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A	Section Name: Other Information	Line Attributes: Dollars
		Rounding Method: Millions
		Decimal: Zero

Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd
6		D.C. pension liability (Treasury Only)	Credit	8,682		

Tab: Text Data

Line	Question	Answer
1	Provide more details on the liabilities reported on the "Line Item Notes" tab for each line 1 through 21 by including a description of the significant related amounts and providing the page number and the documentation support by email at financial.reports@fiscal.treasury.gov if amounts identified cannot be directly traced to the agency's financial report.	Line 3 - Note 6, Line 5 - Note 5, Line 10 - Note 17, and Line 20 - Note 5 of the Department's AFR.
2	Provide a description and related amounts for balances that exceed \$50 million on the Line Item Notes tab, line 22, "Other liabilities," and provide the page number of the agency's financial report where the amount is identified.	Variances are immaterial to the Department's consolidated financial statements.
3	If derivatives are reported on your agency financial statements, provide all disclosures (required in FASB ASC 815-10-50).	N/A
4	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	See Note 31 Part 2 M, P, and Q

**U.S. Department of the Treasury
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Note: 16	Collections and Refunds of Non-exchange Revenue (SFFAS No. 7, par. 65.3)	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 22	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A		Section Name: Collections of Non-exchange Revenue for the Fiscal Year ended September 30, 2017 (to be completed only by Treasury, DHS, and DOL)		Line Attributes: Dollars			Decimal: Zero
Line	Status	Line Description	NB	2017	2016	2015	Prior Years
1		Individual income and tax withholdings	Credit	1,929,988	988,750	32,331	25,375
2		Corporation income taxes	Credit	218,569	108,883	1,773	9,304
3		Unemployment taxes	Credit	4,433	3,706	32	113
4		Excise taxes	Credit	62,684	22,455	40	154
5		Estate and gift taxes	Credit	162	20,873	1,050	1,695
6		Railroad retirement taxes	Credit	4,592	1,363	0	2
7		Fines, penalties, interest, and other revenue	Credit	218	1	0	1
8		Custom duties	Credit	0	0	0	0
9		Subtotal	N/A	-2,220,646	-1,146,031	-35,226	-36,644
10		Less: Amounts collected for non-federal entities	Credit	-370	0	0	0
11		Total amount of federal revenues collected	N/A	-2,220,276	-1,146,031	-35,226	-36,644

Threshold	Question	Answer
Other Notes Info - Individual income and tax withholdings (2017)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000 between the current fiscal year and prior fiscal year. (unaudited)	This variance is not material to the Department's consolidated financial statements.
Other Notes Info - Corporation income taxes (2017)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000 between the current fiscal year and prior fiscal year. (unaudited)	This variance is not material to the Department's consolidated financial statements.
Other Notes Info - Unemployment taxes (2017)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000 between the current fiscal year and prior fiscal year. (unaudited)	This variance is not material to the Department's consolidated financial statements.

**U.S. Department of the Treasury
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Note: 16	Collections and Refunds of Non-exchange Revenue (SFFAS No. 7, par. 65.3)	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 22	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: A	Section Name: Collections of Non-exchange Revenue for the Fiscal Year ended September 30, 2017 (to be completed only by Treasury, DHS, and DOL)	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Millions	

Threshold		
Line Description	Question	Answer
Other Notes Info - Excise taxes (2017)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000 between the current fiscal year and prior fiscal year. (unaudited)	The variance is primarily due to a moratorium on the Insurance Provider Fee.
Other Notes Info - Railroad retirement taxes (2017)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000 between the current fiscal year and prior fiscal year. (unaudited)	The variance is not material to the Department's consolidated financial statements.

Section: B	Section Name: Collections of Non-exchange Revenue for the Fiscal Year ended September 30, 2015 (to be completed only by Treasury, DHS, and DOL)	No Data Flag: YES	Line Attributes: Dollars	Decimal: User-Defined
			Rounding Method: User-Defined	

Line	Status	Line Description	NB	2015	2014	2013	Prior Years
1	I	Individual income and tax withholdings	Credit				
2	I	Corporation income taxes	Credit				
3	I	Unemployment taxes	Credit				
4	I	Excise taxes	Credit				
5	I	Estate and gift taxes	Credit				
6	I	Railroad retirement taxes	Credit				
7	I	Fines, penalties, interest, and other revenue	Credit				
8	I	Customs duties	Credit				
9	I	Subtotal	Debit				
10	I	Less: Amounts collected for non-Federal entities	Credit				
11	I	Total amount of federal revenues collected. This is a calculated line and is the total of lines	Debit				

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Note: 16	Collections and Refunds of Non-exchange Revenue (SFFAS No. 7, par. 65.3)	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 22	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: B	Section Name: Collections of Non-exchange Revenue for the Fiscal Year ended September 30, 2015 (to be completed only by Treasury, DHS, and DOL)	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: User-Defined	Decimal: User-Defined		
Line	Status	Line Description	NB	2015	2014	2013	Prior Years
		9 and 10					

Section: C	Section Name: Tax Refunds Disbursed for the Fiscal Year Ended September 30, 2017. (to be completed only by Treasury, DHS, and DOL)	Line Attributes: Dollars	Rounding Method: Millions	Decimal: Zero			
Line	Status	Line Description	NB	2017	2016	2015	Prior Years
1		Individual income and tax withholdings	Debit	46,278	306,351	27,804	8,734
2		Corporation income taxes	Debit	5,167	14,447	7,758	17,523
3		Unemployment taxes	Debit	1	114	15	29
4		Excise taxes	Debit	411	956	224	462
5		Estate and gift taxes	Debit	0	188	381	478
6		Railroad retirement taxes	Debit	0	3	0	-1
7		Fines, penalties, interest, and other revenue	Debit	0	0	0	0
8		Customs Duties	Debit	0	0	0	0
9		Total amount of federal refunds	N/A	51,857	322,059	36,182	27,225

Threshold	Line Description	Question	Answer
	Other Notes Info - Corporation income taxes (2017)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000 between the current fiscal year and prior fiscal year. (unaudited)	The variance is not material to the Department's consolidated financial statements.

**U.S. Department of the Treasury
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Note: 16	Collections and Refunds of Non-exchange Revenue (SFFAS No. 7, par. 65.3)	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 22	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: D	Section Name: Tax Refunds Disbursed for the Fiscal Year Ended September 30, 2015. (to be completed only by Treasury, DHS, and DOL)	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: User-Defined	Decimal: User-Defined
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Line	Status	Line Description	NB	2015	2014	2013	Prior Years
1	I	Individual income and tax withholdings	Debit				
2	I	Corporation income taxes	Debit				
3	I	Unemployment taxes	Debit				
4	I	Excise taxes	Debit				
5	I	Estate and gift taxes	Debit				
6	I	Railroad retirement taxes	Debit				
7	I	Fines, penalties, interest, and other revenue	Debit				
8	I	Customs duties	Debit				
9	I	Total amount of federal refunds	Debit				

**U.S. Department of the Treasury
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Note: 16 Collections and Refunds of Non-exchange Revenue (SFFAS No. 7, par. 65.3)

Fiscal Year: 2017

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1 and 22

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Tab: Text Data

Line	Question	Answer
1	Are all trust fund revenues recorded in accordance with applicable law (SFFAS No.7, par.66)? If no, provide the reasons.	Yes
2	Provide a definition of the term tax expenditures (SFFAS No. 52, par. 7).	<p>The Congressional Budget and Impoundment Control Act of 1974 (Public Law 93-344) defines tax expenditures as "revenue losses attributable to provisions of the Federal tax laws which allow a special exclusion, exemption, or deduction from gross income or which provide a special credit, a preferential rate of tax, or a deferral of tax liability." Tax expenditures are the foregone federal revenue resulting from deductions and credits provided in the Internal Revenue Code. Since tax expenditures directly affect funds available for government operations, decisions to forego federal revenue are as important as decisions to spend federal revenue.</p> <p>While the term "revenue losses" is used in the statutory definition, tax expenditures have traditionally been measured as reductions in federal tax revenues relative to normal baseline provisions of an individual and corporate income tax system, which were properly approved and authorized by the Congress to accomplish identified policy objectives, recognizing that federal tax revenues would be reduced.</p> <p>In accordance with Statement of Federal Financial Accounting Standards 52, Tax Expenditures, narrative disclosures and information regarding tax expenditures are reported in the consolidated financial report of the U.S. Government (CFR). Such disclosures do not apply to the financial statements of component reporting entities such as the IRS. Tax expenditures also do not affect the reporting in the Budget of the U.S. Government or any other special purpose report.</p>
3	Provide examples of types of tax expenditures, such as special deductions, credits, deferrals, preferential rates, exemptions, and exclusions (SFFAS No. 52, par. 7).	<p>Taxpayers with children under age 17 potentially can qualify for up to a \$1,000 partially refundable, per child credit, provided their income does not exceed a certain level. Taxpayers may defer paying tax on interest earned on certain U.S. savings bonds until the bonds are redeemed.</p> <p>Capital gains on certain income are subject to lower tax rates under the individual income tax.</p> <p>Taxpayers may be able to reduce their tax liability if they have a dependent who is a child aged 19 through 23 and is a full-time student.</p> <p>Employees generally pay no income taxes on contributions their employers make on their behalf for medical insurance premiums.</p>
4	Provide a description of how the tax expenditures affect nonexchange revenue, tax collections, and refunds, as well as whether tax expenditure amounts are presented in the basic financial statements (SFFAS No. 52, par. 7).	<p>Tax expenditures are "revenue losses" in that the provisions reduce income taxes owed and, therefore, revenue collected. Tax expenditures resemble federal spending in that such provisions affect the federal deficit/surplus by impacting income tax revenue; however, tax expenditures are often not treated the same as federal spending for budgetary or financial reporting purposes. Many tax expenditures resemble mandatory spending programs for which spending is typically determined by rules for eligibility and benefit formulas. Other tax expenditures resemble discretionary spending programs for which the Congress appropriates annual funding. Many tax expenditures can only be removed or changed through tax legislation. While tax expenditures help determine the government's net revenue, tax expenditure estimates are not explicitly displayed in the Statements of Net Cost or Changes in Net Position.</p>

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Note: 16	Collections and Refunds of Non-exchange Revenue (SFFAS No. 7, par. 65.3)	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 22	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Text Data		
Line	Question	Answer
5	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	See Note 31, Part 2.S

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Note: 17	Prior-Period Adjustments	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A	Section Name: Non-Federal Prior-Period Adjustments-Corrections of Errors	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Millions	

Line	Status	Line Description	NB	Amount	C
1			N/A		
2			N/A		
3			N/A		
4			N/A		
5			N/A		
6			N/A		
7			N/A		
8			N/A		
9			N/A		
10			N/A		
11		Total	N/A		

Section: B	Section Name: Federal Prior-Period Adjustments-Corrections of Errors	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Millions	

Line	Status	Line Description	NB	Amount	C
1			N/A		
2			N/A		
3			N/A		
4			N/A		
5			N/A		
6			N/A		
7			N/A		
8			N/A		
9			N/A		
10			N/A		
11		Total	N/A		

**U.S. Department of the Treasury
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Note: 17	Prior-Period Adjustments	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: C	Section Name: Non-Federal Correction of Errors-Years Preceding the Prior Year	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Millions	
Line	Status	Line Description	NB	Amount C
1			N/A	
2			N/A	
3			N/A	
4			N/A	
5			N/A	
6			N/A	
7			N/A	
8			N/A	
9			N/A	
10			N/A	
11		Total	N/A	

Section: D	Section Name: Federal Correction of Errors-Years Preceding the Prior Year	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Millions	
Line	Status	Line Description	NB	Amount C
1			N/A	
2			N/A	
3			N/A	
4			N/A	
5			N/A	
6			N/A	
7			N/A	
8			N/A	
9			N/A	
10			N/A	
11		Total	N/A	

**U.S. Department of the Treasury
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Note: 17	Prior-Period Adjustments	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: E	Section Name: Non-Federal Immaterial Correction of Errors	No Data Flag: YES	Line Attributes: Dollars	
			Rounding Method: Millions	Decimal: Zero

Line	Status	Line Description	NB	Amount	C
1			N/A		
2			N/A		
3			N/A		
4			N/A		
5			N/A		
6			N/A		
7			N/A		
8			N/A		
9			N/A		
10			N/A		
11		Total	N/A		

Section: F	Section Name: Federal Immaterial Correction of Errors	No Data Flag: YES	Line Attributes: Dollars	
			Rounding Method: Millions	Decimal: Zero

Line	Status	Line Description	NB	Amount	C
1			N/A		
2			N/A		
3			N/A		
4			N/A		
5			N/A		
6			N/A		
7			N/A		
8			N/A		
9			N/A		
10			N/A		
11		Total	N/A		

**U.S. Department of the Treasury
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Note: 17	Prior-Period Adjustments	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: G	Section Name: Closing Package Reclassifications/Adjustments (Financial Statements)	No Data Flag: YES	Line Attributes: Dollars Rounding Method: Millions	Decimal: Zero
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Line	Status	Line Description	NB	Amount	C
1			N/A		
2			N/A		
3			N/A		
4			N/A		
5			N/A		
6			N/A		
7			N/A		
8			N/A		
9			N/A		
10			N/A		
11		Total	N/A		

Section: H	Section Name: Closing Package Reclassifications/Adjustments (Notes)	No Data Flag: YES	Line Attributes: Dollars Rounding Method: Millions	Decimal: Zero
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Line	Status	Line Description	NB	Amount	C
1			N/A		
2			N/A		
3			N/A		
4			N/A		
5			N/A		
6			N/A		
7			N/A		
8			N/A		
9			N/A		
10			N/A		
11		Total	N/A		

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Note: 17	Prior-Period Adjustments	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: I	Section Name: Non-Federal Change in Accounting Principles	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Millions	

Line	Status	Line Description	NB	Amount	C
1			N/A		
2			N/A		
3			N/A		
4			N/A		
5			N/A		
6			N/A		
7			N/A		
8			N/A		
9			N/A		
10			N/A		
11		Total	N/A		

Section: J	Section Name: Federal Change in Accounting Principles	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Millions	

Line	Status	Line Description	NB	Amount	C
1			N/A		
2			N/A		
3			N/A		
4			N/A		
5			N/A		
6			N/A		
7			N/A		
8			N/A		
9			N/A		
10			N/A		
11		Total	N/A		

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Note: 17 Prior-Period Adjustments
Entity: 2000 Department of the Treasury

Fiscal Year: 2017

Period: SEPTEMBER

Agency Notes: N/A

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Tab: Text Data

No Data Flag: YES

Line	Question	Answer
1	Describe the restatements to the prior FY that resulted from correcting errors that occurred in the prior FY (data reported in Sections A and B).	
2	Describe any errors that occurred in FYs preceding the prior FY that adjusted the prior-FY beginning net position (data reported in Sections C and D).	
3	Describe any immaterial errors that occurred in the prior period(s) that were corrected against the current FY operations (data reported in Sections E and F).	
4	Describe any reclassifications/adjustments of the prior FY reporting in the current FY closing package-Financial Statements (data reported in Section G). Exclude amounts reported as restatements in Sections A and B.	
5	Describe any reclassifications/adjustments of the prior FY reporting in the current FY closing package-Notes (data reported in Section H).	
6	Describe the adjustments to the current FY or prior FY beginning net position that resulted from changes in accounting principles as reported on the Reclassified Statement of Operations and Changes in Net Position, line 2.1 and/or line 3.1 (data reported in Sections I and J)	
7	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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Note: 18	Contingencies	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 26	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A	Section Name: Insurance Contingencies (Reasonably Possible Only)	No Data Flag: YES	Line Attributes: Dollars	Decimal: User-Defined
			Rounding Method: User-Defined	

Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
4			Credit				
5			Credit				
6			Credit				
7			Credit				
8			Credit				
9		Other insurance contingencies	Credit				
10		Total	N/A				

Section: B	Section Name: Litigation, Claims and Assessments (SFFAS No. 5, pars. 35-42)	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Millions	

Line	Status	Line Description	NB	CY Measured amount (accrued estimated)	CY Estimated Range(Low end)	CY Estimated Range (High end)	CY Probable loss(Unable to determine)	PY Measured amount (accrued estimated)	PY Estimated Range(Low end)
1		Probable	Credit						
2		Reasonably Possible	Credit	303	303	303	303	254	254

Line	Status	Line Description	NB	PY Estimated Range (High end)
1		Probable	Credit	
2		Reasonably Possible	Credit	254

Section: C	Section Name: Environmental Litigation, Claims, and Assessments (SFFAS No. 5, pars. 35-42)	No Data Flag: YES	Line Attributes: Dollars	Decimal: User-Defined
			Rounding Method: User-Defined	

Line	Status	Line Description	NB	CY Accrued/Estimated amount	CY Estimated Range (Low end)	CY Estimated Range (High end)	CY Probable amount (Unable to determine)	PY Accrued/Estimated amount	PY Estimated Range (Low end)
1		Probable	Credit						
2		Reasonably Possible	Credit						

Line	Status	Line Description	NB	PY Estimated Range (High Range)
1		Probable	Credit	
2		Reasonably Possible	Credit	

**U.S. Department of the Treasury
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Note: 18	Contingencies	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 26	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: D	Section Name: Other Contingencies (SFFAS No. 5, pars. 35-42)	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: User-Defined	Decimal: User-Defined		
Line	Status	Line Description	NB	CY Probable	CY Reasonably Possible	PY Probable	PY Reasonably Possible
3		Contingent liability to GSEs (Treasury)	Credit				
4			Credit				
5			Credit				
6	I		Credit				

Tab: Text Data		
Line	Question	Answer
1	Provide the nature of the insurance contingencies, including the range of loss. (SFFAS No. 5, par. 41)	See Note 31 Part 3.B. There is no range of losses to report because there are no insurance contingencies that are reasonably possible.
2	Provide the nature of the litigation contingencies, including the range of loss for probably liabilities (SFFAS No. 5, par. 39).	See Note 31 Part 3.B. There is no range of losses to report because there are no litigation contingencies that are probable liabilities.
3	Provide the nature of the litigation contingencies including the range of loss for reasonably possible contingencies (SFFAS No. 5, pars. 40-41).	See Note 31 Part 3.B. A number of cases were filed in the U.S. Court of Federal Claims alleging that the U.S. government violated statutory and regulatory mandates to make proper payments to plaintiffs under ARRA, Section 1603, for having placed certain energy properties into service. We have determined there is a reasonably possible likelihood of an unfavorable outcome in some of the cases. On October 28, 2016, the U.S. Court of Federal Claims entered judgment against the U. S. in the amount of \$207 million in one of the cases. The U.S. government appealed the judgment and case remains in litigation. Additional related cases with alleged damages of approximately \$49 million have been filed. Another unrelated case with alleged damages of \$47 million remains in litigation.
4	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. (SFFAS No. 5, par. 42)	See Note 31 Part 3.B.
5	Describe the other claims that may derive from treaties or international agreements.	The Department does not have any treaties or international agreements to report
6	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	See Note 31 Part 3.B

**U.S. Department of the Treasury
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Note: 19 Commitments

Fiscal Year: 2017

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 13, 21 & 26

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Tab: Other Notes Info.

Section: A **Section Name:** Capital leases-Asset (SFFAS No. 6, pars. 18 & 20)

Line Attributes: Dollars

Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal
1		Building	Debit				
2		Land	Debit				
3		Equipment	Debit		16		9
4		Software license	Debit				
5		Other	Debit	5		5	
6		Accumulated depreciation/amortization	Credit	3	9	3	7
7		Net assets under capital leases	N/A	2	7	2	2

Section: B **Section Name:** Capital leases-Liability (SFFAS No. 5, par. 44)

Line Attributes: Dollars

Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal
1		Future minimum lease programs	Credit	1		2	
2		Imputed interest	Debit				
3		Executory costs including any profit	Debit				
4		Total capital lease liability	N/A	-1		-2	

Section: C **Section Name:** Commitments-Operating Leases and Undelivered Orders (SFFAC No. 1, par. 118)

Line Attributes: Dollars

Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal
1		Operating leases	Credit	1,204	481	1,323	551
2		Undelivered orders (unpaid)	Credit	416	13,918	446	17,997
3		Undelivered orders (paid)	Credit	3	8	3	7

Threshold	Line Description	Question	Answer

**U.S. Department of the Treasury
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Note: 19	Commitments	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 13, 21 & 26	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: C **Section Name:** Commitments-Operating Leases and Undelivered Orders (SFFAC No. 1, par. 118)

Line Attributes: Dollars
Rounding Method: Millions **Decimal:** Zero

Threshold

Line Description	Question	Answer
Other Notes Info - Undelivered orders (unpaid) (CY Non-Federal)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000 between the current fiscal year and prior fiscal year. (Unaudited)	The variance is not material to the Department's financial statements.

Section: D **Section Name:** Other Commitments (SFFAC No. 1, par. 118)

Line Attributes: Dollars
Rounding Method: Millions **Decimal:** Zero

Line	Status	Line Description	NB	CY Federal	CY Non-federal	PY Federal	PY Non-federal
1		Callable capital subscriptions for Multilateral Development Banks	Credit		120,641		120,039
2		Agriculture direct loans and guarantees	Credit				
3		Long-term satellite and systems	Credit				
4		Power purchase obligations	Credit				
5		Grant programs-Airport improvement program	Credit				
6		Fuel purchase obligations	Credit				
7		Conservation Reserve program	Credit				
8		Senior GSE Preferred Stock Purchase Agreement	Credit		258,100		258,100
9		Other purchase obligations	Credit				

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Note: 19	Commitments	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 13, 21 & 26	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: D		Section Name: Other Commitments (SFFAC No. 1, par. 118)				Line Attributes: Dollars	
						Rounding Method: Millions	
						Decimal: Zero	
Line	Status	Line Description	NB	CY Federal	CY Non-federal	PY Federal	PY Non-federal
10		U.S. Participation in the International Monetary Fund	Credit		157,000		155,100
11			Credit				
12			Credit				
13			Credit				
14			Credit				
15			Debit				
16		Total	N/A		-535,741		-533,239

Section: E		Section Name: Payments and Commitments for the Housing Program (to be completed only by Treasury)				Line Attributes: Dollars	
						Rounding Method: Millions	
						Decimal: Zero	
Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	D	D
1		Payments-Housing Program	N/A	4,100	4,300		
2		Amount of Commitments-Housing Program	N/A	37,400	37,500		
3		Outstanding Commitments-Housing Program	N/A	10,800	15,000		

Threshold	Question	Answer
Other Notes Info - Outstanding Commitments-Housing Program (2017 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000 between the current fiscal year and prior fiscal year. (Unaudited)	Outstanding Commitments-Housing Program declined in accordance with payments made during the year.

Tab: Text Data		
Line	Question	Answer
1	Provide any other relevant information pertaining to this note. Explain any amounts listed in Section D in detail and reference the note, and/or location, in the agency's Performance and Accountability Report (PAR). At a minimum, describe briefly the significant accounting policies pertaining to this note.	For detail regarding Section D: See Note 31 Part 2.L & Part 3.C

**U.S. Department of the Treasury
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Note: 22 Funds From Dedicated Collections

Fiscal Year: 2017

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1 and 23

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Tab: Other Notes Info.

Section: A		Section Name: Assets-Current Year (SFFAS No. 27, par. 30.1, as amended by SFFAS No. 43)				Line Attributes: Dollars		Rounding Method: Millions		Decimal: Zero	
Line	Status	Line Description	NB	Cash and other monetary assets D	Fund balance with Treasury D	Inv in U. S. Treas. Sec.(net of prem. & disc) D	Interest Receivable D	Other Federal Assets (Funds from Dedicated Collec) D	Other Federal Assets (Funds not From Dedicat Coll) D	D	D
9		Exchange Stabilization Fund	N/A	64,142	0	22,091	70				0
17		Harbor Maintenance Trust Fund	N/A	0	0	0	0				0
19			N/A								
20			N/A								
21			N/A								
22			N/A								
23			N/A								
24		All other funds from dedicated collections	N/A	12	2,108	5,394	5				5
25		Intra-agency funds from dedicated collections elimination amounts	N/A	0	0	0	0				0
26		Total	N/A	64,154	2,108	27,485	75				5

**U.S. Department of the Treasury
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Note: 22	Funds From Dedicated Collections	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 23	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: A		Section Name: Assets-Current Year (SFFAS No. 27, par. 30.1, as amended by SFFAS No. 43)			Line Attributes: Dollars	
					Rounding Method: Millions	
					Decimal: Zero	
Line	Status	Line Description	NB	Other non-Federal Assets D	Total assets	
9		Exchange Stabilization Fund	N/A	8,471	94,774	
17		Harbor Maintenance Trust Fund	N/A	0	0	
19			N/A			
20			N/A			
21			N/A			
22			N/A			
23			N/A			
24		All other funds from dedicated collections	N/A	1,814	9,338	
25		Intra-agency funds from dedicated collections elimination amounts	N/A	0	0	
26		Total	N/A	10,285	104,112	

Section: B		Section Name: Liabilities and Net Position-Current Year (SFFAS No. 27, par. 30.1, as amended by SFFAS No. 43)			Line Attributes: Dollars				
					Rounding Method: Millions				
					Decimal: Zero				
Line	Status	Line Description	NB	Benefits due and payable C	Other Fed. Liab. (Funds From Dedicated Collection) C	Other Fed. Liab. (Funds not from Dedicated Collec) C	Other non-Federal liabilities C	Total liabilities	Ending net position C
9		Exchange Stabilization Fund	N/A			0	55,158	-55,158	39,616
17		Harbor Maintenance Trust Fund	N/A			0	0	0	0
19			N/A						
20			N/A						
21			N/A						
22			N/A						
23			N/A						
24		All other funds from	N/A			1,104	799	-1,903	7,435

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Note: 22	Funds From Dedicated Collections	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 23	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: B		Section Name: Liabilities and Net Position-Current Year (SFFAS No. 27, par. 30.1, as amended by SFFAS No. 43)				Line Attributes: Dollars		Rounding Method: Millions		Decimal: Zero	
Line	Status	Line Description	NB	Benefits due and payable C	Other Fed. Liab. (Funds From Dedicated Collection) C	Other Fed. Liab. (Funds not from Dedicated Collec) C	Other non-Federal liabilities C	Total liabilities	Ending net position	C	
25		dedicated collections Intra-agency funds from dedicated collections elimination amounts	N/A			0	0	0		0	
26		Total	N/A			-1,104	-55,957	-57,061		-47,051	
Line	Status	Line Description	NB	Total liabilities and net position							
9		Exchange Stabilization Fund	N/A							-94,774	
17		Harbor Maintenance Trust Fund	N/A							0	
19			N/A								
20			N/A								
21			N/A								
22			N/A								
23			N/A								
24		All other funds from dedicated collections	N/A							-9,338	
25		Intra-agency funds from dedicated collections elimination amounts	N/A							0	
26		Total	N/A							-104,112	

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Note: 22 Funds From Dedicated Collections

Fiscal Year: 2017

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1 and 23

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Section: C **Section Name:** Revenue, Financing, Expenses, and Other-Current
Year (SFFAS No. 27, par. 30.2, as amended by
SFFAS No. 43)

Line Attributes: Dollars
Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	Net position, beginning of period C	Prior-period adjustment C	Investment revenue from Treasury Securities C	Individual income taxes and payroll tax withhold C	Unemployment and excise taxes C	Other taxes and receipts C
9		Exchange Stabilization Fund	N/A	39,837	0	144			0
17		Harbor Maintenance Trust Fund	N/A	0	0	0			0
19			N/A						
20			N/A						
21			N/A						
22			N/A						
23			N/A						
24		All other funds from dedicated collections	N/A	7,473	0	47			1,035
25		Intra-agency funds from dedicated collections elimination amounts	N/A	0	0	0			0
26		Total	N/A	-47,310	0	-191			-1,035

**U.S. Department of the Treasury
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Note: 22	Funds From Dedicated Collections	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 23	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: C		Section Name: Revenue, Financing, Expenses, and Other-Current Year (SFFAS No. 27, par. 30.2, as amended by SFFAS No. 43)				Line Attributes: Dollars		Rounding Method: Millions		Decimal: Zero	
Line	Status	Line Description	NB	Royalties and other special revenue C	All other financing sources C	Program gross cost or benefit payments D	Program earned revenues C	Non-program expenses D	Net position, end of period		
9		Exchange Stabilization Fund	N/A		0	7,655	7,290				-39,616
17		Harbor Maintenance Trust Fund	N/A		0	0	0				0
19			N/A								
20			N/A								
21			N/A								
22			N/A								
23			N/A								
24		All other funds from dedicated collections	N/A		-770	4,801	4,451				-7,435
25		Intra-agency funds from dedicated collections elimination amounts	N/A		0	0	0				0
26		Total	N/A		770	12,456	-11,741				-47,051

Section: D		Section Name: Number of Agency Funds From Dedicated Collections				Line Attributes: Units	
Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
1	I	Total number of funds from dedicated collections	N/A			28.0000	-28.0000

**U.S. Department of the Treasury
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Note: 22	Funds From Dedicated Collections	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 23	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section:	Section Name:	No Data Flag:	Line Attributes:	Rounding Method:	Decimal:				
E	Revenue, Financing, Expenses, and Other-Intra-Entity Eliminations with Non-Dedicated Collections Funds-Current FY	YES	Dollars	Millions	Zero				
Line	Status	Line Description	NB	Investment Revenue from securities C	Income Taxes and payroll withholdings C	Unemployment and excise taxes C	Other taxes and receipts C	Royalties and other special revenue C	Other financing sources C
9		Exchange Stabilization Fund	N/A						
17		Harbor Maintenance Trust Fund	N/A						
19			N/A						
20			N/A						
21			N/A						
22			N/A						
23			N/A						
24		All other funds from dedicated collections	N/A						
25		Intra-agency funds from dedicated collections elimination amounts	N/A						
26		Total	N/A						

**U.S. Department of the Treasury
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Note: 22	Funds From Dedicated Collections	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 23	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: E	Section Name: Revenue, Financing, Expenses, and Other-Intra-Entity Eliminations with Non-Dedicated Collections Funds-Current FY	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Millions	

Line	Status	Line Description	NB	Gross cost or benefit payments D	Earned revenues C	Non-program expenses D
9		Exchange Stabilization Fund	N/A			
17		Harbor Maintenance Trust Fund	N/A			
19			N/A			
20			N/A			
21			N/A			
22			N/A			
23			N/A			
24		All other funds from dedicated collections	N/A			
25		Intra-agency funds from dedicated collections elimination amounts	N/A			
26		Total	N/A			

Section: F	Section Name: Intragovernmental Gross Cost and Revenue-Current FY	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Millions	

Line	Status	Line Description	NB	Intragovernmental program cost or benefit payments D	Intragovernmental program earned revenues D	Intragovernmental non-program expenses D
1		Federal Old-Age and Survivors Insurance	N/A			
2		Federal Hospital Insurance (Medicare Part A)	N/A			
3		Federal Disability Insurance	N/A			
4		Unemployment	N/A			
5		Federal Supplementary Medical Insurance	N/A			

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Note: 22	Funds From Dedicated Collections	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 23	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: F	Section Name: Intragovernmental Gross Cost and Revenue-Current FY	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Millions	

Line	Status	Line Description	NB	Intragovernmental program cost or benefit payments D	Intragovernmental program earned revenues D	Intragovernmental non-program expenses D
		(Medicare Parts B and D)				
6		Highway Trust Fund	N/A			
7		Railroad Retirement	N/A			
8		Airport and Airway	N/A			
9		Exchange Stabilization Fund	N/A			
10		Black Lung Disability	N/A			
11		Land and Water Conservation Fund	N/A			
12		National Flood Insurance Program	N/A			
13		Ginnie Mae	N/A			
14		Reclamation Fund	N/A			
15		Decommissioning and Decontamination Fund	N/A			
16		Water and Related Resources Fund	N/A			
17		Harbor Maintenance Trust Fund	N/A			
18		Crime Victims Fund	N/A			
19			N/A			
20			N/A			
21			N/A			
22			N/A			
23			N/A			
24		All other funds from dedicated collections	N/A			

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Note: 22	Funds From Dedicated Collections	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 23	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: F	Section Name: Intragovernmental Gross Cost and Revenue-Current FY	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Millions	

Line	Status	Line Description	NB	Intragovernmental program cost or benefit payments D	Intragovernmental program earned revenues D	Intragovernmental non-program expenses D
25		Intra-agency funds from dedicated collections elimination amounts (consolidated presentation only)	N/A			
26		Total	N/A			

Section: G	Section Name: Intragovernmental Gross Cost and Revenue-Current FY	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Millions	

Line	Status	Line Description	NB	Intragovernmental program cost or benefit payments D	Intragovernmental program earned revenues C	Intragovernmental non-program expenses D
9	I	Exchange Stabilization Fund	N/A			
19	I	Harbor Maintenance Trust Fund	N/A			
21	I		N/A			
22	I		N/A			
23	I		N/A			
24	I		N/A			
25	I		N/A			
26	I	All other funds from dedicated collections	N/A			
27	I	Intra-agency funds from dedicated collections elimination amounts	N/A			
28		Total	N/A			

**U.S. Department of the Treasury
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Note: 22	Funds From Dedicated Collections	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 23	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: H	Section Name: Intragovernmental Gross Cost and Revenue - Prior FY	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Millions	

Line	Status	Line Description	NB	Intragovernmental program cost or benefit payments D	Intragovernmental program earned revenues C	Intragovernmental non-program expenses D
1	I	Intra-agency funds from dedicated collections elimination amounts	N/A			

Tab: Text Data		
Line	Question	Answer
1	Provide a general description of the individual funds from dedicated collections reported in the Other Notes Info tab (SFFAS No. 27, par. 33, as amended by SFFAS No. 43). Also describe how the entity accounts for and reports the fund (SFFAS No. 27, par. 23.1, as amended by SFFAS No. 43).	See Note 31 Part 3 D
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, as amended by SFFAS No. 43.	See 1 above
3	Explain any change in legislation during or subsequent to the reporting period and before the issuance of the financial statements that significantly change the purpose of the fund or that redirect a material portion of the accumulated balance (SFFAS No. 27, par. 23.3, as amended by SFFAS No. 43).	NA
4	Provide the sources of revenue and other financing for amounts reported in columns 3 through 8 of Sections C in the Other Notes Info tab (SFFAS No. 27, par. 23.2, as amended by SFFAS No. 43).	See 2 above
5	Provide any other relevant information pertaining to this note, including explanation for prior-period adjustments, if any. At a minimum, describe briefly the significant accounting policies pertaining to this note. (SFFAS No. 32, par. 29)	See Note 31 Part 2 Y

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Note: 25	Stewardship Land	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: A **Section Name:** Stewardship Land (SFFAS No. 29, par. 40d) **No Data Flag:** YES **Line Attributes:** Units

Line	Status	Line Description	NB	Current FY	Previously Rptd
1		Public Land	N/A		
2		National Forest System	N/A		
3		National Wildlife Refuge System	N/A		
4		National Park System	N/A		
5		Withdrawn public land	N/A		
6		Mission Land	N/A		
7		Water, power, and recreation	N/A		
8		Geographic management areas	N/A		
9		National fish hatcheries	N/A		
10		Conservation areas	N/A		
11		National marine monuments	N/A		
12		All other	N/A		

Tab: Text Data		No Data Flag: YES
Line	Question	Answer
1	Describe the predominant uses of the stewardship land (SFFAS 29, par. 40c).	
2	Provide a brief statement explaining how the stewardship land relates to the mission of the agency (SFFAS No. 29, par. 42a).	
3	Provide a brief description of the agency's stewardship policies for stewardship land (SFFAS No. 29, par. 42c).	
4	Provide any other information relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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Note: 26	Heritage Assets	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 13	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: A	Section Name: Collection Type Heritage Assets (SFFAS No. 29, par. 25d)	Line Attributes: Units			
Line	Status	Line Description	NB	Physical units at the end of the Current FY	Physical units at the end of the Prior FY
1		Other Heritage Assets	N/A	10.0000	10.0000
2			N/A		
3			N/A		
4			N/A		
5			N/A		

Section: B	Section Name: Non-Collection Type Heritage Assets (SFFAS No. 29, par. 25d)	Line Attributes: Units			
Line	Status	Line Description	NB	Physical units at the end of the Current FY	Physical units at the end of the Prior FY
1		Buildings	N/A	5.0000	5.0000
2			N/A		
3			N/A		
4			N/A		
5			N/A		

Tab: Text Data		
Line	Question	Answer
1	Provide a brief statement explaining how heritage assets relate to the mission of the agency (SFFAS No. 29, par. 28a).	The buildings are multi-use assets and house administrative staff.
2	Provide a brief description of the agency's stewardship policies for each major category of the heritage assets (SFFAS No. 29, par. 28c).	N/A
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	See Note 31 Part 2.J and 3.E.

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Note: 27	Fiduciary Activities	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Notes 1 and 25	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A **Section Name:** Schedule of Fiduciary Net Assets-Current FY **Line Attributes:** Dollars
Rounding Method: Millions **Decimal:** Zero

Line	Status	Line Description	NB	Inv. in Fed. debt secs- net of unam. prems & discs. D	Fid. FBWT (USSGL account 1010 only) D	Interest Receivable on Fed. debt securities D	Invest. in non-Fed. debt secs.(& relaed int. rec.) D	Cash & cash equivalents D	Other assets D
7		The Department of the Treasury	N/A	61	738				
8			N/A						
9			N/A						
10			N/A						
11			N/A						

Line	Status	Line Description	NB	Liability due & payable to beneficiaries C	Other liabilities C	Total fiduciary net assets
7		The Department of the Treasury	N/A		5	794
8			N/A			
9			N/A			
10			N/A			
11			N/A			

Section: B **Section Name:** Number of Agency Fiduciary Activities **Line Attributes:** Units

Line	Status	Line Description	NB	CY Total number of fiduciary funds- all funds	PY Total number of fiduciary funds- all funds
1		Total number of fiduciary funds-all funds	N/A	22.0000	23.0000

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Note: 27 Fiduciary Activities
Entity: 2000 Department of the Treasury

Fiscal Year: 2017 **Period:** SEPTEMBER
Agency Notes: Notes 1 and 25

Status: Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

Tab: Text Data

Line	Question	Answer
1	Describe the fiduciary relationship, for example, the applicable legal authority, the objectives of the fiduciary activity, and a general description of the beneficial owners or class of owners of each fiduciary fund (SFFAS No. 31, par. 18(a)).	Note 31 Part 3 F
2	Provide information on any significant changes in fiduciary net assets from the prior period (SFFAS No. 31, par. 18(c)).	N/A
3	Provide the TAS for all funds with fiduciary activities.	See 1 above
4	For any cash included in the Schedules of Fiduciary Net Assets, indicate if the cash is represented by balances on deposit with either the U.S. Treasury or with a commercial banking institution (SFFAS No. 31, par. 12).	N/A
5	Provide a description of any cash equivalents included in the Schedules of Fiduciary Net Assets.	N/A
6	If separate audited financial statements are issued for an individual fiduciary activity with a fiscal yearend other than September 30, indicate the fiduciary activity's FY (SFFAS No. 31, par. 18(e)).	N/A
7	If separate audited financial statements are issued for an individual fiduciary activity, disclose the basis of accounting used and the auditor's opinion on the current or most recent financial statements. If the auditor's opinion was not unqualified, disclose the reason(s) stated by the auditors and refer the reader to the audit opinion for further information (SFFAS No. 31, par. 22(a)).	N/A
8	If separate audited financial statements are issued for an individual fiduciary activity, provide information on how the reader can obtain a copy of the financial statements and the audit opinion thereon (SFFAS No. 31, par. 22(b)).	N/A
9	If more than one agency is responsible for administering a fiduciary activity, and the separate portions of the activity can be clearly identified with another responsible agency, identify the other agency(ies) involved in managing the activity (SFFAS No.31.par.19).	N/A
10	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	See Note 31 Part 2 AA

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Note: 28A	Investment in Government Sponsored Enterprises (GSE) (to be completed by the Department of Treasury)	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 10	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2017 - SEPTEMBER	2016 - SEPTEMBER		
Investment in government-sponsored enterprises (for use by Treasury)		D	A	92,640	108,550		
		Variance:		0	0	Rounding Method: Millions	Decimal: Zero

Line	Status	Line Description	CY Gross investment as of September 30	CY Cumulative valuation (gain/loss)	CY September 30 fair value	PY Gross investment as of September 30	PY Cumulative valuation (gain/loss)	PY September 30 fair value
1		Fannie Mae senior preferred stock	116,989	-74,489	42,500	116,989	-58,889	58,100
2		Freddie Mac senior preferred stock	72,160	-41,060	31,100	72,160	-32,560	39,600
3		Fannie Mae warrants common stock	3,104	9,256	12,360	3,104	4,016	7,120
4		Freddie Mac warrants common stock	2,264	4,416	6,680	2,264	1,466	3,730
5								
6								
7								
8		Total GSE investment						
Total			194,517	-101,877	92,640	194,517	-85,967	108,550

Threshold

Line Description	Question	Answer
Line Item Notes - Fannie Mae senior preferred stock (CY September 30 fair value)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000 between the current fiscal year and prior fiscal year (unaudited).	The fair value of senior preferred stock decreased, primarily reflecting a higher discount rate which was driven by a higher long-term Treasury rate (or risk-free rate), as well as an increase in the market value of GSEs' other equity securities that comprise their total equity.
Line Item Notes - Freddie Mac senior preferred stock (CY September 30 fair value)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000 between the current fiscal year and prior fiscal year (unaudited).	See explanation for Fannie Mae senior preferred stock (CY September 30 fair value)
Line Item Notes - Fannie Mae warrants common stock (CY Cumulative valuation (gain/loss))	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000 between the current fiscal year and prior fiscal year (unaudited).	The fair value of the warrants is impacted by the nominal exercise price and the large number of potential exercise shares, the market trading of the common stock that underlies the warrants as of September 30, the principal market, and the market participants. Other factors impacting the fair value include, among other things, the holding period risk related directly to the assumption of the amount of time that it will take to sell the exercised shares without depressing the market. The fair value of the warrants increased at the end of FY 2017, when compared to 2016, primarily due to increases in the market price of the underlying common stock of each GSE.
Line Item Notes - Fannie Mae warrants common stock (CY September 30 fair value)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000 between the current fiscal year and prior fiscal year (unaudited).	See explanation for Fannie Mae warrants common stock (CY Cumulative valuation (gain/loss)).

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Note: 28A	Investment in Government Sponsored Enterprises (GSE) (to be completed by the Department of Treasury)	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 10	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Threshold		
Line Description	Question	Answer
Line Item Notes - Freddie Mac warrants common stock (CY Cumulative valuation (gain/loss))	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000 between the current fiscal year and prior fiscal year (unaudited).	See explanation for Fannie Mae warrants common stock (CY Cumulative valuation (gain/loss)).
Line Item Notes - Freddie Mac warrants common stock (CY September 30 fair value)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000 between the current fiscal year and prior fiscal year (unaudited).	See explanation for Fannie Mae warrants common stock (CY Cumulative valuation (gain/loss)).

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Note: 28A	Investment in Government Sponsored Enterprises (GSE) (to be completed by the Department of Treasury)	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 10	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A		Section Name: Other Related Information				Line Attributes: Dollars		
						Rounding Method: Millions		Decimal: Zero
Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes	
1		Revenue recognized from acquisition of preferred stocks and warrants and valuation (gain)/loss on GSE preferred stocks	Credit	-15,910	2,280	2,280	0	
2		Revenue recognized from dividends	Credit	25,349	11,522	11,522	0	
3		GSE remitted increase fees (fines, penalties, interest and other revenue)	Credit	3,224	2,800	2,800	0	

Threshold		
Line Description	Question	Answer
Other Notes Info - Revenue recognized from dividends (2017 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000 between the current fiscal year and prior fiscal year (unaudited).	Both GSEs had an increase in dividends as the result of their positive net worth exceeding the required capital reserve amount.
Other Notes Info - GSE remitted increase fees (fines, penalties, interest and other revenue) (2017 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000 between the current fiscal year and prior fiscal year (unaudited).	Variance is not material to the Department's consolidated financial statements.

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Note: 28A	Investment in Government Sponsored Enterprises (GSE) (to be completed by the Department of Treasury)	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 10	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: B	Section Name: Other Related Information (in Percentages)	Line Attributes: Percent
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Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Nominal cost percentage of common stock on a fully diluted basis	N/A	79.9000	79.9000	79.9000	.0000
2		Rate of dividends	N/A				

Section: C	Section Name: Other Related Information in Units	Line Attributes: Units
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Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Number of non-voting senior preferred stock-shares	N/A	2,000,000.0000	2,000,000.0000	2,000,000.0000	.0000

Tab: Text Data		
Line	Question	Answer
1	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	See Note 31, Part 2.I See Note 31, Part 3.G

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Note: 28B	Liabilities to Government Sponsored Enterprises (to be completed only by the Department of the Treasury)	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 10	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes						
Closing Package Line Description		NB	Account Type	2017 - SEPTEMBER	2016 - SEPTEMBER	
Liabilities to government-sponsored enterprises (for use by Treasury o		C	L	0	0	
		Variance:		0	0	Rounding Method: Millions Decimal: Zero
Line Status	Line Description		2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
1	GSE accrued liability		0	0		0
2	GSE contingent liability		0	0		0
3	All other liabilities		0	0		0
	Total		0	0		0

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Note: 28B	Liabilities to Government Sponsored Enterprises (to be completed only by the Department of the Treasury)	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 10	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A	Section Name: Other Related Information	No Data Flag: YES	Line Attributes: Dollars
			Rounding Method: Millions
			Decimal: Zero

Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Actual payment made to the GSE	Debit				

Section: B	Section Name: Case Scenarios	No Data Flag: YES	Line Attributes: Dollars
			Rounding Method: Millions
			Decimal: Zero

Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
				D	D	D	D
1	I	Optimistic case scenario	N/A				
2	I	Extreme case scenario	N/A				

Tab: Text Data		
Line	Question	Answer
1	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	See Note 31, Part 2.V and Part 3.G

NOTE 31 - SIGNIFICANT ACCOUNTING INFORMATION

PART 1. BASIS OF PRESENTATION

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

1. Submit a Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) Adjusted Trial-Balance (ATB). The data submitted through GTAS will be used to populate a Reclassified Balance Sheet (Balance Sheet), Reclassified Statement of Net Cost (Statement of Net Cost), and Reclassified Statement of Operations and Changes in Net Position (Statement of Changes in Net Position) ;
2. List closing package financial statement line item amounts identified as Federal by trading partner and amount;
3. Report notes information that is based on the Reclassified Balance Sheet line items and other notes information required to meet Federal Accounting Standards Advisory Board (FASAB) standards;
4. Report other data information that is not based on the Reclassified Balance Sheet line items and other data noted information required to meet FASAB standards; and
5. Report the information in the FR Notes Report and Other Data Report entitled "2016 –September", "Prior Year", "PY", "Previously Reported", "Line Item Changes", and "Threshold" [, and the information as of and for the year-ended September 30, 2016 included in the "Text Data" of the FR Notes Reports and "Other Text Data" of the Other Data Reports] and the information in the Additional Note 31 related to the prior year balances, are presented for purposes of additional analysis in accordance with TFM Chapter 4700 are not a required part of the closing package financial statements.

The TFM Chapter 4700 requires agencies to use the Government-wide Financial Report System (GFRS) to input the above information in the following GFRS Modules:

1. FR Notes Report (GF006)
2. Other Data Report (GF007)

The financial statements are based on the U.S. Standard General Ledger (USSGL) crosswalk to the FR financial statements and notes.

PART 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

The accompanying financial statements include the operations of the Department of the Treasury, one of 24 Chief Financial Officers (CFO) Act agencies of the Executive Branch of the U.S. government, and certain custodial activities the Department manages on behalf of the entire U.S. government. Except where the content clearly indicates otherwise, the use of the terms “Department”, “Treasury”, “we”, “us”, or “our” refer to the Department of the Treasury, including its Departmental Offices (DO) and operating bureaus which are further discussed below. The following paragraphs describe the activities of the reporting entity.

We were established by an Act of Congress approved on September 2, 1789. Many subsequent acts affected our development, delegating new duties to our charge and establishing the numerous bureaus and divisions that now comprise the Department. As a major policy advisor to the President, the Secretary of the Treasury (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 U.S. domestic and international economic and fiscal policy; governing the fiscal operations of the U.S. government; maintaining foreign assets control; managing the federal debt; collecting income and excise taxes; representing the U.S. on international monetary, trade, and investment issues; overseeing our overseas operations; and directing the manufacture of coins, currency, and other products for customer agencies and the public.

Our reporting entities include DO and seven operating bureaus. For financial reporting purposes, DO is composed of: Community Development Financial Institutions (CDFI) Fund, Office of D.C. Pensions (ODCP), Exchange Stabilization Fund (ESF), Federal Financing Bank (FFB), Government Sponsored Enterprises (GSEs) Program, International Assistance Programs (IAP), Office of Financial Research (OFR), Office of Financial Stability (OFS), Office of Inspector General (OIG), Small Business Lending Fund (SBLF), Special Inspector General for the Troubled Asset Relief Program (SIGTARP), Treasury Forfeiture Fund (TFF), Treasury Inspector General for Tax Administration (TIGTA), and the DO policy offices.

Our seven operating bureaus are: Bureau of Engraving and Printing (BEP), Bureau of the Fiscal Service (Fiscal Service), Financial Crimes Enforcement Network (FinCEN), Internal Revenue Service (IRS), U.S. Mint (Mint), Office of the Comptroller of the Currency (OCC), and Alcohol and Tobacco Tax and Trade Bureau (TTB). Our consolidated financial statements reflect the reporting of our entity activities, comprising both our operating bureaus and DO. This includes appropriations received to conduct our operations and revenue generated from those operations. They also reflect the reporting of certain non-entity (custodial) functions we perform on behalf of the U.S. government and others. Activities include collecting certain 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 other federal entities. Our reporting entity does not include the General Fund of the U.S. Government (General Fund), which maintains receipt, disbursement, and appropriation accounts for all federal agencies.

Following U.S. Generally Accepted Accounting Principles (GAAP) for federal entities, we do not consolidate into our financial statements the assets, liabilities, or results of operations of any financial organization or commercial entity in which we hold either a direct or indirect majority equity investment, unless they constitute

a part of the reporting entity per GAAP. Even though some of the equity investments are significant, these entities meet the criteria of “bailed out” entities under paragraph 50 of Statement of Federal Financial Accounting Concepts (SFFAC) No. 2, *Entity and Display*, which directs that such “bailout” investments should not be consolidated into the FR, either in part or as a whole.

B. BASIS OF ACCOUNTING AND PRESENTATION

The financial statements have been prepared from our accounting records in conformity with GAAP, and Office of Management and Budget (OMB) Circular No. A-136, *Financial Reporting Requirements*, as revised. Accounting principles generally accepted for federal entities are the standards prescribed by the Federal Accounting Standards Advisory Board (FASAB). The American Institute of Certified Public Accountants recognizes FASAB as the official accounting standards-setting body for the U.S. government.

Transactions and balances among our entities have been eliminated from the Balance Sheet, the Statement of Net Cost, and the Statement of Operations and Changes in Net Position.

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

Federal assets and liabilities are those due from or to other federal entities. Federal earned revenues are collections or accruals of revenue from other federal entities, and Federal costs are payments or accruals of expenditures to other federal entities.

The financial statements should be read with the realization that we are a component of the U.S. government, a sovereign entity and, accordingly, our liabilities not covered by budgetary resources cannot be liquidated without the legislative enactment of an appropriation, and that the payment of all liabilities other than for contracts can be abrogated by the sovereign entity. Liabilities represent the probable and measurable future outflow or other sacrifice of resources as a result of past transactions or events. Liabilities covered by budgetary resources are those liabilities for which Congress has appropriated funds or funding is otherwise available to pay amounts due. Liabilities not covered by budgetary or other resources represent amounts owed in excess of available, congressionally appropriated funds or other amounts, and there is no certainty that the appropriations will be enacted.

We have reclassified certain fiscal year (FY) 2016 activity and balances presented on the financial statements to conform to the presentation in the current year, the effects of which are immaterial.

C. FUND BALANCE WITH TREASURY

“Fund Balance with Treasury” is the aggregate amount of our accounts with the U.S. government’s central accounts from which we are authorized to make expenditures and pay liabilities. It is an asset because it represents our claim to the U.S. government’s resources. “Fund Balance with Treasury” is not equivalent to unexpended appropriations because it also includes non-appropriated revolving and enterprise funds, suspense accounts, and custodial funds such as deposit funds, special funds, and trust funds.

D. LOANS AND INTEREST RECEIVABLE

Federal Loans Receivable and Federal Interest Receivable

Federal loans and interest receivable from other federal agencies represent the principal and related interest receivable on loans we issue, through FFB. We do not record loan loss allowance for credit reform subsidy costs for loans purchased from federal agencies or for guaranteed loans made to non-federal borrowers because those agencies guarantee the outstanding balances (interest and principal).

Federal loans and interest receivable from other federal agencies represent the principal and related interest receivable on loans we issue, through the Fiscal Service. We act as an intermediary issuing these loans because the agencies receiving these loans lend these funds to third parties to carry out various programs of the U.S. government. Because of our intermediary role in issuing these loans, we do not record a loan loss allowance related to these Federal loans. Instead, the ultimate lender, the federal agency that issued the loans to the public, recognizes loan loss allowances and subsidy costs. We accrue interest revenue on Federal loans when earned.

Non-Federal Loans Receivable and Non-Federal Interest Receivable

Non-Federal loans and interest receivable primarily represent supplemental borrowing arrangements between the U.S. and the IMF. These loans are denominated in Special Drawing Rights (SDRs) and recorded at the equivalent U.S. dollar amount (refer to the accounting policy below entitled “Special Drawing Rights”). We periodically adjust the value of these loans, due to fluctuations in the value of the U.S. dollar with respect to the SDR, to maintain the amount of these loans in dollar terms. We do not record a loan loss allowance for these loans as we do not anticipate any defaults on the repayment of these loans.

E. ADVANCES TO TRUST FUNDS

Advances to the Unemployment Trust Fund

The General Fund issues advances to the Department of Labor’s (DOL) Unemployment Trust Fund for states to pay unemployment benefits. The Fiscal Service accounts for the advances issued on behalf of the General Fund. As outlined in 42 United States Code (USC) 1323, *Repayable Advances to Federal Unemployment Account*, these advances bear an interest rate that is computed as the average interest rate as of the end of the calendar month preceding the issuance date of the advance for all interest-bearing obligations of the U.S. that form the public debt, to the nearest lower 1/8 of 1.0 percent. Interest on the advances is due on September 30 of each year. DOL repays advances when the Secretary, in consultation with the Secretary of the DOL, determines that the balance in the Unemployment Trust Fund is adequate to allow repayment.

Advances to the Federal Supplementary Medical Insurance Trust Fund

The General Fund issues advances to the Department of Health and Human Services' (HHS) Federal Supplementary Medical Insurance Trust Fund to temporarily replace the reduction in Medicare Part B participants' premiums. The Fiscal Service accounts for the advances issued on behalf of the General Fund. As outlined in 42 USC 1395, *Prohibition Against Any Federal Interference*, these advances do not bear any interest. HHS repays advances over time from amounts collected from certain participants' increase in premiums until the balance due reaches zero.

F. CASH AND OTHER MONETARY ASSETS

Substantially all of our operating cash is government-wide cash held in depository institutions and Federal Reserve Bank (FRB) accounts. Agencies deposit funds that are submitted to them directly into either a Federal Reserve Treasury General Account (TGA) or a local TGA depository. We transfer the balances in these TGA accounts into the Federal Reserve Bank of New York's (FRBNY) TGA throughout the day.

Operating cash of the U.S. government represents balances from tax collections, customs duties, other revenue, federal debt receipts, and other various receipts, net of cash outflows for budget outlays and other payments held in the FRBs and in foreign and domestic financial institutions. Outstanding checks net against operating cash until they clear the Federal Reserve System (FR System).

The FRBNY maintains the TGA, which functions as the U.S. government's checking account for deposits and disbursements of public funds. Cash in the TGA is restricted for government-wide operations.

We classify our foreign currency investments having original maturities of three months or less as cash equivalents. SDR holdings comprise most of the other monetary assets (refer to the accounting policy below entitled "Special Drawing Rights").

G. ACCOUNTS AND TAXES RECEIVABLE

We do not accrue federal taxes receivable until related tax returns are filed or assessments are made by the IRS and agreed to by either the taxpayer or the court. Additionally, prepayments are netted against liabilities. We make accruals to reflect penalties and interest on taxes receivable through the balance sheet date.

Taxes receivable consist of unpaid assessments (taxes and associated penalties and interest) due from taxpayers. The existence of a receivable is supported by a taxpayer agreement, such as filing of a tax return without sufficient payment, or a court ruling in favor of the IRS. We record an allowance for doubtful accounts to reflect an estimate of the portion of total taxes receivable deemed to be uncollectible.

Compliance assessments are unpaid assessments which neither the taxpayer nor a court has affirmed the taxpayer owes to the U.S. government. Examples include assessments resulting from an IRS audit or examination in which the taxpayer does not agree with the results. Compliance assessment write-offs consist of unpaid assessments for which the IRS does not expect further collections due to factors such as taxpayers' bankruptcy, insolvency, or death. We do not report compliance assessments and related write-offs on the balance sheet. Statutory provisions require the accounts to be maintained until the statute for collection expires.

H. CREDIT PROGRAM RECEIVABLES, NET

We account for all of our credit program receivables under the provisions of credit reform accounting pursuant to the Federal Credit Reform Act (FCRA). Credit programs include loans or equity securities associated with our state and local Housing Finance Agency (HFA) initiative programs, SBLF program, CDFI Fund programs, and the Troubled Asset Relief Program (TARP).

To account for our credit program receivables, we apply the accounting provisions of Statement of Federal Financial Accounting Standards (SFFAS) No. 2, *Accounting for Direct Loans and Loan Guarantees*, as amended. SFFAS No. 2, requires measurement of the asset or liability at the net present value of the estimated future cash flows. The cash flow estimates for each credit program transaction reflect the actual structure of the instruments. For each of these instruments, we estimate cash inflows and outflows related to the program over the estimated term of the instrument. Further, each cash-flow estimate reflects the specific terms and conditions of the program, technical assumptions regarding the underlying assets, risk of default or other losses, and other factors as appropriate. The measurement of assets within these programs is primarily derived from inputs which generally represent market data and, when such data is not available, management's best estimate of how a market participant would assess the asset's inherent risk.

The primary purpose of the FCRA is to measure the cost of federal credit programs, and to place the cost of such credit programs on a basis equivalent with other federal spending. FCRA requires that the ultimate costs of a credit program be calculated and the budgetary resources be obtained before incurring the direct loan obligations. To accomplish this, we first predict or estimate the future performance of direct and guaranteed loans when preparing our annual budget. We re-estimate the data used for these budgetary estimates at the fiscal year-end to reflect changes in actual loan performance and actual interest rates in effect when the loans were issued. The re-estimated data reflect adjustments for market risks, asset performance, and other key variables and economic factors. We then use the re-estimated data to report the cost of the loans disbursed under the direct or guaranteed loan program in our Statement of Net Cost.

Cash flows associated with our credit programs generally include disbursements, repayments, repurchases, fees, recoveries, interest, dividends, proceeds from sales of instruments, borrowings from Treasury, negative subsidy, and the subsidy cost received from the program accounts. We draw security-level data and assumptions used as the basis for cash flow model forecasts and program performance from widely available market sources, as well as information published by investees. Key inputs and assumptions to the cash flow forecasts include, but are not limited to:

- Security characteristics such as unpaid principal balance, coupon rate, weighted-average loan age, issued bond balance, credit rating, maturity date, sinking fund schedules, principal and interest payment schedules, and performance of underlying collateral;
- Discount rate and Market Adjusted Discount Rate (MADR);
- Department actions, as well as changes in legislation;
- Forecast dividend payments, late payments, prepayment rates and default rates;
- Expected escrow conversion and return rates;
- Default and recovery reports published by Moody's and Standard and Poor's; and
- Other third-party market sources.

The recorded subsidy cost associated with each of our credit programs represents the difference between our projected costs of the program and the future cash flows we anticipate receiving. The subsidy allowance specifically takes into consideration projected repayments and defaults and the projected cost of borrowings. We amortize the allowance to reflect the difference between projected and actual financing costs.

Our actions, as well as changes in legislation, may impact estimated future cash flows and related subsidy costs. We recognize the cost or cost savings of a modification in subsidy costs when the terms of a program are modified. Workouts are actions taken to maximize repayments of existing credit programs, and the expected effects on cash flows are included in the original estimate and re-estimates of the subsidy cost. Subsidy costs are also impacted by re-estimates which may occur as a result of updates to the original program subsidy cost estimates to reflect actual cash flows experience, as well as changes in forecasts of estimated future cash flows associated with the credit program.

I. INVESTMENTS

Investment in GSEs

We hold senior preferred stock and warrants for the purchase of common stock of two GSEs: the Federal National Mortgage Association (Fannie Mae) and the Federal Home Loan Mortgage Corporation (Freddie Mac). We present these non-federal investment holdings at their fair value. We record changes in the valuation of these investments as exchange transactions on the Statement of Net Cost. We also record dividends related to these investments as non-entity exchange transactions, and accrue when declared.

The GSE Senior Preferred Stock Purchase Agreements (SPSPAs), which we entered into with each GSE when the GSEs were placed under conservatorship, require that we increase our investment in the GSEs' senior preferred stock if, at the end of any quarter, the Federal Housing Finance Agency (FHFA), acting as the conservator, determines that the liabilities of either GSE exceed its respective assets. Since funding to the GSEs to pay their excess liabilities is appropriated directly to us, we report such payments, as needed, as expenses. These payments also result in an increase to assets with a corresponding increase in liabilities.

Investments in Multilateral Development Banks

On behalf of the U.S., we invest in Multilateral Development Banks (MDBs) to support poverty reduction, private sector development, transitions to market economies, and sustainable economic growth and development, thereby advancing U.S. economic, political, and commercial interests abroad. As a participating member country, we provide a portion of the capital base of the MDBs, through subscriptions to capital, which allows the MDBs to issue loans at market-based rates to middle-income developing countries. These paid-in capital investments are non-marketable equity investments valued at cost on our Balance Sheet.

In addition, on behalf of the U.S., we contribute funding to MDBs to finance grants and extend credit to poor countries at below market-based interest rates. We report these U.S. contributions, also referred to as "concessional window" contributions, as an expense on the Statement of Net Cost.

Other Investments and Related Interest

The ESF holds most of our foreign currency investments. We classify the ESF's other foreign currency denominated assets and investment securities as either available-for-sale or trading securities recorded at fair value. These holdings are normally invested in interest-bearing securities issued or held through foreign governments or monetary authorities. We recognize interest on investments, amortization of premiums, and accretion of discounts on an accrual basis, and amortize or accrete premiums and discounts over the life of the related investment security as an adjustment to yield using the effective interest method.

J. PROPERTY, PLANT, AND EQUIPMENT

General

Property, plant, and equipment (PP&E) is composed of capital assets used in providing goods or services. It also includes assets acquired through capital leases, which are initially recorded at the amount recognized as a liability for the capital lease at its inception. PP&E is stated at full cost, including costs related to acquisition, delivery, and installation, less accumulated depreciation. Major alterations and renovations, including leasehold and land improvements, are capitalized, while maintenance and repair costs are charged to expense as incurred. Costs for construction projects are recorded as construction-in-progress until completed, and are valued at actual (direct) cost plus applied overhead and other indirect costs.

Internal-use software encompasses software design, development, and testing of projects adding significant new functionality and long-term benefits. We accumulate costs for developing internal-use software in work-in-development until we place a project into service and testing and final acceptances are successfully completed. Once completed, we transfer the costs to depreciable property.

We lease land and buildings from the General Services Administration (GSA) to conduct most of our operations. We have no material leases that meet capital lease requirements for financial reporting purposes. GSA charges a standard level user fee which approximates commercial rental rates for similar properties.

Our bureaus are diverse both in size and in operating environment. Accordingly, our capitalization policy provides minimum capitalization thresholds, which generally range from \$25,000 to \$50,000 for all property categories except for internal-use software. Minimum capitalization thresholds for internal-use software generally range from \$50,000 to \$250,000 (except for the IRS, for which minimum capitalization thresholds generally ranges from \$10 million to \$50 million). We also use a capitalization threshold for bulk purchases, which generally ranges from \$50,000 to \$500,000 for non-manufacturing bureaus, and \$25,000 to \$50,000 for manufacturing bureaus. Bureaus determine the individual items that comprise bulk purchases based on our guidance.

Depreciation is expensed on a straight-line basis over the estimated useful life of the asset with the exception of leasehold improvements and capital leases. We depreciate leasehold improvements over the term of the lease or the useful life of the improvement, whichever is shorter. We depreciate capital leases over the estimated life of the asset or term of the lease, whichever is shorter. Service life ranges (2 to 50 years) are wide due to the diversity of our PP&E. We do not depreciate land and land improvements, construction-in-progress, and internal-use software in development. We record impairment costs related to a significant and permanent decline in the service utility of general PP&E and construction-in-progress in the period incurred.

Heritage Assets

Heritage assets are of historical significance. Multi-use heritage assets are those heritage assets for which the predominant use is general government operations. We capitalize all acquisition, reconstruction, and betterment costs for our multi-use heritage asset buildings as general PP&E, and depreciate these costs over their service life.

K. FEDERAL DEBT AND INTEREST PAYABLE

We issue federal debt in the form of Treasury securities. This debt relates to monies borrowed from the public and certain other federal agencies to fund the operations of the U.S. government. We issue certain federal debt at a discount or premium. We amortize these discounts and premiums over the term of the security using an interest method for all long-term securities and the straight-line method for short-term securities. Interest costs accrue as an expense as incurred and are reported on the Statement of Net Cost.

L. COMMITMENTS AND CONTINGENCIES

Through FFB, we make loan commitments with federal agencies, or private sector borrowers with loans guaranteed by federal agencies, to extend credit for their own use (refer to the accounting policy above entitled “*Federal Loans Receivable and Federal Interest Receivable*”). We establish loan commitments when we and other parties fully execute promissory notes or bonds in which we become obligated to issue such loans immediately or at some future date. We reduce loan commitments when we issue the loans or when the commitments expire. Most of our obligations give a borrower the contractual right to a loan or loans immediately or at some point in the future within an agreed upon timeframe.

On behalf of the U.S., we subscribe to capital for certain MDBs, portions of which are capital commitments which are callable under certain limited circumstances to meet the obligations of the respective MDB. The callable capital commitments become binding on the U.S. when we issue instruments of subscription stating our intention to subscribe to the U.S. portion of callable capital, subject to the amounts provided for in appropriations acts.

Additionally, on behalf of the U.S., we have established financial commitments through our participation in the IMF through a quota subscription and certain borrowing arrangements that supplement IMF resources. U.S. financial commitments to the IMF become binding when the U.S. consents to an increase in its participation as an IMF member country, and all other conditions to the increase have been met. The outstanding financial commitment in the U.S. quota decreases or increases when the IMF draws upon or repays funding obtained pursuant to a letter of credit established by the U.S. to make domestic currency available to the IMF as needed. The outstanding financial commitment in the supplemental borrowing arrangements decrease or increase when the IMF borrows and repays loans under this supplemental funding arrangement.

In accordance with SFFAS No. 5, *Accounting for Liabilities of the Federal Government*, we recognize material contingent liabilities meeting the following criteria:

- A past event or exchange transaction has occurred;
- A future cash outflow is probable; and
- A future cash outflow is measurable.

The estimated liability we record is either a specific amount or within a range of amounts. If some amount within the range is a better estimate than any other amount within the range, that amount is recognized. If no amount within the range is a better estimate than any other amount, we recognize the minimum amount in the range, and we disclose the range and a description of the nature of the contingency. We follow this policy in recording a contingent liability, if any, related to the GSE SPSPA program, and loss contingencies that may arise from claims, assessments, litigations, fines, penalties, and other sources.

If one or more, but not all, of the above criteria for recognition are met, and there is a reasonable possibility of loss, we will disclose, if material, the nature of the contingent liability, along with a range of possible loss, if estimable, and a description of the nature of the contingency.

M. SPECIAL DRAWING RIGHTS

The SDR is an international reserve asset created by the IMF to supplement its member countries' official reserves. Under its Articles of Agreement, the IMF may allocate SDRs to member countries in proportion to their IMF quotas. Pursuant to the *Special Drawing Rights Act of 1968*, as amended, the ESF holds all SDRs allocated to or otherwise acquired by the U.S.

Allocations and Holdings

We record the SDR holdings as part of "Cash and Other Monetary Assets," and we record the SDR allocations as a liability entitled "Other Liabilities" when the IMF allocates SDRs to the Department. We carry this liability since the SDRs may be withdrawn as needed by the IMF unless the following occurs: a withdrawal by the U.S. from the IMF membership, cancellation of the SDRs, or liquidation of the IMF or SDR Department of the IMF.

SDR holdings increase primarily as a result of IMF SDR allocations. We record SDR transactions as incurred, and include acquisitions and sales of SDRs, interest received on SDR holdings, interest charges on SDRs allocations, and valuation adjustments. The U.S. government also receives remuneration in SDRs from the IMF based on claims on the IMF as represented by the U.S. Reserve Position in the IMF and loans receivable from supplemental borrowing arrangements. We credit remuneration to the ESF, which transfers to the TGA account an equivalent amount of dollars plus nominal interest. The allocations and holdings are revalued monthly based on the SDR valuation rate as calculated by the IMF, resulting in the recognition of unrealized gains or losses on revaluation that are reported on the Statement of Net Cost.

Certificates Issued to the Federal Reserve

The *Special Drawing Rights Act of 1968* authorizes the Secretary to issue certificates, not to exceed the value of SDR holdings, to the FRB in return for dollar amounts equal to the face value of certificates issued. We issue certificates to finance the acquisition of SDRs from other countries or to provide U.S. dollar resources to finance other ESF operations. Certificates issued are redeemed by us at such times and in such amounts as the Secretary may determine, and do not bear interest. We report certificates issued to the FRB at their face value which approximates their carrying value since, under the terms of the agreement, there is no set repayment date and no interest accrued while certificates remain outstanding.

N. REFUNDS PAYABLE

Refunds payable arise in the normal course of tax administration when it is determined that taxpayers have paid more than the actual taxes they owe. We record amounts concluded to be valid refunds owed to taxpayers as a liability

O. 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. The FECA program is administered by the DOL which pays valid claims and subsequently seeks reimbursements from us for these paid claims. Generally, we reimburse the DOL within two to three years once funds are appropriated. The FECA liability consists of two components. The first component is based on actual claims paid by the DOL but not yet reimbursed by us. The second component is the estimated liability for future workers compensation as a result of past events. These future workers' compensation estimates are generated by applying 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.

P. ANNUAL, SICK, AND OTHER LEAVE

We report annual and compensatory leave earned by our employees, but not yet used, as an accrued liability. We adjust the accrued balance annually to reflect current pay rates. Any portion of the accrued leave for which funding is not available is recorded as an unfunded liability. We expense sick and other leave as taken and do not record a liability for such amounts because employees do not vest in sick and other leave benefits.

Q. PENSION COSTS, OTHER RETIREMENT BENEFITS, AND OTHER POST-EMPLOYMENT BENEFITS

Federal Pension Costs, Other Retirement Benefits, and Other Post-Employment Benefits

We recognize the full cost of our employees' pension benefits, including recognizing imputed cost for the difference between the estimated service cost and the sum of participants' pension benefit withholdings and agency contributions. However, the Office of Personnel Management (OPM) rather than the Department recognizes the assets and liabilities associated with these benefits.

Most of our employees hired prior to January 1, 1984, participate in the Civil Service Retirement System (CSRS), and employees hired between January 1, 1984 and December 31, 1986 are covered under the CSRS Offset System, to which we contribute 7.0 percent and 7.5 percent of pay for regular and law enforcement employees, respectively. On January 1, 1987, the Federal Employees' Retirement System (FERS) went into effect pursuant to the *Federal Employees' Retirement System Act of 1986*, Public Law (P.L.) 99-335. FERS is a three tiered retirement system consisting of a Basic Benefit Plan, Thrift Savings Plan (TSP), and Social Security Benefits. For the FERS Basic Benefit Plan, we contribute between 11.9 percent and 13.7 percent for regular employees, and between 28.4 percent and 30.1 percent for law enforcement officers. The TSP under FERS is a 401(k)-type savings plan in which we automatically contribute one percent of base pay and match any employee contributions up to an additional four percent of base pay. For most employees hired after December 31, 1983, we also contribute the employer's matching share for Social Security.

Similar to federal retirement plans, OPM, rather than the Department, reports the assets and 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. We report the full cost of providing other retirement benefits (ORB). We also recognize an expense and a 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, one of our bureaus, OCC, separately sponsors a defined life insurance benefit plan for current and retired employees, and is the administrator for a private defined benefit retirement plan, the Pentegra Defined Benefit Plan (PDBP), that provides retirement, disability, and death benefits for certain retired employees who meet eligibility requirements. In addition to the TSP, the OCC separately sponsors a 401(k) plan.

District of Columbia Federal Pension and Judicial Retirement Plans

Pursuant to Title XI of the *Balanced Budget Act of 1997*, as amended, we became responsible for benefit payments to certain District of Columbia (D.C.) police officers, firefighters, teachers and judges under D.C. retirement plans. The actuarial cost method used to determine costs and actuarial liability for the retirement plans is the Individual Entry Age Normal Funding Method, which approximates the methodology specified by the Aggregate Entry Age Normal Actuarial Cost Method. The methodology bases actuarial liability on long-term economic assumptions. The pension benefit costs incurred by the plans are included on the Statement of Net Cost.

The economic assumptions used for the valuation of the D.C. Federal Pension and Judicial retirement plans differ from those used by the OPM for the following reasons: (i) the annual rate of salary increase assumptions are based on different plan member experience; (ii) the annual rate of inflation and cost-of-living adjustment assumptions are based on different statutory requirements (applicable Consumer Price Index [CPI] and period of calculation); and (iii) for the annual rate of investment return assumption, OPM and the D.C. Federal Pension and Judicial retirement plans use the same underlying yield curve but, unlike the D.C. Federal Pension plan, OPM converts to a single equivalent rate.

R. REVENUE AND FINANCING SOURCES

Our activities are financed either through exchange revenue we receive 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 collections from the public for the IRS costs to process installment agreements, letter ruling and determinations, and income verification. We recognize exchange revenue when earned; i.e., goods are delivered or services are rendered. We recognize revenue from reimbursable agreements when providing services. We record non-exchange revenues when received or when accrued due to a legal claim. We recognize appropriations used as financing sources when related expenses are incurred or assets are purchased.

We also incur certain costs paid in total or in part by other federal entities, such as pension costs, the FEHBP, and any un-reimbursed payments made from the Treasury Judgment Fund on our behalf. We recognize these subsidized costs on the Statement of Net Cost, and we recognize the imputed financing for these costs on the Statement of Operations and Changes in Net Position. As a result, there is no effect on net position. We also recognize other non-exchange financing sources, such as donations and transfers of assets without reimbursements, for the period in which they occurred on the Statement of Changes in Net Position.

We recognize revenue we receive from disposition of forfeited property as non-exchange revenue on the Statement of Operations and Changes in Net Position. We report costs related to the Forfeiture Fund program on the Statement of Net Cost. The TFF is the special fund account for depositing non-tax forfeiture proceeds received pursuant to laws enforced or administered by law enforcement bureaus that participate in the TFF. We report forfeited property balances in *Other Assets* on the Balance Sheet.

S. CUSTODIAL REVENUES AND COLLECTIONS

Custodial revenues and collections include cash we collected, primarily from 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 dedicated for certain trust funds. The Statement of Operations and Changes in Net Position is presented on the “modified accrual basis.” We recognize revenues as cash is collected, and record a “non-cash accrual adjustment” representing the net increase or decrease during the reporting period in net revenue-related assets and liabilities, mainly taxes receivable.

T. PERMANENT AND INDEFINITE APPROPRIATIONS

We use permanent and indefinite appropriations to disburse tax refunds, income tax credits, and child tax credits. We recognize refund payment funding as appropriations are used. Permanent indefinite authority for refund activity is available for an unlimited period of time in the amount necessary to cover the refund and/or

credit. We report tax refunds and credits as a custodial activity of the Department, since they are, in substance, a custodial revenue-related activity resulting from taxpayer overpayments of their tax liabilities.

We have two permanent and indefinite appropriations related to debt activity. One permanent and indefinite appropriation is used to pay interest on the public debt securities, and the other is used to redeem securities that are matured, called, or eligible for early redemption. These accounts are not annual appropriations and do not have refunds. We report debt redemption appropriations related to our liability on our Balance Sheet. We record interest appropriations at the beginning of the fiscal year and again at mid-year, if necessary, and we return any unused authority to the General Fund at the end of the fiscal year. Permanent indefinite authority for debt redemptions and related interest is available for an unlimited period of time.

We also have permanent and indefinite appropriations to fund increases in the projected subsidy costs of credit programs as determined by the re-estimation process required by the FCRA, and to also cover our renewable energy project.

Additionally, we have other permanent and indefinite appropriations to make certain payments on behalf of the U.S. government. We receive these appropriations to make payments to the FRB for fiscal services provided, and to the financial institutions for services provided as financial agents of the U.S. government. They also include appropriations provided to make other disbursements on behalf of the U.S. government, including payments made to various parties as a result of certain claims and judgments rendered against the U.S.

U. INCOME TAXES

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

V. USE OF ESTIMATES

We have made certain estimates and assumptions relating to the reporting of assets, liabilities, revenues, expenses, and the disclosure of contingent liabilities to prepare our financial statements. Actual results may differ from these estimates. Adverse changes in the outlook for the key assumptions underlying management's estimates may materially affect the results of our operations, cash flows and/or our financial position in future periods. Transactions subject to estimates principally include loan and credit program receivables, credit reform subsidy costs, investment in GSEs and other non-federal securities and related impairment, tax receivables, loan guarantees, depreciation, actuarial liabilities, cost and earned revenue allocations, as well as contingencies and any related recognized liabilities. The following is a discussion of certain significant transactions subject to estimation.

We account for all of our credit program receivables in accordance with credit reform accounting (refer to the accounting policy above entitled "*Credit Program Receivables, Net*"). These receivables are derived using credit reform modeling which is subject to the use of estimates and forecasts that have inherent uncertainty. We recognize the sensitivity of credit reform modeling to slight changes in certain model assumptions such as general economic conditions, specific stock price volatility of the entities in which we have an equity interest, estimates of expected default, and prepayment rates.

We use regular review of model factors, statistical modeling, and annual re-estimates to reflect the most accurate cost of the credit programs to the U.S. government. The purpose of re-estimates is to update original program subsidy cost estimates to reflect actual cash flow experience as well as changes in forecasts of future cash flows. We update forecasts of future cash flows based on actual program performance to date, additional information about the portfolio, additional publicly available relevant historical market data on securities performance, revised expectations for future economic conditions, and enhancements to cash flow projection methods.

We perform annual calculations, as of September 30, to assess our need for recording an estimated liability in accordance with SFFAS No. 5 related to our funding commitment to the GSEs under the SPSPAs. Liability recognition is predicated on the probable future occurrence of an excess of liabilities and minimum capital reserve amounts, as defined, over the assets of either GSE at the end of any reporting quarter. The occurrence of future GSE deficits, which ultimately determines our liability to the GSEs, is most sensitive to future changes in the housing price index and, to a lesser extent, future changes in guarantee fees received by the GSEs on single family mortgages and interest rates.

The annual valuation as of September 30 of the preferred stock and warrants comprising the “*Investment in Government Sponsored Enterprises*” line item on the Balance Sheet incorporates various forecasts, projections and cash flow analyses to develop an estimate of the assets’ fair value. The value of the senior preferred stock is estimated by first estimating the fair value of the total equity of each GSE (which, in addition to the senior preferred stock, is comprised of other equity instruments including common stock, common stock warrants, and junior preferred stock). The fair value of the total equity is based on a discounted cash flow valuation methodology, whereby the primary input is the present value of the projected quarterly dividend payments. The fair value of the GSEs’ other equity instruments is then deducted from its total equity, with the remainder representing the fair value of the senior preferred stock. The primary input into the warrants valuation is the market value of the shares of common stock of the GSEs which, along with the junior preferred stock, are traded on the over-the-counter (OTC) Bulletin Board. We evaluate the need for adjusting our OTC market-based valuation of the warrants for the effects, if any, of significant events occurring after the close of the market but before the end of the measurement date. We record any changes in valuation, including impairment, and disclose changes in accordance with SFFAS No. 7, *Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting*, as amended. Since the valuation is an annual process, we deem changes in valuation of the preferred stock and warrants as usual and recurring.

Estimation of such complex and long-duration receivables, investments, and contingencies is subject to uncertainty. It is possible that new developments will adversely impact the value of receivables, investments, and contingencies, as well as ultimate amounts we are required to fund. Except as expressly noted herein, we have not revalued or included in our estimates as of September 30, 2017 the effects of any new developments that may have occurred subsequent to September 30, 2017. Refer to the accounting policy entitled “*Pension Costs, Other Retirement Benefits, and Other Post-Employment Benefits*” above for additional discussion related to the estimation of actuarial liabilities.

W. OTHER-THAN-TEMPORARY IMPAIRMENTS

A decline in the market value (either due to credit, price, or currency) of any investment below cost that is deemed to be other-than-temporary is accounted for as an impairment, and the carrying value is reduced to fair value for financial reporting purposes. To determine whether an impairment is other-than-temporary, we consider whether we have the ability and intent to hold the investment until a market price recovery, and consider whether evidence indicating the cost of the investment is recoverable outweighs evidence to the contrary.

X. CREDIT, MARKET AND FOREIGN CURRENCY RISK

Credit risk is the potential, no matter how remote, for financial loss from a failure of a borrower or counterparty to perform in accordance with underlying contractual obligations. We take on possible credit risk when we make direct loans or guarantees to non-federal entities, provide credits to foreign entities, or become exposed to institutions which engage in financial transactions with foreign countries. Our following programs entail credit risk: monetary assets held; committed but undisbursed direct loans; funding commitment to the GSEs; GSE obligations obtained under the HFA initiative (the New Issue Bond Program); investments, loans, and other credit programs including the CDFI Fund programs, SBLF, and TARP.

Our activities generally focus on the underlying problems in the credit markets. We developed these programs to provide credit where borrowers are not able to get access to credit with reasonable terms and conditions. Because these programs attempt to correct for a market imperfection, it can expose us to potential costs and losses. Additional risk of costs and losses could result from terrorist attacks under the Terrorism Risk Insurance Program. The extent of the risk we assumed is described in more detail in Part 3 (A, B, C, and G) of this note and, where applicable, is factored into credit reform models and reflected in fair value measurements.

For *Emergency Economic Stabilization Act* (EESA) programs, the statute requires calculation of budgetary costs of the troubled assets and guarantees of troubled assets by adjusting the discount rate for market risks. We adjust our cost estimates for the TARP programs based on a MADR to reflect the additional return required by the market to compensate for variability around the expected losses reflected in the cash flows. Consistent with SFFAS No. 2, market risk relative to asset type is factored in the cash flow estimates. The inclusion of the MADR is the mechanism for deriving a fair value of the assets.

We face certain risks and uncertainties as a result of holding securities denominated in foreign currency. The price of holdings of such securities may widely fluctuate as a result of volatility in foreign currency markets and changes in real and perceived credit risk of our counterparties.

Y. FUNDS FROM DEDICATED COLLECTIONS

We account for revenues and other financing sources for funds from dedicated collections (FDC) separately from other funds. Such funds are financed by specifically identified revenues provided to the U.S. government by non-federal sources, often supplemented by federal and other financing sources, which remain available over time. Statute requires use of these specifically identified revenues and other financing sources for designated activities, benefits, or purposes. We apply the following criteria for purposes of designating funds as dedicated collections: (i) a statute committing the U.S. government to use specifically identified revenues and/or other financing sources that are originally provided to the U.S. government by a non-federal source only for designated activities, benefits, or purposes; (ii) explicit authority for the fund to retain revenues and/or other

financing sources not used in the current period for future use to finance the designated activities, benefits, or purposes; (iii) a requirement to account for and report on the receipt, use, and retention of the revenues and/or other financing sources that distinguishes the fund from the U.S. government's general revenues; and (iv) for funds comprised of both federal and non-federal sources, such funding is predominantly non-federal, or the non-federal funding is material to our financial statements.

Z. ALLOCATION TRANSFERS

We are 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 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. 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. However, OMB guidance requires the child to report the activity when we receive allocation transfers, as the child, from the Executive Office of the President (See Circular No.A-136, II.4.2, question 5 for two exceptions).

We allocate funds, as the parent, to the Department of Energy and HHS. Also, we receive allocation transfers, as the child, from the Agency for International Development, HHS, Department of Transportation, Executive Office of the President, and GSA.

AA. FIDUCIARY ACTIVITIES

Fiduciary activities are the collection or receipt, and the management, protection, accounting, investment, and disposition by the U.S. government of cash or other assets in which non-federal individuals or entities have an ownership interest that the U.S. government must uphold. Fiduciary cash and other assets are not assets of the U.S. government.

AB. RELATED PARTIES AND OTHER ENTITIES

The primary "related parties" with whom we conduct business are other federal agencies, mainly through the normal lending activities of the Fiscal Service and the FFB. We disclose these activities in the financial statements. Additionally, the Secretary serves on the Federal Housing Finance Oversight Board, and consults with the Director of FHFA on matters involving Fannie Mae and Freddie Mac. This provides us with an advisory role in the FHFA's actions as the conservator for Fannie Mae and Freddie Mac. We have no transactions with FHFA, but rather transact directly with the GSEs. We also utilize the services of the FRBs to execute a variety of transactions on behalf of the Fiscal Service and the ESF. Due to the magnitude and variety of services provided, the following provides an overview of the FRBs' purpose, governance, and the various services provided on our behalf.

Federal Reserve System

Congress, under the *Federal Reserve Act of 1913*, created the FR System. The FR System consists of the Federal Reserve Board of Governors (Board), the Federal Open Market Committee (FOMC), and the FRBs. Collectively, the FR System serves as the nation's central bank and is responsible for formulating and conducting monetary policy, issuing and distributing currency (Federal Reserve Notes), supervising and regulating financial institutions, providing nationwide payments systems (including large-dollar transfers of funds, automated clearinghouse [ACH] operations, and check collection), providing certain financial services to federal agencies and fiscal principals, and serving as the U.S. government's bank. Monetary policy includes actions undertaken by the FR System that influence the availability and cost of money and credit as a means of helping to promote national economic goals. The FR System also conducts operations in foreign markets in order to counter disorderly conditions in exchange markets or to meet other needs specified by the FOMC to carry out its central bank responsibilities. The FR System is not included in the federal budget. The FR System is considered an independent central bank, and the executive branch of the U.S. government does not ratify its decisions.

We interact with the FRBs in a variety of ways, including the following:

- The FRBs serve as our fiscal agent and depository, executing banking and other financial transactions on our behalf. We reimburse the FRBs for these services, the cost of which is included on the Statement of Net Costs.
- The FRBs hold Treasury and other federal securities in the FRBs' System Open Market Account (SOMA) for the purpose of conducting monetary policy.
- The FRBs hold gold certificates issued by the Department in which the certificates are collateralized by gold.
- The FRBs hold SDR certificates issued by the Department which are collateralized by SDRs.
- The FRBs are required by Board policy to transfer their excess earnings to us on behalf of the U.S. government.

We also consult with the FR System on matters affecting the economy and certain financial stabilization activities. We account for and disclose the above financial activities involving us in our financial statements. In accordance with SFFAC No. 2, we do not consolidate the FR Systems' assets, liabilities, and operations into our financial statements.

Federal Reserve System Structure

The Board is an independent regulatory organization governed by seven members appointed by the President and confirmed by the Senate. The full term of a Board member is 14 years, and the appointments are staggered so that one term expires on January 31 of each even-numbered year. The Board has a number of supervisory and regulatory responsibilities for institutions including, among others, state-chartered banks that are members of the FR System, bank holding companies, and savings and loan holding companies. In addition, the Board has general supervisory responsibilities for the 12 FRBs, and issues currency (Federal Reserve Notes) to the FRBs for distribution.

The FOMC is comprised of the seven Board members and five of the 12 FRB presidents. FOMC formulates and conducts monetary policy primarily through open market operations (the purchase and sale of certain securities in the open market), the principal tool of national monetary policy. These operations affect the amount of

reserve balances available to depository institutions, thereby influencing overall monetary and credit conditions. The 12 FRBs are chartered under the Federal Reserve Act, which requires each member bank to own the capital stock of its FRB. Each FRB has a board of directors that exercises supervision and control of each FRB, with three members appointed by the Board, and six board members elected by their member banks.

The FRBs participate in formulating and conducting monetary policy, distribute currency and coin, and serve as our fiscal agent, as well as the fiscal agent for other federal agencies and fiscal principals. Additionally, the FRBs provide short-term loans to depository institutions and loans to participants in programs or facilities with broad-based eligibility in unusual and crucial circumstances when approved by the Board and Secretary of the Treasury.

Federal Reserve System Assets and Liabilities

The FRBs hold Treasury and other securities in the SOMA for the purpose of conducting monetary policy. Treasury securities held by the FRBs totaled \$2.0 trillion and \$1.8 trillion as of September 30, 2017 and 2016, respectively. These assets are generally subject to the same market (principally interest-rate) and credit risks as other financial instruments. In the open market, the FR System purchases and sells Treasury securities as a mechanism for controlling the money supply.

The FRBs have deposit liabilities with Treasury and depository institutions. The FRBs issue Federal Reserve Notes, the circulating currency of the U.S., which are collateralized by the Treasury securities and other assets held by the FRBs.

Financial and other information concerning the FR System, including financial statements for the Board and the FRBs, may be obtained from the FR System website.

FRB Residual Earnings Transferred to the Department

FRBs generate income from interest earned on securities, reimbursable services provided to federal agencies, and the provision of priced services to depository institutions as specified by the *Monetary Control Act of 1980*. Although the FRBs generate earnings from carrying out open market operations, via the earnings on securities held in the SOMA account, their execution of these operations is for the purpose of accomplishing monetary policy rather than generating earnings. Each FRB is required by Board policy to transfer to us its residual (or excess) earnings after providing for the cost of operations, payment of dividends, and surplus funds not to exceed an FRB's allocated portion of an aggregate of \$10 billion for all FRBs in accordance with the provisions of, *Fixing America's Surface Transportation Act* (P.L. 114-94).

FRBs' residual earnings may vary due to, among other things, changes in the SOMA balance levels that may occur in conducting monetary policy. Under P.L. 114-94, if an FRB's earnings for the year are not sufficient to provide for the cost of operations, payment of dividends, or allocated portion of the \$10 billion aggregate surplus funds limitation, an FRB will suspend its payments to us until such earnings become sufficient. The FRB residual earnings are \$81.3 billion and \$115.7 billion for fiscal years ended September 30, 2017 and 2016, respectively. They constituted 2.3 percent and 3.3 percent of our total custodial revenues collected in FY 2017 and 2016, respectively. "*Taxes, Interest and Other Receivables, Net*" includes a receivable for FRB's residual

earnings which represents the earnings due to us as of September 30, but not collected by us until after the end of the month.

PART 3. OTHER NOTES TO THE CLOSING PACKAGE FINANCIAL STATEMENTS

(THE INFORMATION PROVIDED IN THIS SECTION IS DERIVED FROM THE DEPARTMENT'S AGENCY FINANCIAL REPORT FINANCIAL STATEMENT FOOTNOTES.)

A. FR NOTES REPORT NOTE 4A – DIRECT LOANS RECEIVABLE, NET (TEXT DATA)

We administer a number of programs designed to stabilize the nation's financial system and restore the flow of credit to consumers, businesses, and homeowners.

STATE AND LOCAL HOUSING FINANCE AGENCY PROGRAM (GSE SPONSORED)

Under the *Housing and Economic Recovery Act of 2008* (HERA), (P.L. 110-289), we, together with the FHFA, Fannie Mae, and Freddie Mac, created a program in October 2009 to provide support to HFAs. The HFA Program is comprised of the New Issue Bond Program (NIBP) that is designed to support low mortgage rates and expand resources for low- and middle- income borrowers to purchase or rent homes, making them more affordable over the long term. Under the terms of the NIBP, we purchased securities of Fannie Mae and Freddie Mac backed by new mortgage revenue bonds issued by HFAs. As of September 30, 2017 and 2016, the HFA net credit program receivable of \$4.4 billion and \$5.7 billion, respectively, included a positive subsidy allowance of \$669 million and \$791 million, respectively, which reflects our projection that the HFA program will result in a net cost to us after accounting for repayments, interest, and fees.

We performed a financial statement re-estimate of the NIBP program's cost as of September 30, 2017 and 2016. These re-estimates resulted in a downward re-estimate, or a decrease in the cost of the program, of \$98 million and \$38 million as of September 30, 2017 and 2016, respectively. The downward re-estimates in FY 2017 and 2016 were primarily driven by higher than estimated principal collections, and a higher prepayment curve used in the projection of future years' cash flows as a result of improved economic conditions.

SUMMARY TABLES

The following tables provide the net composition, subsidy cost, re-estimates, a reconciliation of subsidy cost allowances, and the components of the subsidy for each of our credit programs for the fiscal years ended September 30, 2017 and 2016. The tables also include budget subsidy rates pertaining only to the cohorts for the fiscal year presented. These rates cannot be applied to the direct loans disbursed during the current reporting year to yield the subsidy expense. The subsidy expense for new loans reported in 2017 and 2016 could result from disbursements of loans from both current year cohorts and prior year(s) cohorts, and also includes modifications and re-estimates. Amounts reported in the line item "*Net Credit Program Receivables*" are not necessarily the same as the proceeds that we would expect to receive from selling these assets.

(in millions)			2017	
	HFA	Other ⁽²⁾	TOTAL	
Credit Program Receivables, Net:				
Credit Program Receivables, Gross	\$ 5,032	\$ 973	\$	6,005
Subsidy Cost Allowance	(669)	(43)		(712)
Net Credit Program Receivables	\$ 4,363	\$ 930	\$	5,293
New Credit Program Loans Disbursed	\$ -	\$ 176	\$	176
Obligations for Loans Not Yet Disbursed	\$ -	\$ 866	\$	866
Reconciliation of Subsidy Cost Allowance:				
Balance, Beginning	\$ 791	-	103	894
Subsidy Cost for Disbursements	-	(3)		(3)
Fees, Interest and Dividend Revenue Received	160	38		198
Net Proceeds from Sales and Repurchases of Assets				
Less than Cost	-	(82)		(82)
Loans Written Off	-	(13)		(13)
Subsidy Allowance Amortized ⁽¹⁾	(184)	(34)		(218)
Balance, Ending, Before Re-estimates	767	9		776
Subsidy Re-estimates	(98)	34		(64)
Balance, Ending	\$ 669	\$ 43	\$	712
Re-estimates				
Interest on Re-estimate	\$ (25)	\$ 1	\$	(24)
Technical/Default Re-estimate	(73)	33		(40)
Total Re-estimates – Increase (Decrease) in	\$ (98)	\$ 34	\$	(64)
Subsidy Cost	\$ (98)	\$ 34	\$	(64)
Reconciliation of Subsidy Costs:				
Subsidy Cost for Disbursements	\$ -	\$ (3)	\$	(3)
Subsidy Re-estimates	(98)	34		(64)
Total Credit Program Receivables Subsidy Costs	\$ (98)	\$ 31	\$	(67)
Administrative Expense	\$ 1	\$ 8	\$	9

(in millions)			2016	
	HFA	Other ⁽³⁾	TOTAL	
Credit Program Receivables, Net:				
Credit Program Receivables, Gross	\$ 6,509	\$ 1,443	\$	7,952
Subsidy Cost Allowance	(791)	(103)		(894)
Net Credit Program Receivables	\$ 5,718	\$ 1,340	\$	7,058
New Credit Program Loans Disbursed	\$ -	\$ 213	\$	213
Obligations for Loans Not Yet Disbursed	\$ -	\$ 789	\$	789
Reconciliation of Subsidy Cost Allowance:				
Balance, Beginning	\$ 865	\$ 767	\$	1,632
Subsidy Cost for Disbursements	-	(4)		(4)
Subsidy Cost for Modifications	-	25		25
Fees, Interest, and Dividend Revenue Received	212	45		257
Net Proceeds from Sales, Repurchases, and Repayments				

of Assets Less than Cost	-	(37)	(37)
Subsidy Allowance Amortized ⁽¹⁾	(248)	(47)	(295)
Other	-	(547)	(547)
Balance, Ending, Before Re-estimates	829	202	1,031
Subsidy Re-estimates	(38)	(99)	(137)
Balance, Ending	\$ 791	\$ 103	\$ 894

Re-estimates

Interest on Re-estimate	\$ (9)	\$ (1)	\$ (10)
Technical/Default Re-estimate	(29)	(98)	(127)

Total Re-estimates – Increase (Decrease) in

Subsidy Cost	\$ (38)	\$ (99)	\$ (137)
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Reconciliation of Subsidy Costs:

Subsidy Cost for Disbursements	\$ -	\$ (4)	\$ (4)
Subsidy Cost for Modifications	-	25	25
Subsidy Re-estimates	(38)	(99)	(137)

Total Credit Program Receivables Subsidy Costs	\$ (38)	\$ (78)	\$ (116)
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Administrative Expense	\$ 2	\$ 9	\$ 11
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(1) Amount includes net interest income (expense) on borrowings from the Fiscal Service and financing account balance.

(2) CDFI Financial Assistance Direct Loan Program budget subsidy rates for Interest Differential and for Defaults were 1.56% and 9.97%, respectively.

(3) CDFI Financial Assistance Direct Loan Program budget subsidy rates for Interest Differential and for Defaults were 1.66%, and 10.72%, respectively.

B. FR NOTES REPORT NOTE 18 – CONTINGENCIES (TEXT DATA)

LEGAL CONTINGENCIES

We are a party in various administrative proceedings, legal actions, and claims, which may ultimately result in settlements or decisions adverse to the U.S. government. These contingent liabilities arise in the normal course of operations and their ultimate disposition is unknown. We disclose contingent liabilities where the conditions for liability recognition have not been met and the likelihood of unfavorable outcome is more than remote. We do not accrue for possible losses related to cases where we cannot estimate the potential loss or the likelihood of an unfavorable outcome is less than probable.

In some cases, a portion of any loss that may occur may be paid by our Judgment Fund, which is separate from our operating resources. For cases related to the *Contract Disputes Act of 1978* (P.L. 95-563) and awards under federal anti-discrimination and whistle-blower protection acts, we must reimburse the Judgment Fund from future appropriations.

In the opinion of our management and legal counsel, based on information available as of the date of this report, the expected outcome of other legal actions, individually or in the aggregate, will not have a materially adverse effect on our financial statements, except for the pending legal actions described below which may have a materially adverse impact on our financial statements depending on the outcomes of the cases.

Pending Legal Actions

- Tribal Trust Fund Cases:* Native American tribes have filed numerous cases in the U.S. District Courts seeking a declaration that the U.S. has not provided the tribes with a full and complete accounting of their trust funds, and also seeking an order requiring the U.S. government to provide such an accounting. In addition, there are a number of other related cases seeking damages in the U.S. Court of Federal Claims, which do not name us as a defendant. The U.S. government is currently in discussion with counsel representing most of the remaining plaintiff tribes with tribal trust fund cases pending against the U. S. about the feasibility of an out-of-court settlement. Plaintiff tribes in several of the pending cases have chosen to pursue active litigation, rather than settlement discussion, and the U.S. government is litigating those cases vigorously. We are unable to determine the likelihood of an unfavorable outcome or an estimate of potential loss at this time.
- GSE Related Cases:* A number of cases were filed in the U.S. Court of Federal Claims and U.S. District Courts in which the plaintiffs allege, among other things, that the U.S. government took their property and contractual rights as preferred and common stockholders when the third amendments to the SPSPAs between us and each GSE were executed in August 2012. One case also alleges that the U.S. government took plaintiffs' property and contractual rights when the GSEs were placed into conservatorship and entered into the SPSPAs with us in September 2008. In the U.S. Court of Federal Claims, the plaintiffs seek just compensation (damages) from the U.S. government. In the U.S. District Courts, the plaintiffs seek to set aside the third amendments to the SPSPAs as well as damages, and in some cases a declaration that the FHFA's structure violates the separation of powers. The U.S. District Court for the D.C. granted the defendants' motions to dismiss four cases pending in that court. On February 21, 2017, the U.S. Court of Appeals for the D.C. Circuit affirmed dismissal of all claims against the Department. On October 16, 2017, the plaintiff petitioned the Supreme Court for a writ of certiorari. An additional case in the U.S. District Court for the District of Columbia (D.C.) was dismissed and not appealed. Cases in the U.S. District Court for the Northern District of Illinois, the U.S. District Court for the Northern District of Iowa, the U.S. District Court for the Eastern District of Kentucky, and the U.S. District Court for the Southern District of Texas have been dismissed by the District Courts and appeals are pending. We are unable to determine the likelihood of an unfavorable outcome or an estimate of potential loss in these cases at this time.
- Starr International Co., Inc. v. United States:* The plaintiff, an American International Group, Inc. (AIG) shareholder, brought suit on behalf of two classes of shareholders. The suit alleges that the U.S. government violated the Fifth Amendment to the U. S. Constitution by illegally exacting or taking property without just compensation. One class, the Credit Agreement Shareholder Class, claimed the U.S. government violated the Fifth Amendment when it conveyed a majority share of AIG's equity and voting rights in connection with an \$85 billion loan to AIG during the 2008 financial crisis. Starr also asserted a Fifth Amendment violation on behalf of the second class, the Reverse Stock Split Shareholder Class, alleging that a June 2009 reverse stock split constituted a taking of the common stockholders' asserted right to a shareholder vote on whether to approve a reverse split of AIG's common stock. The U.S. Court of Federal Claims held that the Credit Agreement Shareholder Class prevails on liability, but recovers no damages, and that the Reverse Stock Split Shareholder Class does not prevail on liability or damages. Upon appeal, the U.S. Court of Appeals for the Federal Circuit overturned the lower court's finding with respect to the Credit Agreement Shareholder Class and held that the plaintiff did not have standing to bring the illegal exaction claim, since equity-acquisition claims belong exclusively to AIG and not to its shareholders. (AIG's board of directors declined to pursue any claims against the U.S. government in a

unanimous vote in January 2013.) The U.S. Court of Appeals for the Federal Circuit also affirmed the trial court's ruling on the reverse stock split claim. On October 6, 2017, the plaintiff petitioned the Supreme Court for a writ of certiorari. We are unable to determine the likelihood of an unfavorable outcome or make an estimate of potential loss at this time.

- *Unredeemed Savings Bonds Related Cases:* A number of plaintiffs filed claims in the U.S. Court of Federal Claims requesting that we redeem matured savings bonds not possessed by the applicable states, but which have registered owners with last known addresses in those states. We informed the applicable states we would not redeem these savings bonds since those states were not the registered owners of the bonds. On August 20, 2015, the U.S. Court of Federal Claims partially dismissed one claim and denied the U.S. government's motion to dismiss with respect to other claims. On August 8, 2017, the court ruled in favor of two states, and the U.S. government has appealed. We are unable to determine the likelihood of an unfavorable outcome or an estimate of potential loss at this time.
- *Adam Steele, Brittany Montrois, and Joseph Henschman v. United States:* The plaintiffs filed a class claim in the U.S. District Court for the District of Columbia seeking refunds of all user fees paid, plus interest, to obtain a preparer tax identification number (PTIN). Additionally, the plaintiffs seek to force us to cease charging a user fee to obtain a PTIN and asking for more information than is necessary to issue a PTIN. On June 1, 2017, the U.S. District Court for the D.C. found for the plaintiffs in the previously mentioned matters. On October 24, 2017, a motion for stay was filed and is awaiting a ruling as the U.S. government considers whether or not to appeal. We are unable to determine the likelihood of an unfavorable outcome or an estimate of potential loss at this time.
- *Anonymous Whistleblower Cases:* A number of whistleblower cases were filed in the U.S. Tax Court under seal, appealing the denial of an award by the IRS Whistleblower Office. The anonymous claimants allegedly provided confidential information about tax fraud committed by multiple taxpayers to the IRS. The U.S. Tax Court is currently holding these cases in abeyance until it determines the scope and standard of review it will follow. We are unable to determine the likelihood of an unfavorable outcome or an estimate of potential loss at this time.
- *American Recovery and Reinvestment Tax Act of 2009 (ARRA) Related Cases:* A number of cases were filed in the U.S. Court of Federal Claims alleging that the U.S. government violated statutory and regulatory mandates to make proper payments to plaintiffs under ARRA, Section 1603, for having placed certain energy properties into service. We have determined there is a reasonably possible likelihood of an unfavorable outcome in some of the cases. On October 28, 2016, the U.S. Court of Federal Claims entered judgment against the U. S. in the amount of \$207 million in one of the cases. The U.S. government appealed the judgment and the case remains in litigation. Additional related cases with alleged damages of approximately \$49 million have been filed. Another unrelated case with alleged damages of \$47 million remains in litigation.

Other Legal Actions: We are also involved in employment related legal actions (e.g., matters alleging discrimination and other claims before federal courts, the Equal Employment Opportunity Commission, and the Merit Systems Protection Board) for which an unfavorable outcome is reasonably possible, but for which an estimate of potential loss cannot be determined at this time. We do not expect that these cases will have a material adverse effect on our consolidated financial position or results.

OTHER CONTINGENCIES

Terrorism Risk Insurance Program

Congress originally enacted the *Terrorism Risk Insurance Act* in November 2002, to address market disruptions resulting from terrorist attacks on September 11, 2001. Most recently, the *Terrorism Risk Insurance Program Reauthorization Act of 2015* (P.L. 114-1) extended the Terrorism Risk Insurance Program (TRIP) until December 31, 2020. The TRIP helps to ensure available and affordable commercial property and casualty insurance for terrorism risk, and simultaneously allows private markets to stabilize. The authority to pay claims under the TRIP is activated when the Secretary (in consultation with the Secretary of the Department of Homeland Security and the Attorney General of the United States) certifies an “act of terrorism.” In the event of certification of an “act of terrorism,” insurers may be eligible to receive reimbursement from the U.S. government for associated insured losses – assuming an aggregate insured loss threshold (“program trigger”) has been reached – once a particular insurer has satisfied its designated deductible amount. For calendar years 2017 and 2016, the program trigger amount was \$140 million and \$120 million, respectively. This amount will increase by \$20 million annually through calendar year 2020. Insured losses above insurer deductibles will be shared between insurance companies and the U.S. government. The TRIP includes both mandatory and discretionary authority for Treasury to recoup federal payments made under the TRIP through policyholder surcharges under certain circumstances, and contains provisions designed to manage litigation arising from or relating to a certified act of terrorism. There were no claims under the TRIP as of September 30, 2017 or 2016.

C. FR NOTES REPORT NOTE 19 – COMMITMENTS (TEXT DATA)

Loan Commitments

Through the FFB, we make loan commitments with federal agencies, or private sector borrowers with loans guaranteed by federal agencies, to extend them credit for their own use (refer to Part 2.L). As of September 30, 2017 and 2016, we had loan commitments totaling \$12.7 billion and \$12.5 billion, respectively.

Multilateral Development Banks

On behalf of the U.S., we have subscribed to capital for certain MDBs, portions of which are callable under certain limited circumstances to meet the obligations of the respective MDB. There has never been, nor is there anticipated, a call on the U.S. commitment for these subscriptions.

Exchange Stabilization Agreement

The North American Framework Agreement (NAFA), which we signed in 1994, includes the Exchange Stabilization Agreement (ESA) with Mexico. Through the ESF, we have a swap line for \$3.0 billion with Mexico under the NAFA and its implementing ESA. The amounts and terms (including the assured source of repayment) of any borrowing under NAFA and ESA will have to be negotiated and agreed to before any actual drawing can occur. The ESA does provide sample clauses that state that transactions shall be exchange rate neutral for the ESF, and bear an interest rate based on that comparable to Treasury bills. There were no drawings outstanding on the ESF swap line as of September 30, 2017 and 2016.

IMF Commitments

The U.S. participates in the IMF through a quota subscription and the NAB which is a borrowing arrangement that supplements IMF resources. As of September 30, 2017 and 2016, the U. S. financial commitment under the U.S. quota was SDR 83.0 billion, which was equivalent to \$117.1 billion and \$115.7 billion, respectively. Its financial commitment under the NAB arrangement was SDR 28.2 billion as of September 30, 2017 and 2016, which was equivalent to \$39.9 billion and \$39.4 billion, respectively.

Housing Programs Under TARP

We design housing programs under TARP to provide stability for both the housing market and homeowners. These programs assist homeowners who are experiencing financial hardships to remain in their homes until their financial position improves or they relocate to a more sustainable living situation, and to obtain other assistance designed to prevent foreclosures. As of September 30, 2017 and 2016, we had committed up to \$37.4 billion and \$37.5 billion, respectively, for these programs. Outstanding commitments totaled \$10.8 billion and \$15.0 billion as of September 30, 2017 and 2016, respectively. For FY 2017 and 2016, payments made on behalf of the housing programs under TARP totaled \$4.1 billion and \$4.3 billion, respectively.

Commitment to GSEs

The SPSPAs between us and each GSE, which have no expiration date, provide for us to disburse funds to the GSEs if, at the end of any quarter, the FHFA determines that the liabilities exceed the GSE's assets. At September 30, 2017 and 2016, our maximum remaining potential commitment to the GSEs was \$258.1 billion. Refer to Note G for further information.

D. FR NOTES REPORT NOTE 22 – FUNDS FROM DEDICATED COLLECTIONS (TEXT DATA)

E. Bureau	Fund Code	Fund Title/Description
Exchange Stabilization Fund (ESF)		
ESF	020X4444	Exchange Stabilization Fund
Public Enterprise/Revolving Funds		
BEP	020X4502	Bureau of Engraving and Printing Fund
Mint	020X4159	Public Enterprise Fund
OCC	020X8413	Assessment Funds
IRS	020X4413	Federal Tax Lien Revolving Fund
Other FDC Funds		
Fiscal Service	020X5080	Gifts to Reduce Public Debt
Fiscal Service	020X5081	Presidential Election Campaign
Fiscal Service	020X8625	Gulf Coast Restoration Trust Fund
Fiscal Service	020X8902	Esther Cattell Schmitt Gift Fund
Fiscal Service	5805585	Travel Promotion Fund, Corp for Travel Promotion
Fiscal Service	580X5585	Travel Promotion Fund, Corp for Travel Promotion
Fiscal Service	020X5581	HOPE Reserve Fund

Fiscal Service	0205445002	Debt Collection Special Fund
Fiscal Service	0205445003	Debt Collection Special Fund
Fiscal Service	0201/25445	Debt Collection Special Fund
Fiscal Service	0202/35445	Debt Collection Special Fund
Fiscal Service	0203/45445	Debt Collection Special Fund
Fiscal Service	0204/55445	Debt Collection Special Fund
Fiscal Service	0205/65445	Debt Collection Special Fund
Fiscal Service	0206/75445	Debt Collection Special Fund
Fiscal Service	0207/85445	Debt Collection Special Fund
DO	020X8790	Gifts and Bequests Trust Fund
IRS	020X5510	Private Collection Agency Program
IRS	020X5433	Informant Reimbursement
IRS	020X5622	Special Compliance Personnel Program Account
OFR	020X5590	Financial Research Fund
TFF	020X5697	Treasury Forfeiture Fund
CDFI	020X8524	Capital Magnet Fund

Pursuant to the legal authority found in Section 10 of the *Gold Reserve Act of 1934*, as amended, the ESF may purchase or sell foreign currencies, hold U.S. foreign exchange and SDR assets, and may provide financing to foreign governments and foreign entities. The ESF accounts for and reports its holdings to the Fiscal Service on the Standard Form 224, “*Statement of Transactions*,” and provides other reports to Congress. Interest on SDRs in the IMF, investments in Treasury securities, and investments in foreign currency assets are ESF’s primary sources of revenue. The ESF’s earnings and realized gains on foreign currency assets represent inflows of resources to the government, and the interest revenues earned from U.S. Securities are the result of intra-departmental flows.

The BEP, Mint, OCC, and IRS operate “public enterprise/revolving funds” to account for all or some of their respective revenues and expenses. 31 USC 5142 established the Bureau of Engraving and Printing Fund for BEP to account for revenue and expenses related to the currency printing activities. P.L. 104-52 (31 USC 5136) established the Public Enterprise Fund for the 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 products and the sale of circulating coins to the FRB system. These revenues represent inflows of resources to the government. 12 USC 481 established the Assessment Funds for OCC. Revenue and financing sources are from the bank examinations and assessments for the oversight of the national banks, savings associations, and savings and loan holding companies. These non-appropriated funds contribute to the inflows of resources to the government to specifically fund these entities’ operations. 26 USC 7810 established the Federal Tax Lien Revolving Fund to account for revenue and expenses from the sale of property foreclosed upon by a holder of a lien. Such revenue represents inflows of resources to the federal government. There are minimal transactions with other government agencies.

There are other FDCs at several of our bureaus, such as donations to the Presidential Election Campaign Fund, gifts to reduce the public debt, and other enforcement related activities. Public laws and the U.S. Code established and authorized the use of these funds. Sources of revenues and other financing sources include contributions, cash and property forfeited in enforcement activities, public donations, and other allocations, all which represent inflows to the government.

FEDERAL INVESTMENTS IN TREASURY SECURITIES

The U.S. government does not set aside assets to pay future benefits or other expenditures associated with FDCs. Our bureaus and other federal agencies invest some of the funds that they collect from the public, if they have the statutory authority to do so, in Treasury securities. The Fiscal Service collects cash and makes deposits in the General Fund, which is then available for general government purposes.

When our bureaus or other federal agencies redeem these securities to make expenditures, the government finances those redemptions out of accumulated cash balances, by collecting taxes or other receipts, by borrowing from the public, or by curtailing expenditures. This is the same way that the government finances all other expenditures.

The securities are an asset to our bureaus and other federal agencies and a liability of the General Fund. Because our 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.

Our financial statements do not display the balances related to the investments made by our bureaus because the bureaus are subcomponents of the Department. However, the General Fund remains liable to the Fiscal Service for the invested balances and the Fiscal Service remains liable to the investing bureaus.

E. FR NOTES REPORT NOTE 6 AND 26 – PROPERTY, PLANT, AND EQUIPMENT AND HERITAGE ASSETS (TEXT DATA)

As of September 30, 2017 and 2016, Property, Plant, and Equipment, Net consisted of the following:

(in millions)	Depreciation		Service	Cost	Accumulated	2017
	Method	Life			Depreciation	Net Book Value
Buildings, Structures and Facilities	S/L	3 - 50 years		\$ 766	\$ (459)	\$ 307
Furniture, Fixtures and Equipment	S/L	2 - 20 years		2,831	(2,051)	780
Construction-in-Progress	N/A	N/A		103	-	103
Land and Land Improvements	N/A	N/A		18	(2)	16
Internal-Use Software in Use	S/L	2 - 15 years		3,574	(2,076)	1,498
Internal-Use Software in Development	N/A	N/A		181	-	181
Assets Under Capital Lease	S/L	2 - 25 years		21	(12)	9
Leasehold Improvements	S/L	2 - 25 years		415	(249)	166
Total				\$ 7,909	\$ (4,849)	\$ 3,060

(in millions)	Depreciation		Service	Cost	Accumulated	2016
	Method	Life			Depreciation	Net Book Value
Buildings, Structures and Facilities	S/L	3 - 50 years		\$ 766	\$ (446)	\$ 320
Furniture, Fixtures and Equipment	S/L	2 - 20 years		2,787	(2,023)	764
Construction-in-Progress	N/A	N/A		61	-	61
Land and Land Improvements	N/A	N/A		18	(2)	16
Internal-Use Software in Use	S/L	2 - 15 years		3,108	(1,789)	1,319
Internal-Use Software in Development	N/A	N/A		336	-	336
Assets Under Capital Lease	S/L	2 - 25 years		14	(10)	4
Leasehold Improvements	S/L	2 - 25 years		413	(228)	185
Total				\$ 7,503	\$ (4,498)	\$ 3,005

The service life ranges vary significantly due to the diverse nature of PP&E we hold.

We have 15 heritage assets, of which five are considered multi-use, for FY 2017 and 2016. The Treasury Complex (Main Treasury Building and Annex), declared a national historical landmark in 1972, is treated as a multi-use heritage asset and is expected to be preserved indefinitely. The buildings that house the Mint in Denver, San Francisco, Fort Knox, and West Point are also multi-use heritage assets and included on the National Register of Historic Places. Additionally, the Mint maintains heritage assets consisting of four coin collections and six historical artifacts.

F. FR NOTES REPORT NOTE 27 - FIDUCIARY ACTIVITIES (TEXT DATA)

Bureau	Fund Code	Authority	Fund Title/Description
Fiscal Service	020X6133	31 USC 1322	Payment of Unclaimed Monies

BEP	020X6513.013	31 USC 5119	Mutilated Currency Claims Funds
Fiscal Service	020X6045	31 USC 3328	Proceeds, Payments of Unpaid Checks
Fiscal Service	020X6048	31 USC 3329, 3330	Proceeds of Withheld Foreign Checks
Fiscal Service	020015X6078	50 APP. USC 2012	War Claims Fund, Foreign Claims Settlement Commission
Fiscal Service	020X6092	31 USC 1321	Debt Management Operations
Fiscal Service	020X6104	22 USC 1627	Albanian Claims Fund, Treasury
Fiscal Service	020X6210	22 USC 1623	Iraq Claims Settlement Fund
Fiscal Service	020X6309	22 USC 1627(a)	Libyan Claims Settlement Fund
Fiscal Service	020X6310	22 USC 1627(a)	Libyan Claims Settlement Fund
Fiscal Service	020X6312	22 USC 1627	Iranian Claims Settlement Fund
Fiscal Service	020X6314	22 USC 1644g	German Democrat Settlement Fund
Fiscal Service	020X6315	22 USC 1645h	Vietnam Claims Settlement Fund
Fiscal Service	020X6501.018	31 USC 3513	Small Escrow Amounts
Fiscal Service	020X6720	31 USC 3513	Small Difference Account for Deposit and Check Adjustments
Fiscal Service	020X6830	104 Stat. 1061	Net Interest Payments to/from State
Fiscal Service	020X6999	31 USC 3513	Accounts Payable, Check Issue Underdrafts
IRS	020X6737	90 Stat. 269-270	Internal Revenue Collections for Northern Mariana Island
IRS	020X6738	31 USC 3513	Coverover Withholdings-U.S. Virgin Islands
IRS	020X6740	31 USC 3515	Coverover Withholdings-Guam
IRS	020X6741	31 USC 3513	Coverover Withholdings-American Samoa
OAS	020X6317.001	22 USC 2431	Belize Escrow, Debt Reduction

“Payment of Unclaimed Monies” is a fund authorized by 31 USC 1322, permitting the Fiscal Service to collect unclaimed monies on behalf of the public. Our other fiduciary activities as listed above are included in All Other Fiduciary Funds.

Schedule of Fiduciary Activity

	2017			2016		
	Payment of Unclaimed Monies Fund	All Other Fiduciary Funds	Total Fiduciary Funds	Payment of Unclaimed Monies Fund	All Other Fiduciary Funds	Total Fiduciary Funds
(in millions)						
Fiduciary Net Assets, Beginning of						
the Year	\$ 647	\$ 132	\$ 779	\$ 608	\$ 133	741
Increases:						
Contributions to Fiduciary Net Assets	51	382	433	39	342	381
Investment earnings	-	-	-	-	1	1
Total Increases	51	382	433	39	343	382
Decreases:						
Disbursements to and on behalf of beneficiaries	(2)	(416)	(418)	-	(344)	(344)
Total Decreases	(2)	(416)	(418)	-	(344)	(344)
Net Increase (Decrease) in						
Fiduciary Assets	49	(34)	15	39	(1)	38
Fiduciary Net Assets, End of Year	\$ 696	\$ 98	\$ 794	\$ 647	\$ 132	779

Schedule of Fiduciary Net Assets

(in millions)	2017			2016		
	Payment of	All	Total	Payment of	All	Total
	Unclaimed	Other		Unclaimed	Other	
	Monies	Fiduciary	Fiduciary	Monies	Fiduciary	Fiduciary
Fund	Funds	Funds	Fund	Funds	Funds	
Fiduciary Net Assets						
Cash and Cash Equivalents	\$ 696	\$ 42	\$ 738	\$ 647	\$ 69	\$ 716
Investments	-	61	61	-	67	67
Other Assets	-	-	-	-	1	1
Total Fiduciary Assets	696	103	799	647	137	784
Less: Fiduciary Liabilities	-	(5)	(5)	-	(5)	(5)
Total Fiduciary Net Assets	\$ 696	\$ 98	\$ 794	\$ 647	\$ 132	\$ 779

G. FR NOTES REPORT NOTE 28B – FINANCING AND HOUSING MARKET STABILIZATION - LIABILITIES TO GOVERNMENT SPONSORED ENTERPRISES (GSEs) (TEXT DATA)

Congress established Fannie Mae and Freddie Mac as GSEs to support mortgage lending. A key function of the GSEs is to purchase mortgages, package those mortgages into securities, which are subsequently sold to investors, and guarantee the timely payment of principal and interest on these securities.

Leading up to the financial crisis, increasingly difficult conditions in the housing market challenged the soundness and profitability of the GSEs, thereby threatening to undermine the entire housing market. In response, Congress passed HERA (P.L. 110-289) in July 2008. This act created FHFA, with enhanced regulatory authority over the GSEs, and provided the Secretary with certain authorities intended to ensure the financial stability of the GSEs, if necessary. In September 2008, FHFA placed the GSEs under conservatorship, and we invested in the GSEs by entering into a SPSPA with each GSE. We took these actions to preserve the GSEs' assets, ensure a sound and solvent financial condition, and mitigate systemic risks that contributed to market instability. The purpose of such actions is to maintain the solvency of the GSEs so they can continue to fulfill their vital roles in the home mortgage market while the Administration and Congress determine what structural changes should be made to the housing finance system. Draws under the SPSPAs result in an increased investment in the GSEs as further discussed below.

Under the SPSPAs, we initially received from each GSE: (i) 1,000,000 shares of non-voting variable liquidation preference senior preferred stock with a liquidation preference value of \$1,000 per share, and (ii) a non-transferable warrant for the purchase, at a nominal cost, of 79.9 percent of common stock on a fully-diluted basis. The warrants expire on September 7, 2028. Under the amended SPSPAs, the quarterly dividend payment changed from a 10.0 percent per annum fixed rate dividend on the total liquidation preference (as discussed below) to an amount equivalent to the GSEs' positive net worth above a capital reserve amount. The capital reserve amount, which was initially set at \$3.0 billion for calendar year 2013, declines by \$600 million at the beginning of each calendar year thereafter until it reaches zero by calendar year 2018. On January 1, 2017

and 2016, the capital reserve amount had declined to \$600 million and \$1.2 billion for calendar years 2017 and 2016, respectively. The GSEs will not pay a quarterly dividend if their positive net worth is below their required capital reserve threshold. We received cash dividends of \$25.3 billion and \$11.5 billion during fiscal years ended September 30, 2017 and 2016, respectively.

The SPSPAs, which have no expiration date, provide for us to disburse funds to the GSEs if, at the end of any quarter, the FHFA determines that the liabilities of either GSE exceed its assets. Draws from the Department under the SPSPAs are designed to ensure that the GSEs maintain positive net worth, with a fixed maximum amount available to each GSE under this agreement, established as of December 31, 2012 (refer to the “Liabilities to GSEs” section below). Draws against the funding commitment of the SPSPAs do not result in the issuance of additional shares of senior preferred stock; instead, it increases the liquidation preference of the initial 1,000,000 shares by the amount of the draw. The combined cumulative liquidation preference totaled \$189 billion as of September 30, 2017 and 2016. There were no payments to the GSEs for the fiscal years ended September 30, 2017 and 2016.

ACCOUNTING TREATMENT

If we estimate a probable contingent liability to the GSEs, we will accrue and report this liability on our Balance Sheet, and fund the liability through our direct appropriations. We will report the liability accrual, if any, at its gross amount as reported within Non-Federal Gross Cost on the Statement of Net Cost.

If we make actual payments to the GSEs, they will result in increases to the U.S. government’s liquidation preference in the GSEs’ senior preferred stock, and thus represent General Fund exchange revenue reported on the Statement of Net Cost as Non-Federal Earned Revenue. Changes in the fair valuation of the GSE preferred stock and common stock warrants, and related dividends received, are General Fund-related costs and revenues which we report as Non-Federal Earned Revenue.

SENIOR PREFERRED STOCK AND WARRANTS FOR COMMON STOCK

In determining the fair value of the senior preferred stock and warrants for common stock, we relied on the GSEs’ public filings and press releases concerning their financial statements, as well as non-public, long-term financial forecasts, monthly summaries, quarterly credit supplements, independent research regarding preferred stock trading, independent research regarding the GSEs’ common stock trading on the OTC Bulletin Board, discussions with each of the GSEs and FHFA, and other information pertinent to the valuations. Because the instruments are not publicly traded, there is no comparable trading information available. The fair valuations rely on significant unobservable inputs that reflect assumptions about the expectations that market participants would use in pricing.

The fair value of the senior preferred stock considers the amount of forecasted dividend payments. The fair valuations assume that a hypothetical buyer would acquire the discounted dividend stream as of the transaction date. The fair value of the senior preferred stock decreased as of September 30, 2017 when compared to September 30, 2016, primarily reflecting a higher discount rate which was driven by a higher long-term Treasury rate (or risk-free rate), as well as an increase in the market value of the GSEs’ other equity securities that comprise their total equity (refer to Part 2.V).

Factors impacting the fair value of the warrants include the nominal exercise price and the large number of potential exercise shares, the market trading of the common stock that underlies the warrants as of September 30, the principal market, and the market participants. Other factors impacting the fair value include, among other things, the holding period risk related directly to the assumption of the amount of time that it will take to sell the exercised shares without depressing the market. The fair value of the warrants increased at the end of FY 2017, when compared to 2016, primarily due to increases in the market price of the underlying common stock of each GSE.

LIABILITIES TO GSEs

As part of the annual process undertaken by the Department, we prepare a series of long-term financial forecasts to assess, as of September 30, the likelihood and magnitude of future draws to be required by the GSEs under the SPSPAs within the forecast time horizon. We used 25-year financial forecasts prepared through years 2042 and 2041 in assessing if a contingent liability was required as of September 30, 2017 and 2016, respectively. If future payments under the SPSPAs are deemed to be probable within the forecast horizon, we will estimate and accrue a contingent liability to the GSEs to reflect the forecasted equity deficits of the GSEs. We will not discount this accrued contingent liability, nor will we take into account any of the offsetting dividends that we could receive, as the dividends, if any, would be owed directly to the General Fund. We will adjust such recorded accruals in subsequent years as new information develops or circumstances change.

Based on our annual assessment, we estimated there was no probable future funding draws as of September 30, 2017 and 2016, and thereby accrued no contingent liability. However, as of September 30, 2017, it is reasonably possible that market volatility or non-recurring events—for instance, changes to accounting policies that impact credit loss calculations or tax laws that affect the value of the GSEs’ deferred tax assets—could potentially cause the GSEs to generate quarterly losses and, therefore, result in future funding draws against our funding commitment. Due to challenges quantifying future market volatility or the timing, magnitude, and likelihood of non-recurring events, we could not estimate the total amount of this reasonably possible future funding liability as of September 30, 2017. At September 30, 2017 and 2016, the maximum remaining contractual commitment to the GSEs for the remaining life of the SPSPAs was \$258.1 billion.

In assessing the need for an estimated contingent liability, we rely on the GSEs’ public filings and press releases concerning their financial statements, monthly summaries, and quarterly credit supplements, as well as non-public, long-term financial forecasts, the FHFA House Price Index, discussions with each of the GSEs and FHFA, and other information pertinent to the liability estimates. The forecasts prepared in assessing the need for an estimated contingent liability as of September 30, 2017 include three potential wind-down scenarios, with varying assumptions regarding the timing as to when the GSEs would cease issuing new guaranteed mortgage-backed securities. The forecasts also assume a continued gradual wind-down of the retained portfolios (and corresponding net interest income) through 2018, as directed under the amended SPSPAs for each GSE to reduce the maximum balance of its retained mortgage portfolio by 15.0 percent per annum beginning December 31, 2013. The maximum balance of the GSEs’ retained mortgage portfolio was initially set at \$650 billion as of December 31, 2012, and the amended SPSPAs requires that we reduce this maximum balance to \$250 billion by December 31, 2018.

ESTIMATION FACTORS

Our forecasts concerning the GSEs may differ from actual experience. Estimated senior preferred values and future draw amounts will depend on numerous factors that are difficult to predict including, but not limited to, changes in government policy with respect to the GSEs, the business cycle, inflation, home prices, unemployment rates, interest rates, changes in housing preferences, home financing alternatives, availability of debt financing, market rates of guarantee fees, outcomes of loan refinancings and modifications, new housing programs, and other applicable factors.

FINANCIAL PERFORMANCE OF THE GSEs

The summarized unaudited aggregated financial condition of the GSEs as of September 30, 2017 and 2016, along with their summarized unaudited aggregated financial operating results for the nine months ended September 30, 2017 and 2016 were as follows:

(in millions)	2017	2016
Combined Assets		
Investment Securities	\$ 129,997	\$ 165,805
Mortgage Loans	4,997,651	4,831,397
Other	233,767	274,002
Total Combined Assets	5,361,415	5,271,204
Combined Liabilities		
Long-Term Debt	5,214,940	5,103,417
Other	137,577	160,101
Total Combined Liabilities	5,352,517	5,263,518
Combined Net Equity	\$ 8,898	\$ 7,686
For the Nine Months Ended September 30		
Combined Net Interest Income	\$ 26,285	\$ 25,984
Combined Benefit for Loan Losses	1,303	4,587
Combined Net Interest Income After Benefit for Loan Losses	\$ 27,588	\$ 30,571
Combined Net Income	\$ 17,542	\$ 10,246

We obtained this financial information from the GSEs' quarterly financial reports filed with the Securities and Exchange Commission. The financial information above excludes certain financial guarantees not directly reflected on the GSEs' balance sheets.

REGULATORY ENVIRONMENT

To date, Congress has not approved a plan to address the future of the GSEs, thus the GSEs continue to operate under the direction of their conservator, the FHFA, whose stated strategic goals for the GSEs are to: (i) maintain foreclosure prevention activities and credit availability to foster liquid, efficient, competitive, and resilient national housing finance markets; (ii) reduce taxpayer risk through increasing the role of private capital in the mortgage market; and (iii) build a new single-family securitization infrastructure.

The *Temporary Payroll Tax Cut Continuation Act of 2011* (P.L. 112-78) was funded by an increase of ten basis points in the GSEs' guarantee fees (referred to as "the incremental fees") which began in April 2012, and is

effective through October 1, 2021. The incremental fees are remitted to us and not retained by the GSEs and, thus, do not affect the profitability of the GSEs. For FY 2017 and 2016, the GSEs remitted to us the incremental fees totaling \$3.2 billion and \$2.8 billion, respectively.

H. FR NOTES REPORT NOTE 10A & 10B – FEDERAL DEBT SECURITIES HELD BY THE PUBLIC AND OTHER DEBT (OTHER IMPORTANT DISCLOSURE INFORMATION)

Treasury is responsible for administering the federal debt on behalf of the U.S. government. The federal debt includes borrowings from the public as well as borrowings from federal agencies. The federal debt does not include debt issued by other governmental agencies, such as the Tennessee Valley Authority or Department of Housing and Urban Development.

Debt held by the public primarily represents the amount the U.S. government has borrowed to finance cumulative cash deficits. In contrast, debt held by other federal agencies, primarily trust funds, represents balances of Treasury securities held by individual federal agencies with either the authority or the requirement to invest excess receipts in Treasury securities, with the principal and interest guaranteed by the full faith and credit of the U.S. government.

FEDERAL DEBT HELD BY OTHER FEDERAL AGENCIES

Certain federal agencies are allowed to invest excess funds in debt securities we issue on behalf of the U.S. government. The terms and the conditions of debt securities issued allow the U.S. government to meet its cash needs. The vast majority of debt securities are non-marketable securities issued at par value, but others are issued at market prices and interest rates that reflect market terms. The average intra-governmental interest rate for debt held by the federal entities, excluding Treasury Inflation-Protected Securities (TIPS) and Floating Rate Notes (FRNs), for both FY 2017 and 2016 was 2.8 percent. The average intra-governmental interest rate on TIPS for both FY 2017 and 2016 was 1.3 percent. The average interest rate represents the original issue weighted effective yield on securities outstanding at the end of the fiscal year.

FEDERAL DEBT HELD BY THE PUBLIC

We generally issue Treasury bills, notes, bonds, and TIPS to meet the borrowing needs of the U.S. government. We issue marketable bills at a discount or at par, and pay the par amount of the security upon maturity. The average interest rate on Treasury bills represents the original issue effective yield on securities outstanding at year end.

We issue marketable notes and bonds as long-term securities that pay semi-annual interest based on the securities' stated interest rates. We issue these securities at either par value or at an amount that reflects a discount or premium. The average interest rate on marketable notes and bonds represents the stated interest rate adjusted by any discount or premium on securities outstanding at year-end. We also issue TIPS that have interest and redemption payments tied to the CPI for all Urban Consumers, a widely used measurement of inflation. We adjust the principal for TIPS daily over the life of the security based on the CPI for all Urban Consumers. At maturity, TIPS are redeemed at the inflation-adjusted principal amount, or the original par value, whichever is greater. TIPS pay a semi-annual fixed rate of interest applied to the inflation-adjusted principal. The average interest rate on TIPS represents the stated interest rate on principal plus inflation,

adjusted by any discount or premium on securities outstanding as of the end of the fiscal year. The inflation-adjusted TIPS principal balance of federal debt held by the public included inflation of \$103.7 billion and \$90.8 billion as of September 30, 2017 and 2016, respectively.

We also issue marketable FRNs which pay interest quarterly based on the interest rate at the time of payment. The interest rate of FRNs can change over time and is indexed to the highest acceptable discount rate of the most recent 13-week marketable bill auction. Similar to marketable notes and bonds, we issue these securities at either par value or at an amount that reflects a discount or premium. The average interest rate on marketable FRNs represents the highest accepted discount rate of the most recent 13-week marketable auction as of September 30, adjusted by any discount or premium on securities outstanding as of that date.

Federal Debt Held by the Public includes federal debt held outside of the U.S. government by individuals, corporations, FRBs, state and local governments, foreign governments, and central banks. As of September 30, 2017, the FRBs had total holdings of \$2.0 trillion which: (i) excluded \$502.0 billion in Treasury securities used in overnight reverse repurchase transactions, and (ii) included a net of \$1.3 billion in Treasury securities held by the FRB as collateral for securities lending activities. As of September 30, 2016, the FRBs had total holdings of \$1.8 trillion which: (i) excluded \$713.9 billion in Treasury securities used in overnight reverse repurchase transactions, and (ii) included a net of \$0.7 billion in Treasury securities held by the FRB as collateral for securities lending activities. The FRB holds Treasury securities in the FRB SOMA for the purpose of conducting monetary policy.

STATUTORY DEBT LIMIT

Congress has provided us with statutory authority to take certain extraordinary measures in the event that the public debt nears the statutory debt limit and a delay in raising the statutory debt limit occurs. These measures authorize us to deviate from our normal debt management operations—which include the investment (or non-investment) of trust fund balances in Treasury securities—to avoid exceeding the statutory debt limit.

During the period of the delay in raising the statutory debt limit, we may undertake the following extraordinary measures: (i) suspend new issuances of Treasury securities to the Government Securities Investment Fund (G Fund) of the FERS TSP, the Civil Service Retirement and Disability Fund (Civil Service Fund), the Postal Service Retiree Health Benefits Fund (Postal Benefits Fund), and the ESF; (ii) redeem early a certain amount of Treasury securities held by the Civil Service Fund and Postal Benefit Fund; (iii) suspend new issuances of State and Local Government Series (SLGS) securities; (iv) utilize FFB to exchange outstanding Treasury securities held by the Civil Service Fund for non-Treasury securities; and (v) issue cash management bills to manage short-term financing needs.

When the period of delay in raising the statutory debt limit ends, we discontinue our use of extraordinary measures and resume our normal debt management operations. Furthermore, we are required by the relevant statutes, to issue to the G Fund, along with the OPM-administered Civil Service Fund and Postal Benefits Fund (the OPM funds), Treasury securities that bears such interest rates and maturity dates necessary to replicate the investments the funds would have held had the delay not occurred (the unissued securities). In addition, relevant statutes require us to pay these funds the related lost interest (foregone interest) on the unissued securities. While we may restore the ESF, relevant statutes do not permit us to pay the ESF interest lost during a period of delay.

A delay in raising the statutory debt limit occurred from March 16, 2015 until Friday, October 30, 2015. On Monday, November 2, 2015, Congress enacted the *Bipartisan Budget Act of 2015* (P.L. 114-74) which temporarily suspended the debt limit through March 15, 2017. Another delay in raising the debt limit occurred from March 16, 2017 until September 7, 2017. On September 8, 2017, Congress enacted the *Continuing Appropriations Act, 2018 and Supplemental Appropriations for Disaster Relief Requirements Act, 2017* (P.L. 115-56) which temporarily suspended the debt limit through December 8, 2017.

During the period March 16, 2015 through October 30, 2015, we undertook the extraordinary measures as described above. On November 2, 2015, when Congress temporarily suspended the debt limit, we resumed normal debt management operations. On this date, we restored unissued securities totaling \$352.6 billion, of which \$204.8 billion was restored to the G Fund and \$147.8 billion was restored to the two OPM funds. We also restored foregone interest totaling \$2.7 billion, of which \$1.7 billion was restored to the G Fund on the next interest payment date of November 3, 2015 and \$971 million was restored to the two OPM funds on the next semi-annual interest payment date of December 31, 2015. In addition, we reinvested the ESF and resumed issuance of SLGS securities.

During the period March 16, 2017 through September 7, 2017, we again departed from our normal debt management operations and undertook extraordinary measures to avoid exceeding the statutory debt limit. On September 8, 2017, when Congress temporarily suspended the debt limit, we discontinued the use of extraordinary measures and resumed normal debt management operations. On this date, we restored unissued securities totaling \$294.9 billion, of which \$192.6 billion was restored to the G Fund and \$102.3 billion was restored to the two OPM funds. We also restored foregone interest of \$1.6 billion to the G Fund on the next interest payment date of September 11, 2017. Foregone interest related to the unissued securities during the period of March 16, 2017 through September 7, 2017 for the two OPM funds, which totaled \$660 million through September 30, 2017, will be restored on the next semi-annual interest payable date of December 31, 2017.

OTHER DEBT AND INTEREST PAYABLE

Through FFB, we have outstanding borrowings and related accrued interest owed to the Civil Service Fund. At September 30, 2017 and 2016, FFB had outstanding borrowings of \$11.5 billion and \$13.1 billion, inclusive of \$86 million and \$101 million of accrued interest payable, respectively. During FY 2017 and 2016, FFB paid \$1.6 billion and \$2.0 billion in principal, respectively. The outstanding borrowings at September 30, 2017 had stated interest rates that ranged from 2.25 percent to 4.63 percent per annum, and an effective interest rate of 2.97 percent. The outstanding borrowings at September 30, 2016 had stated interest rates that ranged from 2.25 percent to 4.63 percent per annum, and an effective interest rate of 3.08 percent. Maturity dates ranged from June 30, 2018 to June 30, 2029 for outstanding borrowings at September 30, 2017, and from June 30, 2017 to June 30, 2029 for outstanding borrowings at September 30, 2016.

I. FR NOTES REPORT NOTE 2 – CASH AND OTHER MONETARY ASSETS (RESERVE POSITION IN THE INTERNATIONAL MONETARY FUND AND RELATED LOANS AND INTEREST RECEIVABLE)

The U.S. participates in the IMF through a quota subscription and certain borrowing arrangements that supplement IMF resources.

As a result of the *Consolidated Appropriations Act, 2016* (P.L. 114-113) we obtained appropriation warrants to cover the full amount of the commitment made to the IMF and received current indefinite authority to maintain the U.S. dollar equivalent of the SDR funding commitment levels. The IMF transactions—other than related interest earnings and cost estimates for U.S. quota and New Arrangements to Borrow (NAB) adjustments—are not reported as budgetary resources and uses.

RESERVE POSITION IN THE INTERNATIONAL MONETARY FUND

We pay quota subscriptions partly through the transfer of reserve assets, such as foreign currencies or SDRs, which are international reserve assets created by the IMF, and partly by making domestic currency available as needed through a non-interest-bearing letter of credit. This letter of credit, issued by us and maintained by the FRBNY, represents our available commitment to the IMF which may be drawn upon by the IMF.

Transfers to the IMF under the U.S. quota do not result in net budgetary outlays as they constitute an exchange of monetary assets in which the U.S. receives an equal offsetting claim on the IMF in the form of an increase in the U.S. reserve position in the IMF. Similarly, when the IMF repays dollars to the U.S., no net budgetary receipt results because the U.S. reserve position declines concurrently in an equal amount. The U.S. reserve position is an interest-bearing asset like other international reserve assets held by the U.S., and is available at any time to meet U.S. funding needs.

The U.S. quota is denominated in SDRs. As of September 30, 2017 and 2016, the U.S. quota in the IMF was SDR 83.0 billion. The equivalent U.S. dollar value of the U.S. quota consisted of the following:

(in millions)	2017	2016
Letter of Credit ⁽¹⁾	\$ 105,627	\$ 106,116
Reserve Position	11,509	9,570
Total U.S. Quota in the IMF	\$ 117,136	\$ 115,686

¹ Letter of Credit amounts include approximately 0.25 percent of the U.S. quota held in cash in an IMF account at the FRBNY.

Fluctuations in the value of the U.S. dollar with respect to the SDR result in valuation changes in dollar terms for the U.S. quota. We periodically adjust this balance to maintain the SDR value of the U.S. quota as required by the IMF Articles of Agreement. As of September 30, 2017 and 2016, the U.S. quota reflects a net upward adjustment in value of \$1.5 billion and a net downward adjustment in value of \$648 million, respectively, due to the depreciation and appreciation of the U.S. dollar against the SDR, respectively.

LOANS AND INTEREST RECEIVABLE

In addition to quota subscriptions, the IMF maintains borrowing arrangements to supplement its resources in order to forestall or cope with an impairment of the international monetary system when IMF liquidity is low. The U.S. has the authority to participate in two such arrangements – the NAB and the General Arrangements to Borrow (GAB). When the U.S. transfers funds to the IMF under these supplemental borrowing

arrangements, the U.S. receives in exchange a liquid and interest-bearing claim on the IMF. As of September 30, 2017 and 2016, the IMF had not utilized the GAB.

In accordance with P.L. 114-113, the NAB participation as of September 30, 2017 and 2016 was SDR 28.2 billion, which was equivalent to \$39.9 billion and \$39.4 billion respectively. As of September 30, 2017 and 2016, under the U.S. NAB arrangement with the IMF, there was \$7.4 billion and \$8.6 billion, respectively, of U.S. loans outstanding.

J. FR NOTES REPORT NOTE 15 – OTHER LIABILITIES (D.C. FEDERAL PENSION AND JUDICIAL RETIREMENT ACTUARIAL LIABILITY)

Title XI of the *Balanced Budget Act of 1997*, as amended intended to relieve the D.C. government of the burden of unfunded pension liabilities transferred to the District by the U.S. government in 1979. To fulfill our responsibility, we manage two funds — the D.C. Teachers', Police Officers', and Firefighters' Federal Pension Fund (the D.C. Federal Pension Fund) and the District of Columbia Judicial Retirement and Survivors' Annuity Fund (the Judicial Retirement Fund). We are required to make annual amortized payments from the General Fund to the D.C. Federal Pension Fund and the Judicial Retirement Fund. The D.C. Federal Pension Fund benefit payments relate to creditable service performed on or before June 30, 1997, while the Judicial Retirement Fund benefit payments relate to all creditable service.

A reconciliation of the combined actuarial pension liability for the D.C. Federal Pension Fund and the Judicial Retirement Fund as of September 30, 2017 and 2016 is as follows:

(in millions)	2017	2016
Beginning Liability Balance	\$ 8,836	\$ 8,849
Pension Expense:		
Normal Cost	6	6
Interest on Pension Liability During the Year	102	136
Actuarial (Gains) Losses During the Year:		
From Experience	26	(94)
From Discount Rate Assumption Change	428	385
From Other Assumption Changes	(164)	107
Total Pension Expense	398	540
Less Amounts Paid	(552)	(553)
Ending Liability Balance	\$ 8,682	\$ 8,836

Additional Information (\$ in millions):	D.C. Federal Pension Fund	Judicial Retirement Fund	2017 Total
Amount Received from the General Fund	\$ 452 \$	16 \$	468
Annual Rate of Investment Return Assumption	0.71% - 4.03%	0.71% - 4.03%	
Future Annual Rate of Inflation and Cost-Of-Living Adjustment:			
Police Officers	1.82%	N/A	
Firefighters	1.82%	N/A	
Teachers	1.86%	N/A	
Judicial	N/A	1.69%	
Future Annual Rate of Salary Increases:			
Police Officers	1.80%	N/A	
Firefighters	2.20%	N/A	
Teachers	3.00%	N/A	
Judicial	N/A	1.08%	

Additional Information (\$ in millions):	D.C. Federal Pension Fund	Judicial Retirement Fund	2016 Total
Amount Received from the General Fund	\$ 461 \$	14 \$	475
Annual Rate of Investment Return Assumption	1.12% - 4.17%	1.12% - 4.17%	
Future Annual Rate of Inflation and Cost-Of-Living Adjustment:			
Police Officers	1.87%	N/A	
Firefighters	1.87%	N/A	
Teachers	1.90%	N/A	
Judicial	N/A	1.99%	
Future Annual Rate of Salary Increases:			
Police Officers	2.00%	N/A	
Firefighters	2.20%	N/A	
Teachers	3.00%	N/A	
Judicial	N/A	1.15%	

PART 4. OTHER CLOSING PACKAGE MATTERS

The Department's reclassified financial statements (as reported in GTAS) and footnotes (as reported in the GFRS) for FY 2017 and FY 2016 are presented in accordance with the TFM issued by Fiscal Service. Due to updates in the TFM reporting requirements for FY 2017, there are differences between the FY 2017 and FY 2016 presentation of certain footnotes in the GFRS.

**U.S. Department of the Treasury
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GF007 - Other Data Report**

Other Data: 01	Taxes	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	RSI and Other Information
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: A	Section Name: Taxes (SSFAS No.7, par. 67.1 & 69.1)	Line Attributes: Dollars
		Rounding Method: Millions
		Decimal: Zero

Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Estimated realized value of compliance assessments as of the end of the period	Debit	74,000	74,000	74,000	0
2		Estimated realizable value of pre-assessment work-in-progress	Debit				
3	I	Changes in 1 above	Debit				
4	I	Changes in 2 above	Debit				
5	I	Other claims for refunds not yet accrued but likely to be paid when administrative actions are completed	Debit			7,100	-7,100
6		Estimated payout (including principal and interest) of other claims for refunds pending judicial review by the federal c	Debit	8,200			
7		Estimated payout of other claims for refunds under appeal	Debit	2,200			
8		Management's best estimate of unasserted claims for refunds	Debit				
9	I	Changes in 5 above	Debit				
10	I	Changes in 6 above	Debit				
11		Amount of assessments written off that continue to be statutorily	Debit	111,000	139,000	139,000	0

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Other Data: 01	Taxes	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: RSI and Other Information	
Status: Complete	I = Inactive Line		

Tab: Other Data Info.

Section: A	Section Name: Taxes (SSFAS No.7, par. 67.1 & 69.1)	Line Attributes: Dollars	
		Rounding Method: Millions	Decimal: Zero

Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
		collectible (excluded from accounts receivable)					

Line Description	Question	Answer
Other Data Info - Estimated realized value of compliance assessments as of the end of the period (2017 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000.00 between the current fiscal year and prior fiscal year. (Unaudited)	No variance exists between 2017 and 2016 for this line.
Other Data Info - Amount of assessments written off that continue to be statutorily collectible (excluded from accounts receivable) (2017 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000.00 between the current fiscal year and prior fiscal year. (Unaudited)	This variance is not material to the Department's consolidated financial statements.

Section: B	Section Name: Provide the following amount if a range is estimable and not included in Sec. A (SFFAS No. 7 pars. 67-69)	No Data: YES	Line Attributes: Dollars	
			Rounding Method: User-Defined	Decimal: User-Defined

Line	Status	Line Description	NB	CY Low	CY High	PY Low	PY High
1		Estimated realizable value of pre-assessment work-in-progress	Debit				
2	I	Changes in line 1 above	Debit				
3		Management's best estimate of unasserted claims for refunds	Debit				
4	I	Changes in line 3 above	Debit				

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Other Data: 01	Taxes	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	RSI and Other Information
Status: Complete	I = Inactive Line		

Tab: Other Data Info.

Section: C	Section Name: Tax Gap - Enter amounts that relate to tax gap (SFFAS No. 7, par 69.2), as described below.	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Millions	

Line	Status	Line Description	NB	CY Low	CY High	PY Low	PY High
1		Tax gap estimate	Debit		458,000		458,000
2		Gross tax gap estimated to be collected	Debit		52,000		

Threshold	Question	Answer
Line Description Other Data Info - Tax gap estimate (CY High)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000.00 between the current fiscal year and prior fiscal year. (Unaudited)	No variance exists between 2017 and 2016 for this line item.

Section: D	Section Name: Underreported Gross Tax Gap - Enter the percentage of the underreported gross tax gap for the current FY.	Line Attributes: Percent
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Line	Status	Line Description	NB	Current FY
1		Percentage of underreported gross tax gap	N/A	84.5000

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Other Data: 01	Taxes	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	RSI and Other Information
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: E	Section Name: Tax Expenditure Estimates - Enter amounts that relate to major tax expenditure estimates (SFFAS No. 52, par 9)	No Data: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Millions	

Line	Status	Line Description	NB	2017	2018	2019	2020	2021
1			Debit					
2			Debit					
3			Debit					
4			Debit					
5			Debit					

Tab: Other Text Data

Section: A	Section Name: Taxes (SSFAS No.7, par. 67.1 & 69.1)
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Line	Question	Answer
1	Provide the explicit definitions of estimated amounts of the size of the tax gap. (SFFAS No. 7, pars. 67.1 & 69.2)	The estimated gross tax gap of \$458 billion is the amount of true tax liability not paid voluntarily and/or timely. There are three primary sources of noncompliance: (1) nonfiling tax gap (the tax not paid on time by those who do not file required returns on time); (2) underreporting tax gap (the net understatement of tax on timely filed returns); and (3) underpayment tax gap (the amount of tax reported on timely filed returns not paid on time).
2	Provide the appropriate explanation of the limited reliability of the estimates of the size of the tax gap. (SFFAS No. 7, pars. 67.1 & 69.2)	Unlike prior tax gap estimates that pertain to a single tax year, these estimates reflect an average compliance rate and average annual tax gap for the tax years 2008 - 2010. This approach was selected as it provides more reliable tax gap estimates by category and source of noncompliance.
3	Provide cross-references to portions of the tax gap due from identified noncompliant taxpayers and importers. (SFFAS No. 7, pars. 67.1 & 69.2)	N/A
4	Provide the estimates of the annual tax gap (amounts should specifically define whether it includes or excludes estimates of tax due on illegally-earned revenue). (SFFAS No. 7, pars. 67.1 & 69.2)	N/A
5	Disclose the amounts by which trust funds may be over- or under-funded in comparison with the requirements of law, if reasonable estimable can be made. (SFFAS No. 7, pars. 67.1 & 69.2)	N/A
6	Describe the general magnitude of tax expenditures and their impact on federal revenues during the fiscal year (SFFAS No. 52, par. 10).	N/A
7	Provide the source in which the tax expenditure estimates were originally published, and how that	N/A

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Other Data: 01	Taxes	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	RSI and Other Information
Status: Complete		I = Inactive Line	

Tab: Other Text Data

Section: A **Section Name:** Taxes (SSFAS No.7, par. 67.1 & 69.1)

Line	Question	Answer
	information can be obtained (SFFAS No. 52, par. 10).	

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Other Data: 08	Stewardship Investments	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: N/A	
Status: Complete	I = Inactive Line		

Tab: Other Data Info.

Section: A	Section Name: Investments in Non-Federal Physical Property (SFFAS No. 8, par 87)	No Data: YES	Line Attributes: Dollars	Decimal: User-Defined
			Rounding Method: User-Defined	

Line	Status	Line Description	NB	2017 - SEPTEMBER
1			Debit	
2			Debit	
3			Debit	
4			Debit	
5			Debit	
6		Other	Debit	

Section: B	Section Name: Research and Development: Investments in Development (SFFAS No. 8, par. 100)	No Data: YES	Line Attributes: Dollars	Decimal: User-Defined
			Rounding Method: User-Defined	

Line	Status	Line Description	NB	2017 - SEPTEMBER
1			Debit	
2			Debit	
3			Debit	
4			Debit	
5			Debit	
6		Other	Debit	

**U.S. Department of the Treasury
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Other Data: 08	Stewardship Investments	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	N/A
Status: Complete	I = Inactive Line		

Tab: Other Data Info.

Section: C	Section Name: Investment in Human Capital (SFFAS No. 8, par 94)	No Data: YES	Line Attributes: Dollars	Decimal: User-Defined
			Rounding Method: User-Defined	

Line	Status	Line Description	NB	2017 - SEPTEMBER
1			Debit	
2			Debit	
3			Debit	
4			Debit	
5			Debit	
6		Other	Debit	

Section: D	Section Name: Research and Development: Investments in Basic Research (SFFAS No. 8, par.100)	No Data: YES	Line Attributes: Dollars	Decimal: User-Defined
			Rounding Method: User-Defined	

Line	Status	Line Description	NB	2017 - SEPTEMBER
1			Debit	
2			Debit	
3			Debit	
4			Debit	
5			Debit	
6		Other	Debit	

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Other Data: 08	Stewardship Investments	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: N/A	
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: E	Section Name: Research and Development: Investments in Applied Research (SFFAS No. 8, par 100)	No Data: YES	Line Attributes: Dollars	Decimal: User-Defined
			Rounding Method: User-Defined	

Line	Status	Line Description	NB	2017 - SEPTEMBER
1			Debit	
2			Debit	
3			Debit	
4			Debit	
5			Debit	
6		Other	Debit	

Tab: Other Text Data

Section: A	Section Name: Investments in Non-Federal Physical Property (SFFAS No. 8, par 87)	No Data: YES
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Line	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 physical property used in the "Other Data Info" tab (SFFAS No.8 par. 87).	

Tab: Other Text Data

Section: B	Section Name: Research and Development: Investments in Development (SFFAS No. 8, par. 100)	No Data: YES
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Line	Question	Answer
1	Provide a description of the major programs of federal investments in development used in the "Other Data Info" tab. (SFFAS No. 8, par. 100)	

Tab: Other Text Data

Section: C	Section Name: Investment in Human Capital (SFFAS No. 8, par 94)	No Data: YES
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Line	Question	Answer
1	Provide a description of the major education and training programs considered federal investments in human capital used in the "Other Data Info" tab (SFFAS No. 8, par. 94).	

**U.S. Department of the Treasury
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Other Data: 08	Stewardship Investments	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	N/A
Status: Complete		I = Inactive Line	

Tab: Other Text Data

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

Line	Question	Answer
1	Provide a description of the major programs of federal investments in basic research used in the "Other Data Info" tab (SFFAS No. 8, par. 100).	

Tab: Other Text Data

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

Line	Question	Answer
1	Provide a description of the major programs of federal investments in applied research used in the "Other Data Info" tab (SFFAS No. 8, par. 100).	

**U.S. Department of the Treasury
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Other Data: 09	Deferred Maintenance and Repairs	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	N/A
Status: Complete	I = Inactive Line		

Tab: Other Data Info.				
Section: A	Section Name: Cost Estimate (SFFAS No. 42, par. 16)	No Data: YES	Line Attributes: Dollars	Decimal: User-Defined
			Rounding Method: User-Defined	
Line	Status	Line Description	NB	Current FY D
1		General property, plant, and equipment	N/A	
2		Heritage assets	N/A	
3		Stewardship land	N/A	

Tab: Other Text Data		
Section: A	Section Name: Cost Estimate (SFFAS No. 42, par. 16)	No Data: YES
Line	Question	Answer
1	Provide a description of what constitutes deferred maintenance and repairs.	
2	Provide a description of how deferred maintenance and repairs are measured.	

**U.S. Department of the Treasury
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Other Data: 11	Tax Burden (to be completed only by Treasury) (SFFAS No. 7, par. 69.1)	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	Other Information Section A
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: A	Section Name: Taxable Returns-Individual Income Tax Returns for Tax Year 2015	Line Attributes: Units
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Line	Status	Line Description	NB	AGI
1		Under \$15,000	N/A	35,824,000.0000
2		\$15,000 under \$30,000	N/A	30,043,000.0000
3		\$30,000 under \$50,000	N/A	26,539,000.0000
4		\$50,000 under \$100,000	N/A	32,802,000.0000
5		\$100,000 under \$200,000	N/A	18,533,000.0000
6		\$200,000 under \$500,000	N/A	5,428,000.0000
7		\$500,000 or more	N/A	1,324,000.0000

Section: B	Section Name: Individual AGI and Income Tax information - Individual Income Tax Returns for Tax Year 2015	Line Attributes: Dollars	Rounding Method: Millions	Decimal: Zero
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Line	Status	Line Description	NB	AGI	Total income tax
1		Under \$15,000	Debit	61,630	2,033
2		\$15,000 under \$30,000	Debit	662,661	18,468
3		\$30,000 under \$50,000	Debit	1,040,372	57,698
4		\$50,000 under \$100,000	Debit	2,339,474	205,693
5		\$100,000 under \$200,000	Debit	2,506,498	316,350
6		\$200,000 under \$500,000	Debit	1,546,515	299,832
7		\$500,000 or more	Debit	2,053,160	557,817

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

Other Data: 11	Tax Burden (to be completed only by Treasury) (SFFAS No. 7, par. 69.1)	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	Other Information Section A
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: C	Section Name: Individual Average AGI and Average Income Tax Information-Individual Income Tax Returns for Tax Year 2015	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Whole-Dollars	

Line	Status	Line Description	NB	Average AGI per return D	Average income tax per return D
1		Under \$15,000	N/A	1,720	57
2		\$15,000 under \$30,000	N/A	22,057	615
3		\$30,000 under \$50,000	N/A	39,202	2,174
4		\$50,000 under \$100,000	N/A	71,321	6,271
5		\$100,000 under \$200,000	N/A	135,245	17,070
6		\$200,000 under \$500,000	N/A	284,914	55,238
7		\$500,000 or more	N/A	1,550,725	421,312

Section: D	Section Name: Income Tax as a Percentage of AGI-Individual Income Tax Returns for Tax Year 2015	Line Attributes: Percent
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Line	Status	Line Description	NB	AGI
1		Under \$15,000	N/A	3.3000
2		\$15,000 under \$30,000	N/A	2.8000
3		\$30,000 under \$50,000	N/A	5.5000
4		\$50,000 under \$100,000	N/A	8.8000
5		\$100,000 under \$200,000	N/A	12.6000
6		\$200,000 under \$500,000	N/A	19.4000
7		\$500,000 or more	N/A	27.2000

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

Other Data: 11	Tax Burden (to be completed only by Treasury) (SFFAS No. 7, par. 69.1)	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	Other Information Section A
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: E	Section Name: Income Subject to Tax & Total Income Tax After Credits-Corporation Income Tax Returns for Tax Year 2014	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Millions	

Line	Status	Line Description	NB	Income subject to tax	Total income tax after credits
1		Zero Assets	Debit	16,236	5,347
2		\$1 under \$500	Debit	8,728	1,786
3		\$500 under \$1,000	Debit	3,787	918
4		\$1,000 under \$5,000	Debit	13,567	4,080
5		\$5,000 under \$10,000	Debit	8,587	2,802
6		\$10,000 under \$25,000	Debit	13,741	4,526
7		\$25,000 under \$50,000	Debit	12,827	4,170
8		\$50,000 under \$100,000	Debit	15,225	4,919
9		\$100,000 under \$250,000	Debit	32,119	8,303
10		\$250,000 under \$500,000	Debit	29,921	9,453
11		\$500,000 under \$2,500,000	Debit	120,328	35,316
12		\$2,500,000 or more	Debit	1,126,109	254,458

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

Other Data: 11	Tax Burden (to be completed only by Treasury) (SFFAS No. 7, par. 69.1)	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	Other Information Section A
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: F	Section Name: Percentage of Income Tax After Credits to Taxable Income-Corporation Income for Tax Year 2014	Line Attributes: Percent
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Line	Status	Line Description	NB	Income Subject to Tax
1		Zero Assets	N/A	32.9000
2		\$1 under \$500	N/A	20.5000
3		\$500 under \$1,000	N/A	24.2000
4		\$1,000 under \$5,000	N/A	30.1000
5		\$5,000 under \$10,000	N/A	32.6000
6		\$10,000 under \$25,000	N/A	32.9000
7		\$25,000 under \$50,000	N/A	32.5000
8		\$50,000 under \$100,000	N/A	32.3000
9		\$100,000 under \$250,000	N/A	25.9000
10		\$250,000 under \$500,000	N/A	31.6000
11		\$500,000 under \$2,500,000	N/A	29.3000
12		\$2,500,000 or more	N/A	22.6000

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

Other Data: 12	Other information	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	N/A
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: A	Section Name: Estimated amounts that may be paid out as other claims for tax refunds. (SFFAS No. 7, par. 67)	Line Attributes: Dollars	
		Rounding Method: Millions	Decimal: Zero

Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes
1	I	Estimated payout (including principal and interest) for claims pending judicial review by the federal courts	Debit			4,662	-4,662
2	I	Claims under appeal	Debit			2,266	-2,266

Section: B	Section Name: Other information related to taxes (to be completed only by Treasury)	Line Attributes: Dollars	
		Rounding Method: Millions	Decimal: Zero

Line	Status	Line Description	NB	Current FY	Prior FY	Previously Reported
1		Amount of Additional Child Tax Credit	Debit	19,408	20,188	
2		Amount of Earned Income Tax Credit (EITC) Refunds	Debit	59,749	60,579	
3		Amount of Health Care Tax Credit	Debit	25	12	
4		Amount of Individual Alternative Minimum Tax AMT Credit	Debit	0	2	
5		Amount of First-Time Homebuyer Credit	Debit			
6		Amount of Corporate Alternative Minimum Tax (AMT) Credit	Debit	626	108	
7		Amount of American Opportunity Tax Credit	Debit	3,469	3,993	
8		Amount of Making Work Pay Credit	Debit			
9		Amount of Build	Debit	3,629	3,646	

**U.S. Department of the Treasury
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Other Data: 12	Other information	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	N/A
Status: Complete	I = Inactive Line		

Tab: Other Data Info.

Section: B	Section Name: Other information related to taxes (to be completed only by Treasury)	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Millions	

Line	Status	Line Description	NB	Current FY	Prior FY	Previously Reported
		America and Recovery Zone Bonds				
10		Amount of Qualified Zone Academy Bonds	Debit	52	58	
11		Amount of Qualified School Construction Bonds	Debit	673	746	
12		Amount of Qualified Energy Conservation Bonds	Debit	40	36	
13		Amount of New Clean Renewable Energy Bonds	Debit	40	38	
14		Amount of COBRA Credit	Debit			
15		Amount of Adoption Tax Credit	Debit			
16		Amount of Small Business Health Insurance Tax Credit	Debit	7	15	
17		Amount of Therapeutic Discovery Grants	Debit			
18		Amount of Premium Tax Credit	Debit	28,544	23,051	
19		Amount of Cost Sharing Reduction	Debit	6,270	4,952	
20		Amount of Other	Debit	5,478	4,354	

Threshold		
Line Description	Question	Answer
Other Data Info - Amount of Other (Current FY)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000.00 between the current fiscal year and prior	The variance is not material to the Department's consolidated financial statements.

**U.S. Department of the Treasury
Bureau of the Fiscal Service
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GF007 - Other Data Report**

Other Data: 12	Other information	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: N/A	
Status: Complete			

I = Inactive Line

Tab: Other Data Info.

Section: B	Section Name: Other information related to taxes (to be completed only by Treasury)	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Millions	

Threshold

Line Description	Question	Answer
Other Data Info - Amount of Additional Child Tax Credit (Current FY)	fiscal year. (Unaudited) Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000.00 between the current fiscal year and prior fiscal year. (Unaudited)	The variance is not material to the Department's consolidated financial statements.
Other Data Info - Amount of Earned Income Tax Credit (EITC) Refunds (Current FY)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000.00 between the current fiscal year and prior fiscal year. (Unaudited)	The variance is not material to the Department's consolidated financial statements.
Other Data Info - Amount of Health Care Tax Credit (Current FY)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000.00 between the current fiscal year and prior fiscal year. (Unaudited)	The variance is not material to the Department's consolidated financial statements.
Other Data Info - Amount of Corporate Alternative Minimum Tax (AMT) Credit (Current FY)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000.00 between the current fiscal year and prior fiscal year. (Unaudited)	The variance is not material to the Department's consolidated financial statements.
Other Data Info - Amount of American Opportunity Tax Credit (Current FY)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000.00 between the current fiscal year and prior fiscal year. (Unaudited)	The variance is not material to the Department's consolidated financial statements.
Other Data Info - Amount of Build America and Recovery Zone Bonds (Current FY)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000.00 between the current fiscal year and prior fiscal year. (Unaudited)	The variance is not material to the Department's consolidated financial statements.
Other Data Info - Amount of Qualified Zone Academy Bonds (Current FY)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000.00 between the current fiscal year and prior fiscal year. (Unaudited)	The variance is not material to the Department's consolidated financial statements.
Other Data Info - Amount of Qualified School Construction Bonds (Current FY)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000.00 between the current fiscal year and prior fiscal year. (Unaudited)	The variance is not material to the Department's consolidated financial statements.
Other Data Info - Amount of Small Business Health Insurance Tax Credit (Current FY)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000.00 between the current fiscal year and prior	The variance is not material to the Department's consolidated financial statements.

**U.S. Department of the Treasury
Bureau of the Fiscal Service
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GF007 - Other Data Report**

Other Data: 12	Other information	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	N/A
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: B	Section Name: Other information related to taxes (to be completed only by Treasury)	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Millions	

Threshold

Line Description	Question	Answer
Other Data Info - Amount of Premium Tax Credit (Current FY)	fiscal year. (Unaudited) Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000.00 between the current fiscal year and prior fiscal year. (Unaudited)	The variance is not material to the Department's consolidated financial statements.
Other Data Info - Amount of Cost Sharing Reduction (Current FY)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000.00 between the current fiscal year and prior fiscal year. (Unaudited)	The variance is not material to the Department's consolidated financial statements.

Tab: Other Text Data

Section: B	Section Name: Other information related to taxes (to be completed only by Treasury)
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Line	Question	Answer
1	Provide a description of the line item(s) included in Section B Line 20 "Other"	Other includes Basic Health Program of \$4,330 and Interest on Tax Refunds of \$1,148.

**U.S. Department of the Treasury
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GF007 - Other Data Report**

Other Data: 15	Budget Deficit Reconciliation	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: N/A	
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: A	Section Name: Operating Revenue to Budget Receipts (All entities must complete Sections A and B)	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Millions	

Line	Status	Line Description	NB	Budget Receipts	D	Operating Revenue	C	Difference Budget Receipts vs Operating Revenue	Cust Collections Trans to GF or Rec Agency	Cust Collections Received D from Collecting Agency	C	Adj Diff Between Budget Rec vs Operating Rev
1		Individual income tax and tax withholdings	N/A	1,587,123		2,587,304		-1,000,181	2,587,304			1,587,123
2		Corporation income taxes	N/A	297,048		293,634		3,414	293,634			297,048
3		Unemployment taxes	N/A			8,125		-8,125				-8,125
4		Excise taxes	N/A	20,294		83,277		-62,983	83,277			20,294
5		Estate and gift taxes	N/A	22,768		22,733		35	22,733			22,768
6		Customs duties	N/A	24,304		0		24,304	0			24,304
7		Other taxes and receipts (non-federal)	N/A	83,707		96,470		-12,763	100,013			87,250
8		Miscellaneous Earned revenue	N/A		1	0		1	0			1
9		Total	N/A	2,035,245		3,091,543		-1,056,298	3,086,961			2,030,663

Section: B	Section Name: Net Outlays to Statement of Budgetary Resources	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Millions	

Line	Status	Line Description	NB	CY - MTS net outlays- Table 5	D	CY - Agency SBR budgetary net outlays	C	CY - Difference
1		Net Outlays (gross outlays less offsetting collections and distributed offsetting receipts)	N/A	553,748		420,519		133,229

**U.S. Department of the Treasury
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GF007 - Other Data Report**

Other Data: 15	Budget Deficit Reconciliation	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: N/A	
Status: Complete	I = Inactive Line		

Tab: Other Data Info.

Section: C	Section Name: Earned Revenue to Undistributed Offsetting Receipts-Employer Share, Employee Retirement (STATE, DOD and OPM only)	No Data: YES	Line Attributes:
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Line	Status	Line Description	NB	CY - MTS undistributed offsetting receipts-Table 5	CY - Earned Revenue reported on agency PAR	CY - Difference

Section: D	Section Name: Operating Revenue to Undistributed Offsetting Receipts	No Data: YES	Line Attributes: Dollars Rounding Method: User-Defined Decimal: User-Defined
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Line	Status	Line Description	NB	MTS undistributed offsetting receipts-Table 5 D	Misc earned revenue reported on SOCNP or SCA C	Difference
2		Spectrum auction proceeds	N/A			
3		Spectrum relocation activities	N/A			

Tab: Other Text Data

Section: A	Section Name: Operating Revenue to Budget Receipts (All entities must complete Sections A and B)
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Line	Question	Answer
1	Collecting agencies provide the closing package line in which the custodial transfer-out (disposition of collection) was recorded and the trading partner code.	Line 5.7 Other Taxes and Receipts (Puerto Rico - \$370) Line 8.4 Non-Entity Collections Transferred to General Fund - \$3,086,199
2	Receiving agencies provide the closing package line in which the custodial transfer-in/revenue was recorded and the trading partner code.	N/A
3	Provide a detailed description of the differences including: Treasury account symbol, dollar amounts, a reference to where these amounts can be traced, and whether this difference will be	1) IRS does not record Warrant JV's on the SBR but the MTS does record these amounts as collections. These represent a majority of the differences: a) Individual taxes - \$1,137,104;

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Other Data: 15	Budget Deficit Reconciliation	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	N/A
Status: Complete		I = Inactive Line	

Tab: Other Text Data

Section: A **Section Name:** Operating Revenue to Budget Receipts (All entities must complete Sections A and B)

Line	Question	Answer
	resolved next FY.	b) Unemployment taxes - \$8,284 c) Excise - \$62,600 2) Refund classification differences for TAS 020X0903 \$863 3) Customs duties belong to DHS still under Treasury \$24,304 4) Tax credits \$127,999 The differences are valid due to different presentations

Tab: Other Text Data

Section: B **Section Name:** Net Outlays to Statement of Budgetary Resources

Line	Question	Answer
1	Provide a detailed description of the differences including: Treasury account symbol, dollar amounts, a reference to where these amounts can be traced, and whether this difference will be resolved next FY.	Treasury does not include the Revenue (tax credits) on the SBR - \$128,824 Distributed offsetting receipts differences are associated with non-Treasury ALCs in a Treasury distributed receipt account - \$765 Treasury amounts included on other lines of the MTS (lines 4346, 4348, 5115, 5117, 5120, 5335, and 5570) - \$3,449 The differences are valid due to different presentations.

Tab: Other Text Data

Section: C **Section Name:** Earned Revenue to Undistributed Offsetting Receipts- Employer Share, Employee Retirement (STATE, DOD and OPM only) **No Data:** YES

Line	Question	Answer
1	Provide a cross-reference to intragovernmental earned revenue reported in PAR/AFR in the "Agency Notes" field.	
2	Provide a detailed description of the differences including: Treasury account symbol, dollar amounts, a reference to where these amounts can be traced, and whether this difference will be resolved next FY.	

Tab: Other Text Data

Section: D **Section Name:** Operating Revenue to Undistributed Offsetting Receipts **No Data:** YES

Line	Question	Answer
1	Provide a detailed description of the differences including: Treasury account symbol, dollar amounts, a reference to where these amounts can be traced, and whether this difference will be	

**U.S. Department of the Treasury
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Other Data: 15	Budget Deficit Reconciliation	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	N/A
Status: Complete	I = Inactive Line		

Tab: Other Text Data

Section: D	Section Name: Operating Revenue to Undistributed Offsetting Receipts	No Data: YES
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Line	Question	Answer
	resolved next FY.	

**U.S. Department of the Treasury
Bureau of the Fiscal Service
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GF007 - Other Data Report**

Other Data: 16	Components of Loans and Equity Investments Receivable	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1, 7 & 9	
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: A	Section Name: Components of Direct Loans Receivable, Gross-Current FY	Line Attributes: Dollars	
		Rounding Method: Millions	Decimal: Zero

Line	Status	Line Description	NB	CY-Federal Direct Student Loans	CY-Electric Loans	CY-Rural Housing Service	CY-Federal Family Education Loan	CY-Water and Environmental Loans	CY-Farm Loans
1		Direct Loans Receivable, Gross-Beginning of Year	Debit						
2		Disbursements (loans made/securities purchased)	Debit						
3		Repayments	Debit						
4		Losses	Debit						
5		Write-offs	Debit						
6		Capitalized interest	Debit						
7		Capitalized dividends	Debit						
8		Other	Debit						
9		Direct Loans receivable, gross-end of the year	N/A						
Line	Status	Line Description	NB	CY-Export-Import Bank Loans	CY-International Monetary Fund	CY-Housing and Urban Development	CY-Telecommunication loans	CY-All other loans receivable	Total
1		Direct Loans Receivable, Gross-Beginning of Year	Debit					17,336	17,336
2		Disbursements (loans made/securities purchased)	Debit					175	175
3		Repayments	Debit					-3,490	-3,490
4		Losses	Debit					-92	-92
5		Write-offs	Debit					-13	-13
6		Capitalized interest	Debit						
7		Capitalized dividends	Debit						
8		Other	Debit						
9		Direct Loans	N/A					13,916	13,916

**U.S. Department of the Treasury
Bureau of the Fiscal Service
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GF007 - Other Data Report**

Other Data: 16	Components of Loans and Equity Investments Receivable	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1, 7 & 9	
Status: Complete		I = Inactive Line	

Tab: Other Data Info.									
Section: A		Section Name: Components of Direct Loans Receivable, Gross-Current FY				Line Attributes: Dollars			
						Rounding Method: Millions		Decimal: Zero	
Line	Status	Line Description	NB	CY-Export-Import Bank Loans	CY-International Monetary Fund	CY-Housing and Urban Development	CY-Telecommunication loans	CY-All other loans receivable	Total
		receivable, gross-end of the year							

Section: B		Section Name: Components of Loan Guarantees, Gross-Current FY				Line Attributes: Dollars			
						Rounding Method: Millions		Decimal: Zero	
Line	Status	Line Description	NB	CY-Federal Family Education Loans	CY-Federal Housing Administration Loans	CY-Veterans Housing Benefit Program	CY-Export-Import Bank Loans	CY-Small Business Loans	CY-Israeli Loan Guarantee Program
1		Guaranteed Loans, gross-beginning of the year	Debit						
2		Disbursements (loans made/securities purchased)	Debit						
3		Repayments	Debit						
4		Other	Debit						
5		Guaranteed Loans, gross-end of the year	N/A						

Line	Status	Line Description	NB	CY-Federal Ship Financing Fund	CY-Rural Housing Service	CY-Business and Industry Loans	CY-Export Credit Guarantee Programs	CY-All other Guaranteed loans	CY-Total
1		Guaranteed Loans, gross-beginning of the year	Debit					3	3
2		Disbursements (loans made/securities purchased)	Debit						

**U.S. Department of the Treasury
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Other Data: 16	Components of Loans and Equity Investments Receivable	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	1, 7 & 9
Status: Complete		I = Inactive Line	

Tab: Other Data Info.										
Section: B		Section Name: Components of Loan Guarantees, Gross-Current FY				Line Attributes: Dollars				
						Rounding Method: Millions		Decimal: Zero		
Line	Status	Line Description	NB	CY-Federal Ship Financing Fund	CY-Rural Housing Service	CY-Business and Industry Loans	CY-Export Credit Guarantee Programs	CY-All other Guaranteed loans		CY-Total
3		Repayments	Debit							
4		Other	Debit					-1		-1
5		Guaranteed Loans, gross-end of the year	N/A					2		2

Section: C		Section Name: Credit reform subsidy re-estimate and loan modification amounts, in whole dollars				Line Attributes: Dollars				
						Rounding Method: Millions		Decimal: Zero		
Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	One Year Preceding the Prior FY				
1		Credit reform subsidy re-estimate amounts in whole dollars	Credit	-64	-137	33				
2		Subsidy income, in whole dollars	Credit	-1						
3		Loan Modifications, in whole dollars	Credit	0	25	0				

Tab: Other Text Data		
Section: A		Section Name: Components of Direct Loans Receivable, Gross-Current FY
Line	Question	Answer
1	Provide details regarding the programs reported in Section A and B that comprise amounts reported in the "all other Loans Receivable" column.	All other Loans Receivable is largely comprised of the state and local Housing Finance Agency (HFA) Direct loan program gross receivable balance (NIBP) and New Arrangements to Borrow (NAB) Direct Loans. See also FR Notes (GF006) Note 4A Direct Loans Receivable, Net.
2	Provide a detailed description of the amounts reported in Section A and B that comprise the "Other" line.	The Section A "Other" line has a zero balance; Section B "Other" represents the Office of Financial Stability's, Federal Housing Administration (FHA) -Refinance Pogram.

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Other Data: 16	Components of Loans and Equity Investments Receivable	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	1, 7 & 9
Status: Complete	I = Inactive Line		

Tab: Other Text Data

Section: A **Section Name:** Components of Direct Loans Receivable, Gross-Current FY

Line	Question	Answer
3	Provide details regarding the programs reported in Section B that comprise amounts reported in the "all other Guaranteed Loans" column.	The only program reported is the FHA-Refinance Program under the Troubled Asset Relief Program (TARP) authority.
4	Provide a detailed description of the amounts reported in Section B that comprise the "Other" line	The "Other" line in Section B represents upward (downward) net subsidy reestimates for the FHA-Refinance Program.
5	Provide details regarding credit reform subsidy re-estimates reported in Section C line 1, including a cross-reference to agency PAR	The variance in the subsidy re-estimate is largely attributable to a \$60 million increase in the FY 2017 downward subsidy re-estimate for the Housing Finance Agency (HFA) program. Subsidy re-estimates are reported in Treasury's AFR Note 9. See also Note 31 Part 3.A
6	Provide details regarding any subsidy income reported in Section C line 2, including a cross-reference to agency PAR	Subsidy Income reported is a result of net downward reestimates for the Office of Financial Stability, FHA Refinance Program.
7	Provide details regarding any loan modification reported in Section C line 3, including a cross-reference to agency PAR.	There were no loan modifications for FY 2017.
8	Provide any other relevant information pertaining to this note including a cross-reference to agency PAR.	See Note 31 Part 3A

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Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	N/A
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: A	Section Name: Asset Value for Oil and Gas Proved Resources - Offshore (SFFAS No. 38, pars. 15, 21)	No Data: YES	Line Attributes: Dollars	Decimal: User-Defined
			Rounding Method: User-Defined	

Line	Status	Line Description	NB	2017 - SEPTEMBER	D	2016 - SEPTEMBER	D
1		Oil and Lease Condensate	N/A				
2		Natural Gas, Wet After Lease Separation	N/A				
3			N/A				
4			N/A				
5			N/A				

Section: B	Section Name: Asset Value for Oil and Gas Proved Reserves - Onshore (SFFAS No. 38, pars. 15, 21)	No Data: YES	Line Attributes: Dollars	Decimal: User-Defined
			Rounding Method: User-Defined	

Line	Status	Line Description	NB	2017 - SEPTEMBER	D	2016 - SEPTEMBER	D
1		Oil and Lease Condensate	N/A				
2		Natural Gas, Wet After Lease Separation	N/A				
3			N/A				
4			N/A				
5			N/A				

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Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	N/A
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: C	Section Name: Quantity of Oil and Gas Proved Reserves - Offshore (SFFAS No. 38, par. 28e)	No Data: YES	Line Attributes: Units
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Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER
1		Oil and Lease Condensate	N/A		
2		Natural Gas, Wet After Lease Separation	N/A		
3			N/A		
4			N/A		
5			N/A		

Section: D	Section Name: Quantity of Oil and Gas Proved Reserves - Onshore (SFFAS No. 38, par. 28e)	No Data: YES	Line Attributes: Units
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Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER
1		Oil and Lease Condensate	N/A		
2		Natural Gas, Wet After Lease Separation	N/A		
3			N/A		
4			N/A		
5			N/A		

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Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	N/A
Status: Complete	I = Inactive Line		

Tab: Other Data Info.					
Section: E	Section Name: Average of the Regional Average Prices for Oil and Gas Proved Reserves - Offshore (SFFAS No. 38, par. 28e)	No Data: YES	Line Attributes: Dollars	Rounding Method: User-Defined	Decimal: User-Defined

Line	Status	Line Description	NB	2017 - SEPTEMBER	D	2016 - SEPTEMBER	D
1		Oil and Lease Condensate	N/A				
2		Natural Gas, Wet After Lease Separation	N/A				
3			N/A				
4			N/A				
5			N/A				

Section: F	Section Name: Average of the Regional Average Prices for Oil and Gas Proved Reserves - Onshore (SFFAS No. 38, par. 28e)	No Data: YES	Line Attributes: Dollars	Rounding Method: User-Defined	Decimal: User-Defined
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Line	Status	Line Description	NB	2017 - SEPTEMBER	D	2016 - SEPTEMBER	D
1		Oil and Lease Condensate	N/A				
2		Natural Gas, Wet After Lease Separation	N/A				
3			N/A				
4			N/A				
5			N/A				

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GF007 - Other Data Report**

Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	N/A
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: G	Section Name: Average Royalty Rate for Oil and Gas Proved Reserves - Offshore (SFFAS No. 38, par. 28e)	No Data: YES	Line Attributes: Percent
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Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER
1		Oil and Lease Condensate	N/A		
2		Natural Gas, Wet After Lease Separation	N/A		
3			N/A		
4			N/A		
5			N/A		

Section: H	Section Name: Average Royalty Rate for Oil and Gas Proved Reserves - Onshore (SFFAS No. 38, par. 28e)	No Data: YES	Line Attributes: Percent
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Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER
1		Oil and Lease Condensate	N/A		
2		Natural Gas, Wet After Lease Separation	N/A		
3			N/A		
4			N/A		
5			N/A		

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Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	N/A
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: I	Section Name: Quantity of Gulf of Mexico Provided Reserves-Royalty Relief Provisions (SFFAS No. 38, par. 28h)	No Data: YES	Line Attributes: Units
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Line	Status	Line Description	NB	2017 - SEPTEMBER
1		Oil and Lease Condensate	N/A	
2		Natural Gas, Wet After Lease Separation	N/A	
3			N/A	
4			N/A	
5			N/A	

Section: J	Section Name: Net Present Value of Gulf of Mexico Proved Reserves-Royalty Relief Provisions (SFFAS No. 38, par. 28h)	No Data: YES	Line Attributes: Dollars	Rounding Method: User-Defined	Decimal: User-Defined
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Line	Status	Line Description	NB	2017 - SEPTEMBER
1		Royalty Free Proved Reserves Volumes (Gulf of Mexico)	Debit	

Tab: Other Text Data

Section: A	Section Name: Asset Value for Oil and Gas Proved Resources - Offshore (SFFAS No. 38, pars. 15, 21)	No Data: YES
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Line	Question	Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method and significant assumptions) of federal oil and gas resources.	
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.	
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	N/A
Status: Complete	I = Inactive Line		

Tab: Other Text Data

Section: B **Section Name:** Asset Value for Oil and Gas Proved Reserves - Onshore (SFFAS No. 38, pars. 15, 21) **No Data:** YES

Line	Question	Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions) of federal oil and gas resources.	
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.	
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

Tab: Other Text Data

Section: C **Section Name:** Quantity of Oil and Gas Proved Reserves - Offshore (SFFAS No. 38, par. 28e) **No Data:** YES

Line	Question	Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions) of federal oil and gas resources.	
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.	
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

Tab: Other Text Data

Section: D **Section Name:** Quantity of Oil and Gas Proved Reserves - Onshore (SFFAS No. 38, par. 28e) **No Data:** YES

Line	Question	Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions) of federal oil and gas resources.	
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.	
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

Tab: Other Text Data

Section: E **Section Name:** Average of the Regional Average Prices for Oil and Gas Proved Reserves - Offshore (SFFAS No. 38, par. 28e) **No Data:** YES

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Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	N/A
Status: Complete	I = Inactive Line		

Tab: Other Text Data

Section: E **Section Name:** Average of the Regional Average Prices for Oil and Gas Proved Reserves - Offshore (SFFAS No. 38, par. 28e) **No Data:** YES

Line	Question	Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions) of federal oil and gas resources.	
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.	
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

Tab: Other Text Data

Section: F **Section Name:** Average of the Regional Average Prices for Oil and Gas Proved Reserves - Onshore (SFFAS No. 38, par. 28e) **No Data:** YES

Line	Question	Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions) of federal oil and gas resources.	
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.	
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

Tab: Other Text Data

Section: G **Section Name:** Average Royalty Rate for Oil and Gas Proved Reserves - Offshore (SFFAS No. 38, par. 28e) **No Data:** YES

Line	Question	Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions) of federal oil and gas resources.	
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.	
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	N/A
Status: Complete	I = Inactive Line		

Tab: Other Text Data

Section: H **Section Name:** Average Royalty Rate for Oil and Gas Proved Reserves - Onshore (SFFAS No. 38, par. 28e) **No Data:** YES

Line	Question	Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions) of federal oil and gas resources.	
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.	
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

Tab: Other Text Data

Section: I **Section Name:** Quantity of Gulf of Mexico Provided Reserves-Royalty Relief Provisions (SFFAS No. 38, par. 28h) **No Data:** YES

Line	Question	Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions) of federal oil and gas resources.	
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.	
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

Tab: Other Text Data

Section: J **Section Name:** Net Present Value of Gulf of Mexico Proved Reserves-Royalty Relief Provisions (SFFAS No. 38, par. 28h) **No Data:** YES

Line	Question	Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions) of federal oil and gas resources.	
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.	
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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Other Data: 18	Federal Natural Resources (Other than Oil and Gas)	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: N/A	
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: A	Section Name: Asset Value for Federal Natural Resources (Other than Oil and Gas) (SFFAS Technical Bulletin 2011-1, pars. 17-19)	No Data: YES	Line Attributes: Dollars	Decimal: User-Defined
			Rounding Method: User-Defined	

Line	Status	Line Description	NB	2017 - SEPTEMBER
1		Coal Royalties	Debit	
2			Debit	

Section: B	Section Name: Annual Rent Payment Rate for Federal Natural Resources (Other than Oil and Gas) (SFFAS Tech Bulletin 2011-1 par. 27b)	No Data: YES	Line Attributes: Dollars	Decimal: User-Defined
			Rounding Method: User-Defined	

Line	Status	Line Description	NB	2017 - SEPTEMBER
1		Coal Leases	Debit	
2			Debit	
3			Debit	
4			Debit	
5			Debit	
6			Debit	
7			Debit	
8			Debit	

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Other Data: 18	Federal Natural Resources (Other than Oil and Gas)	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: N/A	
Status: Complete			

I = Inactive Line

Tab: Other Data Info.

Section: C	Section Name: Royalty Rate for Federal Natural Resources (Other than Oil and Gas) (SFFAS Technical Bulletin 2011-1, par. 27b)	No Data: YES	Line Attributes: Percent
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Line	Status	Line Description	NB	2017 - SEPTEMBER
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1		Surface-mining Methods (Coal)	N/A	
2		Underground Mining (Coal)	N/A	
3			N/A	
4			N/A	
5			N/A	
6			N/A	
7			N/A	
8			N/A	

Tab: Other Text Data

Section: A	Section Name: Asset Value for Federal Natural Resources (Other than Oil and Gas) (SFFAS Technical Bulletin 2011-1, pars. 17-19)	No Data: YES
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Line	Question	Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method and significant assumptions) of federal natural resources other than oil and gas. Also provide information related to significant federal natural resources (other than oil and gas) that were not required to be reported per TB 2011-1 and explain why they were not reported.	
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.	
3	Provide any other relevant information pertaining to the note. At minimum, describe briefly the significant accounting policies pertaining to this note.	

Tab: Other Text Data

Section: B	Section Name: Annual Rent Payment Rate for Federal Natural Resources (Other than Oil and Gas) (SFFAS Tech Bulletin 2011-1 par. 27b)	No Data: YES
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Line	Question	Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement	

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Other Data: 18	Federal Natural Resources (Other than Oil and Gas)	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	N/A
Status: Complete	I = Inactive Line		

Tab: Other Text Data

Section: B **Section Name:** Annual Rent Payment Rate for Federal Natural Resources (Other than Oil and Gas) (SFFAS Tech Bulletin 2011-1 par. 27b) **No Data:** YES

Line	Question	Answer
	method and significant assumptions) of federal natural resources other than oil and gas. Also provide information related to significant federal natural resources (other than oil and gas) that were not required to be reported per TB 2011-1 and explain why they were not reported.	
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.	
3	Provide any other relevant information pertaining to the note. At minimum, describe briefly the significant accounting policies pertaining to this note.	

Tab: Other Text Data

Section: C **Section Name:** Royalty Rate for Federal Natural Resources (Other than Oil and Gas) (SFFAS Technical Bulletin 2011-1, par. 27b) **No Data:** YES

Line	Question	Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method and significant assumptions) of federal natural resources other than oil and gas. Also provide information related to significant federal natural resources (other than oil and gas) that were not required to be reported per TB 2011-1 and explain why they were not reported.	
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.	
3	Provide any other relevant information pertaining to the note. At minimum, describe briefly the significant accounting policies pertaining to this note.	

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Other Data: 19	Criminal Restitution	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: N/A	
Status: Complete	I = Inactive Line		

Tab: Other Data Info.

Section: A	Section Name: Number of Criminal Restitution Orders	Line Attributes:
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Line	Status	Line Description	NB

Section: B	Section Name: Criminal Restitution Supplemental Information	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Millions	

Line	Status	Line Description	NB	Current FY
1		Gross dollar amount of criminal restitution orders monitored by the agency	Debit	6,358
2		Estimate of the net realizable value determined to be collectible for criminal restitution orders monitored by the agenc	Debit	403

Tab: Other Text Data

Section: B	Section Name: Criminal Restitution Supplemental Information
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Line	Question	Answer
1	For criminal restitution orders being monitored, please provide the source of the case information (for example, PACER) and a brief description of the agency's procedures for tracking the case information.	The predominant criminal restitution orders are accounted for by Internal Revenue Service (IRS). IRS Criminal Investigations (CI) utilizes a management tracking tool for cases, including cases that are not related to tax returns. When IRS-CI investigations with restitution ordered to IRS are closed by the courts, the restitution information is entered in Criminal Investigation Management Information System (CIMIS). IRS-CI sends a Form 14104 notification of restitution to IRS Civil functions including SBSE Technical Services, Collection Advisory, and W&I. Source of case information would be Judgment in a Criminal

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Other Data: 19	Criminal Restitution	Fiscal Year: 2017	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	N/A
Status: Complete		I = Inactive Line	

Tab: Other Text Data

Section: B **Section Name:** Criminal Restitution Supplemental Information

Line	Question	Answer
		Case order from US District Court. The information from this form is entered into CIMIS and forwarded to IRS Civil as appropriate in CI Closing Report (Form 13308, Form 14104).
		Office of D.C. Pensions (ODCP), United States Mint (Mint), Office of the Comptroller of the Currency (OCC), and Alcohol and Tobacco Tax and Trade Bureau (TTB) also account for criminal restitution orders. Sources of the cases are courts, protection office, Department of Justice, IRS, and other government entities. Each Treasury component has its own tracking procedures.
2	Does the agency have the authority to retain and use the collections of criminal restitution? If so, please provide a brief description of the agency's procedures for and accounting treatment of the collections.	IRS and TTB do not have authority to retain collections of criminal restitution. They deposit the collections into the General Fund receipt accounts. ODCP, Mint, and OCC have authority to retain principal, but the interest, penalty, and fees are deposited to the General Fund. Accounts/taxes receivables are established and allowance for uncollectible accounts are calculated accordingly.
3	Does the agency disclose any information concerning criminal restitution in the agency financial report? If so, please list where in the financial report this information can be found.	We do not separately disclose criminal restitution information in the agency financial report; however, the amount is included in Custodial Revenue and Disposition of Custodial Revenue on the Statement of Custodial Activity, and Taxes, Interest, and Other Receivables on the Consolidated Balance Sheet.



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