



# Audit Report



OIG-11-039

Audit of the Department of the Treasury's Special-Purpose  
Financial Statements for Fiscal Years 2010 and 2009

November 19, 2010

Office of  
Inspector General

Department of the Treasury

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# Contents

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**Transmittal Memorandum**

**Section I – Independent Auditors’ Report on Special-Purpose  
Financial Statements**

**Section II – Department of the Treasury’s Special-Purpose Financial  
Statements for Fiscal Years 2010 and 2009**

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OFFICE OF  
INSPECTOR GENERAL

DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20220

November 19, 2010

**MEMORANDUM FOR FAYE McCREARY, DIRECTOR  
FINANCIAL AND BUDGET REPORTS DIRECTORATE  
FINANCIAL MANAGEMENT SERVICE**

**LOUISE DiBENEDETTO, ASSISTANT DIRECTOR  
FINANCIAL MANAGEMENT AND ASSURANCE  
GOVERNMENT ACCOUNTABILITY OFFICE**

**AUDREY DUCHESNE  
POLICY ANALYST  
OFFICE OF MANAGEMENT AND BUDGET**

**FROM:** Michael Fitzgerald  
Director, Financial Audits

**SUBJECT:** Audit of the Department of the Treasury's Special-Purpose  
Financial Statements for Fiscal Years 2010 and 2009

I am pleased to transmit the attached audited Department of the Treasury (Department) special-purpose financial statements for fiscal years 2010 and 2009. Under a contract monitored by the Office of Inspector General, KPMG LLP, an independent certified public accounting firm, performed an audit of the Department's special-purpose financial statements as of September 30, 2010 and 2009 and for the years then ended. The contract required that the audit be performed in accordance with generally accepted government auditing standards and Office of Management and Budget Bulletin No. 07-04, *Audit Requirements for Federal Financial Statements*, as amended.

In its audit, KPMG LLP found:

- that the fiscal year 2010 special-purpose financial statements were fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and the presentation pursuant to the requirements of *Treasury Financial Manual Volume I, Part 2 – Chapter 4700* (Chapter 4700) and specific Department related instructions received from the Financial Management Service (FMS),
- that except for (1) the omission of the required information related to unamortized discount and premium information, and (2) misstatements of

the *SDR Certificates Outstanding with the FRB, Interest Bearing Liability to the IMF for SDR Allocations* and *Gold Certificates* account balances in the special-purpose financial statements notes, the fiscal year 2009 special-purpose financial statements were fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and the presentation pursuant to the requirements of Chapter 4700,

- no matters involving internal control over the financial reporting for the special-purpose financial statements that are considered material weaknesses, and
- no instances of reportable noncompliance with Chapter 4700 and specific Department related instructions received from FMS.

In connection with the contract, we reviewed KPMG LLP's report and related documentation and inquired of its representatives. Our review, as differentiated from an audit performed in accordance with generally accepted government auditing standards, was not intended to enable us to express, and we do not express an opinion on the special-purpose financial statements, or make any conclusions with regard to the effectiveness of internal control over financial reporting or compliance with Chapter 4700 and specific Department related instructions received from FMS. KPMG LLP is responsible for the attached auditors' report dated November 19, 2010 and the conclusions expressed therein. Our review disclosed no instances where KPMG LLP did not comply, in all material respects, with generally accepted government auditing standards.

Should you have any questions, please contact me at (202) 927-5789, or a member of your staff may contact Ade Bankole, Manager, Financial Audits at (202) 927-5329.

Attachment

**SECTION I**

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

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**KPMG LLP**  
2001 M Street, NW  
Washington, DC 20036-3389

## **Independent Auditors' Report on Special-Purpose Financial Statements**

Inspector General  
U.S. Department of the Treasury:

We have audited:

- the accompanying Closing Package Financial Statement Reports – Balance Sheet of the U.S. Department of the Treasury (Department) as of September 30, 2010 and 2009;
- the related Closing Package Financial Statement Reports – Statement of Net Cost and Statement of Changes in Net Position, and the accompanying Financial Report (FR) Notes Reports (except for FR Notes Report No. 16 – Section F, and the information included in the FR Notes Reports entitled “Threshold”) for the years then ended;
- the accompanying additional Note No. 30, *Summary of Significant Accounting Policies and Other Disclosures* (Note No. 30); and
- the accompanying Trading Partner Summary Note Report – Balance Sheet as of September 30, 2010 and 2009; the related Trading Partner Summary Note Reports – Statement of Net Cost, and Statement of Changes in Net Position for the years then ended.

Hereinafter, these are collectively referred to as the special-purpose financial statements.

These special-purpose financial statements are the responsibility of the Department's management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audits.

We did not audit the amounts included in the special-purpose financial statements related to the Internal Revenue Service (IRS), a component entity of the Department, which reflect total assets of \$43.2 billion and \$36.8 billion, net costs of operations of \$13.4 billion and \$12.5 billion, before applicable eliminating entries, and custodial revenues of \$2.3 trillion each, as of and for the years ended September 30, 2010 and 2009, respectively. The financial statements of the IRS as of and for the years ended September 30, 2010 and 2009, were audited by another auditor whose report dated November 5, 2010, has been provided to us, and our opinion, insofar as it relates to the amounts included for the IRS in the special-purpose financial statements, is based solely on the report of the other auditor.

In addition, we did not audit the amounts included in the special-purpose financial statements related to the Office of Financial Stability (OFS), a component entity of the Department, which reflect total assets of \$244.2 billion and \$337.4 billion, and net (income) and net costs of operations of (\$23.1) billion and \$41.6 billion, before applicable eliminating entries, as of and for the years ended September 30, 2010 and 2009. The financial statements of the OFS as of and for the years ended September 30, 2010 and 2009, were audited by another auditor whose report dated November 5, 2010, has been provided to us, and our opinion, insofar as it relates to the amounts included for the OFS in the special-purpose financial statements, is based solely on the report of the other auditor.



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

The accompanying special-purpose financial statements have been prepared for the purpose of complying with the requirements of Chapter 4700 of the U.S. Department of the Treasury's *Treasury Financial Manual* (TFM) as described in Note No. 30, and specific Department related instructions received from the Financial Management Service (FMS). The special-purpose financial statements are prepared solely for the purpose of providing financial information to the Department and the U.S. Government Accountability Office (GAO) to use in preparing and auditing the *Financial Report of the U.S. Government*. The special-purpose financial statements are not intended to be a complete presentation of the Department's consolidated balance sheets as of September 30, 2010 and 2009, and the related consolidated statements of net cost, and changes in net position, and combined statements of budgetary resources and statements of custodial activity (hereinafter referred to as the "general-purpose financial statements") for the years then ended.

In accordance with *TFM Chapter 4700*, the Department prepared FR Notes Report Nos. 1 through 29B. The Department included Note No. 30 to disclose other data not contained in the special-purpose financial statements, but which is necessary to make the special-purpose financial statements more informative.

The fiscal year 2009 special- purpose financial statements did not include information required to be reported by *TFM Chapter 4700* in FR Notes Report No.10B, *Treasury Securities Held by the Government Trust, Revolving and Special Funds* (FR Notes Report No.10B) related to unamortized discount and premium information. In addition, amounts in FR Notes Report No. 2, *Cash and Other Monetary Assets* (FR Notes Report No. 2) Section A line item 4, *SDR Certificates Outstanding with the FRB*, line item 5, *Interest Bearing Liability to the IMF for SDR Allocations*, and line item 6, *Gold Certificates* were misstated resulting in a total overstatement of assets of \$72.2 billion as of September 30, 2009 and an understatement of liabilities in the same amount in FR Notes Report No. 2.

In our opinion, based on our audit and the reports of the other auditors, except for the omission of unamortized discount and premium information required to be presented in FR Notes Report No.10B and misstated asset and liability amounts in FR Notes Report No. 2, as discussed in the preceding paragraph, the fiscal year 2009 special-purpose financial statements present fairly, in all material respects, the financial position of the Department as of September 30, 2009, and its net cost and changes in net position for the years then ended in conformity with U.S. generally accepted accounting principles and the presentation pursuant to the requirements of *TFM Chapter 4700*, as



described in Note No. 30. In our opinion, based on our audit and the reports of the other auditor, the fiscal year 2010 special-purpose financial statements, present fairly, in all material respects, the financial position of the Department as of September 30, 2010, and its net costs and changes in net position for the years then ended in conformity with U.S. generally accepted accounting principles and the presentation pursuant to the requirements of *TFM Chapter 4700*, as described in Note No. 30 and specific Department related instructions received from FMS.

As discussed in Note No. 30AD, the Department implemented Statement of Federal Financial Accounting Standards No. 33, *Pensions, Other Retirement Benefits, and Other Postemployment Benefits: Reporting the Gains and Losses from Changes in Assumptions and Selecting Discount Rates and Valuation Dates*, effective October 1, 2009.

As discussed in Note No. 30AF, the Department changed its fiscal year 2009 FR Notes Report No. 28 to correctly reflect the revenue for the fiscal year 2009 increase in liquidation preference of the senior preferred stock, and the valuation loss on the total liquidation preference as of September 30, 2009.

As discussed in FR Notes Report Nos. 1, 20, 21, 28A, and 28B, the Department is a participant in significant legislation and transactions whose purpose is to assist in stabilizing the financial markets.

Additional Note No. 30A Part 2, 30V, and 30AE discuss the following matters:

- The special-purpose 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 meet the criteria for inclusion as a federal entity and are therefore not included in the special-purpose financial statements.
- The valuation of certain investments, loans, commitments, and asset guarantees 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 potential effect of proposed transactions, such as the restructuring of American International Group, Inc., on the amounts that the Department will realize from its investments. As such, there will be differences between the net estimated value of these investments, loans, and asset guarantees at September 30, 2010, and the amounts that the Department will ultimately realize from these assets. Such differences may be material and will also affect the ultimate cost of these programs to the Department.

The Department also prepared Other Data Report Nos. 1 through 16, except for Other Data Report Nos. 4 to 8, 11, and 14, which were not applicable to the Department. The information included in the Other Data Report Nos. 2, 9, 10, and 13 Section A, is presented for the purpose of additional analysis and is not a required part of the special-purpose financial statements, but is supplementary information required by U.S. generally accepted accounting principles and the *TFM Chapter 4700*. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of this information. However, we did not audit this supplementary information, and accordingly, we express no opinion on it.

The information entitled “Threshold” in FR Notes Reports; the information included in Other Data Report Nos. 1, 3, 12, 13 Section B, 15 and 16; and the information in the Closing Package Line Reclassification Summary Report – Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, and Custodial Activity are presented for purposes of additional analysis and are not a



required part of the special-purpose financial statements. This information has not been subjected to the auditing procedures applied in the audits of the special-purpose financial statements and, accordingly, we express no opinion on it.

The *TFM Chapter 4700* requires agencies to use the Governmentwide Financial Reporting System to input certain data as described in Note No. 30. Except as discussed in this report, we express no opinion on information maintained in that system.

In accordance with *Government Auditing Standards* and OMB Bulletin No. 07-04, we have also issued a combined Independent Auditors' Report dated November 15, 2010, on our, and the other auditor's, consideration of the Department's internal controls over financial reporting, and the results of our, and the other auditor's, tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters that are required to be reported under *Government Auditing Standards*. That report is an integral part of the audits of the general-purpose financial statements, performed in accordance with *Government Auditing Standards* and OMB Bulletin No. 07-04, and should be read in conjunction with this report in considering the results of our audits of the special-purpose financial statements. Our, and the other auditor's, audit of the fiscal year 2010 general-purpose financial statements disclosed the following material weaknesses, significant deficiencies, and compliance and other matter:

Material Weakness:

- Financial Systems and Reporting at the Internal Revenue Service (IRS)  
(Repeat Condition)

Significant Deficiencies:

- Financial Management Practices at the Departmental Level  
(Repeat Condition)
- Financial Accounting and Reporting at the Office of Financial Stability (OFS)  
(Repeat Condition)
- Information System Controls at the Financial Management Service (FMS)  
(Repeat Condition)

Noncompliance with certain provisions of laws, regulations, contracts, and grant agreements:

- An instance of noncompliance with *Internal Revenue Code* Section 6325  
(Repeat Condition)

In addition, the Department's financial management systems did not substantially comply with the *Federal Financial Management Improvement Act of 1996* requirements related to compliance with Federal financial management system requirements, and applicable Federal accounting standards. Our, and the other auditor's audit disclosed no instances in which the Department's financial management systems did not substantially comply with the U.S. Standard General Ledger at the transaction level.



Other Matter:

In other matter, the Department informed us of an instance of a potential *Anti-deficiency Act* violation related to certain transactions and activities of the Treasury Inspector General for Tax Administration (TIGTA). This matter is currently under review.

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

Our consideration of internal control over financial reporting for special-purpose financial statements was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in the internal control over financial reporting that might be significant deficiencies, or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified.

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 significant deficiency is a deficiency, or 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. A material weakness is a deficiency, or 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.

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

The results of our tests of compliance with *TFM Chapter 4700*, and specific Department related instructions received from FMS, disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and OMB Bulletin No. 07-04.



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

KPMG LLP

November 19, 2010

**SECTION II**

**DEPARTMENT OF THE TREASURY'S  
SPECIAL-PURPOSE FINANCIAL STATEMENTS  
FOR FISCAL YEARS 2010 AND 2009**

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

11-16-2010 12:29:41

**GF003F-Closing Package Financial Statement Report**

**Statement:** BALANCE SHEET

**Fiscal Year:** 2010

**Period:** SEPTEMBER

**Entity:** 2000-Department of the Treasury

**Reported In:** MILLIONS

**Decimal Point:** ZERO

Amounts presented as debits and credits()  
The accompanying notes are an integral part of these financial statements.

**I** = Inactive Line

<b>Closing Line item</b>	<b>Status</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>
Assets:				
Non-Federal				
Cash and Other Monetary Assets		399,250	365,815	365,815
Accounts and Taxes Receivable		37,008	30,432	30,432
Loans Receivable and mortgage backed securities		186,520	184,587	422,479
TARP Direct Loans and Equity Investments		144,692	239,657	0
Beneficial Interest in Trust		20,805	23,472	0
Inventory and Related Property		697	598	598
Property, Plant and Equipment		2,031	2,036	2,036
Debt and Equity Securities		12,639	13,565	15,330
Investment in Government sponsored enterprises (GSEs)		109,216	64,679	64,679
Derivative Assets		0	0	0
Other Assets		5,593	5,584	29,056
<b>Total Non-Federal Assets</b>		<b>918,451</b>	<b>930,425</b>	<b>930,425</b>
Federal				
Fund Balance with Treasury		437,026	504,582	504,582
Federal Investments		815	0	0
Accounts Receivable		361	298	298
Interest Receivable		413	677	677
Loans Receivable		586,551	417,895	417,895
Transfers Receivable		0	0	0
Benefit Program Contributions Receivable		0	0	0

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

11-16-2010 12:29:41

**GF003F-Closing Package Financial Statement Report**

**Statement:** BALANCE SHEET

**Fiscal Year:** 2010

**Period:** SEPTEMBER

**Entity:** 2000-Department of the Treasury

**Reported In:** MILLIONS

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<b>Closing Line item</b>	<b>Status</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>
Advances to Others and Prepayments		3	5	5
Other Assets (without reciprocals)		13,655,637	11,992,719	11,992,719
Total Federal Assets		14,680,806	12,916,176	12,916,176
Total Assets		15,599,257	13,846,601	13,846,601
 Liabilities				
Non-Federal				
Accounts Payable		(5,359)	(4,678)	(4,678)
Federal Debt Securities Held by the Public		(9,035,929)	(7,559,305)	(7,559,305)
Federal Employee and Veteran Benefits Payable		(601)	(576)	(576)
Environmental and Disposal Liabilities		0	0	0
Benefits Due and Payable		0	0	0
Loan Guarantee Liabilities		0	0	0
Liabilities to Government Sponsored Enterprises		(359,900)	(91,937)	(91,937)
Insurance and Guarantee Program Liabilities		(25)	(22)	(22)
Derivative Liabilities		0	0	0
Other Liabilities		(83,569)	(83,334)	(83,334)
Total Non-Federal Liabilities		(9,485,383)	(7,739,852)	(7,739,852)
 Federal				
Accounts Payable		(108)	(98)	(98)
Federal Debt		(4,549,495)	(4,365,592)	(4,365,592)

**U.S Department of the Treasury  
Financial Management Service  
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11-16-2010 12:29:41

**GF003F-Closing Package Financial Statement Report**

**Statement:** BALANCE SHEET

**Fiscal Year:** 2010

**Period:** SEPTEMBER

**Entity:** 2000-Department of the Treasury

**Reported In:** MILLIONS

**Decimal Point:** ZERO

Amounts presented as debits and credits()  
The accompanying notes are an integral part of these financial statements.

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<b>Closing Line item</b>	<b>Status</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>
Interest Payable		(48,665)	(49,545)	(49,545)
Loans Payable		0	0	0
Transfers Payable		0	0	0
Benefit Program Contributions Payable		(226)	(215)	(215)
Advances from Others and Deferred Credits		(34)	(40)	(40)
Liability to the General Fund for custodial and other non-entity assets		(1,414,252)	(1,263,128)	0
Other Liabilities (without reciprocals)		2	(75)	(1,263,203)
Total Federal Liabilities		(6,012,778)	(5,678,693)	(5,678,693)
Total Liabilities		(15,498,161)	(13,418,545)	(13,418,545)
Net Position				
Net Position-Non-Earmarked Funds		(59,470)	(386,203)	(386,203)
Net Position-Earmarked Funds		(41,626)	(41,853)	(41,853)
Total Net Position		(101,096)	(428,056)	(428,056)
Total Liabilities and Net Position		(15,599,257)	(13,846,601)	(13,846,601)

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

11-16-2010 12:29:41

**GF003F-Closing Package Financial Statement Report**

**Statement:** STATEMENT OF NET COST

**Fiscal Year:** 2010

**Period:** SEPTEMBER

**Entity:** 2000-Department of the Treasury

**Reported In:** MILLIONS

**Decimal Point:** ZERO

Amounts presented as debits and credits()  
The accompanying notes are an integral part of these financial statements.

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<b>Closing Line item</b>	<b>Status</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>
<b>Gross Cost:</b>				
Non-Federal Gross Cost		330,178	227,278	227,278
Interest on Debt Held by the Public		214,796	189,148	189,148
Gain/Loss from changes in actuarial assumptions		820	0	0
Total Non-Federal Gross Cost		545,794	416,426	416,426
<b>Federal Gross Cost</b>				
Benefit Program Costs		2,119	1,960	1,960
Imputed Costs		1,008	794	794
Buy/Sell Costs		1,642	1,635	1,635
Federal Securities Interest Expense		198,597	191,997	191,997
Borrowing and Other Interest Expense		8,192	6,534	6,534
Borrowing Losses		0	0	0
Other Expenses (without reciprocals)		0	1	1
Total Federal Gross Cost		211,558	202,921	202,921
Department Total Gross Cost		757,352	619,347	619,347
<b>Earned Revenue</b>				
Non-Federal Earned Revenue		(73,951)	(77,066)	(77,066)
<b>Federal Earned Revenue</b>				
Benefit Program Revenue (exchange)		0	0	0
Buy/Sell Revenue		(219)	(1,371)	(1,371)
Federal Securities Interest Revenue (exchange)		0	0	0

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

11-16-2010 12:29:41

GF003F-Closing Package Financial Statement Report

**Statement:** STATEMENT OF NET COST

**Fiscal Year:** 2010

**Period:** SEPTEMBER

**Entity:** 2000-Department of the Treasury

**Reported In:** MILLIONS

**Decimal Point:** ZERO

Amounts presented as debits and credits()  
The accompanying notes are an integral part of these financial statements.

I = Inactive Line

<b>Closing Line item</b>	<b>Status</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>
Borrowing and Other Interest Revenue (Exchange)		(24,181)	(16,630)	(16,630)
Borrowings Gains		(160)	(2,497)	(2,497)
Other Revenue (without reciprocals)		0	1,149	1,149
Total Federal Earned Revenue		(24,560)	(19,349)	(19,349)
Department Total Earned Revenue		(98,511)	(96,415)	(96,415)
Net Cost		658,841	522,932	522,932

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

11-16-2010 12:29:41

**GF003F-Closing Package Financial Statement Report**

**Statement:** STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2010

**Period:** SEPTEMBER

**Entity:** 2000-Department of the Treasury

**Reported In:** MILLIONS

**Decimal Point:** ZERO

Amounts presented as debits and credits()  
The accompanying notes are an integral part of these financial statements.

**I** = Inactive Line

Closing Line item	Status	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported
Beginning Net Position		(428,056)	(309,711)	(309,711)
Non-Federal Prior-Period Adjustments				
Non-Federal Prior Period Adjustments (not restated)	I	0	0	0
Changes in Accounting Principles		0	0	0
Corrections of Errors		0	0	0
Corrections of Errors - Years Preceding the Prior Year		0	0	0
Federal Prior-Period Adjustments				
Change in Accounting Principles		0	0	0
Corrections of Errors		0	0	0
Corrections of Errors - Years Preceding the Prior Year		0	0	0
Adjusted Beginning Net Position Balance		(428,056)	(309,711)	(309,711)
Non-Federal Nonexchange Revenue				
Individual Income Tax and Tax Withholdings		(1,617,454)	(1,696,928)	(1,696,928)
Corporation Income Taxes		(181,751)	(130,282)	(130,282)
Unemployment Taxes		(6,450)	(6,656)	(6,656)
Excise Taxes		(69,520)	(64,978)	(64,978)
Estate and Gift Taxes		(18,826)	(23,429)	(23,429)
Custom Duties		0	0	0
Other Taxes and Receipts		(78,915)	(42,279)	(42,279)
Miscellaneous Earned Revenue		0	(23,472)	(23,472)

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

11-16-2010 12:29:41

**GF003F-Closing Package Financial Statement Report**

**Statement:** STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2010

**Period:** SEPTEMBER

**Entity:** 2000-Department of the Treasury

**Reported In:** MILLIONS

**Decimal Point:** ZERO

Amounts presented as debits and credits()  
The accompanying notes are an integral part of these financial statements.

**I** = Inactive Line

<b>Closing Line item</b>	<b>Status</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>
Total Non-Federal Nonexchange Revenue		(1,972,916)	(1,988,024)	(1,988,024)
Federal Nonexchange Revenue				
Federal Securities Interest Revenue (nonexchange)		0	0	0
Borrowing and other interest revenue (nonexchange)		0	0	0
Benefit Program Revenue (nonexchange)		0	0	0
Other taxes and receipts		(12)	0	0
Total Federal Nonexchange Revenue		(12)	0	0
Budgetary Financing Sources:				
Appropriations received as adjusted (rescissions and other adjustments)		(447,760)	(851,318)	(851,318)
Appropriation of unavailable special or trust fund receipts transfers-in		0	0	0
Appropriation of unavailable special or trust fund receipts Transfers-out		14	26	26
Nonexpenditure transfers-in of unexpended appropriations and financing sources		(92)	(11)	(11)
Nonexpenditure Transfers-out of unexpended appropriations and financing sources		0	5	5
Expenditure transfers-in of financing		0	(10)	(10)

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

11-16-2010 12:29:41

**GF003F-Closing Package Financial Statement Report**

**Statement:** STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2010

**Period:** SEPTEMBER

**Entity:** 2000-Department of the Treasury

**Reported In:** MILLIONS

**Decimal Point:** ZERO

Amounts presented as debits and credits()  
The accompanying notes are an integral part of these financial statements.

**I** = Inactive Line

<b>Closing Line item</b>	<b>Status</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>
sources				
Expenditure Transfers-out of financing sources		74	(61)	(61)
Nonexpenditure Transfers-In of Financing Sources - Capital Transfers		0	0	0
Nonexpenditure Transfers-out of Financing Sources - Capital Transfers		0	0	0
Collections for Others Transferred to the General Fund		0	0	0
Accrual for Amounts to be Collected for Others and Transferred to the General Fund		0	0	0
Other budgetary financing sources		23,627	2,010,881	2,010,881
Total Budgetary Financing Sources		(424,137)	1,159,512	1,159,512
Other Financing Sources:				
Transfers-in Without Reimbursement		1	5	5
Transfers-out Without Reimbursement		41	31	31
Imputed Financing Source		(1,008)	(793)	(793)
Non-Entity Collections Transferred to the General Fund		1,972,885	0	0
Accrual for Non-entity Amounts to be Collected and Transferred to the General Fund		93,265	0	0
Other non-budgetary financing sources		0	187,992	187,992



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

11-16-2010 12:29:41

GF003F-Closing Package Financial Statement Report

**Statement:** STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2010

**Period:** SEPTEMBER

**Entity:** 2000-Department of the Treasury

**Reported In:** MILLIONS

**Decimal Point:** ZERO

Amounts presented as debits and credits()  
The accompanying notes are an integral part of these financial statements.

I = Inactive Line

<b>Closing Line item</b>	<b>Status</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>
Total Other Financing Sources		2,065,184	187,235	187,235
Net Cost		658,841	522,932	522,932
Ending Net Position Balance		(101,096)	(428,056)	(428,056)

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

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

**Fiscal Year:** 2010

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 1,19,26, and 29

**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

**Line Attributes:** Dollars

**Rounding Method:** Millions

**Decimal:** Zero

Line	Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Treasury securities including those held by the Federal Reserve Bank (FRB)	Credit	813,550	769,160	769,160	0
2		FRB earnings on Treasury securities that exceed the statutory amount.	Credit	75,845	34,318	34,318	0

**Section:** B **Section Name:** Related Parties  $\zeta$  External to the Reporting Entity for the Financial Report

**No Data Flag:** YES

**Line Attributes:** Dollars

**Rounding Method:** Millions

**Decimal:** Zero

Line	Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Related party receivables	Debit				
2		Related party payables	Credit				
3		Related party operating revenue	Credit				
4		Related party net cost of operations	Debit				
5		Related party economic dependency transactions	Debit				
6		Investments in related parties	Debit				

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

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

**Fiscal Year:** 2010

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 1,19,26, and 29

**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 that occurred after the date of the balance sheet but prior to the agencies audited financial statements being issued.	N/A
2	Describe any departures from U.S. Generally Accepted Accounting Procedures (GAAP).	N/A
3	Describe any change in accounting if a collecting entity adopts accounting standards that embody a fuller application of accrual accounting concepts that differs from that prescribed by the SFFAS no. 7, par.64.	N/A
4	List all of the agency's components for which balances and activities are not combined into the agency's financial statements and, therefore, are not represented in the GFRS data.	N/A
5	List all of the agency's components for which balances and activities are combined into the agency's financial statements, and, therefore, are represented in the GFRS data.	Bureau of Engraving & Printing, Bureau of the Public Debt, Community Development Financial Institutions, D.C. Pension Fund, Departmental Offices, Exchange Stabilization Fund, Federal Financing Bank, Financial Crimes Enforcement Network, Financial Management Service, Government Sponsored Enterprises, Internal Revenue Service, U.S. Mint, Office of International Affairs, Office of Comptroller of Currency, Office of Financial Stability, Office of Inspector General, Office of Thrift Supervision, Special Inspector General TARP, Treasury Forfeiture Fund, Treasury IG for Tax Administration, Alcohol and Tobacco Tax and Trade Bureau
6	Describe any additional significant accounting policies specific to your agency not included in GFRS GF006 ¿ FR Notes GFRS.	N/A
7	Provide any other relevant information pertaining to the Federal Reserve Earnings.	N/A
8	Describe the nature of the related party relationship and transactions pertaining to the amount in the ¿Other Notes Info¿ tab, ¿Related party receivables¿ line.	The primary "related parties" with whom the Department conducts business are other federal agencies, mainly through the normal lending activities of the BPD and the Federal Financing Bank. These activities are disclosed in these financial statements. The Department utilizes the services of the Federal Reserve to execute a variety of transactions on behalf of the BPD and the Exchange Stabilization Fund. The Federal Reserve is serving as the Department's fiscal agent in executing these transactions and receives fees for its services. The Department also consults with the Federal Reserve on matters affecting the economy, such as the structuring of bailout financing for American International Group and other companies affected by the current economic situation. However, these actions do not involve transactions between the Department and the Federal Reserve.  Finally, the Secretary of the Treasury serves on the FHFA Oversight Board, and consults with the Director of FHFA in matters involving Fannie Mae and Freddie Mac. This provides the Department a voice in the FHFA's actions as the conservator for Fannie Mae and Freddie Mac, and thus some influence over major decisions involving Fannie Mae and Freddie Mac. The Department has no transactions with FHFA; transactions and balances arising from transactions with Fannie Mae and Freddie Mac are accounted for and disclosed in these financial statements.

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

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

**Fiscal Year:** 2010

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 1,19,26, and 29

**Status:** Complete

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

**I = Inactive Line**

**Tab: Text Data**

Line	Question	Answer
9	Describe the nature of the related party relationship and transactions pertaining to the amount in the ¿Other Notes Info¿ tab, ¿Related party payables¿ line.	See response for question 8.
10	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.	See response for question 8.
11	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.	See response for question 8.
12	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 response for question 8.
13	Provide details on the investments in related parties.	See response for question 8.
14	Provide details on related party leases.	N/A
15	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.	N/A
16	Provide any other useful information on related parties.	<p>Government Sponsored Enterprises (GSEs)</p> <p>The Federal National Mortgage Association (Fannie Mae) and the Federal Home Loan Mortgage Corporation (Freddie Mac) are stockholder-owned GSEs. Congress established these GSEs to increase the supply of mortgage loans and to reduce the accompanying costs. Starting in early fiscal year 2008, increasingly difficult conditions in the housing market challenged the soundness and profitability of GSEs, thereby undermining the entire housing market. Several actions have been taken by the Department that are intended to provide financial stability to the GSEs.</p> <p>Troubled Asset Relief Program (TARP)</p> <p>The Emergency Economic Stabilization Act of 2008 (EESA) established the Troubled Asset Relief Program (TARP) on October 3, 2008 to be administered by the Department and established the Office of Financial Stability within the Department¿s Office of Domestic Finance. The Act gave the Treasury Secretary broad and flexible authority to purchase and insure mortgages and other troubled assets, as well as to inject capital into banks and other commercial companies by taking equity positions in those entities, if needed, to stabilize the financial markets. The actions taken by TARP are intended to promote market stability and protect the U.S. economy.</p> <p>American International Group (AIG)</p> <p>In FY 2009 the Department ultimately invested \$41,600 million in Series E perpetual,</p>

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

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

**Fiscal Year:** 2010

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 1,19,26, and 29

**Status:** Complete

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

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**Tab: Text Data**

**Line**

**Question**

**Answer**

non-cumulative 10% preferred shares of AIG through the AIG Investment Program. The Department also received warrants for the purchase of approximately 2.7 million shares of AIG common stock. And, to further assist the stability and restructuring of AIG, the Department agreed to make an additional \$29,800 million available to AIG under the Department's credit facility. In return, the Department received \$29,800 million of AIG series F perpetual, non-cumulative 10% preferred stock (300,000 shares). The initial liquidation preference of the Series F preferred shares was zero and increases pro rata by the amount of each draw down by AIG. As of September 30, 2010 and 2009, AIG had drawn a cumulative \$7,544 million and \$3,206 million through the credit facility, leaving an outstanding commitment to AIG of \$22,256 million and \$26,594, respectively.

Under the initial terms of the credit facility agreement with AIG and the Federal Reserve Bank of New York (FRBNY), a 77.9% equity interest in AIG (in the form of Series C Convertible Participating Serial Preferred Stock convertible into approximately 77.9% of the issued and outstanding shares of common stock) was issued to a trust established by the FRBNY. Subsequent to the initial agreement, a reverse stock split of AIG's common stock increased this to 79.8%. The U.S. Government is the sole beneficiary of that trust, so that when the stock is ultimately liquidated the proceeds will be deposited into the General Fund of the U.S. Government. The U.S. Government will be the ultimate recipient of any dividends on the stock and any proceeds from the liquidation of the stock. The accounting and reporting for any activities related to the government's beneficial interest in the stock held by the trust is done by the Department. The trustees of the trust are independent of both the Department and the FRBNY, and are not involved in day-to-day management of AIG.

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

**Note:** 02 Cash and Other Monetary Assets

**Fiscal Year:** 2010

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 6, 7 and 14

**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	2010 - SEPTEMBER	2009 - SEPTEMBER		
Cash and Other Monetary Assets		D	A	399,250	365,815		
		<b>Variance:</b>		0	0	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero
Line Status	Line Description			2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Operating Cash- not restricted			103,615	0		0
2	Operating Cash- restricted			199,962	269,052	269,052	0
3	Other cash - not restricted			291	343	343	0
4	Other cash - restricted			534	226	226	0
5	International monetary assets			70,348	71,414	71,414	0
6	Gold			11,062	11,062	11,062	0
7	Foreign currency			13,438	13,718	13,718	0
<b>Total</b>				<b>399,250</b>	<b>365,815</b>	<b>365,815</b>	<b>0</b>

**Threshold**

Line Description	Question	Answer
Line Item Notes - Operating Cash- not restricted (2010 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The variance is the result of including both the restricted and non-restricted cash on line 2 in the closing package. FMS processed a top-sided journal in FY09 to move \$104 billion off of the restricted line to unrestricted. The balance on the restricted line should represent the Supplementary Finance Program restricted cash, which it does in FY10.
Line Item Notes - Operating Cash- restricted (2010 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The variance is the result of including both the restricted and non-restricted cash on line 2 in the closing package. FMS processed a top-sided journal in FY09 to move \$104 billion off of the restricted line to unrestricted. The balance on the restricted line should represent the Supplementary Finance Program restricted cash, which it does in FY10.
Line Item Notes - Other cash - not restricted (2010 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	This balance is not significant to the Department. Most of this balance relates to FMC and fluctuation of this amount is not significant.
Line Item Notes - Other cash - restricted (2010 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	This balance is not significant to the Department. Most of this balance relates to FMC and fluctuation of this amount is not significant.

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

**Note:** 02 Cash and Other Monetary Assets**Fiscal Year:** 2010**Period:** SEPTEMBER**Entity:** 2000 Department of the Treasury**Agency Notes:** 6, 7 and 14**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	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
1		IMF Letter of Credit - available balance	Debit	45,245	53,056	53,056	0
2		Reserve Position in the IMF	Debit	12,938	13,469	13,469	0
3		SDR Holdings-Exchange Stabilization Fund	Debit	57,439	57,961	57,961	0
4		SDR Certificates outstanding with the FRB	Debit	-5,200	-5,200	5,200	-10,400
5		Interest bearing liability to the IMF for SDR Allocations	Credit	54,958	-55,953	-55,953	0
6		Gold certificates	Credit	11,037	-11,037	-11,037	0

**Threshold**

Line Description	Question	Answer
Other Notes Info - Gold certificates (2010 - 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)	Sign change

**Section:** B **Section Name:** Gold**Line Attributes:** Units

Line	Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Number of fine troy ounces of gold	N/A	261,498,900.0000	261,498,900.0000	261,498,900.0000	.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	1,307.0000	995.7500	995.7500	.0000

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

**Note:** 02 Cash and Other Monetary Assets

**Fiscal Year:** 2010

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 6, 7 and 14

**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 reported by the FMS as Other listed in Note 6 of the Department's PAR. It is mainly cash expected to be included in Operating Cash in the near future. 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).	It is mainly non-entity tax related deposits in the U.S. Territories held by the Internal Revenue Service that cannot be used in its operations. It also includes seized cash reported by the Treasury Forfeiture Fund.
3	If the cash is restricted because it is non-entity, state the entity for which the cash is being held.	Internal Revenue Service - held for taxpayers. Treasury Forfeiture Fund - individuals or entities who own the seized cash.
4	Is the reported restricted cash being held in a financial institution? If yes, is it a Treasury designated bank?	The Office of International Affairs maintains funds at the Federal Reserve Bank in New York that are restricted for use by the IMF. The articles of agreement with the IMF provide for return of these funds should the U.S. withdraw from the IMF. Other restricted assets are held at Treasury designated financial institutions.
5	If the agency has restricted cash, is the restricted cash invested? If yes, is it invested in the Bureau of the Public Debt (BPD) security, agency security, and/or non-Federal security?	Invested cash is displayed on the balance sheet as investments rather than cash. Accordingly, it is not displayed on the balance sheet as cash. Investments in BPD securities are eliminated from the Department's balance sheet.
6	Describe the nature of the amount in the line item "Foreign currency."	Foreign cash is held by the Exchange Stabilization Fund. All operations of the ESF require the explicit authority of the Secretary of the Treasury. FMS Operating Cash also holds foreign currency in a custodial capacity for the use of the entire U.S. Government.
7	Disclose any restrictions on the use (for example, by law, regulation, or agreement) of the amount in the line item "Foreign Currency."	N/A
8	Disclose the method of exchange rate used on the financial statement date (Treasury exchange rate or prevailing market rate).	Treasury exchange rate
9	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	N/A



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

<b>Note:</b> 03	Accounts and Taxes Receivable	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 1 and 15	
<b>Status:</b> 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	2010 - SEPTEMBER	2009 - SEPTEMBER	
Accounts and Taxes Receivable	D	A	37,008	30,432	
	<b>Variance:</b>		0	0	<b>Rounding Method:</b> Millions <b>Decimal:</b> Zero

Line Status	Line Description	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Accounts receivable, gross	62	57	57	0
2	Related interest receivable - accounts receivable	1,943	1,297	1,297	0
3	Penalties, fines, and administrative fees receivable	2	14	14	0
4	Less: allowance for loss on accounts receivable	-4	-3	-3	0
5	Less: allowance for loss on interest receivable	0	-8	-8	0
6	Less: allowance for loss on penalties, fines, and admin. fees rec.	-2	-6	-6	0
7	Taxes receivable, gross	138,107	128,108	128,108	0
8	Less: allowance for loss on taxes receivable	-103,100	-99,027	-99,027	0
	<b>Total</b>	<b>37,008</b>	<b>30,432</b>	<b>30,432</b>	<b>0</b>

Line Description	Question	Answer
Line Item Notes - Related interest receivable - accounts receivable (2010 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The variance is not material to the Department's financial statements.

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

<b>Note:</b> 03	Accounts and Taxes Receivable	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 1 and 15	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		<b>I = Inactive Line</b>

**Tab: Other Notes Info.**

<b>Section:</b> A	<b>Section Name:</b> Taxes (To be completed by the Depts. of Treasury, Labor and Homeland Security)	<b>Line Attributes:</b> Dollars					
		<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero				
Line	Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Interest on uncollectible accounts (SFFAS No. 1, par. 55)	Debit	13	8	8	0

**Tab: Text Data**

Line	Question	Answer
1	Describe the method(s) used to calculate the allowances on accounts receivable.	Allowances are calculated differently by each Treasury bureau depending on the nature of the balances.
2	Describe the method(s) used to calculate the allowance on taxes receivable.	IRS - uses a sophisticated model to estimate both taxes receivable and the allowance. TTB - uses aging, analysis of individual accounts, analysis of offers in compromise etc.
3	Explain any material difference between the balance of accounts receivable and the amounts reported on the Treasury Report on Receivables.	No known material differences.
4	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	<p>Federal taxes receivable, net, and the corresponding liability, due to the Department are not accrued until related tax returns are filed or assessments are made by the IRS and agreed to by either the taxpayer or the court. Additionally, the prepayments are netted against liabilities. Accruals are made to reflect penalties and interest on taxes receivable through the balance sheet date.</p> <p>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. The allowance reflects an estimate of the portion of total taxes receivable deemed to be uncollectible.</p> <p>Compliance assessments are unpaid assessments which neither the taxpayer nor a court has affirmed the taxpayer owes to the Federal Government. Examples include assessments resulting from an IRS audit or examination in which the taxpayer does not agree with the results. 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. Compliance assessments and write-offs are not reported on the balance sheet. Statutory provisions require the accounts to be maintained until the statute for collection expires.</p>

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

**Note:** 04A Direct Loans Receivable and Mortgage Backed Securities

**Fiscal Year:** 2010

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 1, 12, and 13

**Status:** Complete

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

I = Inactive Line

**Tab: Line Item Notes**

<b>Closing Package Line Description</b>		<b>NB</b>	<b>Account Type</b>	<b>2010 - SEPTEMBER</b>	<b>2009 - SEPTEMBER</b>		
Loans Receivable and mortgage backed securities		D	A	186,520	184,587		
		<b>Variance:</b>		0	0	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero

<b>Line Status</b>	<b>Line Description</b>	<b>CY: Face Value of Loans Outstanding</b>	<b>CY: Long-Term Cost of Loans</b>	<b>CY Net Loans</b>	<b>PY: Face Value of Loans Outstanding</b>	<b>PY: Long-Term Cost of Loans</b>	<b>PY Net Loans</b>
13	GSE Mortgage Backed Securities Purchase Program - Treasury						
14	Community Development Financial Institution	56	15	41	61	20	41
15	HFA Initiative	15,307	1,186	14,121	0	0	0
16							
17							
18	GSE Mortgage Backed Securities Purchase Program - Treasury	164,340	-7,894	172,234	173,326	-11,093	184,419
19	All other loans receivable	123	-1	124	125	-2	127
	<b>Total</b>	<b>179,826</b>	<b>-6,694</b>	<b>186,520</b>	<b>173,512</b>	<b>-11,075</b>	<b>184,587</b>

**Threshold**

<b>Line Description</b>	<b>Question</b>	<b>Answer</b>
Line Item Notes - Community Development Financial Institution (CY: Long-Term Cost of Loans)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The variance is not material to the Department's financial statements.
Line Item Notes - HFA Initiative (CY: Long-Term Cost of Loans)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	New program announced in October 2009.
Line Item Notes - HFA Initiative (CY: Face Value of Loans Outstanding)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	New program announced in October 2009.

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

<b>Note:</b> 04A	Direct Loans Receivable and Mortgage Backed Securities	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 1, 12, and 13	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

**Tab: Other Notes Info.**

<b>Section:</b> A	<b>Section Name:</b> Subsidy Expense/(Income)	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
		<b>Rounding Method:</b> Millions	

Line	Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
13		GSE Mortgage Backed Securities Purchase Program - Treasury	Debit				
14		Loans to Non-Feds - Including Foreign	Debit	-4	0	20	-20
15		HFA Initiative	Debit	1,723	0		0
16		Investment - Credit Reform TARP	Debit	0	0	17,574	-17,574
17		Credit Program Receivable, Direct Loans, TARP	Debit	0	0	26,032	-26,032
18		GSE Mortgage Backed Securities	Debit	-632	-12,892	-12,892	0
19		All other loans receivable	Debit				
20		Total	N/A	1,087	-12,892	30,734	-43,626

<b>Section:</b> B	<b>Section Name:</b> Foreclosed Assets - Balances (SFFAS No. 3, par. 91)	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
			<b>Rounding Method:</b> Millions	

Line	Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Balances for property held Pre-1992	Debit				
2		Balances for property held Post-1991	Debit				

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

**Note:** 04A Direct Loans Receivable and Mortgage Backed Securities

**Fiscal Year:** 2010

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 1, 12, and 13

**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 broad description of foreclosed property.	N/A
2	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	<p>New TARP Note 20 in the closing package accounts for the reclass in prior year numbers.</p> <p>The FCRA requires that the ultimate costs of a credit program be calculated, and the budgetary resources obtained, before the direct loan obligations are incurred. The cost of loan guarantee programs is the net present value of the estimated future cash flows from payments (for claims and interest rate subsidies). The primary purpose of the FCRA, which became effective on October 1, 1991, is to more accurately measure the cost of federal credit programs and to place the cost of such credit programs on a basis equivalent with other federal spending.</p> <p>SFFAS No. 2, which generally mirrors the requirements of the FCRA, established guidance for estimating the cost of direct and guaranteed loan programs, asset guarantees, as well as for recording direct loans and liabilities for loan guarantees for financial reporting purposes. SFFAS No. 2 states that the actual and expected costs of federal credit programs should be fully recognized in both budgetary and financial reporting. To accomplish this, agencies first predict or estimate the future performance of direct and guaranteed loans when preparing their annual budgets. The data used for these budgetary estimates are reestimated after the fiscal year-end to reflect changes in actual loan performance and actual interest rates in effect when the loans were issued. The data used for these estimates were reestimated at the fiscal year-end to reflect adjustments for market risks, asset performance and other key variables and economic factors. The reestimated data are then used to report the cost of the loans disbursed under the direct or guaranteed loan program as a "Program Cost" in the agencies' Statement of Net Cost.</p> <p>The FCRA establishes budgetary and financing control for each credit program through the use of the program, financing and subsidy receipt accounts for direct loans obligated after September 30, 1991. These accounts are classified as either budgetary or non-budgetary in the Combined Statements of Budgetary Resources. The budgetary accounts include the program accounts and receipt accounts. The non-budgetary accounts consist of the credit reform financing accounts.</p> <p>The program account is a budget account that receives and obligates appropriations to cover the subsidy cost of a direct loan or guarantee and disburses the subsidy cost to the financing account. The program account also receives appropriations for administrative expenses. The financing account is a non-budgetary account that records all of the cash flows resulting from Credit Reform direct loans, loan guarantees, or asset guarantees. It disburses loans, collects repayments and fees, makes claim payments, holds balances, borrows from BPD, earns or pays interest, and receives the subsidy cost payment from the program account.</p> <p>The General Fund receipt account is a budget account used for the receipt of amounts paid from the financing account when there is a negative subsidy or negative</p>

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

<b>Note:</b> 04A	Direct Loans Receivable and Mortgage Backed Securities	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 1, 12, and 13	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		<b>I = Inactive Line</b>

<b>Tab: Text Data</b>		
<b>Line</b>	<b>Question</b>	<b>Answer</b>
		modification from the original estimate or a downward reestimate. They are available for appropriations only in the sense that all General Fund receipts are available for appropriations. Any assets in this account are non-entity assets and are offset by Intra-governmental liabilities. At the end of the fiscal year, the fund balance transferred to the U.S. Treasury through the General Fund receipt account is no longer included in the Department;s fund balance reporting.

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

<b>Note:</b> 04B	Loan Guarantees	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> No Data	
<b>Status:</b> 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	2010 - SEPTEMBER	2009 - SEPTEMBER	
Loan Guarantee Liabilities	C	L	0	0	
		<b>Variance:</b>	0	0	<b>Rounding Method:</b> Millions <b>Decimal:</b> Zero

  

Line Status	Line Description	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
9	Air Transportation Stabilization Board				
13					
14					
15					
16					
17					
18	All other loan guarantee liabilities				
	<b>Total</b>				

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

<b>Note:</b> 04B	Loan Guarantees	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> No Data	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

**Tab: Other Notes Info.**

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

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

<b>Line</b>	<b>Question</b>	<b>Answer</b>
1	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	



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

<b>Note:</b> 05	Inventories and Related Property	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 1 and 16	
<b>Status:</b> 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	2010 - SEPTEMBER	2009 - SEPTEMBER	
Inventories and Related Property	D	A	697	598	
		<b>Variance:</b>	0	0	<b>Rounding Method:</b> Millions <b>Decimal:</b> Zero

Line Status	Line Description	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Gross Inventory - balance beginning of year	638	698	698	0
2	Prior-period adjustment (not restated)				
3	Capitalized acquisitions from the public	591	710	710	0
4	Capitalized acquisitions from Government agencies				
5	Inventory sold or used	-522	-770	-770	0
6	Total allowance for inventories and related property	-10	-40	-40	0
	<b>Total</b>	697	598	598	0

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

**Note:** 05 Inventories and Related Property

**Fiscal Year:** 2010

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 1 and 16

**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 Yearend Balances by Category Type

**Line Attributes:** Dollars

**Rounding Method:** Millions

**Decimal:** Zero

Line	Status	Line Description	NB	2010 - SEPTEMBER	2009 - 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 material and supplies held for repair	Debit				
4		Inventory - excess, obsolete, and unserviceable	Debit				
5		Operating materials and supplies held for use	Debit	17	17	17	0
6		Operating materials and supplies held in reserve for future use	Debit	25	24	24	0
7		Operating materials and supplies excess, obsolete, and unserviceable	Debit				
8		Stockpile materials	Debit				
9		Stockpile materials held for sale	Debit				
10		Forfeited property	Debit	69	62	62	0
11		Other related property	Debit	596	509	509	0
12		Total allowance for inventories and related property	Credit	10	14	14	0
13		Total inventories and related property, net	N/A	697	598	598	0

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

<b>Note:</b> 05	Inventories and Related Property	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 1 and 16	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		<b>I = Inactive Line</b>

<b>Section:</b> B	<b>Section Name:</b> Capitalized Acquisitions From Government Agencies by Trading Partner	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
			<b>Rounding Method:</b> Millions	

Line	Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
1		General Services Administration	Debit				
2		Department of Defense	Debit				
3		Department of Justice	Debit				
4		National Aeronautics and Space Administration	Debit				
5		All other departments	Debit				
6		Total Capitalized Assets from Federal Agencies	N/A				

<b>Section:</b> C	<b>Section Name:</b> Other Information - Dollar Value	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
		<b>Rounding Method:</b> Millions	

Line	Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Seized property	Debit	558	637	637	0
2		Forfeited property	Debit	63	52	52	0
3		Goods held under price support and stabilization programs	Debit				

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

**Note:** 05 Inventories and Related Property

**Fiscal Year:** 2010

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 1 and 16

**Status:** Complete

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

I = Inactive Line

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

**Line Attributes:** Units

Line	Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Seized property	N/A	28,836.0000	28,788.0000	28,788.0000	.0000
2		Forfeited property	N/A	11,814.0000	12,939.0000	12,939.0000	.0000
3		Goods held under price support and stabilization programs	N/A				

**Tab: Text Data**

Line	Question	Answer
1	Method used to calculate allowance for each category of inventory.	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 and supplies and forfeited property held by Treasury. Treasury's operating materials and supplies are maintained for the production of bureau products. Treasury maintains inventory 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 any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	<p>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 materials and supplies are recorded as an expense when consumed in operations.</p> <p>Forfeited property is recorded at estimated fair market value as deferred revenue, and may be adjusted to reflect the current fair market value at the end of the fiscal year. Property forfeited in satisfaction of a taxpayer's assessed liability is recorded when title to the property passes to the U.S. Government and a corresponding credit is made to the related taxes receivable. Direct and indirect holding costs are not capitalized for individual forfeited assets.</p> <p>Mortgages and claims on forfeited assets are recognized as a valuation allowance and a reduction of deferred revenue from forfeited assets when the asset is forfeited. The allowance includes mortgages and claims on forfeited property held for sale and a minimal amount of claims on forfeited property previously sold. Revenue from the forfeiture of property is deferred until the property is sold or transferred to a state, local, or federal agency. Revenue is not recognized if the forfeited property is ultimately destroyed or cannot be legally sold.</p>

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

**Note:** 06 Property, Plant, and Equipment

**Fiscal Year:** 2010

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 1, 6, and 17

**Status:** Complete

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

I = Inactive Line

**Tab: Line Item Notes**

<b>Closing Package Line Description</b>		<b>NB</b>	<b>Account Type</b>	<b>2010 - SEPTEMBER</b>	<b>2009 - SEPTEMBER</b>		
Property, Plant and Equipment		D	A	2,031	2,036		
		<b>Variance:</b>		0	0	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero
<b>Line Status</b>	<b>Line Description</b>	<b>CY PP&amp;E</b>	<b>CY Accum. Depr.</b>	<b>CY Net PP&amp; E</b>	<b>PY PP&amp;E</b>	<b>PY Accum. Depr.</b>	<b>PY Net PP&amp;E</b>
1	PP&E - balance beginning of year	5,745	3,709	2,036	6,059	3,982	2,077
2	Prior-period adjustments (not restated)						
3	Capitalized acquisitions from the public	434		434	417		417
4	Capitalized acquisitions from Government agencies	69		69	45		45
5	Deletions from the Balance Sheet	-262	-234	-28	-776	-718	-58
6	Revaluations						
7	Stewardship reclassifications						
8	Depreciation/amortization		480	-480		445	-445
	<b>Total</b>	<b>5,986</b>	<b>3,955</b>	<b>2,031</b>	<b>5,745</b>	<b>3,709</b>	<b>2,036</b>

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

<b>Note:</b> 06	Property, Plant, and Equipment	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 1, 6, and 17	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		<b>I = Inactive Line</b>

**Tab: Other Notes Info.**

<b>Section: A</b>		<b>Section Name:</b> Gross cost for PP&E for each category				<b>Line Attributes:</b> Dollars	
						<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2010 - SEPTEMBER</b>	<b>2009 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>
1		Buildings, structures, and facilities (including improvement to land)	Debit	701	676	676	0
2		Furniture, fixtures, and equipmen (including aircraf, ships, vessels, small boats, and vehicles)	Debit	3,100	3,048	3,048	0
3		Construction in progress	Debit	15	38	38	0
4		Land and Land Rights	Debit	13	12	12	0
5		Internal use software	Debit	1,612	1,464	1,464	0
6		Assets under capital lease	Debit	4	25	25	0
7		Leasehold improvements	Debit	541	482	482	0
8		Other property, plant and equipment	Debit				
9		Total property, plant and equipment	N/A	5,986	5,745	5,745	0

<b>Threshold</b>	<b>Question</b>	<b>Answer</b>
Other Notes Info - Construction in progress (2010 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The variance is not material to the Department's financial statements.
Other Notes Info - Assets under capital lease (2010 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The variance is not material to the Department's financial statements.

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

**Note:** 06 Property, Plant, and Equipment

**Fiscal Year:** 2010

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 1, 6, and 17

**Status:** Complete

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

I = Inactive Line

**Section:** A **Section Name:** Gross cost for PP&E for each category

**Line Attributes:** Dollars

**Rounding Method:** Millions

**Decimal:** Zero

**Threshold**

Line Description	Question	Answer
Other Notes Info - Leasehold improvements (2010 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The variance is not material to the Department's financial statements.

**Section:** B **Section Name:** Accumulated Depreciation/Amortization

**Line Attributes:** Dollars

**Rounding Method:** Millions

**Decimal:** Zero

Line	Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Buildings, structures, and facilities (including improvements to land)	Credit	336	308	308	0
2		Furniture, fixtures, and equipment (including aircraft, ships, vessels, small boats, and vehicles)	Credit	2,295	2,268	2,268	0
3		Internal use software	Credit	1,003	807	807	0
4		Assets under capital lease	Credit	2	23	23	0
5		Leasehold improvements	Credit	319	303	303	0
6		Other property, plant, and equipment	Credit				
7		Total accumulated depreciation/amortization	N/A	-3,955	-3,709	-3,709	0

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

<b>Note:</b> 06	Property, Plant, and Equipment	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 1, 6, and 17	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		<b>I = Inactive Line</b>

<b>Section:</b> C	<b>Section Name:</b> Intragovernmental Capitalized acquisition amounts	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
		<b>Rounding Method:</b> Millions	

Line	Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
1		General Services Administration	Debit	66	44	44	0
2		Department of Defense	Debit				
3		Department of the Interior	Debit	2			
4		Department of Justice	Debit				
5		National Aeronautics and Space Administration	Debit				
6		All other departments	Debit	1	1	1	0
7		Total capitalized assets from Federal agencies	N/A	69	45	45	0

<b>Section:</b> D	<b>Section Name:</b> Gain/Loss on Sale/Disposition	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
		<b>Rounding Method:</b> Millions	

Line	Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Gain/loss on sale/disposition of property, plant and equipment	Credit	21	43	43	0



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

**Note:** 06 Property, Plant, and Equipment

**Fiscal Year:** 2010

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 1, 6, and 17

**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 physical quantity information by category for multiuse heritage assets that are included in the "Line Item Notes" tab of this note (SFFAS No. 29, par 25).	Treasury Complex (Main Treasury Building and Annex) and Mint 3 buildings.
2	Provide any other relevant information pertaining to this note and any material changes from the prior years' depreciation methods and capitalization thresholds. In addition, describe briefly the significant accounting policies pertaining to this note.	<p>Property, plant, and equipment (PP&amp;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&amp;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 expenses as incurred.</p> <p>Internal use software encompasses software design, development, and testing of projects adding significant new functionality and long-term benefits. Costs for developing internal use software are accumulated in work in development until a project is placed into service, and testing and final acceptance are successfully completed. Once completed, the costs are transferred to depreciable property.</p> <p>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.</p> <p>The Department leases land and buildings from the General Services Administration (GSA) to conduct most of its operations. GSA charges a standard level users fee which approximates commercial rental rates for similar properties. Therefore, GSA-owned properties are not included in the Department's PP&amp;E.</p> <p>The Department's bureaus are diverse both in size and in operating environment. Accordingly, the Department's capitalization policy provides minimum capitalization thresholds which range from \$25,000 to \$50,000. The Department also uses a capitalization threshold range for bulk purchases: \$250,000 to \$500,000 for non manufacturing bureaus and \$25,000 to \$50,000 for manufacturing bureaus. Bureaus determine the individual items that comprise bulk purchases based on Departmental guidance. In addition, the Department's bureaus may expense bulk purchases if they conclude that total period costs would not be materially distorted and the cost of capitalization is not economically feasible.</p> <p>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. Leasehold improvements are depreciated over the term of the lease or the useful life of the improvement, whichever is shorter. Capital leases are depreciated over the estimated life of the asset or term of the lease, depending on the conditions met for capitalization. Service life ranges (2-50 years) are high due to the Department's diversity of PP&amp;E. Construction in progress and internal use software in development are not depreciated.</p>

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

**Note:** 07 Debt and Equity Securities

**Fiscal Year:** 2010

**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**

<b>Closing Package Line Description</b>		<b>NB</b>	<b>Account Type</b>	<b>2010 - SEPTEMBER</b>	<b>2009 - SEPTEMBER</b>		
Debt and Equity Securities		D	A	12,639	13,565		
		<b>Variance:</b>		0	0	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero

<b>Line Status</b>	<b>Line Description</b>	<b>2010 - SEPTEMBER</b>	<b>2009 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>
1	Fixed/Debt Securities (FASB ASC 320-10-50-1 and 320-10-50-9): Non-U.S. Government Securities	12,617	12,435	12,435	0
2	Fixed/Debt Securities (FASB ASC 320-10-50-1 and 320-10-50-9): Commercial Securities				
3	Fixed/Debt Securities (FASB ASC 320-10-50-1 and 320-10-50-9): Mortgage/asset backed Securities				
4	Fixed/Debt Securities (FASB ASC 320-10-50-1 and 320-10-50-9): Corporate and other bonds				
5	All other Fixed Income/Debt Securities (FASB ASC 320-10-50-1 and 320-10-50-9) All: Other fixed/debt securities	3	1,104	1,104	0
6	Equity Securities (FASB ASC 320-10-50-1 and 320-10-50-9): Common Stocks	16	23	23	0
7	Equity Securities (FASB ASC 320-10-50-1 and 320-10-50-9): Unit Trusts				
8	Equity Securities (FASB ASC 320-10-50-1 and 320-10-50-9): All Other Equity	3	3	3	0

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

<b>Note:</b> 07	Debt and Equity Securities	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 1 and 11	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		<b>I = Inactive Line</b>

Line	Status	Line Description	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
		Securities				
9		Other			1,765	-1,765
		<b>Total</b>	12,639	13,565	15,330	-1,765

<b>Threshold</b>		
Line Description	Question	Answer
Line Item Notes - All other Fixed Income/Debt Securities (FASB ASC 320-10-50-1 and 320-10-50-9) All:Other fixed/debt securities (2010 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The \$1,100 million of Other Investments in GSEs Securities held by the ESF at September 30, 2009 matured in November 2009.
Line Item Notes - Equity Securities (FASB ASC 320-10-50-1 and 320-10-50-9): Common Stocks (2010 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The variance is not material to the Department's financial statements.

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

**Note:** 07 Debt and Equity Securities

**Fiscal Year:** 2010

**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: 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: Non-U.S. 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	5	-2	3	1,106	-2	1,104
6		Equity Securities: Common stocks	N/A	21	-5	16	28	-5	23
7		Equity Securities: Unit trusts	N/A						
8		Equity Securities: All Other equity securities	N/A	6	-3	3	3	0	3
9		Other	N/A						
10		Total Held-to-Maturity Securities	N/A	32	-10	22	1,137	-7	1,130

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

**Note:** 07 Debt and Equity Securities

**Fiscal Year:** 2010

**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

**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	12,293	324	12,617	12,080	356	12,436
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	12,293	324	12,617	12,080	356	12,436

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

**Note:** 07 Debt and Equity Securities

**Fiscal Year:** 2010

**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

**Section:** C      **Section Name:** Investment Category - Trading Securities      **No Data Flag:** YES      **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		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						

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

**Note:** 07 Debt and Equity Securities

**Fiscal Year:** 2010

**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

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

**Line Attributes:** Dollars

**Rounding Method:** Millions

**Decimal:** Zero

Line	Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Change
1		Proceeds from sales of available-for-sale securities (FASB ASC 320-10-50-9)	Debit				
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	324	356	356	

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

**Note:** 07 Debt and Equity Securities

**Fiscal Year:** 2010

**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

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

**Line Attributes:** Dollars

**Rounding Method:** Millions

**Decimal:** Zero

Line	Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Change
7		Net unrealized holding loss on available-for-sale securities included in accumulated other comprehensive income	Credit				
8		Amount of gains/losses reclassified out of accumulated other comprehensive income into earnings for the period	Debit				
9		Portion of trading gains/losses that relates to trading securities still held at the reporting date	Debit				
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				



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

**Note:** 07 Debt and Equity Securities

**Fiscal Year:** 2010

**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: 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.	CDF - Line 5 represents convertible subordinated debt securities and secondary capital investments in federal credit unions. Line 8 represents other equity securities with limited partnership.
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.	CDF- Line 5 represents convertible subordinated debt securities and secondary capital investments in federal credit unions. Line 8 represents 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).	N/A
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.	The ESF holds most of the Department's other investments. "Other Foreign Currency Denominated Assets" and "Investment Securities" are considered "available for sale" securities and recorded at fair value as permitted by OMB Circular No. A-136 beginning in fiscal year 2009. These holdings are normally invested in interest bearing securities issued or held through foreign governments or monetary authorities.

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

<b>Note:</b> 08	Other Assets	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 10	
<b>Status:</b> 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	2010 - SEPTEMBER	2009 - SEPTEMBER	
Other Assets	D	A	5,593	5,584	
		<b>Variance:</b>	0	0	
					<b>Rounding Method:</b> Millions
					<b>Decimal:</b> Zero

Line Status	Line Description	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Advances and prepayments	8	6	6	0
2	FDIC Receivable from Resolution Activity				
3	NCUA Loans				
4	Regulatory Assets			23,472	-23,472
5	Other assets	5,585	5,578	5,578	0
	<b>Total</b>	5,593	5,584	29,056	-23,472

**Threshold**

Line Description	Question	Answer
Line Item Notes - Advances and prepayments (2010 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	This balance is not significant to the Department. Most of this balance relates to the Internal Revenue Service and fluctuation of this amount is not significant.

**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 consist of cash outlays for criminal investigations (IRS), employee travel, relocation expenses.
2	Provide a description and related amounts for balances that exceed \$1 billion in the line titled "Other Assets" on the "Line Item Notes" tab.	\$5.580 Billion relates to Treasury participation in Multilateral Development Banks (MDB). See PAR Note 10.
3	Provide any relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	N/A

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

<b>Note:</b> 09	Accounts Payable	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 22	
<b>Status:</b> 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	2010 - SEPTEMBER	2009 - SEPTEMBER		
Accounts Payable		C	L	5,359	4,678		
			<b>Variance:</b>	0	0	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero

  

Line Status	Line Description	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Accounts Payable	5,359	4,678	4,678	0
	Total	5,359	4,678	4,678	0

**Threshold**

Line Description	Question	Answer
Line Item Notes - Accounts Payable (2010 - 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)	Increase in other liabilities primarily due to the beginning of the HAMP program (209/00136) which started in March 09, increased TARP Admin support cost, and higher IRS refunds payable.

**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.	N/A

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

<b>Note:</b> 10A Federal Debt Securities Held by the Public	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000 Department of the Treasury	<b>Agency Notes:</b> 19	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>	
<b>I = Inactive Line</b>		

**Tab: Line Item Notes**

Closing Package Line Description	NB	Account Type	2010 - SEPTEMBER	2009 - SEPTEMBER	
Federal Debt Securities Held by the Public	C	L	9,035,929	7,559,305	
		<b>Variance:</b>	0	0	<b>Rounding Method:</b> Millions
					<b>Decimal:</b> Zero

Line Status	Line Description	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Marketable Securities - Treasury bills	1,783,674	1,986,174	1,986,174	0
2	Marketable Securities - Treasury notes	5,252,585	3,772,964	3,772,964	0
3	Marketable Securities - Treasury bonds	846,054	677,491	677,491	0
4	Marketable Securities - Treasury inflation protected securities	593,615	551,308	551,308	0
5	Non-marketable securities	546,880	563,924	563,924	0
6	Unamortized premium on Treasury securities	13,998	10,182	10,182	0
7	Unamortized discount on Treasury securities	-47,868	-44,087	-44,087	0
8	Accrued interest payable on debt issued by Treasury	46,991	41,349	41,349	0
9	Securities at par				
10	Unamortized premium on securities				
11	Unamortized discount on securities				
12	Accrued interest payable on agency securities				
	<b>Total</b>	9,035,929	7,559,305	7,559,305	0

Line Description	Question	Answer
Line Item Notes - Marketable Securities - Treasury bills (2010 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The decreased since September 2009 as a result of the federal government's response to the financial market crisis and the economic downturn.
Line Item Notes - Marketable Securities - Treasury notes (2010 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	This \$1,480 billion variance is due to the increase in federal debt held by the public and the increase in interest payable and unamortized premiums and discounts to the public.

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

**Note:** 10A Federal Debt Securities Held by the Public

**Fiscal Year:** 2010

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 19

**Status:** Complete

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

**I = Inactive Line**

**Threshold**

<b>Line Description</b>	<b>Question</b>	<b>Answer</b>
Line Item Notes - Marketable Securities - Treasury bonds (2010 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The total gross federal debt outstanding has dramatically increased since September 2009 as a result of the federal government's response to the financial market crisis and the economic downturn.
Line Item Notes - Accrued interest payable on debt issued by Treasury (2010 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The total gross federal debt outstanding has dramatically increased since September 2009 as a result of the federal government's response to the financial market crisis and the economic downturn.

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

**Note:** 10A Federal Debt Securities Held by the Public

**Fiscal Year:** 2010

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 19

**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	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Debt subject to statutory limit	Credit	13,510,840	11,853,142	11,853,142	0
2		Statutory debt limit	Credit	14,294,000	12,104,000	12,104,000	0

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

Line	Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Marketable securities - Treasury bills	N/A	.2000	.3000	.3000	.0000
2		Marketable securities - Treasury notes	N/A	2.6000	3.0000	3.0000	.0000
3		Marketable securities - Treasury bonds	N/A	6.1000	6.5000	6.5000	.0000
4		Marketable securities - Treasury inflation protected securities	N/A	2.2000	2.1000	2.1000	.0000
5		Non-marketable securities	N/A	2.8000	3.7000	3.7000	.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.	Debt and associated interest are reported on the accrual basis of accounting. Interest costs are recorded as expenses when incurred, instead of when paid. Certain Treasury securities are issued at a discount or premium. These discounts and premiums are amortized over the term of the security using an interest method for all long-term securities and the straight-line method for short-term securities. The Department also issues Treasury Inflation-Protected Securities (TIPS). The principal for TIPS is adjusted daily over the life of the security based on the Consumer Price Index for all Urban Consumers.

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

<b>Note:</b> 10B	Treasury securities held by the Government trust, revolving, and special funds	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 30 and BPD Schedule	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

**Tab: Other Notes Info.**

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

Line	Status	Line Description	NB	CY Par value of the investment D	CY Unamortized Discount C	CY Unamortized premium D	CY Net Investment	PY Par Value of the investment D	PY Unamortized discount C
19		Department of Treasury, Exchange Stabilization Fund	N/A	20,436			20,436	19,816	
23			N/A						
24			N/A						
25			N/A						
26		All other programs and funds	N/A	7,825	1	176	8,000	6,861	2
27		Total	N/A	28,261	-1	176	28,436	26,677	-2

Line	Status	Line Description	NB	PY Unamortized premium D	PY Net Investment
19		Department of Treasury, Exchange Stabilization Fund	N/A		19,816
23			N/A		
24			N/A		
25			N/A		
26		All other programs and funds	N/A	109	6,968
27		Total	N/A	109	26,784

<b>Section:</b> B	<b>Section Name:</b> Fiduciary Funds - Tresury Securities Held by Deposit Funds (or Held by Non-Federal Custodians) with Fiduciary Activity	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
		<b>Rounding Method:</b> Millions	

Line	Status	Line Description	NB	CY Par value of the investment D	CY Unamortized discount C	CY Unamortized premium D	CY Net Investment	PY Par value of the investment D	PY Unamortized discount C
1		Fiduciary Investments	N/A	97	1		96	15	
2			N/A						
3			N/A						
4			N/A						
5			N/A						

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

<b>Note:</b> 10B	Treasury securities held by the Government trust, revolving, and special funds	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 30 and BPD Schedule	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		<b>I = Inactive Line</b>

<b>Section:</b> B	<b>Section Name:</b> Fiduciary Funds - Tresury Securities Held by Deposit Funds (or Held by Non-Federal Custodians) with Fiduciary Activity	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
		<b>Rounding Method:</b> Millions	

Line	Status	Line Description	NB	CY Par value of the investment D	CY Unamortized discount C	CY Unamortized premium D	CY Net Investment	PY Par value of the investment D	PY Unamortized discount C
6			N/A						
7			N/A						
8			N/A						
9			N/A						
10			N/A						
11			N/A						
12			N/A						
13			N/A						
14			N/A						
15			N/A						
16		Total	N/A	97	-1		96	15	

Line	Status	Line Description	NB	PY Unamortized premium D	PY Net Investment
1		Fiduciary Investments	N/A		15
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			N/A		
12			N/A		
13			N/A		
14			N/A		
15			N/A		
16		Total	N/A		15



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

<b>Note:</b> 10B	Treasury securities held by the Government trust, revolving, and special funds	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 30 and BPD Schedule	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		<b>I = Inactive Line</b>

<b>Section: C</b>		<b>Section Name:</b> Fiduciary Funds-Treasury Securities Held by All Other Agency Funds with Fiduciary Activity		<b>No Data Flag:</b> YES		<b>Line Attributes:</b> Dollars		<b>Rounding Method:</b> Millions		<b>Decimal:</b> Zero	
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>CY Par value of the investment D</b>	<b>CY Unamortized discount C</b>	<b>CY Unamortized premium D</b>	<b>CY Net Investment</b>	<b>PY Par value of the investment D</b>	<b>PY Unamortized discount C</b>		
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			N/A								
12			N/A								
13			N/A								
14			N/A								
15			N/A								
16		Total	N/A								

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

<b>Note:</b> 10B	Treasury securities held by the Government trust, revolving, and special funds	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 30 and BPD Schedule	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		<b>I = Inactive Line</b>

<b>Section:</b> C	<b>Section Name:</b> Fiduciary Funds-Treasury Securities Held by All Other Agency Funds with Fiduciary Activity	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
			<b>Rounding Method:</b> Millions	

Line	Status	Line Description	NB	PY Unamortized premium C	PY Net Investment
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			N/A		
12			N/A		
13			N/A		
14			N/A		
15			N/A		
16		Total	N/A		

<b>Section:</b> D	<b>Section Name:</b> Treasury Securities Held by Government Trust Funds, Revolving Funds, and Special Funds (to be completed only by Treasury)	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> User-Defined
			<b>Rounding Method:</b> User-Defined	

Line	Status	Line Description	NB	CY Par value of the investment D	CY Unamortized Discount C	CY Unamortized premium D	CY Net Investment D	PY Par Value of the investment D	PY Unamortized Discount C
1	I	Social Security Administration, Federal Old-Age and Survivors Insurance	N/A						
2	I	Office of Personnel Management, Civil Service Retirement and Disability	N/A						
3	I	Office of Personnel Management, Employees' Health Benefits	N/A						
4	I	Department of	N/A						

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

<b>Note:</b> 10B	Treasury securities held by the Government trust, revolving, and special funds	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 30 and BPD Schedule	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		<b>I = Inactive Line</b>

<b>Section:</b> D	<b>Section Name:</b> Treasury Securities Held by Government Trust Funds, Revolving Funds, and Special Funds (to be completed only by Treasury)	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars
			<b>Rounding Method:</b> User-Defined
			<b>Decimal:</b> User-Defined

Line	Status	Line Description	NB	CY Par value of the investment D	CY Unamortized Discount C	CY Unamortized premium D	CY Net Investment D	PY Par Value of the investment D	PY Unamortized Discount C
5	I	Health and Human Services, Federal Hospital Insurance	N/A						
6	I	Department of Defense, Military Retirement Fund	N/A						
7	I	Department of Defense, Medicare-Eligible Retiree Health Care Fund	N/A						
8	I	Social Security Administration, Federal Disability Insurance	N/A						
9	I	Department of Labor, Unemployment	N/A						
10	I	Federal Deposit Insurance Corporation Funds	N/A						
11	I	Office of Personnel Management, Employees Life Insurance	N/A						
12	I	Department of Energy, Nuclear Waste Disposal	N/A						
13	I	Department of Health and Human Services, Federal Supplementary Medical Insurance	N/A						
14	I	Housing and Urban Development, Federal Housing Administration	N/A						
14	I	Department of Veterans Affairs,	N/A						

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

<b>Note:</b> 10B	Treasury securities held by the Government trust, revolving, and special funds	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 30 and BPD Schedule	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		<b>I = Inactive Line</b>

<b>Section: D</b>		<b>Section Name:</b> Tresury Secrities Held be Governmnet Trust Funds, Revolving Funds, and Special Funds (to be completed only by Treasury)		<b>No Data Flag:</b> YES		<b>Line Attributes:</b> Dollars		<b>Rounding Method:</b> User-Defined		<b>Decimal:</b> User-Defined	
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>CY Par value of the investment D</b>	<b>CY Unamortized Discount C</b>	<b>CY Unamortized premium D</b>	<b>CY Net Investment D</b>	<b>PY Par Value of the investment D</b>	<b>PY Unamortized Discount C</b>		
15	I	National Service Life Insurance Fund Department of Transportation, Highway Trust Fund	N/A								
16	I	Department of Transportation, Airport and Airway Trust Fund	N/A								
17	I	Pension Benefit Guaranty Corporation Fund	N/A								
18	I	Department of State, Foreign Services Retirement and Disability Fund	N/A								
19	I	Department of the Treasury, Exchange Stabilization Fund	N/A								
20	I	Railroad Retirement Board	N/A								
21	I	Office of Personnel Management, Postal Service Retiree Health Benefits Fund	N/A								
22	I	Housing and Urban Development, Ginnie Mae	N/A								
23	I		N/A								
24	I		N/A								
25	I	All other programs and funds	N/A								
26	I	Total	N/A								

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

<b>Note:</b> 10B	Treasury securities held by the Government trust, revolving, and special funds	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 30 and BPD Schedule	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		<b>I = Inactive Line</b>

<b>Section:</b> D	<b>Section Name:</b> Tresury Secrities Held be Governmnet Trust Funds, Revolving Funds, and Special Funds (to be completed only by Treasury)	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Rounding Method:</b> User-Defined	<b>Decimal:</b> User-Defined
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Line	Status	Line Description	NB	PY Unamortized premium D	PY Net Investment D
1	I	Social Security Administration, Federal Old-Age and Survivors Insurance	N/A		
2	I	Office of Personnel Management, Civil Service Retirement and Disability	N/A		
3	I	Office of Personnel Management, Employees, Health Benefits	N/A		
4	I	Department of Health and Human Services, Federal Hospital Insurance	N/A		
5	I	Department of Defense, Military Retirement Fund	N/A		
6	I	Department of Defense, Medicare-Eligible Retiree Health Care Fund	N/A		
7	I	Social Security Administration, Federal Disability Insurance	N/A		
8	I	Department of Labor, Unemployment	N/A		
9	I	Federal Deposit Insurance Corporation Funds	N/A		
10	I	Office of Personnel Management, Employees, Life Insurance	N/A		

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

**Note:** 10B Treasury securities held by the Government trust, revolving, and special funds

**Fiscal Year:** 2010

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 30 and BPD Schedule

**Status:** Complete

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

**I = Inactive Line**

**Section:** D      **Section Name:** Treasury Securities Held by Government Trust Funds, Revolving Funds, and Special Funds (to be completed only by Treasury)      **No Data Flag:** YES      **Line Attributes:** Dollars  
**Rounding Method:** User-Defined      **Decimal:** User-Defined

Line	Status	Line Description	NB	PY Unamortized premium D	PY Net Investment D
11	I	Department of Energy, Nuclear Waste Disposal	N/A		
12	I	Department of Health and Human Services, Federal Supplementary Medical Insurance	N/A		
13	I	Housing and Urban Development, Federal Housing Administration	N/A		
14	I	Department of Veterans Affairs, National Service Life Insurance Fund	N/A		
15	I	Department of Transportation, Highway Trust Fund	N/A		
16	I	Department of Transportation, Airport and Airway Trust Fund	N/A		
17	I	Pension Benefit Guaranty Corporation Fund	N/A		
18	I	Department of State, Foreign Services Retirement and Disability Fund	N/A		
19	I	Department of the Treasury, Exchange Stabilization Fund	N/A		
20	I	Railroad Retirement Board	N/A		

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

<b>Note:</b> 10B	Treasury securities held by the Government trust, revolving, and special funds	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 30 and BPD Schedule	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		<b>I = Inactive Line</b>

<b>Section:</b> D	<b>Section Name:</b> Tresury Secrities Held be Governmnet Trust Funds, Revolving Funds, and Special Funds (to be completed only by Treasury)	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Rounding Method:</b> User-Defined	<b>Decimal:</b> User-Defined
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>PY Unamortized premium D</b>	<b>PY Net Investment D</b>
21	I	Office of Personnel Management, Postal Service Retiree Health Benefits Fund	N/A		
22	I	Housing and Urban Development, Ginnie Mae	N/A		
23	I		N/A		
24	I		N/A		
25	I	All other programs and funds	N/A		
26	I	Total	N/A		

<b>Section:</b> E	<b>Section Name:</b> Programs and Funds (to be completed only by Treasury)	<b>Line Attributes:</b> Dollars	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero			
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2010 - SEPTEMBER</b>	<b>2009 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>
1		Social Security Administration, Federal Old-Age and Survivors Insurance	Debit	2,399,111	2,296,316		2,296,316
2		Office of Personnel Management, Civil Service Retirement and Disability	Debit	770,126	742,322		742,322
3		Office of Personnel Management, Employees Health Benefits	Debit	16,242	15,367		15,367
4		Department of Health and Human Services, Federal Hospital Insurance	Debit	279,475	309,702		309,702
5		Department of Defense, Military Retirement Fund	Debit	282,006	240,807		240,807
6		Department of	Debit	142,289	126,821		126,821

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

**Note:** 10B Treasury securities held by the Government trust, revolving, and special funds

**Fiscal Year:** 2010

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 30 and BPD Schedule

**Status:** Complete

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

**I = Inactive Line**

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

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

**Decimal:** Zero

Line	Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
7		Defense, Medicare-Eligible Retiree Health Care Fund					
7		Social Security Administration, Federal Disability Insurance	Debit	187,222	207,932		207,932
8		Department of Labor, Unemployment	Debit	18,703	19,628		19,628
9		Federal Deposit Insurance Corporation Funds	Debit	37,441	16,076		16,076
10		Office of Personnel Management, Employees' Life Insurance	Debit	37,605	36,146		36,146
11		Department of Energy, Nuclear Waste Disposal	Debit	47,578	44,643		44,643
12		Department of Health and Human Services, Federal Supplementary	Debit	70,982	61,764		61,764
13		Housing and Urban Development, Federal Housing Administration	Debit				
14		Department of Veterans Affairs, National Service Life Insurance Fund	Debit				
15		Department of Transportation, Highway Trust Fund	Debit	24,455	11,484		11,484
16		Department of Transportation,	Debit				



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

**Note:** 10B Treasury securities held by the Government trust, revolving, and special funds

**Fiscal Year:** 2010

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 30 and BPD Schedule

**Status:** Complete

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

**I = Inactive Line**

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

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

**Decimal:** Zero

Line	Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
		Airport and Airway Trust Fund					
17		Pension Benefit Guaranty Corporation Fund	Debit	19,888	17,459		17,459
18		Department of State, Foreign Services Retirement and Disability Fund	Debit	15,862	15,334		15,334
19		Department of the Treasury, Exchange Stabilization Fund	Debit	20,436	18,615		18,615
20		Railroad Retirement Board	Debit				
21		Office of Personnel Management, Postal Service Retiree Health	Debit	42,115	35,115		35,115
22		Housing and Urban Development, Ginnie Mae	Debit	4,194	10,664		10,664
23			Debit				
24			Debit				
25			Debit				
26		All other programs and funds	Debit	112,353	119,359		119,359
27		Subtotal Intragovernmental Debt Holdings	N/A	4,528,083	4,345,554		4,345,554
28		Total Net Unamortized Premiums/Discounts for Intragovernmental	Debit	38,404	33,886		33,886
29		Total Intragovernmental Debt Holdings	N/A	4,566,487	4,379,440		4,379,440

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

**Note:** 10B Treasury securities held by the Government trust, revolving, and special funds

**Fiscal Year:** 2010

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 30 and BPD Schedule

**Status:** Complete

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

**I = Inactive Line**

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

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

**Decimal:** Zero

**Threshold**

Line Description	Question	Answer
Other Notes Info - Department of Health and Human Services, Federal Hospital Insurance (2010 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year (unaudited).	The variance is not material to the Department's financial statements.
Other Notes Info - Department of Defense, Military Retirement Fund (2010 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year (unaudited).	The variance is not material to the Department's financial statements.
Other Notes Info - Department of Defense, Medicare-Eligible Retiree Health Care Fund (2010 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year (unaudited).	The variance is not material to the Department's financial statements.
Other Notes Info - Social Security Administration, Federal Disability Insurance (2010 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year (unaudited).	The variance is not material to the Department's financial statements.
Other Notes Info - Federal Deposit Insurance Corporation Funds (2010 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year (unaudited).	The variance is not material to the Department's financial statements.
Other Notes Info - Department of Health and Human Services, Federal Supplementary (2010 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year (unaudited).	The variance is not material to the Department's financial statements.
Other Notes Info - Department of Transportation, Highway Trust Fund (2010 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year (unaudited).	The variance is not material to the Department's financial statements.
Other Notes Info - Pension Benefit Guaranty Corporation Fund (2010 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year (unaudited).	The variance is not material to the Department's financial statements.
Other Notes Info - Office of Personnel Management, Postal Service Retiree Health (2010 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year (unaudited).	The variance is not material to the Department's financial statements.

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

<b>Note:</b> 10B	Treasury securities held by the Government trust, revolving, and special funds	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 30 and BPD Schedule	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		<b>I = Inactive Line</b>

<b>Section:</b> E	<b>Section Name:</b> Programs and Funds (to be completed only by Treasury)	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
		<b>Rounding Method:</b> Millions	

<b>Threshold</b>		
<b>Line Description</b>	<b>Question</b>	<b>Answer</b>
Other Notes Info - Housing and Urban Development, Ginnie Mae (2010 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year (unaudited).	The variance is not material to the Department's financial statements.
Other Notes Info - Total Net Unamortized Premiums/Discounts for Intragovernmental (2010 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year (unaudited).	The variance is not material to the Department's financial statements.

<b>Tab: Text Data</b>		
<b>Line</b>	<b>Question</b>	<b>Answer</b>
1	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	No SOSAP

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

<b>Note:</b> 11	Federal Employee and Veteran Benefits Payable	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 1 and 22	
<b>Status:</b> 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	2010 - SEPTEMBER	2009 - SEPTEMBER		
Federal Employee and Veteran Benefits Payable	C	L	601	576		
		<b>Variance:</b>	0	0	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero

Line Status	Line Description	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Pension and accrued benefits				
2	Post-retirement health and accrued benefits				
3	Veteran's compensation and burial benefits				
4	Life Insurance and accrued benefits				
5	FECA Benefits	552	533	533	0
6	Liability for other retirement and postemployment benefits	49	43	43	0
	<b>Total</b>	<b>601</b>	<b>576</b>	<b>576</b>	<b>0</b>

Line Description	Question	Answer
Line Item Notes - Liability for other retirement and postemployment benefits (2010 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year (unaudited).	The variance is not material to the Department's financial statements.

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

**Note:** 11 Federal Employee and Veteran Benefits Payable

**Fiscal Year:** 2010

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

Line	Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Pension and accrued benefits liability- beginning of period	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		Assumption Change Liability	Credit				
5		Normal Costs (SFFAS No. 5, par. 72)	Credit				
6		Interest on pension liability during the period	Credit				
7		Prior (and past) service cost (from the initiation of a new plan)	Credit				
8		Actuarial (gains)/losses (from experience)	Credit				
9		Actuarial (gains)/losses (from assumption changes)	Credit				
10		Total pension expense (SFFAS No. 5, par.72)	N/A				
11		Less Benefits Paid	Debit				
12		Pension and Accrued Benefits	N/A				

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

<b>Note:</b> 11	Federal Employee and Veteran Benefits Payable	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 1 and 22	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		<b>I = Inactive Line</b>

<b>Section:</b> A	<b>Section Name:</b> Pension and Accrued Benefits Liability-To be completed for the amount entered for pension and accrued benefits in the "Line Item Notes" tab	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero
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Line	Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
		Liability-end of period					

<b>Section:</b> B	<b>Section Name:</b> Pension Liability Long-Term Significant Assumptions Used in 2010 and 2009 Valuation	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Percent
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Line	Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Rate of Interest	N/A				
2		Rate of inflation	N/A				
3		Projected salary increases	N/A				

<b>Section:</b> C	<b>Section Name:</b> Postretirement Health and Accrued Benefits	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero
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Line	Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Postretirement health and accrued benefits liability-beginning of period (SFFAS No. 5, par.88)	Credit				
2		Prior-period adjustments (not restated)	Credit				
3		Prior (and past) service costs from plan amendments (or the initiation of	Credit				

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

<b>Note:</b> 11	Federal Employee and Veteran Benefits Payable	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 1 and 22	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		<b>I = Inactive Line</b>

<b>Section:</b> C	<b>Section Name:</b> Postretirement Health and Accrued Benefits	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars
			<b>Rounding Method:</b> Millions
			<b>Decimal:</b> Zero

Line	Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
		a new plan) during the period					
4		Normal costs	Credit				
5		Interest on liability	Credit				
6		Change in medical cost trend rate assumption (gains)/losses	Credit				
7		Actuarial (gains)/losses (from experience)	Credit				
8		Actuarial (gains)/losses (from assumption changes)	Credit				
9		Total postretirement health benefits expense	N/A				
10		Less claims paid	Debit				
11		Postretirement health and accrued benefits liability-end of period	N/A				

<b>Section:</b> D	<b>Section Name:</b> Postretirement Health Liability Significant Assumptions Used in Determining the 2010 and 2009 Valuation	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Percent
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Line	Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Rate of Interest	N/A				
2		Ultimate rate of health care cost trend	N/A				
3		Single equivalent rate of health care cost trend	N/A				

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

<b>Note:</b> 11	Federal Employee and Veteran Benefits Payable	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 1 and 22	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

<b>Section:</b> G	<b>Section Name:</b> Other	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars
			<b>Rounding Method:</b> User-Defined
			<b>Decimal:</b> User-Defined

Line	Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Non-marketable Treasury securities held by Thrift Savings Plan (TSP) Fund	Debit				
2		Total assets of pension (SFFAS No.5, par. 68)	Debit				
3		Market value of investments in market-based and marketable securities included in line 2	Debit				
4		Total assets of other retirement benefit plans (SFFAS No. 5, par. 85)	Debit				
5		Market value of investments in market-based and marketable securities included in line 4 (SFFAS no. 5, par.85)	Debit				



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

**Note:** 11 Federal Employee and Veteran Benefits Payable

**Fiscal Year:** 2010

**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	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 the long-term projection of the significant economic assumptions used in determining pension liability and the related expense (example of assumptions: actuarial, economic, interest rate, and trend).	N/A
4	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
5	Provide the long-term projection of the significant economic assumptions used in determining the postretirement health benefits liability and the related expense (example of assumptions: actuarial, economic, interest rate, and trend).	N/A
6	Provide a description of the changes in the significant assumptions used in determining the postretirement health benefits liability and the related expense (SFFAS No. 33, par. 19).	N/A
10	Provide the source(s) of the information entered for $\zeta$ Line Item Notes $\zeta$ tab numbers 4, 5, and 6.	N/A
11	Provide the source(s) for the components of pension expense entered in Section A.	N/A
12	Provide the source(s) for the interest rate entered in Section B.	N/A
13	Provide the source(s) for the components of postretirement expense entered in Section C.	N/A
14	Provide the source(s) for the interest rate entered in Section D.	N/A
17	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	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 U.S. Department of Labor (DOL), which pays valid claims and subsequently seeks reimbursements from the Treasury for these paid claims. Generally, the Department reimburses DOL within two to three years once funds are appropriated. 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.

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

<b>Note:</b> 12	Environmental and Disposal Liabilities	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

<b>Tab: Line Item Notes</b>					
<b>Closing Package Line Description</b>		<b>NB</b>	<b>Account Type</b>	<b>2010 - SEPTEMBER</b>	<b>2009 - SEPTEMBER</b>
		<b>Variance:</b>		<b>Rounding Method: Millions</b>	
				<b>Decimal: Zero</b>	
<b>Line Status</b>	<b>Line Description</b>			<b>2010 - SEPTEMBER</b>	<b>2009 - SEPTEMBER</b>
					<b>Previously Rptd</b>
					<b>Line Item Changes</b>
9					
10					
11					
12					
13					
14	Other Environmental and Disposal Liabilities				
	<b>Total</b>				

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

<b>Note:</b> 12	Environmental and Disposal Liabilities	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		<b>I = Inactive Line</b>

**Tab: Other Notes Info.**

<b>Section:</b> A	<b>Section Name:</b> Other Related Information	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Rounding Method:</b> User-Defined	<b>Decimal:</b> User-Defined		
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2010 - SEPTEMBER</b>	<b>2009 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>
1		Unrecognized portion of estimated total cleanup costs associated with general property, plant, and equipment	Debit				

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

<b>Line</b>	<b>Question</b>	<b>Answer</b>
1	List the applicable laws and regulations covering cleanup requirements	
2	Provide a description of the type of environmental and disposal liabilities identified.	
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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

<b>Note:</b> 13	Benefits Due and Payable	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> N/A	
<b>Status:</b> 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	2010 - SEPTEMBER	2009 - SEPTEMBER		
Benefits Due and Payable	C	L	0	0		
		<b>Variance:</b>	0	0	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero

Line	Status	Line Description	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
9		Other Entitlement Benefits Due and Payable				
		<b>Total</b>				

**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.	

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

<b>Note:</b> 14	Insurance and Guarantee Program Liabilities	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 1 and 22	
<b>Status:</b> 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	2010 - SEPTEMBER	2009 - SEPTEMBER		
Insurance and Guarantee Program Liabilities	C	L	25	22		
		<b>Variance:</b>	0	0		
					<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero

  

Line Status	Line Description	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
6	Other Insurance Programs	25	22	22	0
7					
8					
	Total	25	22	22	0

**Threshold**

Line Description	Question	Answer
Line Item Notes - Other Insurance Programs (2010 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The variance is not material to the Department's financial statements.

**Tab: Text Data**

Line	Question	Answer
1	Provide a description for the type of insurance or guarantee programs identified in the "Line Item Notes" tab.	The actuarial liability relates to an insurance program at the Office of the Comptroller of the Currency.
2	Provide the name, 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.	The actuarial liability relates to an insurance program at the Office of the Comptroller of the Currency.
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	The Office of the Comptroller of the Currency sponsors a defined life insurance benefit plan for current and retired employees.

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

**Note:** 15 Other Liabilities**Fiscal Year:** 2010**Period:** SEPTEMBER**Entity:** 2000 Department of the Treasury**Agency Notes:** 6, 7, 21, 22**Status:** Complete

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

I = Inactive Line

**Tab: Line Item Notes**

<b>Closing Package Line Description</b>		<b>NB</b>	<b>Account Type</b>	<b>2010 - SEPTEMBER</b>	<b>2009 - SEPTEMBER</b>		
Other Liabilities		C	L	83,569	83,334		
		<b>Variance:</b>		0	0	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero
<b>Line Status</b>	<b>Line Description</b>	<b>2010 - SEPTEMBER</b>	<b>2009 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>		
1	Deferred revenue	257	354	354	0		
2	Accrued wages and benefits	533	437	437	0		
3	Gold certificates	11,037	11,037	11,037	0		
4	Other debt						
5	Exchange Stabilization Fund	54,958	55,953	55,953	0		
6	Legal and other contingencies						
7	Grant payments due to State and local governments and others	0	0		0		
8	Other employee and actuarial liabilities						
10	D.C. pension liability	9,743	9,049	9,049	0		
11	Custodial liabilities						
12	Accrued annual leave	606	584	584	0		
14	Advances and prepayments	54					
15	Farm and other subsidies						
16	Deposit funds	724					
17	Bonneville Power Administration Non-Federal power projects and capital lease liabilities and disposal liabilities						
18							
19	Ceritificates Issued to FRB - ESF	5,200	5,200	5,200	0		
20							
21	Other Liabilities	457	720	720	0		
	<b>Total</b>	<b>83,569</b>	<b>83,334</b>	<b>83,334</b>	<b>0</b>		

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

<b>Note:</b> 15	Other Liabilities	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 6, 7, 21, 22	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		<b>I = Inactive Line</b>

<b>Threshold</b>		
<b>Line Description</b>	<b>Question</b>	<b>Answer</b>
Line Item Notes - Deferred revenue (2010 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The variance is not material to the Department's financial statements.
Line Item Notes - Accrued wages and benefits (2010 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The variance is not material to the Department's financial statements.
Line Item Notes - Other Liabilities (2010 - SEPTEMBER)	Please enter a description for any amounts over \$50 million.	The variance is not material to the Department's financial statements.

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

<b>Note:</b> 15	Other Liabilities	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 6, 7, 21, 22	
<b>Status:</b> Complete		<b>The accompanying notes are an integral part of these financial statements.</b>	

**I = Inactive Line**

**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 of the agency's financial report where the amount is identified.	Line 3 - Note 7, Line 5 - Note 6, Line 10 - Note 21 and, Line 19 - Note 6 of the Department's Performance and Accountability Report.
2	Provide a description and related amounts for balances that exceed \$50 million on the line titled, "Other liabilities," and provide the page number of the agency's financial report where the amount is identified.	\$371 million is associated with seized cash/investments
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	<p>Annual and compensatory leave earned by the Department's employees, but not yet used, is reported as an accrued liability. The accrued balance is adjusted annually to current pay rates. Any portion of the accrued leave, for which funding is not available, is recorded as an unfunded liability. Sick and other leave are expensed as taken.</p> <p>The Exchange Stabilization Fund (ESF) was established for use by the Secretary of the Treasury to account for the purchase or sale of foreign currencies, to hold Special Drawing Rights (SDRs) holdings, and to provide financing to foreign governments. SDRs transactions of the ESF require the explicit authorization of the Secretary of the Treasury.</p> <p>The International Monetary Fund (IMF) has authority to cancel, in part or in whole, SDRs created under previous allocations. Decisions of the IMF to cancel SDRs are adopted by the IMF's Board of Governors on a basis of proposal by the IMF Managing Director, with concurrence by the IMF Executive Board. The same majority requirements as those for allocations apply to the Executive Board's concurrence and to the Board of Governor's decision on an SDRs cancellation proposal.</p> <p>Allocations of SDRs are recorded as assets and liabilities. The liabilities represent the amount that is payable in the event of liquidation of, or U.S. withdrawal from, the SDRs department of the IMF, or cancellation of the SDRs.</p> <p>SDRs holdings represent transactions resulting from ESF SDRs activities. These activities are primarily the result of IMF allocations. Other transactions reported in this account are recorded as incurred. They include SDRs acquisitions and sales, interest received on SDRs holdings, interest charges on SDRs allocations, and valuation adjustments. The U.S. Government receives remuneration in SDRs from the IMF. This is based on claims on the IMF, represented by the U.S. Reserve Position. The allocations and holdings are revalued monthly based on the SDRs valuation rate calculated by the IMF.</p> <p>The SDRs Act of 1968 authorized the Secretary of the Treasury to issue certificates, not to exceed the value of SDRs holdings, to the Federal Reserve Banks in return for interest-free dollar amounts equal to the face value of certificates issued. The certificates may be issued to finance the acquisition of SDRs from other countries or to provide resources for financing other ESF operations. Certificates issued are to be redeemed by the Treasury at such times and in such amounts as the Secretary may determine. Certificates issued to Federal Reserve Banks are stated at their face value. It is not practical to estimate the fair value of certificates issued to Federal Reserve</p>



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

<b>Note:</b> 15	Other Liabilities	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 6, 7, 21, 22	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

<b>Tab: Text Data</b>		
<b>Line</b>	<b>Question</b>	<b>Answer</b>
		Banks, since these certificates contain no specific terms of repayment.

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

**Note:** 16 Collections and Refunds of Federal Revenue

**Fiscal Year:** 2010

**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:** Collections of Federal Revenue

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

**Decimal:** Zero

Line	Status	Line Description	NB	2010	2009	2008	Prior Years
1		Individual income and tax withholdings	Credit	1,315,876	635,920	20,182	16,782
2		Corporation income taxes	Credit	55,035	221,235	716	951
3		Unemployment taxes	Credit	4,697	1,726	37	83
4		Excise taxes	Credit	52,112	18,583	98	153
5		Estate and gift taxes	Credit	4	7,841	881	11,025
6		Railroad retirement taxes	Credit	3,547	1,099	1	1
7		Federal Reserve earnings	Credit				
8		Fines, penalties, interest, and other revenue	Credit	244	1	0	0
9		Custom duties	Credit				
10		Subtotal	N/A	-1,431,515	-886,405	-21,915	-28,995
11		Amounts collected for Non-Federal entities	Debit	387			
12		Total	N/A	-1,431,128	-886,405	-21,915	-28,995

**Section:** B **Section Name:** PP Collections of Federal Revenue

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

**Decimal:** Zero

Line	Status	Line Description	NB	2009	2008	2007	Prior Years
1		Individual income and tax withholdings	Credit	1,296,427	702,557	22,250	15,323
2		Corporation income taxes	Credit	138,144	69,016	1,692	16,630
3		Unemployment taxes	Credit	4,772	1,859	36	98
4		Excise taxes	Credit	54,502	12,512	102	132
5		Estate and gift	Credit	92	3,979	796	19,810

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

**Note:** 16 Collections and Refunds of Federal Revenue

**Fiscal Year:** 2010

**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: B**      **Section Name:** PP Collections of Federal Revenue

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

**Decimal:** Zero

Line	Status	Line Description	NB	2009	2008	2007	Prior Years
		taxes					
6		Railroad retirement taxes	Credit	3,559	1,148	3	1
7		Federal Reserve earnings	Credit				
8		Fines, penalties, interest, and other revenue	Credit	516	0	0	0
9		Customs duties	Credit				
10		Subtotal	N/A	-1,498,012	-791,071	-24,879	-51,994
11		Amounts collected for non-Federal entities	Debit	487	0	0	0
12		Total	N/A	-1,497,525	-791,071	-24,879	-51,994

**Section: C**      **Section Name:** Federal Tax Refunds Disbursed

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

**Decimal:** Zero

Line	Status	Line Description	NB	2010	2009	2008	Prior Years
1		Individual income and tax withholdings	Debit	113,577	179,159	48,846	29,724
2		Corporation income taxes	Debit	2,630	15,913	16,414	61,229
3		Unemployment taxes	Debit	1	56	13	23
4		Excise taxes	Debit	429	611	171	215
5		Estate and gift taxes	Debit	0	209	439	277
6		Railroad retirement taxes	Debit	0	1	0	0
7		Federal Reserve earnings	Debit				
8		Fines, penalties, interest, and other revenue	Debit				
9		Customs Duties	Debit				
10		Total	N/A	116,637	195,949	65,883	91,468

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

<b>Note:</b> 16	Collections and Refunds of Federal Revenue	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 26	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		<b>I = Inactive Line</b>

<b>Section:</b> D	<b>Section Name:</b> PP Fed Tax Refunds Disbursed for the FY	<b>Line Attributes:</b> Dollars	
		<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero

Line	Status	Line Description	NB	2009	2008	2007	Prior Years
1		Individual income and tax withholdings	Debit	1,075	293,971	30,361	14,222
2		Corporation income taxes	Debit	6,626	32,646	17,370	38,558
3		Unemployment taxes	Debit	1	66	13	29
4		Excise taxes	Debit	535	541	81	626
5		Estate and gift taxes	Debit	0	324	566	358
6		Railroad retirement taxes	Debit	0	2	0	1
7		Federal Reserve earnings	Debit				
8		Fines, penalties, interest, and other revenue	Debit				
9		Customs duties	Debit				
10		Total	N/A	8,237	327,550	48,391	53,794

<b>Section:</b> E	<b>Section Name:</b> Miscellaneous	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars
			<b>Rounding Method:</b> User-Defined
			<b>Decimal:</b> User-Defined

Line	Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Portion due from identified non-compliance assessments	Debit				
2		Portion due from pre-assessment work in process	Debit				

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

<b>Note:</b> 16	Collections and Refunds of Federal Revenue	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 26	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		<b>I = Inactive Line</b>

<b>Section:</b> F	<b>Section Name:</b> Tax Gap	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
		<b>Rounding Method:</b> Millions	

Line	Status	Line Description	NB	CY Low end of range	CY High end of range	PY Low end of range	PY High end of range
1		Tax gap estimate	Debit		345,000		345,000

Tab: Text Data		
Line	Question	Answer
1	Disclose the basis of accounting related to Collections and Disbursements of Federal Revenue.	Non-entity revenue reported on the Department's Statement of Custodial Activity includes cash collected by the Department, 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 earmarked for certain trust funds. The Statement of Custodial Activity is presented on the "modified accrual basis". Revenues are recognized as cash is collected. The "accrual adjustment" is the net increase or decrease, during the reporting period, in net revenue related-assets and liabilities, mainly taxes receivable. The Balance Sheets include an estimated amount for taxes receivable and payable to the General Fund of the U.S. Government at September 30, 2010 and September 30, 2009.
2	Are all trust fund revenues recorded in accordance with applicable law (SFFAS No. 7, par. 66). If "no", provide the reasons.	Trust fund revenues are recorded in accordance with applicable law.
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	Non-entity revenue reported on the Department's Statement of Custodial Activity includes cash collected by the Department, 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 earmarked for certain trust funds. The Statement of Custodial Activity is presented on the "modified accrual basis". Revenues are recognized as cash is collected. The "accrual adjustment" is the net increase or decrease, during the reporting period, in net revenue related-assets and liabilities, mainly taxes receivable. The Balance Sheets include an estimated amount for taxes receivable and payable to the General Fund of the U.S. Government at September 30, 2010 and September 30, 2009.

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

<b>Note:</b> 17	Prior-Period Adjustments	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

**Tab: Other Notes Info.**

<b>Section:</b> A	<b>Section Name:</b> Non-Federal Prior-Period Adjustments - Restated	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
			<b>Rounding Method:</b> 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		

<b>Section:</b> B	<b>Section Name:</b> Federal Prior-Period Adjustments - Restated	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
			<b>Rounding Method:</b> 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  
Financial Management Service  
Governmentwide Financial Report System  
GF006 - FR Notes Report**

<b>Note:</b> 17	Prior-Period Adjustments	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		<b>I = Inactive Line</b>

<b>Section:</b> C	<b>Section Name:</b> Non-Federal Correction of Errors- Years Preceding 2009	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
			<b>Rounding Method:</b> Millions	
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Amount C</b>
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	

<b>Section:</b> D	<b>Section Name:</b> Federal Correction of Errors - Years Preceding 2009	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
			<b>Rounding Method:</b> Millions	
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Amount C</b>
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  
Financial Management Service  
Governmentwide Financial Report System  
GF006 - FR Notes Report**

<b>Note:</b> 17	Prior-Period Adjustments	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

<b>Section:</b> E	<b>Section Name:</b> Non-Federal Immaterial Errors	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
			<b>Rounding Method:</b> 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		

<b>Section:</b> F	<b>Section Name:</b> Federal Immaterial Errors	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
			<b>Rounding Method:</b> 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  
Financial Management Service  
Governmentwide Financial Report System  
GF006 - FR Notes Report**

<b>Note:</b> 17	Prior-Period Adjustments	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		<b>I = Inactive Line</b>

<b>Section:</b> G	<b>Section Name:</b> Closing Package Adjustments	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
			<b>Rounding Method:</b> 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		

Tab: Text Data		No Data Flag: YES
Line	Question	Answer
1	Describe the restatements to the prior year that resulted from correcting errors that occurred in the prior year (data reported in Sections A and B).	
2	Describe any errors that occurred in years preceding the prior year that adjusted the prior-year 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-year operations (data reported in Sections E and F).	
4	Describe any adjustments of the previous year (2009) reclassification in this year's (2010) Closing Package prior-year (2009) reporting (data reported in Section G), excluding amounts reported as restatements in Section A and B.	
5	Describe the adjustments to the current-year or prior-year beginning net position that resulted from changes in accounting principles as reported on the Reclassified Statement of Changes in Net Position, line 2.1 and/or line 3.1.	
6	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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

<b>Note:</b> 18	Contingencies (SFFAS Nos. 5 and 12)	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> Note 31	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

**Tab: Other Notes Info.**

<b>Section:</b> A	<b>Section Name:</b> Insurance Contingencies (Reasonably Possible Only)	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
			<b>Rounding Method:</b> Millions	

Line	Status	Line Description	NB	2010 - SEPTEMBER	2009 - 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				

<b>Section:</b> B	<b>Section Name:</b> Insurance in force (Sum of Policy Face Value and Dividends Paid)	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> User-Defined
			<b>Rounding Method:</b> User-Defined	

Line	Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
3			Credit				
4			Credit				
5			Credit				
6			Credit				
7			Credit				
8		Other insurance in force	Credit				
9		Total	N/A				

<b>Section:</b> C	<b>Section Name:</b> Civil Litigation, Claims and Assessments	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> User-Defined
			<b>Rounding Method:</b> User-Defined	

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

Line	Status	Line Description	NB	PY Estimated Range (High end)	PY Claim amunt (unable to determine)
1		Probable	Credit		
2		Reasonably Possible	Credit		

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

<b>Note:</b> 18	Contingencies (SFFAS Nos. 5 and 12)	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> Note 31	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

<b>Section:</b> D	<b>Section Name:</b> Environmental Litigation, Claims, and Assessments	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> User-Defined
			<b>Rounding Method:</b> User-Defined	

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

Line	Status	Line Description	NB	PY Estimated Range (High Range)	PY Claim amount (unable to determine)
1		Probable	Credit		
2		Reasonably Possible	Credit		

<b>Section:</b> E	<b>Section Name:</b> Other Contingencies	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> User-Defined
			<b>Rounding Method:</b> User-Defined	

Line	Status	Line Description	NB	CY Probable	CY Reasonably Possible	PY Probable	PY Reasonably Possible
3			Credit				
4			Credit				
5			Credit				

<b>Section:</b> F	<b>Section Name:</b> Other Contingencies	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> User-Defined
			<b>Rounding Method:</b> User-Defined	

Line	Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
3	I		Credit				
4	I		Credit				
5	I		Credit				

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

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

**Fiscal Year:** 2010

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** Note 31

**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 risk insurance programs that are in force.	<p>The Terrorism Risk Insurance Act (TRIA or the Act) was signed into law on November 26, 2002. This law was enacted to address market disruptions resulting from terrorist attacks on September 11, 2001. The Act helps to ensure available and affordable commercial property and casualty insurance for terrorism risk, and simultaneously allows private markets to stabilize. The Terrorism Risk Insurance Program is activated upon the certification of an "act of terrorism" by the Secretary of the Department in concurrence with the Secretary of State and the Attorney General. If a certified act of terrorism occurs, insurers may be eligible to receive reimbursement from the U.S. Government for insured losses above a designated deductible amount. Insured losses above this amount will be shared between insurance companies and the U.S. Government. The Act also gives the Department authority to recoup federal payments made under the Program through policyholder surcharges under certain circumstances and contains provisions designed to manage litigation arising from or relating to a certified act of terrorism.</p> <p>The original TRIA program was to expire on December 31, 2005, but the Program was extended through December 31, 2007 by the Terrorism Risk Insurance Extension Act of 2005 (Extension Act). This law included the following significant changes: it reduced the federal role in terrorism risk insurance markets by increasing insurer deductibles and excluding certain types of previously covered insurance. The Extension Act also reduced the U.S. Government's share of insured losses and added a "Program Trigger" provision which precludes federal payments unless insured losses from a certified act of terrorism exceed \$ 100 million.</p> <p>On December 26, 2007, the Terrorism Risk Insurance Program Reauthorization Act of 2007 (Reauthorization Act) was enacted extending the Program through December 31, 2014. The Reauthorization Act, among other Program changes, revised the definition of "Act of Terrorism" to remove the certification requirement that the act be committed by an individual acting on behalf of a foreign person or foreign interest; revised the provisions of the Act with regard to the cap on annual liability for insured losses of \$100 billion; and established deadlines by which recoupment of federal payments made under the Program would have to be accomplished.</p>
2	Provide the nature of the insurance contingencies.	<p>In September 2008, the Department issued two notices of proposed rulemaking with requests for comment. One proposed rule incorporated and clarified statutory requirements of the Reauthorization Act for capping the annual liability for insured losses at \$100 billion. The proposed rule described how the Department will determine the pro rata share of insured losses to be paid by each insurer that incurs losses under the Program when insured losses would otherwise exceed the cap and how the Federal share of compensation will be calculated. The Department issued a final rule on December 14, 2009.</p> <p>The other proposed rule set forth the requirements for recoupment of the Federal share of compensation for insured losses. The rule described how the Department will determine the amounts to be recouped and the requirements for insurers to collect,</p>

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

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

**Fiscal Year:** 2010

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** Note 31

**Status:** Complete

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

I = Inactive Line

**Tab: Text Data**

Line	Question	Answer
3	Provide the nature of the litigation contingencies, including the range of loss for probable liabilities.	<p>report, and remit surcharges to the Department. The Department issued a final rule on December 14, 2009. There were no claims under TRIA as of September 30, 2010 or September 30, 2009.</p> <p>On August 3, 2010, the Department issued a notice of proposed rulemaking with requests for comment. The intent of this rule is to provide a process by which the Department would close out its claims operation for insured losses from a Program Year. The Department expects to issue a final rule incorporating public comments early in fiscal year 2011.</p> <p>The Department is a party in various administrative proceedings, legal actions, and claims, including equal opportunity matters 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. The Department has disclosed contingent liabilities where the conditions for liability recognition have not been met and the likelihood of unfavorable outcome is more than remote. The Department does not accrue for possible losses related to cases where the potential loss cannot be estimated or the likelihood of an unfavorable outcome is less than probable.</p> <p>In some cases, a portion of any loss that may occur may be paid by the Department's Judgment Fund, which is separate from the operating resources of the Department. For cases related to the Contract Disputes Act of 1978 and awards under federal anti-discrimination and whistle-blower protection acts, the Department must reimburse the Judgment Fund from future appropriations.</p> <p>The Department has one contingent liability in fiscal year 2010 related to legal action taken in the case American Council of the Blind and Others where losses are determined to be probable and amount of loss cannot be estimated. In the opinion of the Department's management and legal counsel, based on information currently available, the expected outcome of other legal actions, individually or in the aggregate, will not have a materially adverse effect on the Department's financial statements, except for the pending legal actions described below which may have a materially adverse impact on the financial statements depending on the outcomes of the cases.</p> <p>American Council of the Blind and Others, et. al. v. Paulson: Plaintiffs have filed suit against the Department under Section 504 of the Rehabilitation Act seeking the redesign of U.S. currency. In 2007, a U.S. District Court judge ruled that the current U.S. currency design violates this Act; this ruling was subsequently appealed. In 2008, the United States Court of Appeals for the District of Columbia Circuit affirmed the District Court's ruling. No monetary damages were awarded by the Court but the Department was ordered to provide meaningful access to United States currency for blind and other visually impaired persons. This may require changes to U.S. currency (excluding the one-dollar note.) The Court ordered such changes to be completed in connection with each denomination of currency, not later than the date when a redesign</p>

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

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

**Fiscal Year:** 2010

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** Note 31

**Status:** Complete

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

I = Inactive Line

**Tab: Text Data**

Line	Question	Answer
4	Provide the nature of the litigation contingencies including the range of loss for reasonably possible contingencies.	is next approved by the Secretary of the Treasury. Because the cost of implementing these changes will be incorporated into future currency redesign costs, and cannot be estimated at this time, no redesign costs have been accrued in the accompanying financial statements as of September 30, 2010 and September 30, 2009.
5	Provide the total claim amount for cases assessed as "unable to determine" if significant. Also, provide a statement on whether this materiality affects the financial statements.	See 3 above <p>Amidax Trading Group v. S.W.I.F.T.: Plaintiffs allege that the Department's Terrorist Finance Tracking Program has involved unlawful disclosure of information by the Society for Worldwide Interbank Financial Telecommunications (S.W.I.F.T.). Defendants include the Department of the Treasury as well as several Treasury officials. The case was dismissed by the District Court on February 13, 2009, and the plaintiff has subsequently appealed that ruling to the Court of Appeals for the Second Circuit. The parties have completed the appellate briefing, and the oral argument occurred on July 14, 2010. The Department is unable to determine the likelihood of an unfavorable outcome or an estimate of potential loss at this time.</p> <p>James X. Bormes v. United States of America: The complaint alleges that the Government willfully violated certain provisions of the Fair and Accurate Credit Transaction Act (FACTA) P.L. 108-159. The transaction confirmation received by the complainant from Pay.gov included the expiration date of the credit card used for that transaction. The complaint does not state the amount of damages sought on behalf of the class beyond asserting that each class member would be entitled to \$100 to \$1,000 in statutory damages. In a letter sent to the Department of Justice, the plaintiff proposed a fund of \$30 million for just the Illinois class members.</p> <p>Cobell et al. v. Salazar et al. (formerly Cobell v. Kempthorne): Native Americans allege that the Department of Interior and the Department of the Treasury have breached trust obligations with respect to the management of the plaintiffs' individual Indian monies. On August 7, 2008, the Federal District Court issued an opinion awarding \$455 million to the plaintiffs. This decision was overturned on appeal in July 2009. The Appellate Court found that the government owes a cost-effective accounting, in scale with available funds.</p> <p>On December 8, 2009, a settlement was announced between the parties related to the claims raised in this lawsuit, as well as other claims for the mismanagement of assets and land. The settlement is contingent on the passage of new legislation to authorize the settlement terms and court approval. If the court approves the settlement after notice to the class, the government will pay \$1.4 billion from the Judgment Fund to settle the claims for an historical accounting and for mismanagement of assets and land. The Government will also make available an additional sum of \$2.0 billion from the Judgment Fund to purchase numerous small interests in land from Native Americans, as well as for other purposes. It has not been determined which federal agency will be assigned responsibility for the payment through the Judgment Fund. The Department is unable to determine the likelihood of an unfavorable outcome or an estimate of potential loss at this time. The case was appealed to the U.S. Supreme Court however, the appeal was denied in June 2010. Legislation authorizing settlement</p>

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

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

**Fiscal Year:** 2010

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** Note 31

**Status:** Complete

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

I = Inactive Line

**Tab: Text Data**

Line	Question	Answer
		is pending in Congress.
		Tribal Trust Fund Cases: Numerous cases have been filed in U.S. District Courts in which Native American Tribes seek a declaration that the U.S. has not provided the tribes with a full and complete accounting of their trust funds, and seek an order requiring the government to provide such an accounting. In addition, there are a number of other related cases seeking damages in the United States Court of Federal Claims which do not name the Department as a defendant. The Department is unable to determine the likelihood of an unfavorable outcome or an estimate of potential loss at this time.
6	Describe the other claims that may derive from treaties or international agreements.	The Department does not have any treaties or international agreements to report for fiscal year 2010.
7	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	N/A

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

<b>Note:</b> 19	Commitments	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 22, 31, 25	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

**Tab: Other Notes Info.**

<b>Section:</b> A		<b>Section Name:</b> Capital leases-Asset			<b>Line Attributes:</b> Dollars		
					<b>Rounding Method:</b> Millions		<b>Decimal:</b> 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		4		22
4		Software license	Debit		2		3
5		Other	Debit				
6		Accumulated depreciation/amortization	Credit		2		23
7		Net assets under capital leases	N/A		4		2

Threshold	Line Description	Question	Answer
	Other Notes Info - Equipment (CY Non-Federal)	Please provide explanations for any amounts that have changed by 10 percent or more between the current fiscal year and prior fiscal year. (unaudited)	The variance is not material to the Department's financial statements.
	Other Notes Info - Software license (CY Non-Federal)	Please provide explanations for any amounts that have changed by 10 percent or more between the current fiscal year and prior fiscal year. (unaudited)	The variance is not material to the Department's financial statements.
	Other Notes Info - Accumulated depreciation/amortization (CY Non-Federal)	Please provide explanations for any amounts that have changed by 10 percent or more between the current fiscal year and prior fiscal year. (unaudited)	The variance is not material to the Department's financial statements.
	Other Notes Info - Net assets under capital leases (CY Non-Federal)	Please provide explanations for any amounts that have changed by 10 percent or more between the current fiscal year and prior fiscal year. (unaudited)	The variance is not material to the Department's financial statements.



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

<b>Note:</b> 19	Commitments	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 22, 31, 25	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

<b>Section:</b> B		<b>Section Name:</b> Capital leases - Liability			<b>Line Attributes:</b> Dollars		
					<b>Rounding Method:</b> Millions		<b>Decimal:</b> Zero
Line	Status	Line Description	NB	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal
1		Future minimum lease programs	Credit		0		1
2		Imputed interest	Debit				
3		Executory costs including any profit	Debit				
4		Total capital lease liability	N/A		0		-1

<b>Section:</b> C		<b>Section Name:</b> Commitments: Operating leases and undelivered orders			<b>Line Attributes:</b> Dollars		
					<b>Rounding Method:</b> Millions		<b>Decimal:</b> Zero
Line	Status	Line Description	NB	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal
1		Operating leases	Credit	279	263	247	323
2		Undelivered orders	Credit	24,501	144,804	29,214	156,427

<b>Threshold</b>		
Line Description	Question	Answer
Other Notes Info - Operating leases (CY Non-Federal)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year. (unaudited)	Additional space due to new programs.
Other Notes Info - Operating leases (CY Federal)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year. (unaudited)	The variance is not material to the Department's financial statements.
Other Notes Info - Undelivered orders (CY Federal)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year. (unaudited)	The variance is not material to the Department's financial statements.

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

<b>Note:</b> 19	Commitments	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 22, 31, 25	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: D		Section Name: Other Commitments			Line Attributes: Dollars		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		63,864		62,254
9		Senior GSE Preferred Stock Purchase Agreement	Credit				289,400
10			Credit				
11			Credit				
12			Credit				
13			Credit				
14			Credit				
15		Total	N/A		-63,864		-351,654

Tab: Text Data		
Line	Question	Answer
1	Describe the lessee's leasing arrangements including the basis on which contingent rental payments are determined, the existence and terms of renewal or purchase options, escalation clauses and restrictions imposed by lease agreement.	The Department's significant leases are operating leases with GSA for office space which can be cancelled upon notice.
2	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	The Treasury Department has subscribed to capital for certain MDB, 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 Treasury Department;s commitment for these subscriptions.

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

<b>Note:</b> 20	Troubled Asset Relief Program (TARP) Direct Loans and Equity Investments	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 1 & 8	
<b>Status:</b> 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	2010 - SEPTEMBER	2009 - SEPTEMBER			
TARP Direct Loans and Equity Investments		D	A	144,692	239,657			
			<b>Variance:</b>	0	0	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero	
Line	Status	Line Description	CY Direct Loans and Equity Investments	CY Subsidy Cost Allowance	CY Net Dir Loans & Equity Invs	PY Direct Loans and Equity Investments	PY Subsidy Cost Allowance	PY Net Dir Loans & Equity Invs
1		Capital Purchase Program	49,779	1,546	48,233	133,901	-7,770	141,671
2		American International Group, Inc., Investment Program	47,543	21,405	26,138	43,206	30,054	13,152
3		Targeted Investment Program	0	-1	1	40,000	-341	40,341
4		Automotive Industry Financing Program	67,238	14,529	52,709	73,762	31,478	42,284
5		Consumer and Business Lending Initiative	908	-58	966	100	-344	444
6		Public-private investment Program	13,729	-676	14,405	0	0	0
7		Asset Guarantee Program	2,240	0	2,240	1,765	0	1,765
8								
9								
10		All other TARP programs						
<b>Total</b>			181,437	36,745	144,692	292,734	53,077	239,657

Threshold		
Line Description	Question	Answer

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

**Note:** 20 Troubled Asset Relief Program (TARP) Direct Loans and Equity Investments

**Fiscal Year:** 2010

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 1 & 8

**Status:** Complete

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

**I = Inactive Line**

**Threshold**

Line Description	Question	Answer
Line Item Notes - Capital Purchase Program (CY Direct Loans and Equity Investments)	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)	<p>The following table provides key data points related to the Capital Purchase Program (CPP). In addition, 106 and 38 Qualified Financial Institution (QFIs) have not declared and paid one or more dividends to the Department under CPP as of September 30, 2010 and 2009, respectively (dollars in millions):</p> <p>2010 /2009</p> <p>Number of Institutions Participating 707/ 685</p> <p>Beginning Balance, Investment in CPP Institutions \$ 133,901 /\$ 0</p> <p>Purchase Price, current year Investments 278 /204,619</p> <p>Repayments and Sales of Investments (81,462) /(70,718)</p> <p>Write-offs and Losses (2,575)/ 0</p> <p>Transfers to CDCI (363)/ 0</p> <p>Outstanding Balance, Investment in CPP Institutions \$ 49,779/ \$ 133,901</p> <p>Interest and Dividend Collections \$ 3,100/ \$ 6,800</p> <p>Net Proceeds from Sales and Repurchases of Assets in Excess of Cost \$ 6,700/ \$ 2,900</p>
Line Item Notes - Capital Purchase Program (CY Subsidy Cost Allowance)	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)	<p>Descriptions of the reestimates with approximate amounts.</p> <p>The net upward reestimate for the CPP of \$3,900 million for the fiscal year ending September 30, 2010 is the net result of a decrease in the price of Citigroup common stock that was partially offset by an increase in the estimated value of the other investments within the CPP, due to improved market conditions during the year.</p> <p>The \$70,700 million in repurchases during the fiscal year ending September 30, 2009 accounted for \$9,700 million of the \$72,400 million in downward reestimates in the CPP for the fiscal year ending September 30, 2009. Projected repurchases of \$30,000 million for fiscal year 2010 accounted for approximately \$5,400 million, with the \$57,300 million balance in downward reestimates in the CPP for the fiscal year ending September 30, 2009 primarily due to improved market conditions from when the original estimate was made in December 2008.</p>

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

**Note:** 20 Troubled Asset Relief Program (TARP) Direct Loans and Equity Investments

**Fiscal Year:** 2010

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 1 & 8

**Status:** Complete

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

**I = Inactive Line**

**Threshold**

Line Description	Question	Answer
Line Item Notes - American International Group, Inc., Investment Program (CY Subsidy Cost Allowance)	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)	<p>Descriptions of the reestimates with approximate amounts.</p> <p>The \$12,000 million in downward reestimates for the AIG Investment Program for the fiscal year ending September 30, 2010 are due to an increase in the estimated value of AIG assets and subordinated debt and improvements in market conditions over the fiscal year.</p>
Line Item Notes - Automotive Industry Financing Program (CY Subsidy Cost Allowance)	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)	<p>The \$1,100 million in downward reestimates for the AIG Investment Program in the fiscal year ending September 30, 2009 was primarily due to improvements in market conditions from when the equities were purchased resulting in a reduction in the projected costs of the programs.</p> <p>Descriptions of the reestimates with approximate amounts.</p> <p>The \$19,300 million in downward reestimates for the AIFP direct loan and equity investments for the fiscal year ending September 30, 2010 was due to \$1,800 million in payments exceeding projections, a reduction in estimated defaults due to improvements in the domestic automotive industry, and an increase in the bond prices and valuations used to estimate the cost of the remaining AIFP investments.</p>
Line Item Notes - Consumer and Business Lending Initiative (CY Direct Loans and Equity Investments)	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)	<p>The approximately \$10,600 million in downward reestimates for the direct loans-AIFP in the fiscal year ending September 30, 2009 was primarily the result of the post bankruptcy improved financial position of one of the major companies participating in the program. The \$2,700 million in downward reestimates for the AIFP equity programs in the fiscal year ending September 30, 2009 were primarily due to improvements in market conditions from when the equities were purchased resulting in a reduction in the projected costs of the programs.</p> <p>The Consumer and Business Lending Initiative (CBLI) is intended to help unlock the flow of credit to consumers and small businesses. Three programs were established to help accomplish this. The Term Asset-Backed Securities Loan Facility was created to help jump start the market for securitized consumer and small business loans. The SBA 7(a) Securities Purchase Program was created to provide additional liquidity to the SBA 7(a) market so that banks are able to make more small business loans. The Community Development Capital Initiative was created to provide additional low cost capital to small banks to encourage more lending to small businesses.</p> <p>Two new programs had activity under CBLI in fiscal year 2010, the SBA 7(a) Security Purchase Program and the Community Development Capital Initiative. See the Department Note 8 for further information.</p>

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

**Note:** 20 Troubled Asset Relief Program (TARP) Direct Loans and Equity Investments

**Fiscal Year:** 2010

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 1 & 8

**Status:** Complete

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

**I = Inactive Line**

**Threshold**

<b>Line Description</b>	<b>Question</b>	<b>Answer</b>
Line Item Notes - Public-private investment Program (CY Direct Loans and Equity Investments)	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)	As of September 30, 2010, the Department had signed definitive limited partnership and loan agreements with eight investment managers, committing to disburse up to \$22,100 million. During fiscal year 2010, the Department disbursed \$4,900 million as equity investment and \$9,200 million as loans to PPIFs. As of September 30, 2009, no investment managers had made any investments under PPIP and the Department had not disbursed any funds. During fiscal year 2010, the Department received (excluding amounts repaid in liquidation discussed above) \$56.0 million in interest on loans and \$151.8 million (net of management fees of \$7.2 million) of income on the equity investments. In addition, the Department received \$72.0 million in loan principal repayments.
Line Item Notes - Asset Guarantee Program (CY Direct Loans and Equity Investments)	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)	<p>The net present value of the future cash flows for the Asset Guarantee Program consists of (i) \$800 million of Citigroup trust preferred securities, plus dividends thereon, that the FDIC agreed to transfer to the Department contingent on Citigroup repaying previously issued FDIC guaranteed debt and (ii) additional Citigroup trust preferred securities valued at \$2,240, for a total of \$3,055.</p> <p>Description of reestimates with approximate amounts.</p> <p>The AGP had a net \$100 million downward reestimate for the fiscal year ended September 30, 2010. The reestimate amounts exclude an estimated cost savings of \$1,400 million that resulted from the cancellation of the \$5,000 million guarantee because this transaction was reflected in the subsidy modifications during fiscal year 2010. The \$1,200 million in downward reestimates for the AGP in the fiscal year ending September 30, 2009 was primarily due to improvements in market conditions from when the guarantee was committed in January 2009. The improved market conditions resulted in an increase in the projected AGP asset due to the net present value of the estimated cash inflows from the preferred stock and warrants received by the Department from Citigroup as a premium being greater than the estimated value of future claim payments associated with the \$5,000 million asset guarantee.</p>

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

**Note:** 20 Troubled Asset Relief Program (TARP) Direct Loans and Equity Investments

**Fiscal Year:** 2010

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 1 & 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:** Subsidy Expense/(Income)

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

**Decimal:** Zero

Line	Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Capital Purchase Program	Debit	3,861	-15,033		-15,033
2		American International Group, Inc., Investment Program	Debit	-7,668	30,427		30,427
3		Targeted Investment Program	Debit	-1,879	-1,927		-1,927
4		Automotive Industry Financing Program	Debit	-16,614	30,477		30,477
5		Consumer and Business Lending Initiative	Debit	306	-339		-339
6		Public-private investment Program	Debit	-704	0		0
7		Asset Guarantee Program	Debit	-1,505	-2,201		-2,201
8			Debit				
9			Debit				
10		All other TARP programs	Debit				
11		Total	N/A	-24,203	41,404		41,404

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

**Note:** 20 Troubled Asset Relief Program (TARP) Direct Loans and Equity Investments

**Fiscal Year:** 2010

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 1 & 8

**Status:** Complete

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

**I = Inactive Line**

**Tab: Text Data**

**Line**

1

**Question**

Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

**Answer**

Investments in Troubled Asset Relief Program (TARP)

Troubled Asset Relief Program (TARP) equity investments, including investments in preferred and common stock and warrants of public companies, are accounted for pursuant to the provisions of the Federal Credit Reform Act (FCRA) and the associated FASAB accounting standard SFAS No. 2, Accounting for Direct Loans and Loan Guarantees, as amended. As additional consideration for investments made, the Department received common stock warrants, additional preferred shares (referred to as warrant preferred shares) or additional notes. The Department considered market risk in its calculation and determination of the estimated net present value of its direct loans, equity investments and asset guarantee program for budgetary purposes. Similarly, market risk is considered in the valuations for financial reporting purposes (see Note 8 for further discussion). The Department concluded that GAP accounting for such investments using the concepts embedded in SFAS No. 2 was appropriate analogous accounting guidance based on the similarity between the equity investments made by the Department and direct loans. Consequently, TARP equity investments, including investments in preferred and common stock and warrants of public companies, are accounted for by the Department using credit reform accounting in accordance with SFAS No. 2, and reported in accordance with FCRA in these financial statements. In addition, the inclusion of market risk required by the Emergency Economic Stabilization Act (EESA) in the valuation calculation results in accounting for these investments at estimated fair value, which is consistent with the accounting for other equity investments held by the Department (i.e. investments in GSEs).

The Department recognizes dividend revenue associated with equity investments when declared by the entity in which the Department has invested and when received in relation to any repurchases and restructuring. The Department reflects changes in the fair value of direct loans, equity investments, and asset guarantees in the subsidy cost on the Statement of Net Cost annually, as required by FCRA. The estimated values associated with these additional instruments are disclosed in Note 8.



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

<b>Note:</b> 21	Beneficial Interest in Trust	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 29	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

<b>Tab: Line Item Notes</b>					
<b>Closing Package Line Description</b>		<b>NB</b>	<b>Account Type</b>	<b>2010 - SEPTEMBER</b>	<b>2009 - SEPTEMBER</b>
Beneficial Interest in Trust		D	A	20,805	23,472
		<b>Variance:</b>		0	0
				<b>Rounding Method:</b> Millions	
				<b>Decimal:</b> Zero	

  

<b>Line Status</b>	<b>Line Description</b>	<b>2010 - SEPTEMBER</b>	<b>2009 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>
1	Beneficial Interest in Trust	20,805	23,472		23,472
	<b>Total</b>	20,805	23,472		23,472

<b>Threshold</b>		
<b>Line Description</b>	<b>Question</b>	<b>Answer</b>
Line Item Notes - Beneficial Interest in Trust (2010 - 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)	As the U.S. Government is the sole beneficiary of the trust, and as it is anticipated that the U.S. Government will ultimately realize an economic benefit from its beneficial interest in the trust, the Department recorded a non-entity asset of \$23,472 million as of September 30, 2009, and corresponding custodial revenue for the same amount. The value recorded was based on the market value of the trust's AIG holdings at September 30, 2009; as the underlying AIG common stock is actively traded on the New York Stock Exchange, this represents the best independent valuation available for the government's beneficial interest. As of September 30, 2010, the underlying market value of the trust's AIG holdings had declined by approximately \$2,666 million. The carrying value of the beneficial interest in the trust was reduced by this amount, and a corresponding expense recorded on the Statement of Custodial Activity.

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

<b>Note:</b> 21	Beneficial Interest in Trust	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 29	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		<b>I = Inactive Line</b>

<b>Section:</b> A	<b>Section Name:</b> Beneficial Interest in Trust	<b>Line Attributes:</b> Percent		
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2010 - SEPTEMBER</b>
1		Percent of equity interest in AIG under initial terms	N/A	77.9000
2		Percent of equity interest in AIG subsequent	N/A	79.8000

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

**Note:** 21 Beneficial Interest in Trust  
**Entity:** 2000 Department of the Treasury

**Fiscal Year:** 2010 **Period:** SEPTEMBER  
**Agency Notes:** 29

**Status:** Complete

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

I = Inactive Line

**Tab: Text Data**

**Line**

1

**Question**

Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

**Answer**

Under the initial terms of the credit facility agreement with AIG and the Federal Reserve Bank of New York (FRBNY), a 77.9 percent equity interest in AIG (in the form of Series C Convertible Participating Serial Preferred Stock convertible into approximately 77.9 percent of the issued and outstanding shares of common stock) was issued to a trust established by the FRBNY. Subsequent to the initial agreement, a reverse stock split of AIG's common stock increased this to 79.8 percent. The U.S. Government is the sole beneficiary of that trust, so that when the stock is ultimately liquidated the proceeds will be deposited into the General Fund of the U.S. Government. The U.S. Government will be the ultimate recipient of any dividends on the stock and any proceeds from the liquidation of the stock. The accounting and reporting for any activities related to the government's beneficial interest in the stock held by the trust is done by the Department. The trustees of the trust are independent of both the Department and the FRBNY, and are not involved in day-to-day management of AIG.

As the U.S. Government is the sole beneficiary of the trust, and as it is anticipated that the U.S. Government will ultimately realize an economic benefit from its beneficial interest in the trust, the Department recorded a non-entity asset of \$23,472 million as of September 30, 2009, and corresponding custodial revenue for the same amount. The value recorded was based on the market value of the trust's AIG holdings at September 30, 2009; as the underlying AIG common stock is actively traded on the New York Stock Exchange, this represents the best independent valuation available for the government's beneficial interest. As of September 30, 2010, the underlying market value of the trust's AIG holdings had declined by approximately \$2,666 million. The carrying value of the beneficial interest in the trust was reduced by this amount, and a corresponding expense recorded on the Statement of Custodial Activity.

Under the terms of the existing trust agreement, the U.S. Government's proceeds will be received when AIG's credit line with the FRBNY is terminated, AIG has redeemed the preferred stock owned by the Department through TARP, and the trustees sell the stock held by the trust. The Department will re-value its beneficial interest in the trust each year until the trust is liquidated. Like any asset, future events may increase or decrease the value of the U.S. Government's interest in the trust.

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

**Note:** 22 Earmarked Funds  
**Entity:** 2000 Department of the Treasury

**Fiscal Year:** 2010 **Period:** SEPTEMBER  
**Agency Notes:** 27

**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

**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 (with earmarked funds) D	Other Federal assets (with non-earmarked funds) D
13		Exchange Stabilization Fund	N/A	70,878	0	20,436	111	0	0
26			N/A						
27			N/A						
28			N/A						
29			N/A						
30			N/A						
31		All other earmarked funds	N/A	12	859	6,727	36	0	10
32		Intra-agency earmarked funds elimination amounts	N/A						
33		Total	N/A	70,890	859	27,163	147	0	10
Line	Status	Line Description	NB	Other non-Federal assets D	Total assets				
13		Exchange Stabilization Fund	N/A	12,505	103,930				
26			N/A						
27			N/A						
28			N/A						
29			N/A						
30			N/A						
31		All other earmarked funds	N/A	1,415	9,059				
32		Intra-agency earmarked funds elimination amounts	N/A						
33		Total	N/A	13,920	112,989				

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

<b>Note:</b> 22	Earmarked Funds	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 27	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

**Section: B**      **Section Name:** Assets - Prior Year      **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 (with earmarked funds) D	Other Federal assets (with non-earmarked funds) D
13		Exchange Stabilization Fund	N/A	71,662	0	19,816	129	0	0
26			N/A						
27			N/A						
28			N/A						
29			N/A						
30			N/A						
31		All other earmarked funds	N/A	18	885	5,919	0	0	12
32		Intra-agency earmarked funds elimination amounts	N/A						
33		Total	N/A	71,680	885	25,735	129	0	12

Line	Status	Line Description	NB	Other non-Federal assets D	Total assets
13		Exchange Stabilization Fund	N/A	13,408	105,015
26			N/A		
27			N/A		
28			N/A		
29			N/A		
30			N/A		
31		All other earmarked funds	N/A	1,312	8,146
32		Intra-agency earmarked funds elimination amounts	N/A		
33		Total	N/A	14,720	113,161

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

<b>Note:</b> 22	Earmarked Funds	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 27	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		<b>I = Inactive Line</b>

**Section:** C      **Section Name:** Liabilities and Net Position - Current Year      **Line Attributes:** Dollars  
**Rounding Method:** Millions      **Decimal:** Zero

Line	Status	Line Description	NB	Benefits due and payable C	Other Federal liabilities (with earmarked funds) C	Other Fed. liabilities (with non-earmarked funds) C	Other non-Federal liabilities C	Total liabilities	Ending net position C
13		Exchange Stabilization Fund	N/A	0	0	0	60,185	-60,185	43,745
26			N/A						
27			N/A						
28			N/A						
29			N/A						
30			N/A						
31		All other earmarked funds	N/A	0	5	294	10,879	-11,178	-2,119
32		Intra-agency earmarked funds elimination amounts	N/A						
33		Total	N/A	0	-5	-294	-71,064	-71,363	-41,626

Line	Status	Line Description	NB	Total liabilities and net position
13		Exchange Stabilization Fund	N/A	-103,930
26			N/A	
27			N/A	
28			N/A	
29			N/A	
30			N/A	
31		All other earmarked funds	N/A	-9,059
32		Intra-agency earmarked funds elimination amounts	N/A	
33		Total	N/A	-112,989

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

<b>Note:</b> 22	Earmarked Funds	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 27	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		<b>I = Inactive Line</b>

**Section: D**      **Section Name:** Liabilities and Net Position - Prior Year      **Line Attributes:** Dollars  
**Rounding Method:** Millions      **Decimal:** Zero

Line	Status	Line Description	NB	Benefits due and payable C	Other Federal liabilities (with earmarked funds) C	Other Fed. liabilities (with non-earmarked funds) C	Other non-Federal liabilities C	Total liabilities	Ending net position C
13		Exchange Stabilization Fund	N/A	0	0	0	61,168	-61,168	43,847
26			N/A						
27			N/A						
28			N/A						
29			N/A						
30			N/A						
31		All other earmarked funds	N/A	0	4	228	9,908	-10,140	-1,994
32		Intra-agency earmarked funds elimination amounts	N/A						
33		Total	N/A	0	-4	-228	-71,076	-71,308	-41,853

Line	Status	Line Description	NB	Total liabilities and net position
13		Exchange Stabilization Fund	N/A	-105,015
26			N/A	
27			N/A	
28			N/A	
29			N/A	
30			N/A	
31		All other earmarked funds	N/A	-8,146
32		Intra-agency earmarked funds elimination amounts	N/A	
33		Total	N/A	-113,161

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

<b>Note:</b> 22	Earmarked Funds	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 27	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

**Section:** E      **Section Name:** Revenue, Financing, Expenses, and Other - Current Year      **No Data Flag:** YES      **Line Attributes:** Dollars  
**Rounding Method:** User-Defined      **Decimal:** User-Defined

Line	Status	Line Description	NB	Net position, beginning of period C	Prior-period adjustment C	Investment revenue C	Individual income taxes and payroll tax withhold C	Unemployment and excise taxes C	Other taxes and receipts C
13	I	Exchange Stabilization 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 earmarked funds	N/A						
27	I	Intra-agency earmarked funds elimination amounts	N/A						
28	I	Total	N/A						

Line	Status	Line Description	NB	Miscellaneous earned revenue C	Intragovernmental transfers, net C	Program net cost - public D	Program net cost - Intragovernmental D	Non-program expenses D	Net position, end of period
13	I	Exchange Stabilization 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 earmarked funds	N/A						
27	I	Intra-agency earmarked funds elimination amounts	N/A						
28	I	Total	N/A						



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

<b>Note:</b> 22	Earmarked Funds	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 27	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

**Section:** F      **Section Name:** Revenue, Financing, Expenses, and Other - Current Year  
**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
13		Exchange Stabilization Fund	N/A	43,847	0	19	0	0	-19
26			N/A						
27			N/A						
28			N/A						
29			N/A						
30			N/A						
31		All other earmarked funds	N/A	-1,994	0	154	0	0	1,091
32		Intra-agency earmarked funds elimination amounts	N/A						
33		Total	N/A	-41,853	0	-173	0	0	-1,072

Line	Status	Line Description	NB	Royalties and other special revenue C	All other financing sources C	Program net cost - public D	Program net cost - Intragovernmental D	Non-program expenses D	Net position, end of period
13		Exchange Stabilization Fund	N/A	0	18	101	19	0	-43,745
26			N/A						
27			N/A						
28			N/A						
29			N/A						
30			N/A						
31		All other earmarked funds	N/A	0	-97	1,010	263	0	2,119
32		Intra-agency earmarked funds elimination amounts	N/A						
33		Total	N/A	0	79	1,111	282	0	-41,626

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

<b>Note:</b> 22	Earmarked Funds	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 27	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

**Section:** G      **Section Name:** Revenue, Financing, Expenses, and Other - Prior Year      **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
13		Exchange Stabilization Fund	N/A	39,818	0	5,146	0	0	0
26			N/A						
27			N/A						
28			N/A						
29			N/A						
30			N/A						
31		All other earmarked funds	N/A	-2,057	0	162	0	0	0
32		Intra-agency earmarked funds elimination amounts	N/A						
33		Total	N/A	-37,761	0	-5,308	0	0	0

Line	Status	Line Description	NB	Royalties and other special revenue C	All other financing sources C	Program net cost - public D	Program net cost - Intragovernmental D	Non-program expenses D	Net position, end of period
13		Exchange Stabilization Fund	N/A		0	1,117	0	0	-43,847
26			N/A						
27			N/A						
28			N/A						
29			N/A						
30			N/A						
31		All other earmarked funds	N/A	4,706	94	4,463	436		1,994
32		Intra-agency earmarked funds elimination amounts	N/A						
33		Total	N/A	-4,706	-94	5,580	436	0	-41,853

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

<b>Note:</b> 22	Earmarked Funds	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 27	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

**Section:** H      **Section Name:** Revenue, Financing, Expenses, and Other - Prior Year      **No Data Flag:** YES      **Line Attributes:** Dollars  
**Rounding Method:** User-Defined      **Decimal:** User-Defined

Line	Status	Line Description	NB	Net position, beginning of period C	Prior-period adjustment C	Investment revenue C	Individual income taxes and payroll tax withhold C	Unemployment and excise taxes C	Other taxes and receipts C
13	I	Exchange Stabilization 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 earmarked funds	N/A						
27	I	Intra-agency earmarked funds elimination amounts	N/A						
28	I	Total	N/A						

Line	Status	Line Description	NB	Miscellaneous earned revenue C	Intragovernmental transfers, net C	Program net cost - public D	Program net cost - Intragovernmental D	Non-program expenses D	Net position, end of period
13	I	Exchange Stabilization 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 earmarked funds	N/A						
27	I	Intra-agency earmarked funds elimination amounts	N/A						
28	I	Total	N/A						

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

<b>Note:</b> 22	Earmarked Funds	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 27	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

<b>Section:</b> I		<b>Section Name:</b> Number of Agency Earmarked Funds				<b>Line Attributes:</b> Units	
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2010 - SEPTEMBER</b>	<b>2009 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>
1		Total number of earmarked funds	N/A	29.0000	28.0000	28.0000	.0000

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

**Note:** 22 Earmarked Funds  
**Entity:** 2000 Department of the Treasury

**Fiscal Year:** 2010 **Period:** SEPTEMBER  
**Agency Notes:** 27

**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 general description of the individual earmarked funds reported in the Other Notes Info tab (SFFAS No. 27, par. 33). Also describe how the entity accounts for and reports the fund (SFFAS No. 27, par. 23.1).	<p>Exchange Stabilization Fund (ESF) ESF ESF 20X4274 20X4444 ESF Money Market Guaranty Facility Exchange Stabilization Fund</p> <p>D.C. Pensions DCP 20X1713 Federal payment - D.C. Judicial Retirement DCP 20X1714 Federal payment - D.C. Federal Pension Fund DCP 20X5511 D.C. Federal Pension Fund DCP 20X8212 D.C. Judicial Retirement and Survivor's Annuity Fund</p> <p>Public Enterprise Revolving Funds BEP 20X4502 Bureau of Engraving and Printing Fund MNT 20X4159 Public Enterprise Revolving Fund OCC 20X8413 Assessment Funds OTS 20X4108 Public Enterprise Revolving Fund IRS 20X4413 Federal Tax Lien Revolving Fund</p> <p>Other Earmarked Funds BPD 20X5080 Gifts to Reduce Public Debt DO 20X5407 Sallie Mae Assessments DO 20X5590 Financial Research Fund DO 20X5816 Confiscated and Vested Iraqi Property and Assets DO 20X8790 Gifts and Bequests Trust Fund FMD 205445 Debt Collection FMD 20X5081 Presidential Election Campaign FMD 20X8902 Esther Cattell Schmitt Gift Fund FMS 204/55445 Debt Collection Special Fund FMS 205/65445 Debt Collection Special Fund FMS 206/75445 Debt Collection Special Fund FMS 207/85445 Debt Collection Special Fund FMS 208/95445 Debt Collection Special Fund FMS 209/05445 Debt Collection Special Fund FMS 200/15445 Debt Collection Special Fund IRS 20X5510 Private Collection Agency Program IRR 20X5433 Informant Reimbursement TFF 20X5697 Treasury Forfeiture Fund</p>
2	State the legal authority for the administrative entity of each fund to use the revenues and other financing sources based on SFFAS No. 27, par. 23.1	<p>P.L. 95-147 and P.L. 94-564 The Department's four non-appropriated bureaus, Mint, BEP, OCC, and OTS, operate "public enterprise funds" that account for the revenue and expenses related to the production and sale of numismatic products and circulating coinage (Mint), the currency</p>

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

**Note:** 22 Earmarked Funds  
**Entity:** 2000 Department of the Treasury

**Fiscal Year:** 2010 **Period:** SEPTEMBER  
**Agency Notes:** 27

**Status:** Complete

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

I = Inactive Line

**Tab: Text Data**

Line	Question	Answer
		printing activities (BEP), and support of oversight functions of banking (OCC) and thrift operations (OTS). 31 USC § 5142 established the revolving fund for BEP to account for revenue and expenses related to the currency printing activities. Public Law 104-52 (31 USC §5136) established the Public Enterprise Fund for the Mint to account for all revenue and expenses related to the production and sale of numismatic products and circulating coinage. Revenues and other financing sources at the Mint are mainly from the sale of numismatic and bullion coins, and the sale of circulating coins to the Federal Reserve Bank system. 12 USC § 481 established the Assessment Funds for OCC, and 12 U.S.C. § 1467 governs the collection and use of assessments and other funds by OTS. Revenue and financing sources are from the bank examination and assessments for the oversight of the national banks, savings associations, and savings and loan holding companies. These non-appropriated funds do not directly contribute to the inflows of resources to the government. There are minimal transactions with other government agencies.
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 redirects a material portion of the accumulated balance (SFFAS No. 27, par. 23.3).	N/A
4	Provide the sources of revenue and other financing for amounts reported in columns 3 through 8 of Sections E and F in the Other Notes Info tab (SFFAS No. 27, par. 23.2).	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.	The Department has accounted for revenues and other financing sources for earmarked funds separately from other funds. Earmarked funds are financed by specifically identified revenues, often supplemented by other financing sources, which remain available over time. These specifically identified revenues and other financing sources are required by statute to be used for designated activities or purposes. SFFAS No. 27, Identifying and Reporting Earmarked Funds, defines the following three criteria for determining an earmarked fund: (1) A statute committing the Federal Government to use specifically identified revenues and other financing sources not used in the current period for future use to finance the designated activities, benefits, or purposes; (2) Explicit authority for the earmarked fund to retain revenues and other financing sources not used in the current period for future use to finance the designated activities, benefits, or purposes; and (3) A requirement to account for and report on the receipt, use, and retention of the revenues and other financing sources that distinguished the earmarked fund from the Federal Government's general revenues.

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

<b>Note:</b> 23	Statement of Social Insurance (a Principal Financial Statement)	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		<b>I = Inactive Line</b>

<b>Tab: Text Data</b>	<b>No Data Flag: YES</b>	
<b>Line</b>	<b>Question</b>	<b>Answer</b>
7	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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

**Note:** 24      Social Insurance  
**Entity:** 2000      Department of the Treasury

**Fiscal Year:** 2010

**Period:** SEPTEMBER

**Agency Notes:** N/A

**Status:** Complete

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

I = Inactive Line



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

**Note:** 25 Stewardship Land  
**Entity:** 2000 Department of the Treasury

**Fiscal Year:** 2010

**Period:** SEPTEMBER

**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)-  
Unaudited      **No Data Flag:** YES      **Line Attributes:** Units

Line	Status	Line Description	NB	CY Beginning Balance	CY Acquired	CY Withdrawn	CY Ending Balance	PY Beginning Balance	PY Acquired
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	I	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						

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

<b>Note:</b> 25	Stewardship Land	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		<b>I = Inactive Line</b>

<b>Section:</b> A	<b>Section Name:</b> Stewardship Land (SFFAS No. 29, par. 40d)- Unaudited	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Units
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Line	Status	Line Description	NB	PY Withdrawn	PY Ending Balance
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	I	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		

<b>Tab: Text Data</b>		<b>No Data Flag: YES</b>
Line	Question	Answer
1	Describe the predominant uses of the stewardship land (SFFAS 29, par. 40c).	
2	Provide the condition of the stewardship land (SFFAS 29, par. 41).	
3	Provide a brief statement explaining how the stewardship land relates to the mission of the agency (SFFAS No. 29, par. 40a).	
4	Provide a brief description of the agency's stewardship policies for stewardship land (SFFAS No. 29, par. 40b).	
5	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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

<b>Note:</b> 26	Heritage Assets	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 17	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		<b>I = Inactive Line</b>

<b>Section:</b> A	<b>Section Name:</b> Collection Type Heritage Assets (SFFAS No. 29, par. 25d) - Unaudited	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Units
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Line	Status	Line Description	NB	CY Physical units as of the beginning of the year	CY Physical units added	CY Physical units withdrawn	CY Physical units-ending balance	PY Physical units beginning balance	PY Physical units added
1			N/A						
2			N/A						
3			N/A						
4			N/A						
5			N/A						

Line	Status	Line Description	NB	PY Physical units withdrawn	PY Physical units-ending balance
1			N/A		
2			N/A		
3			N/A		
4			N/A		
5			N/A		

<b>Section:</b> B	<b>Section Name:</b> Non-Collection Type Heritage Assets (SFFAS No. 29, par. 25d) - Unaudited	<b>Line Attributes:</b> Units
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Line	Status	Line Description	NB	CY Physical units beginning balance	CY Physical units added	CY Physical units withdrawn	CY Physical units-ending balance	PY Physical units beginning balance	PY Physical units added
1		Building	N/A	5.0000			5.0000	3.0000	
2			N/A						
3			N/A						
4			N/A						
5			N/A						

Line	Status	Line Description	NB	PY Physical units withdrawn	PY Physical units-ending balance
1		Building	N/A		3.0000
2			N/A		
3			N/A		
4			N/A		
5			N/A		

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

<b>Note:</b> 26	Heritage Assets	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 17	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		<b>I = Inactive Line</b>

**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. 25a).	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. 25b).	N/A
3	Provide a brief description of the condition of each category of the heritage assets (SFFAS 29, par. 26).	Good
4	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	The Department owns the Treasury Complex (Main Treasury and Treasury Annex) -- a multi-use heritage asset. The buildings housing the United States Mint facilities in Denver, San Francisco, and West Point, are also considered multi-use heritage assets. Multi-use heritage assets are assets of historical significance for which the predominant use is general government operations. All acquisition, reconstruction, and betterment costs for the Treasury buildings are capitalized as general PP&E and depreciated over their service life.

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

<b>Note:</b> 27	Fiduciary Activities	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 30	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

**Tab: Other Notes Info.**

<b>Section:</b> A		<b>Section Name:</b> Schedule of Fiduciary Net Assets - Deposit Funds - Current Year				<b>Line Attributes:</b> Dollars		<b>Rounding Method:</b> Millions		<b>Decimal:</b> 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	
6		The Department of the Treasury, Unclaimed Monies Deposit Funds	N/A	0	420	0	0	0		0	
8		All other funds	N/A	98	39			19			
9			N/A								
10			N/A								
11			N/A								
12			N/A								

Line	Status	Line Description	NB	Liability due & payable to beneficiaries C	Other liabilities C	Total fiduciary net assets
6		The Department of the Treasury, Unclaimed Monies Deposit Funds	N/A	0	0	420
8		All other funds	N/A			156
9			N/A			
10			N/A			
11			N/A			
12			N/A			

<b>Section:</b> B		<b>Section Name:</b> Schedule of Fiduciary Net Assets - Deposit Funds - Prior Year				<b>Line Attributes:</b> Dollars		<b>Rounding Method:</b> Millions		<b>Decimal:</b> 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	
6		The Department of the Treasury, Unclaimed Monies Deposit Funds	N/A		390						
8		All other funds	N/A	15	175					18	
9			N/A								
10			N/A								

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

<b>Note:</b> 27	Fiduciary Activities	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 30	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

<b>Section:</b> B	<b>Section Name:</b> Schedule of Fiduciary Net Assets - Deposit Funds - Prior Year	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
		<b>Rounding Method:</b> Millions	

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
11			N/A						
12			N/A						

Line	Status	Line Description	NB	Liability due & payable to beneficiaries C	Other liabilities C	Total fiduciary net assets
6		The Department of the Treasury, Unclaimed Monies Deposit Funds	N/A			390
8		All other funds	N/A			208
9			N/A			
10			N/A			
11			N/A			
12			N/A			

<b>Section:</b> C	<b>Section Name:</b> Schedule of Fiduciary Net Assets - All Other Agency Funds- Current Year	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
			<b>Rounding Method:</b> Millions	

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
3		The Department of the Treasury, Suspense Funds	N/A						
4			N/A						
5			N/A						
6			N/A						
7			N/A						

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

<b>Note:</b> 27	Fiduciary Activities	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 30	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

<b>Section:</b> C	<b>Section Name:</b> Schedule of Fiduciary Net Assets - All Other Agency Funds- Current Year	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero		
<b>Rounding Method:</b> Millions						
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Liability due &amp; payable to beneficiaries C</b>	<b>Other liabilities C</b>	<b>Total fiduciary net assets</b>
3		The Department of the Treasury, Suspense Funds	N/A			
4			N/A			
5			N/A			
6			N/A			
7			N/A			

<b>Section:</b> D	<b>Section Name:</b> Schedule of Fiduciary Net Assets - All Other Agency Funds - Prior Year	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero					
<b>Rounding Method:</b> Millions									
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Inv. in Fed. debt secs-net of unam. prems &amp; discs. D</b>	<b>Fid. FBWT (USSGL account 1010 only) D</b>	<b>Interest Receivable on Fed. debt securities D</b>	<b>Invest. in non-Fed. debt secs.(&amp; relaed int. rec.) D</b>	<b>Cash &amp; cash equivalents D</b>	<b>Other assets D</b>
3		All Other Funds	N/A						
4			N/A						
5			N/A						
6			N/A						
7			N/A						

<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Liability due &amp; payable to beneficiaries C</b>	<b>Other liabilities C</b>	<b>Total fiduciary net assets</b>
3		All Other Funds	N/A			
4			N/A			
5			N/A			
6			N/A			
7			N/A			

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

<b>Note:</b> 27	Fiduciary Activities	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 30	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		<b>I = Inactive Line</b>

<b>Section:</b> E		<b>Section Name:</b> Number of Agency Fiduciary Activities		<b>Line Attributes:</b> Units	
Line	Status	Line Description	NB	CY Total number of fiduciary funds- all funds	PY Total number of fiduciary funds- all funds
1		Number of Treasury Fiduciary Activities	N/A	25.0000	24.0000
2			N/A		
3			N/A		
4			N/A		



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

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

**Fiscal Year:** 2010      **Period:** SEPTEMBER  
**Agency Notes:** 30

**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)).	Bureau Fund Code Authority Fund Title BEP 20X6513.013 31 USC 5119 Mutilated Currency Claims Funds BPD 20X6008 31 USC 3513 Payment Prin. & Interest Govt. Agencies FMD 20X6045 31 USC 3328 Proceeds, Payments of Unpaid Checks FMD 20X6048 31 USC 3329, 3330 Proceeds of Withheld Foreign Check FMD 2015X6078 50 APP. USC 2012 War Claims FD, FCSC FMD 20X6092 31 USC 1321 Debt Management Operations FMD 20X6104 22 USC 1627 Albanian Claims Fund, Treasury FMD 20X6133 31 USC 1322 Payment of Unclaimed Moneys FMD 20X6309 22 USC 1627(a) Libyan Claims Settlement Fund FMD 20X6310 22 USC 1627(a) Libyan Claims Settlement Fund FMD 20X6311 98 Stat. 1876 Kennedy Center Revenue Bond FMD 20X6312 22 USC 1627 Iranian Claims Settlement Fund FMD 20X6314 22 USC 1644g German Democrat Settlement Fund FMD 20X6315 22 USC 1645h Vietnam Claims Settlement Fund FMD 20X6501.018 31 USC 3513 Small Escrow Amounts FMD 20X6720 31 USC 3513 SM DIF Account for Dep. & Check Adj. FMD 20X6830 104 Stat. 1061 Net Interest Payments to/from State FMD 20X6999 31 USC 3513 Accounts Payable, Check Issue UNDDR IRR 20X6737 90 Stat. 269-270 Internal Revenue Collections for Northern Mariana Island IRR 20X6738 31 USC 3513 Coverover Withholdings-U.S. Virgin Islands IRR 20X6740 31 USC 3515 Coverover Withholdings-Guam IRR 20X6741 31 USC 3513 Coverover Withholdings-American Samoa OAS 20X6317.001 22 USC 2431 Belize Escrow, Debt Reduction OAS 20X6501.018 31 USC 3513 Small Escrow Amounts OTS 20X6501.76 31 USC 3513 Small Escrow Amounts
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
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.	Withholding for the U.S. Virgin Island
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 fiscal year (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	N/A

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

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

**Fiscal Year:** 2010      **Period:** SEPTEMBER  
**Agency Notes:** 30

**Status:** Complete

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

**I = Inactive Line**

**Tab: Text Data**

Line	Question	Answer
	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)).	
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.	In accordance with SFFAS No.31, Accounting for Fiduciary Activities, fiduciary type activities and related transactions will no longer be reported by the Department in its proprietary financial statements. Fiduciary activities are the collection or receipt, and the management, protection, accounting, investment, and disposition by the Federal Government of cash or other assets in which non-Federal individuals or entities have an ownership interest that the Federal Government must uphold. Fiduciary cash and other assets are not assets of the Federal Government. While these activities are no longer reported in the proprietary financial statements, they are required to be reported on schedules in the notes to financial statements (Note 30).

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

<b>Note:</b> 28A	Financial and Housing Market Stabilization - Investment in Government Sponsored Enterprises (GSE)	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 1 & 9	
<b>Status:</b> 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	2010 - SEPTEMBER	2009 - SEPTEMBER	Rounding Method: Millions	Decimal: Zero
Investment in Government sponsored enterprises (GSEs)	D	A	109,216	64,679		
		<b>Variance:</b>	0	0		

Line Status	Line Description	CY liquidation pref. val. at beg. of year	CY increase in liquidation pref. val. for CY	CY net incr. liq. pref. val.	CY valuation (gain/loss)	CY fair val. at reporting date	PY liquidation pref. val. at beg. of year
1	Fannie Mae senior preferred stock	25,082	40,200	65,282	-8,791	56,491	840
2	Freddie Mac senior preferred stock	28,251	12,400	40,651	10,514	51,165	824
3	Fannie Mae warrants common stock	6,707	0	6,707	-5,700	1,007	3,104
4	Freddie Mac warrants common stock	4,639	0	4,639	-4,086	553	2,264
5							
6							
7							
8	All other stock						
	<b>Total</b>	64,679	52,600	117,279	-8,063	109,216	7,032

Line Status	Line Description	PY increase in liquidation	PY net incr. liq. pref. val.	PY valuation (gain/loss)	PY fair val. at reporting
1	Fannie Mae senior preferred stock	44,900	45,740	-20,658	25,082
2	Freddie Mac senior preferred stock	50,700	51,524	-23,273	28,251
3	Fannie Mae warrants common stock	0	3,104	3,603	6,707
4	Freddie Mac warrants common stock	0	2,264	2,375	4,639
5					
6					
7					
8	All other stock				
	<b>Total</b>	95,600	102,632	-37,953	64,679

**Threshold**

Line Description	Question	Answer

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

**Note:** 28A Financial and Housing Market Stabilization - Investment in Government Sponsored Enterprises (GSE)

**Fiscal Year:** 2010

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 1 & 9

**Status:** Complete

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

**I = Inactive Line**

**Threshold**

**Line Description**

Line Item Notes - Fannie Mae senior preferred stock (CY liquidation pref. val. at beg. of year)

**Question**

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)

**Answer**

In performing the calculations for the valuations of the senior preferred stock and warrants for common stock, the Department relied on the GSEs' public filings and press releases concerning its financial statements, monthly summaries, quarterly credit supplements, independent research regarding high yield bond and preferred stock trading, independent research regarding the GSEs' common stock trading, and other information pertinent to the valuations.

A complicating issue for the valuation of the senior preferred stock is the interaction between liquidity payments and the ongoing liquidation preference of the stock and the amount of dividends associated with that liquidation preference. The projections assume that a hypothetical buyer would acquire the dividend stream related to the existing balance of the liquidation preference on the transaction date, as well as the commitment fee payment that if agreed upon by the Department and FHFA could begin on March 31, 2011. This stream of dividend payments was then discounted to address certain issues unique to the senior preferred stock.

The valuation of the warrants are 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, the principal market, and the market participants. Other discounting factors are the holding period risk related directly to the amount of time that it will take to sell the exercise shares without depressing the market and the other activity under the SPSPA.

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

**Note:** 28A Financial and Housing Market Stabilization - Investment in Government Sponsored Enterprises (GSE)

**Fiscal Year:** 2010

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 1 & 9

**Status:** Complete

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

**I = Inactive Line**

**Threshold**

**Line Description**

Line Item Notes - Freddie Mac senior preferred stock (CY valuation (gain/loss))

**Question**

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)

**Answer**

In performing the calculations for the valuations of the senior preferred stock and warrants for common stock, the Department relied on the GSEs' public filings and press releases concerning its financial statements, monthly summaries, quarterly credit supplements, independent research regarding high yield bond and preferred stock trading, independent research regarding the GSEs' common stock trading, and other information pertinent to the valuations.

A complicating issue for the valuation of the senior preferred stock is the interaction between liquidity payments and the ongoing liquidation preference of the stock and the amount of dividends associated with that liquidation preference. The projections assume that a hypothetical buyer would acquire the dividend stream related to the existing balance of the liquidation preference on the transaction date, as well as the commitment fee payment that if agreed upon by the Department and FHFA could begin on March 31, 2011. This stream of dividend payments was then discounted to address certain issues unique to the senior preferred stock.

The valuation of the warrants are 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, the principal market, and the market participants. Other discounting factors are the holding period risk related directly to the amount of time that it will take to sell the exercise shares without depressing the market and the other activity under the SPSPA.

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

**Note:** 28A Financial and Housing Market Stabilization - Investment in Government Sponsored Enterprises (GSE)

**Fiscal Year:** 2010

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 1 & 9

**Status:** Complete

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

**I = Inactive Line**

**Threshold**

**Line Description**

Line Item Notes - Freddie Mac senior preferred stock (CY liquidation pref. val. at beg. of year)

**Question**

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)

**Answer**

In performing the calculations for the valuations of the senior preferred stock and warrants for common stock, the Department relied on the GSEs' public filings and press releases concerning its financial statements, monthly summaries, quarterly credit supplements, independent research regarding high yield bond and preferred stock trading, independent research regarding the GSEs' common stock trading, and other information pertinent to the valuations.

A complicating issue for the valuation of the senior preferred stock is the interaction between liquidity payments and the ongoing liquidation preference of the stock and the amount of dividends associated with that liquidation preference. The projections assume that a hypothetical buyer would acquire the dividend stream related to the existing balance of the liquidation preference on the transaction date, as well as the commitment fee payment that if agreed upon by the Department and FHFA could begin on March 31, 2011. This stream of dividend payments was then discounted to address certain issues unique to the senior preferred stock.

The valuation of the warrants are 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, the principal market, and the market participants. Other discounting factors are the holding period risk related directly to the amount of time that it will take to sell the exercise shares without depressing the market and the other activity under the SPSPA.

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

**Note:** 28A Financial and Housing Market Stabilization - Investment in Government Sponsored Enterprises (GSE)

**Fiscal Year:** 2010

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 1 & 9

**Status:** Complete

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

**I = Inactive Line**

**Threshold**

**Line Description**

Line Item Notes - Fannie Mae warrants common stock (CY liquidation pref. val. at beg. of year)

**Question**

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)

**Answer**

In performing the calculations for the valuations of the senior preferred stock and warrants for common stock, the Department relied on the GSEs' public filings and press releases concerning its financial statements, monthly summaries, quarterly credit supplements, independent research regarding high yield bond and preferred stock trading, independent research regarding the GSEs' common stock trading, and other information pertinent to the valuations.

A complicating issue for the valuation of the senior preferred stock is the interaction between liquidity payments and the ongoing liquidation preference of the stock and the amount of dividends associated with that liquidation preference. The projections assume that a hypothetical buyer would acquire the dividend stream related to the existing balance of the liquidation preference on the transaction date, as well as the commitment fee payment that if agreed upon by the Department and FHFA could begin on March 31, 2011. This stream of dividend payments was then discounted to address certain issues unique to the senior preferred stock.

The valuation of the warrants are 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, the principal market, and the market participants. Other discounting factors are the holding period risk related directly to the amount of time that it will take to sell the exercise shares without depressing the market and the other activity under the SPSPA.

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

**Note:** 28A Financial and Housing Market Stabilization - Investment in Government Sponsored Enterprises (GSE)

**Fiscal Year:** 2010

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 1 & 9

**Status:** Complete

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

**I = Inactive Line**

**Threshold**

**Line Description**

Line Item Notes - Freddie Mac warrants common stock (CY liquidation pref. val. at beg. of year)

**Question**

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)

**Answer**

In performing the calculations for the valuations of the senior preferred stock and warrants for common stock, the Department relied on the GSEs' public filings and press releases concerning its financial statements, monthly summaries, quarterly credit supplements, independent research regarding high yield bond and preferred stock trading, independent research regarding the GSEs' common stock trading, and other information pertinent to the valuations.

A complicating issue for the valuation of the senior preferred stock is the interaction between liquidity payments and the ongoing liquidation preference of the stock and the amount of dividends associated with that liquidation preference. The projections assume that a hypothetical buyer would acquire the dividend stream related to the existing balance of the liquidation preference on the transaction date, as well as the commitment fee payment that if agreed upon by the Department and FHFA could begin on March 31, 2011. This stream of dividend payments was then discounted to address certain issues unique to the senior preferred stock.

The valuation of the warrants are 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, the principal market, and the market participants. Other discounting factors are the holding period risk related directly to the amount of time that it will take to sell the exercise shares without depressing the market and the other activity under the SPSPA.



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

<b>Note:</b> 28A	Financial and Housing Market Stabilization - Investment in Government Sponsored Enterprises (GSE)	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 1 & 9	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		<b>I = Inactive Line</b>

**Tab: Other Notes Info.**

<b>Section:</b> A		<b>Section Name:</b> Other Related Information				<b>Line Attributes:</b> Dollars		<b>Decimal:</b> Zero
						<b>Rounding Method:</b> Millions		
Line	Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes	
1		Revenue recognized from acquisition of preferred stocks and warrants	Credit	44,536	57,647		57,647	
2		Revenue recognized from dividends and periodic commitment fees	Credit	12,142	4,336		4,336	
3		The dollar amount of liquidation preference value per share of senior preferred stock	Debit	0	0		0	

<b>Threshold</b>		
<b>Line Description</b>	<b>Question</b>	<b>Answer</b>
Other Notes Info - Revenue recognized from dividends and periodic commitment fees (2010 - 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)	Due to increase in investment in the GSEs.
Other Notes Info - Revenue recognized from acquisition of preferred stocks and warrants (2010 - 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)	Change in market conditions impacting valuation estimates and decrease in liquidity payments to the GSEs.

<b>Section:</b> B		<b>Section Name:</b> Other Related Information (in Percentages)				<b>Line Attributes:</b> Percent	
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Line	Status	Line Description	NB	2010 - SEPTEMBER	2009 - 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	
2		Rate of dividends	N/A	10.0000	10.0000		10.0000	

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

<b>Note:</b> 28A	Financial and Housing Market Stabilization - Investment in Government Sponsored Enterprises (GSE)	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 1 & 9	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		<b>I = Inactive Line</b>

**Section:** C      **Section Name:** Other Related Information in Shares      **Line Attributes:** Units

Line	Status	Line Description	NB	2010 - SEPTEMBER	2009 - 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

<b>Tab: Text Data</b>		
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.	<p>Investments in Government Sponsored Enterprises (GSEs)</p> <p>The senior preferred stock liquidity preference (preferred stock) and associated common stock warrant (warrant(s)) in GSEs are presented at their fair value as permitted by OMB Circular No. A-136. This Circular includes language that generally requires agencies to value non-federal investments at acquisition cost, but permits the use of other measurement basis, such as fair value, in certain situations.</p> <p>Increases in the non-entity preferred stock liquidity preference occur when quarterly payments to the GSEs are made pursuant to the preferred stock purchase agreements (i.e., when a GSE's liabilities exceed its assets at the end of any quarter). As funds for these payments are appropriated directly to the Department, these payments are treated as entity expenses and reflected as such on the Statement of Net Cost (SNC) and Cumulative Results of Operations. These payments also result in an increase to the non-entity investment in GSEs preferred stock, with a corresponding increase in Due to the General Fund, as the Department holds the investment on behalf of the U.S. Government General Fund.</p>

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

<b>Note:</b> 28B	Financial and housing Market Stabilization - Liabilities to Government Sponsored Enterprises (GSE)	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 9	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		<b>I = Inactive Line</b>

**Tab: Line Item Notes**

Closing Package Line Description		NB	Account Type	2010 - SEPTEMBER	2009 - SEPTEMBER		
Liabilities to Government Sponsored Enterprises		C	L	359,900	91,937		
		<b>Variance:</b>		0	0	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero

Line	Status	Line Description	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
1		GSE accrued liability	0	15,000		15,000
2		GSE contingent liability	359,900	76,937		76,937
3	I	Keepwell Payable - Fannie Mae			88,410	
4	I	Keepwell Payable - Freddie Mac			3,527	
5		Private entities entered liability				
6						
7						
8		All other liabilities				
<b>Total</b>			359,900	91,937	91,937	91,937

Threshold		
Line Description	Question	Answer

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

**Note:** 28B Financial and housing Market Stabilization - Liabilities to Government Sponsored Enterprises (GSE)

**Fiscal Year:** 2010

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 9

**Status:** Complete

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

I = Inactive Line

**Threshold**

**Line Description**

Line Item Notes - GSE contingent liability (2010 - SEPTEMBER)

**Question**

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)

**Answer**

The initial agreements, which had no expiration date, provided that the Department would disburse funds to the GSEs, if at the end of any quarter the Federal Housing Finance Agency (FHFA ) determines that the liabilities of either GSE exceed its assets. The maximum amount available to each GSE under this agreement was originally \$100,000 million and in May 2009 was raised to \$200,000 million. In December 2009, the Department amended the SPSPAs to replace the \$200,000 million per GSE funding commitment cap with a formulaic cap that will allow continued draws for three years at amounts that will automatically adjust upwards quarterly by the cumulative amount of any losses realized by either GSE and downward by the cumulative amount of any gains, but not below \$200,000 million, and will become fixed at the end of the three years. At the conclusion of the three year period, the remaining commitment will then be fully available to be drawn per the terms of the agreements (referred to hereafter as the "Adjusted Caps"). Draws against the funding commitment of the SPSPAs do not result in the issuance of additional shares of senior preferred stock; instead, the liquidation preference of the initial 1,000,000 shares is increased by the amount of the draw. Actual payments to the GSEs for fiscal years ended September 30, 2010 and September 30, 2009 were \$52,600 million and \$95,600 million, respectively. Additionally, \$359,900 million has been accrued as a contingent liability as of September 30, 2010 (\$91,937 million as of September 30, 2009). The amount accrued is the total estimated contingent liability under the SPSPAs. This accrued contingent liability is based on the projected draws under the SPSPAs. It is undiscounted and does not take into account any of the offsetting dividends which may be received as a result of those draws.

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

<b>Note:</b> 28B	Financial and housing Market Stabilization - Liabilities to Government Sponsored Enterprises (GSE)	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 9	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		<b>I = Inactive Line</b>

**Tab: Other Notes Info.**

<b>Section:</b> A	<b>Section Name:</b> Other Related Information	<b>Line Attributes:</b> Dollars	
		<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero

Line	Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Actual payment made to the GSE	Debit	52,600	95,600		95,600

**Threshold**

Line Description	Question	Answer
Other Notes Info - Actual payment made to the GSE (2010 - 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)	Both GSEs reported very low early delinquencies on additions to their credit books in 2009 and the first half of 2010. This favorable early delinquency experience is an improvement compared with the loans originated in 2005 through 2008.

**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.	As part of the valuation exercise, the Department prepared a series of long-range projections through 2031 to determine what the implied amount of the contingent liability to the GSEs under the SPSPAs would be and as a result has estimated the contingent liability to be \$359,900 million as of September 30, 2010. The valuation analysis resulted in total SPSPA estimates ranging from a "baseline" scenario of \$508,100 million to an "extreme case" scenario of \$610,000 million, as of September 30, 2010 (\$91,937 million to \$206,700 as of September 30, 2009 of which \$76,937 million was recorded as contingent). As future payments under the SPSPA are deemed to be probable, the baseline scenario was used to record the contingent liability as of September 30, 2010. SFAS 5 provides that when a probable contingent liability is a range of amounts and no amount within the range is a better estimate than any other amount, the estimated contingent liability should be based on the minimum value in the range, as was done for FY 2009. The recorded contingent liability is the total estimated payments for the life of the agreements under the Adjusted Caps, minus actual payments made through the end of the fiscal year. Such accruals are adjusted as new information develops or circumstances change.

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

<b>Note:</b> 29A	Derivative Assets	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

<b>Tab: Line Item Notes</b>					
<b>Closing Package Line Description</b>		<b>NB</b>	<b>Account Type</b>	<b>2010 - SEPTEMBER</b>	<b>2009 - SEPTEMBER</b>
		<b>Variance:</b>		<b>Rounding Method: Millions</b>	
				<b>Decimal: Zero</b>	
<b>Line Status</b>	<b>Line Description</b>			<b>2010 - SEPTEMBER</b>	<b>2009 - SEPTEMBER</b>
					<b>Previously Rptd</b>
					<b>Line Item Changes</b>
1	Interest rate contracts				
2	Foreign exchange contracts				
3	Equity contracts				
4	Commodity contracts				
5	Credit contracts				
6	All other contracts				
	<b>Total</b>				

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

<b>Note:</b> 29A	Derivative Assets	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

**Tab: Other Notes Info.**

<b>Section:</b> A	<b>Section Name:</b> Hedge Derivative Assets	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars										
			<b>Rounding Method:</b> Millions										
			<b>Decimal:</b> Zero										
Line	Status	Line Description	NB	CY Cost Basis	D	CY Fair Value Adjustment	D	CY Fair Market Value	PY Cost Basis	D	PY Fair Value Adjustment	D	PY Fair Market Value
1		Interest rate contracts	N/A										
2		Foreign exchange contracts	N/A										
3		Equity contracts	N/A										
4		Commodity contracts	N/A										
5		Credit contracts	N/A										
6		All other contracts	N/A										
7		Total hedge derivative contracts	N/A										

<b>Section:</b> B	<b>Section Name:</b> Non-Hedge Derivative Assets	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars										
			<b>Rounding Method:</b> Millions										
			<b>Decimal:</b> Zero										
Line	Status	Line Description	NB	CY Cost Basis	D	CY Fair Value Adjustment	D	CY Fair Market Value	PY Cost Basis	D	PY Fair Value Adjustment	D	PY Fair Market Value
1		Interest rate contracts	N/A										
2		Foreign exchange contracts	N/A										
3		Equity contracts	N/A										
4		Commodity contracts	N/A										
5		Credit contracts	N/A										
6		All other contracts	N/A										
7		Total non-hedge derivative contracts	N/A										

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

**Note:** 29A Derivative Assets  
**Entity:** 2000 Department of the Treasury  
**Status:** Complete

**Fiscal Year:** 2010  
**Agency Notes:** N/A  
**Period:** SEPTEMBER

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

I = Inactive Line

**Section: C**      **Section Name:** Gain/Loss on Derivative Assets Designated as Hedging Instruments      **No Data Flag:** YES      **Line Attributes:** Dollars  
**Rounding Method:** Millions      **Decimal:** Zero

Line	Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Interest rate contracts	Debit				
2		Foreign exchange contracts	Debit				
3		Equity contracts	Debit				
4		Commodity contracts	Debit				
5		Credit contracts	Debit				
6		All other contracts	Debit				
7		Total reclassified derivative gain/loss	N/A				

**Section: D**      **Section Name:** Gain/Loss on Derivative Assets Not Designated as Hedging Instruments      **No Data Flag:** YES      **Line Attributes:** Dollars  
**Rounding Method:** Millions      **Decimal:** Zero

Line	Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Interest rate contracts	Debit				
2		Foreign exchange contracts	Debit				
3		Equity contracts	Debit				
4		Commodity contracts	Debit				
5		Credit contracts	Debit				
6		All other contracts	Debit				
7		Total recognized derivative gain/loss	N/A				



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

**Note:** 29A Derivative Assets  
**Entity:** 2000 Department of the Treasury

**Fiscal Year:** 2010 **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	Provide disclosures for the objectives for holding or issuing derivatives, the context needed to understand these objectives, as well as strategies for achieving these objectives (FASB ASC 815-10-50-1A).	
2	Provide disclosures for the volume of derivative activity (FASB ASC 815-10-50-1B).	
3	Provide disclosures on the location of fair value amounts of derivative instruments (both assets and liabilities, respectively) on the Balance Sheet (FASB ASC 815-10-50-4A).	
4	Provide disclosures on the location of gains or losses recognized into earnings (FASB ASC 815-10-50-4A)	
5	Provide a description of the transactions of derivative instruments classified as cashflow hedges that will result in them being reclassified into earnings during the current period (FASB ASC 815-10-50-4C).	
6	Provide a description of the nature of trading activities for non-hedge designated derivative instruments and related risks, including how the entity manages those risks (FASB ASC 815-10-50-4F).	
7	Provide a description on the existence and nature of credit-risk related contingent features and the circumstances in which the features could be triggered in derivative instruments that are in a net liability position at the end of the reporting period (FASB ASC 815-10-50-4H)	
8	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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

<b>Note:</b> 29B	Derivative Liabilities	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

<b>Tab: Line Item Notes</b>					
<b>Closing Package Line Description</b>		<b>NB</b>	<b>Account Type</b>	<b>2010 - SEPTEMBER</b>	<b>2009 - SEPTEMBER</b>
Derivative Liabilities		C	L	0	0
		<b>Variance:</b>		0	0
				<b>Rounding Method:</b> Millions	
				<b>Decimal:</b> Zero	
<b>Line Status</b>	<b>Line Description</b>	<b>2010 - SEPTEMBER</b>	<b>2009 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>
1	Interest rate contracts				
2	Foreign exchange contracts				
3	Equity contracts				
4	Commodity contracts				
5	Credit contracts				
6	All other contracts				
	<b>Total</b>				

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

<b>Note:</b> 29B	Derivative Liabilities	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

**Tab: Other Notes Info.**

<b>Section:</b> A		<b>Section Name:</b> Hedge Derivative Liabilities			<b>No Data Flag:</b> YES		<b>Line Attributes:</b> Dollars		<b>Rounding Method:</b> Millions		<b>Decimal:</b> Zero		
Line	Status	Line Description	NB	CY Cost Basis	C	CY Fair Value Adjustment	C	CY Fair Market Value	PY Cost Basis	C	PY Fair Value Adjustment	C	PY Fair Value
1		Interest rate contracts	N/A										
2		Foreign exchange contracts	N/A										
3		Equity contracts	N/A										
4		Commodity contracts	N/A										
5		Credit contracts	N/A										
6		All other contracts	N/A										
7		Total hedge derivative amounts	N/A										

<b>Section:</b> B		<b>Section Name:</b> Non-Hedge Derivative Liabilities			<b>No Data Flag:</b> YES		<b>Line Attributes:</b> Dollars		<b>Rounding Method:</b> Millions		<b>Decimal:</b> Zero		
Line	Status	Line Description	NB	CY Cost Basis	C	CY Fair Value Adjustment	C	CY Fair Market Value	PY Cost Basis	C	PY Fair Value Adjustment	C	PY Fair Market Value
1		Interest rate contracts	N/A										
2		Foreign exchange contracts	N/A										
3		Equity contracts	N/A										
4		Commodity contracts	N/A										
5		Credit contracts	N/A										
6		All other contracts	N/A										
7		Total non-hedge derivative amounts	N/A										

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

**Note:** 29B Derivative Liabilities  
**Entity:** 2000 Department of the Treasury

**Fiscal Year:** 2010 **Period:** SEPTEMBER  
**Agency Notes:** N/A

**Status:** Complete

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

I = Inactive Line

**Section:** C **Section Name:** Gain/Loss on Derivative Liabilities Designated as Hedging Instruments **No Data Flag:** YES **Line Attributes:** Dollars  
**Rounding Method:** Millions **Decimal:** Zero

Line	Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Interest rate contracts	Credit				
2		Foreign exchange contracts	Credit				
3		Equity contracts	Credit				
4		Commodity contracts	Credit				
5		Credit contracts	Credit				
6		All Other contracts	Credit				
7		Total reclassified derivativ gain/loss	N/A				

**Section:** D **Section Name:** Gain/Loss on Derivative Liabilities Not Designated as Hedging Instruments **No Data Flag:** YES **Line Attributes:** Dollars  
**Rounding Method:** Millions **Decimal:** Zero

Line	Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Interest rate contracts	Credit				
2		Foreign exchange contracts	Credit				
3		Equity contracts	Credit				
4		Commodity contracts	Credit				
5		Credit contracts	Credit				
6		All other contracts	Credit				
7		Total recognized derivative gain/loss	N/A				

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

**Note:** 29B Derivative Liabilities  
**Entity:** 2000 Department of the Treasury

**Fiscal Year:** 2010

**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**

<b>Line</b>	<b>Question</b>	<b>Answer</b>
1	Provide disclosures for the objectives for holding or issuing derivatives, the context needed to understand these objectives, as well as strategies for achieving these objectives (FASB ASC 815-10-50-1A).	
2	Provide disclosures for the volume of derivative activity (FASB ASC 815-10-50-1B).	
3	Provide disclosures on the location of fair value amounts of derivative instruments (both assets and liabilities, respectively) on the Balance Sheet (FASB ASC Topic 815-10-50-4A).	
4	Provide disclosures on the location of gains or losses recognized into earnings (FASB ASC Topic 815-10-50-4A).	
5	Provide a description of the transactions of derivative instruments classified as cashflow hedges that will result in them being reclassified into earnings during the current period (FASB ASC Topic 815-10-50-4C).	
6	Provide a description of the nature of trading activities for non-hedge designated derivative instruments and related risks, including how the entity manages those risks (FASB ASC 815-10-50-4F).	
7	Provide a description on the existence and nature of credit-risk related contingent features and the circumstances in which the features could be triggered in derivative instruments that are in a net liability position at the end of the reporting period (FASB ASC 815-10-50-4H).	
8	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

**U.S. Department of the Treasury**  
**Government-wide Financial Reporting System**  
**Additional Notes to the Special Purpose Financial Statements**  
**September 30, 2010**

**Note 30- Summary of Significant Accounting Policies and Other Disclosures**

**A – 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 to prepare and submit annual audited financial statements of the executive branch, amended the *Budget and Accounting Procedures Act of 1950*, which allows the Secretary of the Treasury to stipulate the format and requirements of executive agencies to furnish financial and operational information to the President and Congress. The Secretary of the Treasury developed guidance in the U.S. Department of Treasury's Treasury Financial Manual (TFM) Volume 1, Part 2, Chapter 4700 to provide agencies with instructions to meet the requirements of GMRA. The TFM Chapter 4700 requires agencies to:

1. Reclassify all items and amounts on the audited consolidated, department-level balance sheet, statements of net cost, changes in net position/income statement, and statement or note on custodial activity, if applicable, to the special-purpose financial statements.
2. Disclose special-purpose financial statement line item amounts identified as Federal by trading partner and amount (amounts should be net of intra-bureau and intra-departmental eliminations).
3. Disclose notes required by the special-purpose financial statement line items and other notes required in the *Financial Report of the U.S. Government (FR)*; and
4. Disclose other data not contained in the primary FR financial statements and notes required to meet requirements of U.S. generally accepted accounting principles

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

1. Closing Package Financial Statement Report (GF003F)
2. Trading Partner Summary Note Report (GF004F)
3. Closing Package Line Reclassification Summary Report (GF003G)
4. FR Notes Report (GF006)
5. Other Data Report (GF007)

The generic format for the special-purpose financial statements is based on the U.S. Standard General Ledger (USSGL) crosswalk to the FR financial statements and notes. In June 2010 and August 2010, Treasury issued TFM Transmittal Letter No. 658 and Transmittal Letter No. S2 10-02, respectively, effective for fiscal year 2010, that revised the mapping of certain USSGL accounts to the special-purpose financial statements and resulted in agencies reclassifying the accompanying fiscal year 2009 special-purpose financial statements to conform with the fiscal year 2010 presentation. Therefore, certain amounts in the fiscal year 2009 columns on the accompanying special-purpose financial statements differ from the amounts in the columns labeled "previously reported."

**A - Part 2. Reporting Entity**

The accompanying financial statements include the operations of the U.S. Department of the Treasury (Department), one of 24 CFO Act agencies of the Executive Branch of the United States Government, and

**U.S. Department of the Treasury**  
**Government-wide Financial Reporting System**  
**Additional Notes to the Special Purpose Financial Statements**  
**September 30, 2010**

certain custodial activities managed on behalf of the entire U.S. Government. The following paragraphs describe the activities of the reporting entity.

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

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

The Department includes the Departmental Offices (DO) and nine operating bureaus. For financial reporting purposes, DO is composed of: International Assistance Programs (IAP), Office of Inspector General (OIG), the Special Office of Inspector General for the Troubled Asset Relief Program (SIGTARP), Treasury Forfeiture Fund (TFF), Exchange Stabilization Fund (ESF), Community Development Financial Institutions Fund (CDFI), Office of D.C. Pensions (DCP), Treasury Inspector General for Tax Administration (TIGTA), Federal Financing Bank (FFB), Office of Financial Stability (OFS), Government Sponsored Enterprise Program (GSEs) and the DO policy offices.

The nine operating bureaus are: Bureau of Engraving and Printing (BEP); Bureau of the Public Debt (BPD); Financial Crimes Enforcement Network (FinCEN); Financial Management Service (FMS); Internal Revenue Service (IRS); United States Mint (Mint); Office of the Comptroller of the Currency (OCC); Office of Thrift Supervision<sup>1</sup> (OTS); and the Alcohol and Tobacco Tax and Trade Bureau (TTB).

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

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

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<sup>1</sup> On July 21, 2010, the President signed into law the Dodd-Frank Wall Street Reform and Consumer Protection Act, which includes the Enhancing Financial Institution Safety and Soundness Act of 2010 (the "Act"). Under the Act, OTS will be abolished and some of its functions will be transferred to the OCC on July 21, 2011 (the "transfer date").

**U.S. Department of the Treasury**  
**Government-wide Financial Reporting System**  
**Additional Notes to the Special Purpose Financial Statements**  
**September 30, 2010**

Following Generally Accepted Accounting Principles (GAAP) for federal entities, the Department has not consolidated into its financial statements the assets, liabilities, or results of operations of any financial organization or commercial entity in which it holds either a direct, indirect or beneficial majority equity investment. Even though some of the equity investments are significant, these entities meet the criteria of “bailed out” entities under paragraph 50 of the Statement of Federal Financial Accounting Concepts (SFFAC) No. 2, which directs that such “bailout” investments should not be consolidated into the financial reports of the Federal Government, either in part or as a whole.

In addition, the Department has made loans and investments in certain Special Purpose Vehicles<sup>2</sup> (SPV). SFFAC No. 2, paragraphs 43 and 44, reference indicative criteria such as ownership and control over an SPV to carry out government powers and missions, as criteria in the determination about whether the SPV should be classified as a federal entity. The Department has concluded that the lack of control over the SPVs is the primary basis for determining that none of the SPVs meet the criteria to be classified as a federal entity. As a result, the assets, liabilities and results of operations of the SPVs are not included in the Department financial statements. The Department has recorded the loans and investments in private entities and investments in SPVs in accordance with Credit Reform Accounting, as discussed below.

**B. Basis of Accounting and Presentation**

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

These financial statements are provided to meet the requirements of the *Government Management Reform Act of 1994*. They consist of the Consolidated Balance Sheets, the Consolidated Statements of Net Cost, the Consolidated Statements of Changes in Net Position, the Combined Statements of Budgetary Resources, and the Statements of Custodial Activity. The statements and the related notes are prepared in a comparative form to present both fiscal year 2010 and fiscal year 2009 information.

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

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

The financial statements should be read with the realization that they are for a component of a sovereign

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<sup>2</sup> The Department invested in SPV's under the Consumer and Business Lending Initiative, the Automotive Industry Financing Program and the Public-Private Investment Program.



**U.S. Department of the Treasury**  
**Government-wide Financial Reporting System**  
**Additional Notes to the Special Purpose Financial Statements**  
**September 30, 2010**

entity, that liabilities not covered by budgetary resources cannot be liquidated without the enactment of an appropriation, and that the payment of all liabilities other than for contracts can be abrogated by the sovereign entity. Liabilities represent the probable and measurable future outflow or other sacrifice of resources as a result of past transactions or events. Since the Department is a component of the U.S. Government, a sovereign entity, the Department's liabilities cannot be liquidated without legislation that provides resources or an appropriation. 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. The U.S. Government, acting in its sovereign capacity, can abrogate liabilities of the Department arising from non-contractual activities.

**C. Investments**

**Investments in Troubled Asset Relief Program (TARP)**

Troubled Asset Relief Program (TARP) equity investments, including investments in preferred and common stock and warrants of public companies, are accounted for pursuant to the provisions of the Federal Credit Reform Act (FCRA) and the associated FASAB accounting standard SFFAS No. 2, *Accounting for Direct Loans and Loan Guarantees*, as amended. As additional consideration for investments made, the Department received common stock warrants, additional preferred shares (referred to as warrant preferred shares) or additional notes. The Department considered market risk in its calculation and determination of the estimated net present value of its direct loans, equity investments and asset guarantee program for budgetary purposes. Similarly, market risk is considered in the valuations for financial reporting purposes. The Department concluded that GAAP accounting for such investments using the concepts embedded in SFFAS No. 2 was appropriate analogous accounting guidance based on the similarity between the equity investments made by the Department and direct loans. Consequently, TARP equity investments, including investments in preferred and common stock and warrants of public companies, are accounted for by the Department using credit reform accounting in accordance with SFFAS No. 2, and reported in accordance with FCRA in these financial statements. In addition, the inclusion of market risk required by the Emergency Economic Stabilization Act (EESA) in the valuation calculation results in accounting for these investments at estimated fair value, which is consistent with the accounting for other equity investments held by the Department (i.e. investments in GSEs).

The Department recognizes dividend revenue associated with equity investments when declared by the entity in which the Department has invested and when received in relation to any repurchases and restructuring. The Department reflects changes in the fair value of direct loans, equity investments, and asset guarantees in the subsidy cost on the Statement of Net Cost annually, as required by FCRA.

***Investments in Government Sponsored Enterprises (GSEs)***

The senior preferred stock liquidity preference (preferred stock) and associated common stock warrant (warrant(s)) in GSEs are presented at their fair value as permitted by OMB Circular No. A-136. This Circular includes language that generally requires agencies to value non-federal investments at acquisition cost, but permits the use of other measurement basis, such as fair value, in certain situations.

Increases in the non-entity preferred stock liquidity preference occur when quarterly payments to the

**U.S. Department of the Treasury**  
**Government-wide Financial Reporting System**  
**Additional Notes to the Special Purpose Financial Statements**  
**September 30, 2010**

GSEs are made pursuant to the preferred stock purchase agreements (i.e., when a GSE's liabilities exceed its assets at the end of any quarter). As funds for these payments are appropriated directly to the Department, these payments are treated as entity expenses and reflected as such on the Statement of Net Cost (SNC) and Cumulative Results of Operations. These payments also result in an increase to the non-entity investment in GSEs preferred stock, with a corresponding increase in Due to the General Fund, as the Department holds the investment on behalf of the U.S. Government General Fund.

***Investments in International Financial Institutions***

The Department invests in Multilateral Development Banks (MDB) to support poverty reduction, private sector development, and transition to market economies and sustainable economic growth and development, thereby advancing the United States' economic, political, and commercial interests abroad. These investments are non-marketable equity investments valued at cost.

***Other Investments and Related Interest***

The ESF holds most of the Department's other investments. "Other Foreign Currency Denominated Assets" and "Investment Securities" are considered "available for sale" securities and recorded at fair value as permitted by OMB Circular No. A-136 beginning in fiscal year 2009. These holdings are normally invested in interest bearing securities issued or held through foreign governments or monetary authorities.

**D. Tax and Other Non-Entity Receivables**

Federal taxes receivable, net, and the corresponding liability, due to the Department are not accrued until related tax returns are filed or assessments are made by the IRS and agreed to by either the taxpayer or the court. Additionally, the prepayments are netted against liabilities. Accruals are made 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. The allowance reflects 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 Federal Government. Examples include assessments resulting from an IRS audit or examination in which the taxpayer does not agree with the results. 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. Compliance assessments and write-offs are not reported on the balance sheet. Statutory provisions require the accounts to be maintained until the statute for collection expires.

**E. Inventory and Related Property**

Inventory and related property include inventory, operating materials and supplies, and forfeited property. 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 materials and supplies are recorded as an expense when

**U.S. Department of the Treasury**  
**Government-wide Financial Reporting System**  
**Additional Notes to the Special Purpose Financial Statements**  
**September 30, 2010**

consumed in operations.

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

Mortgages and claims on forfeited assets are recognized as a valuation allowance and a reduction of deferred revenue from forfeited assets when the asset is forfeited. The allowance includes mortgages and claims on forfeited property held for sale and a minimal amount of claims on forfeited property previously sold. Revenue from the forfeiture of property is deferred until the property is sold or transferred to a state, local, or federal agency. Revenue is not recognized if the forfeited property is ultimately destroyed or cannot be legally sold.

**F. Loans and Interest Receivable, Intra-governmental—Entity and Non-Entity**

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

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

**G. Advances to the Unemployment Trust Fund**

Advances have been issued to the Department of Labor's Unemployment Trust Fund from the General Fund of the U.S. Government to states for unemployment benefits. The Bureau of the Public Debt accounts for the advances on behalf of the General Fund. As outlined in 42 USC §1323, these repayable 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 United States then forming the public debt, to the nearest lower one-eighth of one percent. Interest on the repayable advances is due on September 30th of each year. Advances will be repaid by transfers from the Unemployment Trust Fund to the General Fund when the Secretary of the Treasury, in consultation with the Secretary of Labor, has determined that the balance in the Unemployment Trust Fund is adequate to allow repayment.

**H. Receivable on Deposit of Earnings, Federal Reserve System**

Reserve Banks are required by the Board of Governors of the Federal Reserve System to transfer to the U.S. Treasury excess earnings, after providing for the cost of operations, payment of dividends, and reservation of an amount necessary to equate surplus with capital paid in. In the event of losses, or a

**U.S. Department of the Treasury**  
**Government-wide Financial Reporting System**  
**Additional Notes to the Special Purpose Financial Statements**  
**September 30, 2010**

substantial increase in capital, a Reserve Bank will suspend its payments to the U.S. Treasury until such losses or increases in capital are recovered through subsequent earnings. Weekly payments to the U.S. Treasury may vary significantly. The Receivable on Deposit of Earnings, Federal Reserve System, represents the earnings due to the U.S. Treasury as of September 30, but not collected by the U.S. Treasury until after the end of the month.

## **I. 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 expenses as incurred.

Internal use software encompasses software design, development, and testing of projects adding significant new functionality and long-term benefits. Costs for developing internal use software are accumulated in work in development until a project is placed into service, and testing and final acceptance are successfully completed. Once completed, the costs are transferred to depreciable property.

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.

The Department leases land and buildings from the General Services Administration (GSA) to conduct most of its operations. GSA charges a standard level users fee which approximates commercial rental rates for similar properties. Therefore, GSA-owned properties are not included in the Department's PP&E.

The Department's bureaus are diverse both in size and in operating environment. Accordingly, the Department's capitalization policy provides minimum capitalization thresholds which range from \$25,000 to \$50,000. The Department also uses a capitalization threshold range for bulk purchases: \$250,000 to \$500,000 for non manufacturing bureaus and \$25,000 to \$50,000 for manufacturing bureaus. Bureaus determine the individual items that comprise bulk purchases based on Departmental guidance. In addition, the Department's bureaus may expense bulk purchases if they conclude that total period costs would not be materially distorted and the cost of capitalization is not economically feasible.

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. Leasehold improvements are depreciated over the term of the lease or the useful life of the improvement, whichever is shorter. Capital leases are depreciated over the estimated life of the asset or term of the lease, depending on the conditions met for capitalization. Service life ranges (2-50 years) are high due to the Department's diversity of PP&E. Construction in progress and internal use software in development are not depreciated.

### **Heritage Assets**

The Department owns the Treasury Complex (Main Treasury and Treasury Annex)— a multi-use heritage

**U.S. Department of the Treasury**  
**Government-wide Financial Reporting System**  
**Additional Notes to the Special Purpose Financial Statements**  
**September 30, 2010**

asset. The buildings housing the United States Mint facilities in Denver, San Francisco, and West Point, are also considered multi-use heritage assets. Multi-use heritage assets are assets of historical significance for which the predominant use is general government operations. All acquisition, reconstruction, and betterment costs for the Treasury buildings are capitalized as general PP&E and depreciated over their service life.

**J. Non-Entity Government-Wide Cash**

Non-entity government-wide cash is held in depository institutions and Federal Reserve accounts. Agencies can deposit funds that are submitted to them directly into either a Federal Reserve Treasury General Account (TGA) or a local TGA depository. The balances in these TGA accounts are transferred to the Federal Reserve Bank of New York (FRBNY)'s TGA at the end of each 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 Federal Reserve Banks, foreign and domestic financial institutions, and in U.S. Treasury Tax and loan accounts. Outstanding checks are netted against operating cash until they are cleared by the Federal Reserve System.

The TGA is maintained at the FRBNY and functions as the government's checking account for deposits and disbursements of public funds. The Treasury Tax and Loan (TT&L) program includes about 9,000 depositories that accept tax payments and remit them the day after receipt to FRBNY's TGA. Certain TT&L depositories also hold Non-entity Government-wide Cash in interest bearing accounts. Cash in the TGA and the TT&L program is restricted for Government-wide operations.

U.S. Treasury Tax and Loan Accounts include funds invested through the Term Investment Option program and the Repo program. Under the Term Investment Option program Treasury auctions funds for a set term, usually in the range of one day to three weeks. Under the Repo program, the Department invests funds through overnight reverse repurchase agreements. However, under both programs, the Department reserves the right to call the funds prior to maturity under special circumstances. These investments programs were suspended in fiscal year 2010.

The Supplementary Financing Program (SFP) Account is maintained at FRBNY. SFP is a temporary program announced by the Department and the Federal Reserve on September 17, 2008, to provide emergency cash for Federal Reserve initiatives aimed at addressing the ongoing crisis in financial markets. The program consists of a series of Treasury bills, apart from the Department's current borrowing program.

**K. Federal Debt**

Debt and associated interest are reported on the accrual basis of accounting. Interest costs are recorded as expenses when incurred, instead of when paid. Certain Treasury securities are issued at a discount or premium. These discounts and premiums are amortized over the term of the security using an interest method for all long-term securities and the straight-line method for short-term securities. The Department also issues Treasury Inflation-Protected Securities (TIPS). The principal for TIPS is adjusted daily over the life of the security based on the Consumer Price Index for all Urban Consumers.

**U.S. Department of the Treasury**  
**Government-wide Financial Reporting System**  
**Additional Notes to the Special Purpose Financial Statements**  
**September 30, 2010**

**L. Loan Commitments**

The FFB recognizes loan commitments when the FFB and the other parties fully execute the promissory notes and reduces loan commitments when the FFB issues loans or when the commitments expire. Most obligations of the FFB give a borrower the contractual right to a loan or loans immediately or at some point in the future. The FFB limits the time available for a loan under an obligation, where applicable.

**M. Pension Costs, Other Retirement Benefits, and Other Post-Employment Benefits**

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

Most employees of the Department hired prior to January 1, 1984, participate in the Civil Service Retirement System (CSRS), to which the Department contributes a fixed percentage of pay.

On January 1, 1987, the Federal Employees' Retirement System (FERS) went into effect pursuant to Public Law 99-335. Employees hired after December 31, 1983, are automatically covered by FERS and Social Security. A primary feature of FERS is that it offers a savings plan to which the Department automatically contributes 1 percent of base pay and matches any employee contributions up to an additional 4 percent of base pay. For most employees hired after December 31, 1983, the Department also contributes the employer's matching share for Social Security. For the FERS basic benefit, the Department contributes 11.2 percent for regular FERS employees.

Similar to federal retirement plans, OPM, rather than the Treasury, reports the liability for future payments to retired employees who participate in the Federal Employees Health Benefits Program (FEHBP) and Federal Employees Group Life Insurance (FEGLI) Program. The Department reports the full cost of providing other retirement benefits (ORB). The Department also recognizes an expense and liability for other post-employment benefits (OPEB), which includes all types of benefits provided to former or inactive (but not retired) employees, their beneficiaries, and covered dependents. Additionally, the Department's bureaus, OCC and OTS, separately sponsor certain benefit plans for their employees. OCC sponsors a defined life insurance benefit plan for current and retired employees. Additionally, OTS provides the Financial Institution Retirement Fund (FIRF) private defined retirement benefit plan to certain employees as well as certain health and life insurance benefits for all retired employees that meet eligibility requirements. Effective January 1, 1993, OTS adopted SFAS No. 106 to account for its share of the cost of life insurance.

**N. Special Drawing Rights (SDRs)**

The ESF was established for use by the Secretary of the Treasury to account for the purchase or sale of foreign currencies, to hold Special Drawing Rights (SDRs) holdings, and to provide financing to foreign governments. SDRs transactions of the ESF require the explicit authorization of the Secretary of the Treasury.

The International Monetary Fund (IMF) has authority to cancel, in part or in whole, SDRs created under previous allocations. Decisions of the IMF to cancel SDRs are adopted by the IMF's Board of Governors on a basis of proposal by the IMF Managing Director, with concurrence by the IMF Executive Board. The

**U.S. Department of the Treasury**  
**Government-wide Financial Reporting System**  
**Additional Notes to the Special Purpose Financial Statements**  
**September 30, 2010**

same majority requirements as those for allocations apply to the Executive Board's concurrence and to the Board of Governor's decision on an SDRs cancellation proposal.

***Allocations and Holdings***

Allocations of SDRs are recorded as assets and liabilities. The liabilities represent the amount that is payable in the event of liquidation of, or U.S. withdrawal from, the SDRs department of the IMF, or cancellation of the SDRs.

SDRs holdings represent transactions resulting from ESF SDRs activities. These activities are primarily the result of IMF allocations. Other transactions reported in this account are recorded as incurred. They include SDRs acquisitions and sales, interest received on SDRs holdings, interest charges on SDRs allocations, and valuation adjustments. The U.S. Government receives remuneration in SDRs from the IMF. This is based on claims on the IMF, represented by the U.S. Reserve Position. The allocations and holdings are revalued monthly based on the SDRs valuation rate calculated by the IMF.

***Certificates***

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

**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 U.S. Department of Labor (DOL), which pays valid claims and subsequently seeks reimbursements from the Treasury for these paid claims. Generally, the Department reimburses DOL within two to three years once funds are appropriated. 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**

Annual and compensatory leave earned by the Department's employees, but not yet used, is reported as an accrued liability. The accrued balance is adjusted annually to current pay rates. Any portion of the accrued leave, for which funding is not available, is recorded as an unfunded liability. Sick and other leave are expensed as taken.

**Q. Revenue and Financing Sources**

The Department's activities are financed either through exchange revenue it receives from others or through non-exchange revenue and financing sources (such as appropriations provided by the Congress

**U.S. Department of the Treasury**  
**Government-wide Financial Reporting System**  
**Additional Notes to the Special Purpose Financial Statements**  
**September 30, 2010**

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

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

In accordance with SFFAS No. 30, *Inter-Entity Cost Implementation Amending SFFAS 4, Managerial Cost Accounting Standards and Concepts*, the material imputed inter-departmental financing sources currently recognized by the Department include the actual cost of future benefits for the federal pension plans that are paid by other federal entities, the Federal Employees Health Benefits Program (FEHBP), and any un-reimbursed payments made from the Treasury Judgment Fund on behalf of the Department.

#### **R. Custodial Revenues and Collections**

Non-entity revenue reported on the Department's Statement of Custodial Activity includes cash collected by the Department, 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 earmarked for certain trust funds. The Statement of Custodial Activity is presented on the "modified accrual basis." Revenues are recognized as cash is collected. The "accrual adjustment" is the net increase or decrease, during the reporting period, in net revenue related-assets and liabilities, mainly taxes receivable. The Balance Sheets include an estimated amount for taxes receivable and payable to the General Fund of the U.S. Government at September 30, 2010 and September 30, 2009.

#### **S. Tax Assessments, Abatements, and Refunds Payable**

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

Refunds payable arise in the normal course of tax administration when it is determined that taxpayers



**U.S. Department of the Treasury**  
**Government-wide Financial Reporting System**  
**Additional Notes to the Special Purpose Financial Statements**  
**September 30, 2010**

have paid more than the actual taxes that they owe. Amounts that the Department has concluded to be valid refunds owed to taxpayers are recorded as a liability (Refunds Payable on the Balance Sheet), with a corresponding receivable from the General Fund. This receivable is included on the Balance Sheet in the line entitled "Due from the General Fund."

**T. Permanent and Indefinite Appropriations**

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

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

The Department receives permanent indefinite appropriations annually to fund increases in the projected subsidy costs of credit programs as determined by the reestimation process required by the FCRA.

Additionally, the Department receives other permanent and indefinite appropriations to make certain payments on behalf of the U.S. Government. These appropriations are provided to make payments to the Federal Reserve Banks 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 the result of certain claims and judgments rendered against the United States.

**U. Income Taxes**

As an agency of the Federal Government, the Department is 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**

The Department has made certain estimates and assumptions relating to the reporting of assets, liabilities, revenues, expenses, and the disclosure of contingent liabilities to prepare these financial statements. Actual results could differ from these estimates. Significant transactions subject to estimates include loan receivables; investments in non-federal securities and related impairment; tax receivables; loan guarantees; depreciation; liability for liquidity commitment to GSEs; imputed costs; actuarial liabilities; cost and earned revenue allocations; contingent legal liabilities; and credit reform subsidy costs.

The loan receivables mentioned above include mortgage-backed securities (MBS) issued by the GSEs and

**U.S. Department of the Treasury**  
**Government-wide Financial Reporting System**  
**Additional Notes to the Special Purpose Financial Statements**  
**September 30, 2010**

GSE obligations obtained under the programs of the Housing Finance Agency (HFA) Initiative, which include securities issued under the New Issue Bond Program (NIBP), and participation interests in liquidity facilities obtained under the Temporary Credit and Liquidity Program (TCLP). Other loan receivables exist as part of TARP. Investments in non-federal securities have been made in the GSEs and other domestic public entities.

The Department recognizes the sensitivity of credit reform modeling to slight changes in some model assumptions and uses 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 Department currently accounts for the GSE MBS purchase program and the two programs of the HFA Initiative (the NIBP and TCLP) under the provisions of credit reform and the use of estimates is dictated by the Federal Credit Reform Act. Additionally, all TARP credit activity, including investments in common and preferred stock and warrants of public companies, loans, and loan guarantees or guaranty-like insurance activities, are also subject to credit reform subsidy cost estimates.

The forecasted cash flows used to determine these amounts as of September 30, 2010, are sensitive to slight changes in model assumptions, such as general economic conditions, specific stock price volatility of the entities in which the Department has an equity interest, estimates of expected default, and prepayment rates. Forecasts of financial results have inherent uncertainty. The TARP Direct Loans and Equity Investments, Net, and Asset Guarantee Program line items as of September 30, 2010, are reflective of relatively illiquid, troubled assets whose values are particularly sensitive to future economic conditions and other assumptions. Additional discussion related to sensitivity analysis can be found in the Management's Discussion and Analysis section of this Performance and Accountability Report.

The GSE Preferred Stock Purchase Agreements (PSPAs) provide that the Department will increase its 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, individually, exceed its respective assets. Based on U.S. GAAP, these contingent liquidity commitments, predicated on the future occurrence of any shareholders' deficits of the GSEs at the end of any reporting quarter, are potential liabilities of the Department. The Department performs annual valuations, as of September 30th, of the preferred stock and warrants to attempt to provide a "sufficiently reliable" estimate of the outstanding commitments in order for the Department to record the remaining liability in accordance with SFFAS 5.

The valuations incorporated various forecasts, projections and cash flow analyses to develop an estimate of potential liability. Any changes in valuation, including impairment, are recorded and disclosed in accordance with SFFAS No. 7, *Accounting for Revenue and Other Financing Sources*. Since the valuation is an annual process, the change in valuation of the preferred stock and warrants are deemed usual and recurring. Accordingly, since the costs of preferred stock and warrants are exchange transactions, any changes in valuation are recorded as a non-entity exchange transaction that is either an expense or revenue. Dividends are also recorded as non-entity exchange transactions and are accrued when declared; therefore, no accrual is made for future dividends. The GSEs contingent liability is assessed annually and recorded at the gross estimated amount, without considering the increase in preferred stock liquidity preference, future dividend payments, or future commitment fees, due to the uncertainties involved. Estimation of such complex and long duration contingencies is subject to

**U.S. Department of the Treasury**  
**Government-wide Financial Reporting System**  
**Additional Notes to the Special Purpose Financial Statements**  
**September 30, 2010**

uncertainty, and it is possible that new developments adversely impact ultimate amounts required to be funded by Treasury under the Senior Preferred Stock Purchase Agreement. Specifically, the occurrence of future shareholder deficits, which ultimately determines our GSE Contingent Liability, are most sensitive to future changes in the housing price index.

It is possible that the results of operations, cash flows or financial position of Treasury, could be materially affected in future periods by adverse changes in the outlook for the key assumptions underlying management's estimates.

**W. Credit 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. The Department takes on possible credit risk when it makes direct loans or credits to foreign entities or becomes exposed to institutions which engage in financial transactions with foreign countries. Given the history of the Department with respect to such exposure and the financial policies in place in the U.S. Government and other institutions in which the United States participates, the Department expectation of credit losses is nominal.

The Department also takes on credit risk related to committed but undisbursed direct loans, its liquidity commitment to the GSEs, its MBS portfolio; its GSE obligations obtained under the HFA Initiative (the NIBP and TCLP); investments, loans, and asset guarantees of the TARP, and its Terrorism Risk Insurance Program. Except for the Terrorism Risk Insurance Program, these activities focus on the underlying problems in the credit markets, and the ongoing instability in those markets exposes the Department to potential costs and losses. The extent of the risk assumed by the Department is described in more detail in the notes to the financial statements, and, where applicable, is factored into credit reform models and reflected in fair value measurements.

In addition, for EESA programs, the statute requires that the budgetary costs of the troubled assets and guarantees of troubled assets be calculated by adjusting the discount rate for market risks. Within the TARP programs, the Department has invested in many assets that would traditionally be held by private investors and their valuation would inherently include market risk. Thus, for all TARP direct loan, asset guarantee, and equity purchase programs, the Department calculates a Market Risk Adjusted Discount Rate (MRADR). Therefore, the Department's cost estimates for the TARP programs are adjusted for unexpected loss and the estimated risk of expected cash flows. Under SFFAS No. 2, including market risk in the cash flow estimates is consistent with the type of assets being valued. The inclusion of the MRADR is the mechanism for providing the fair value of the assets.

**X. Earmarked Funds**

The Department has accounted for revenues and other financing sources for earmarked funds separately from other funds. Earmarked funds are financed by specifically identified revenues, often supplemented by other financing sources, which remain available over time. These specifically identified revenues and other financing sources are required by statute to be used for designated activities or purposes. SFFAS No. 27, *Identifying and Reporting Earmarked Funds*, defines the following three criteria for determining an earmarked fund: (1) A statute committing the Federal Government to use specifically identified

**U.S. Department of the Treasury**  
**Government-wide Financial Reporting System**  
**Additional Notes to the Special Purpose Financial Statements**  
**September 30, 2010**

revenues and other financing sources not used in the current period for future use to finance the designated activities, benefits, or purposes; (2) Explicit authority for the earmarked fund to retain revenues and other financing sources not used in the current period for future use to finance the designated activities, benefits, or purposes; and (3) A requirement to account for and report on the receipt, use, and retention of the revenues and other financing sources that distinguished the earmarked fund from the Federal Government's general revenues.

**Y. Allocation Transfers**

The Department is a party to allocation transfers with other federal agencies as both a transferring (parent) entity and/or a receiving (child) entity. Allocation transfers are legal delegations by one department of its authority to obligate budget authority and outlay funds to another department. A separate fund account (allocation account) is created in the U.S. Treasury as a subset of the parent fund account for tracking and reporting purposes. All allocation transfers of balances are credited to this account, and subsequent obligations and outlays incurred by the child entity are charged to this allocation account as they execute the delegated activity on behalf of the parent. Beginning in fiscal year 2007, parent federal agencies report both the proprietary and budgetary activity and the child agency does not report any financial activity related to budget authority allocated from the parent federal agency to the child federal agency.

The Department allocates funds, as the parent, to the Department of Energy. OMB allows certain exceptions to allocation reporting for certain funds. Accordingly, the Department has reported certain funds for which the Department is the child in the allocation transfer, but in compliance with OMB guidance (A-136, III.4.2, section 5, for three exceptions), will report all activities relative to these allocation transfers in the Department's financial statements. Also, the Department receives allocation transfers, as the child, from the Agency for International Development, General Services Administration, and Department of Transportation. The Department had no significant allocation transfers to report in fiscal years 2010 and 2009.

**Z. Credit Reform Accounting**

The authoritative guidance for the credit reform portion of these statements is contained primarily in SFFAS No. 2, *Accounting for Direct Loans and Loan Guarantees*, as amended by SFFAS No. 18, *Amendments to Accounting Standards for Direct Loans and Loan Guarantees*, and SFFAS No. 19, *Technical Amendments to Accounting Standards for Direct Loans and Loan Guarantees*. This guidance was promulgated as a result of the *Federal Credit Reform Act of 1990* (FCRA).

The FCRA requires that the ultimate costs of a credit program be calculated, and the budgetary resources obtained, before the direct loan obligations are incurred. The cost of loan guarantee programs is the net present value of the estimated future cash flows from payments (for claims and interest rate subsidies). The primary purpose of the FCRA, which became effective on October 1, 1991, is to more accurately measure the cost of federal credit programs and to place the cost of such credit programs on a basis equivalent with other federal spending.

SFFAS No. 2, which generally mirrors the requirements of the FCRA, established guidance for estimating the cost of direct and guaranteed loan programs, asset guarantees, as well as for recording direct loans and liabilities for loan guarantees for financial reporting purposes. SFFAS No. 2 states that the actual and

**U.S. Department of the Treasury**  
**Government-wide Financial Reporting System**  
**Additional Notes to the Special Purpose Financial Statements**  
**September 30, 2010**

expected costs of federal credit programs should be fully recognized in both budgetary and financial reporting. To accomplish this, agencies first predict or estimate the future performance of direct and guaranteed loans when preparing their annual budgets. The data used for these budgetary estimates are reestimated after the fiscal year-end to reflect changes in actual loan performance and actual interest rates in effect when the loans were issued. The data used for these estimates were reestimated at the fiscal year-end to reflect adjustments for market risks, asset performance and other key variables and economic factors. The reestimated data are then used to report the cost of the loans disbursed under the direct or guaranteed loan program as a “Program Cost” in the agencies’ Statement of Net Cost.

The FCRA establishes budgetary and financing control for each credit program through the use of the program, financing and subsidy receipt accounts for direct loans obligated after September 30, 1991. These accounts are classified as either budgetary or non-budgetary in the Combined Statements of Budgetary Resources. The budgetary accounts include the program accounts and receipt accounts. The non-budgetary accounts consist of the credit reform financing accounts.

The program account is a budget account that receives and obligates appropriations to cover the subsidy cost of a direct loan or guarantee and disburses the subsidy cost to the financing account. The program account also receives appropriations for administrative expenses. The financing account is a non-budgetary account that records all of the cash flows resulting from Credit Reform direct loans, loan guarantees, or asset guarantees. It disburses loans, collects repayments and fees, makes claim payments, holds balances, borrows from BPD, earns or pays interest, and receives the subsidy cost payment from the program account.

The General Fund receipt account is a budget account used for the receipt of amounts paid from the financing account when there is a negative subsidy or negative modification from the original estimate or a downward reestimate. They are available for appropriations only in the sense that all General Fund receipts are available for appropriations. Any assets in this account are non-entity assets and are offset by Intra-governmental liabilities. At the end of the fiscal year, the fund balance transferred to the U.S. Treasury through the General Fund receipt account is no longer included in the Department’s fund balance reporting.

The Department accounts for the following programs in accordance with FCRA and the provisions under the FASAB accounting standard SFFAS No. 2, as amended:

***TARP Direct Loans, Equity Investments and Asset Guarantee Program***

The FCRA provided for the use of program, financing, and general fund receipt accounts to separately account for activity related to loans and guarantees. These accounts are classified as either budgetary or non-budgetary in the Statement of Budgetary Resources. The budgetary accounts include the program and general fund receipt accounts, and the non-budgetary accounts consist of the credit reform financing accounts.

As discussed previously, the Department accounts for the cost of purchases of troubled assets and guarantees of troubled assets, and any cash flows associated with authorized activities in accordance with Section 123(a) of the EESA and the FCRA for budgetary accounting and SFFAS No. 2 for financial reporting, except for the Treasury Housing Programs Under TARP.

**U.S. Department of the Treasury**  
**Government-wide Financial Reporting System**  
**Additional Notes to the Special Purpose Financial Statements**  
**September 30, 2010**

The authoritative guidance for financial reporting is primarily contained in the SFFAS No. 2, as amended by the SFFAS No. 18, *Amendments to Accounting Standards for Direct Loans and Loan Guarantees*, and the SFFAS No. 19, *Technical Amendments to Accounting Standards for Direct Loans and Loan Guarantees*.

In accordance with SFFAS No. 2, the Department maintains program accounts which receive appropriations and obligate funds to cover the subsidy cost of direct loans, equity investments and asset guarantees, and disburses the subsidy cost to the Department financing accounts. The financing accounts are non-budgetary accounts that are used to record all of the cash flows resulting from the Department direct loans, equity investments and asset guarantees.<sup>3</sup> Cash flows include disbursements, repayments, repurchases, fees, recoveries, interest, dividends, proceeds from the sale of stock and warrants, borrowings from Treasury, negative subsidy and the subsidy cost received from the program accounts.

The financing arrangements specifically for the TARP activities are provided for in the EESA as follows: (1) Borrowing for program funds under Section 118 that constitute appropriations when obligated or spent, which are reported as “appropriations” in these financial statements; (2) borrowing by financing accounts for non-subsidy cost under the FCRA and Section 123; and (3) the Troubled Assets Insurance Financing Fund (TAIFF) under Section 102(d).

The Department uses general fund receipt accounts to record the receipt of amounts paid from the financing accounts when there is a negative subsidy or negative modification (a reduction in subsidy cost due to changes in program policy or terms that change estimated future cash flows) from the original estimate or a downward reestimate. Amounts in the general fund receipt accounts are available for appropriations only in the sense that all general fund receipts are available for appropriations. Any assets in these accounts are non-entity assets and are offset by intra-governmental liabilities. At the end of the fiscal year, the fund balance transferred to the U.S. Treasury through the general fund receipt account is closed and therefore no longer included in the Department’s fund balance reporting.

The SFFAS No. 2 requires that the actual and expected costs of federal credit programs be fully recognized in financial reporting. The Department calculated and recorded an initial estimate of the future performance of direct loans, equity investments, and asset guarantees. The data used for these estimates were reestimated at the fiscal year-end to reflect adjustments for market risk, asset performance, and other key variables and economic factors. The reestimate data was then used to estimate and report the “Subsidy Cost” in the Statement of Net Cost.

### ***GSE MBS Purchase Program***

The Department purchases mortgage-backed pass-through securities through the Government Sponsored Enterprise Mortgage-Backed Securities (GSE MBS) Purchase Program. The purchase authority under this Program expired December 31, 2009. Consistent with the FCRA, these securities are treated as direct loans, and the value of the Department’s position and the associated credit subsidy requirements are

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<sup>3</sup> For the Asset Guarantee Program, the Department has established the Troubled Assets Insurance Financing Fund, which is the program’s financing account under the FCRA, as required by Section 102(d) of the EESA.

**U.S. Department of the Treasury**  
**Government-wide Financial Reporting System**  
**Additional Notes to the Special Purpose Financial Statements**  
**September 30, 2010**

determined based on the net present value of the securities' forecasted future cash flows. The Department estimates nominal future cash flows using a financial model that incorporates each security's payment characteristics together with assumptions about the future prepayment, default, and loss severity performance of underlying loan collateral and the GSEs' ability to uphold their guarantee. Nominal cash flow forecasts are discounted at interest rates of Treasury securities with comparable maturities using the Office of Management and Budget's Credit Subsidy Calculator. Cash flows are estimated under the assumption that all securities will be held to maturity.

Security-level data used as the basis for cash flow model forecasts are obtained directly from Treasury's program custodian. Assumptions about security and program performance are drawn from widely available market sources as well as information published by the GSEs. Key inputs to the cash flow forecast include:

- Security characteristics such as unpaid principal balance, pass-through coupon rate, weighted-average loan age, and weighted-average maturity
- Forecast prepayment rates and default rates

***State and Local Housing Finance Agency Initiative***

Under the Housing and Economic Recovery Act of 2008 (HERA), the Department, together with the Federal Housing Finance Agency (FHFA), Fannie Mae, Freddie Mac, and the Department of Housing and Urban Development announced in October 2009 an initiative to provide support to state and local housing finance agencies (HFAs). HFAs have historically played a central role in providing a safe, sustainable path to homeownership for working families in all 50 states and many localities across the country. This initiative 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. In December 2009, several transactions closed as part of the HFA Initiative's two separate HFA programs: (1) the New Issue Bond Program (NIBP) and (2) the Temporary Credit and Liquidity Program (TCLP).

Security-level data used as the basis for the NIBP cash flow model forecasts are obtained directly from the Department's program custodian. Assumptions about security and program performance are drawn from information published in the fiscal year 2009 FHA Actuarial Review of the Mutual Mortgage Insurance Fund and default and recovery reports published by Moody's and S&P. Key inputs to the NIBP cash flow forecast include:

- Security characteristics such as issued bond balance, coupon rate, credit rating, maturity date, and principal and interest payment schedules
- Forecast prepayment, and loss rates
- Expected escrow conversion & return rates

No TCLP disbursements have occurred as of September 30, 2010. In accordance with OMB Circular A-11, the Department did not perform a fiscal year 2010 subsidy reestimate for TCLP since there was no disbursement as of September 30, 2010.

**AA. Fiduciary Activities**

In accordance with SFFAS No. 31, *Accounting for Fiduciary Activities*, fiduciary type activities and

**U.S. Department of the Treasury**  
**Government-wide Financial Reporting System**  
**Additional Notes to the Special Purpose Financial Statements**  
**September 30, 2010**

related transactions will no longer be reported by the Department in its proprietary financial statements. Fiduciary activities are the collection or receipt, and the management, protection, accounting, investment, and disposition by the Federal Government of cash or other assets in which non-Federal individuals or entities have an ownership interest that the Federal Government must uphold. Fiduciary cash and other assets are not assets of the Federal Government. While these activities are no longer reported in the proprietary financial statements, they are required to be reported on schedules in the notes to general-purpose financial statements.

**AB. Related Parties**

The primary “related parties” with whom the Department conducts business are other federal agencies, mainly through the normal lending activities of the BPD and the Federal Financing Bank. These activities are disclosed in these financial statements. The Department utilizes the services of the Federal Reserve to execute a variety of transactions on behalf of the BPD and the Exchange Stabilization Fund. The Federal Reserve is serving as the Department’s fiscal agent in executing these transactions and receives fees for its services. The Department also consults with the Federal Reserve on matters affecting the economy, such as the structuring of bailout financing for American International Group and other companies affected by the current economic situation. However, these actions do not involve transactions between the Department and the Federal Reserve.

Finally, the Secretary of the Treasury serves on the FHFA Oversight Board, and consults with the Director of FHFA in matters involving Fannie Mae and Freddie Mac. This provides the Department a voice in the FHFA’s actions as the conservator for Fannie Mae and Freddie Mac, and thus some influence over major decisions involving Fannie Mae and Freddie Mac. The Department has no transactions with FHFA; transactions and balances arising from transactions with Fannie Mae and Freddie Mac are accounted for and disclosed in these financial statements.

**AC. Reclassifications**

Certain fiscal year 2009 balances on the Balance Sheet and notes to the financial statements have been reclassified to conform to fiscal year 2010 presentations. In fiscal year 2010, certain Balance Sheet amounts were aggregated and reclassified, whereas in fiscal year 2009 they were reported disaggregated. Amounts related to the TARP program were disaggregated in fiscal year 2009. The changes to aggregate and reclassify amounts were made to conform to how TARP is presented on the OFS stand-alone and Financial Report of the U.S. Government levels. In fiscal year 2010, the CDFI direct loans began to be disclosed in the credit reform footnote.

**AD. D.C. Pensions and Judicial Retirement Actuarial Liability**

Pursuant to Title XI of the Balanced Budget Act of 1997, as amended (the Act), on October 1, 1997, the Department became responsible for certain District of Columbia retirement plans. The Act was intended to relieve the District of Columbia government of the burden of unfunded pension liabilities transferred to the District by the U.S. Government in 1979. To fulfill its responsibility, the Department manages 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). The Department is required to make annual amortized payments from the



**U.S. Department of the Treasury**  
**Government-wide Financial Reporting System**  
**Additional Notes to the Special Purpose Financial Statements**  
**September 30, 2010**

General Fund of the U.S. Government to the D.C. Federal Pension Fund and the Judicial Retirement Fund. The D.C. Federal Pension Fund benefit payments and administrative expenses are related to benefits earned based upon service on or before June 30, 1997. The actuarial cost method used to determine costs for the retirement plans is the Aggregate Entry Age Normal Actuarial Cost Method. The actuarial liability is based upon long term assumptions selected by the Department. The Department is also responsible for other smaller pension plans administered by the Office of Thrift Supervision and Office of the Comptroller of the Currency. The pension benefit costs incurred by the plans are included on the Consolidated Statements of Net Cost.

Effective in fiscal year 2010 FASAB issued SFFAS 33, *Pensions, Other Retirement Benefits, and Other Postemployment Benefits: Reporting the Gains and Losses from Changes in Assumptions and Selecting Discount Rates and Valuation Dates*, which requires disclosure of the components of the expense associated with federal employee pension, ORB, and OPEB liabilities in the notes to the financial statement. SFFAS 33 also provides a standard for selecting the discount rate assumption for present value estimates of federal employee pension, ORB, and OPEB liabilities.

**AE. American International Group, Inc. Investment Program (AIG)**

On September 30, 2010, the Department, Federal Reserve Bank of New York and AIG announced plans for a restructuring of the Federal Government's investments in AIG. The restructuring plan provides for, among other items, the conversion of currently outstanding Series E & F preferred stock to 1,092 million shares of AIG common stock. Under the plan the current undrawn portion of Series F will be available to AIG for the repayment of certain amounts owed to the Federal Reserve Bank of New York and for general corporate liquidity. The plan is still subject to a number of conditions which must be met in order to close. The Department's management believes that implementation of this plan would not result in additional losses on the AIG investment. See additional discussion regarding the proposed restructuring plan within the Management's Discussion and Analysis section of the Performance and Accountability Report.

**AF. Changes in 2009 Numbers**

In 2009, \$4,336 was reported in FR Note Report No. 28A Line "Revenue Recognized From Acquisition of Preferred Stocks and Warrants". This amount should have been \$57,647. Therefore, the amount for FY 2009 has been changed in the FY 2010 Special Purpose Financial Statement to \$57,647 (the amount for FY 2010 is \$44,536). This amount is the net of the revenue recognized on the FY09 increase in liquidation preference of the senior preferred stock, and the valuation loss on the total liquidation preference as of September 30, 2009.

**AG. New Arrangements to Borrow (NAB)**

Public Law 111-32, *Supplemental Appropriations Act of 2009*, provided the authorization and appropriations for an increase in the United States participation in the NAB by the dollar equivalent of Special Drawing Rights (SDR) 75,000 million which at the SDR/dollar exchange rate applicable on September 30, 2010 is equivalent to \$116,714 million. However, this increase in the United States participation in the NAB is not effective as of September 30, 2010 and will not come into effect until all

**U.S. Department of the Treasury**  
**Government-wide Financial Reporting System**  
**Additional Notes to the Special Purpose Financial Statements**  
**September 30, 2010**

IMF member countries participating in the NAB submit notification of their consent to modifications to the decision governing the NAB and to their new SDR commitments to the NAB. Although \$119,000 million was appropriated under Public Law 111-32, the United States publicly stated that it would limit its commitment to \$100,000 million and agreed to a final commitment – which has not yet come into effect - of SDR 69,074.27 million (from SDR 6,639.83 million) on May 10, 2010 pursuant to IMF Executive Board Decision No. 14577-(10/35) adopted April 12, 2010. As with the quota increase, the new portion of the NAB will be subject to the FCRA and treated as a direct loan. Similarly, this will not affect the treatment of the reserve position in the IMF, only the budget presentation.

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

11-16-2010 12:40:04

**GF004F - Trading Partner Summary Note Report**

**Statement:** BALANCE SHEET

**Fiscal Year:** 2010

**Period:** SEPTEMBER

**Entity:** 2000 - Department of the Treasury

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2010-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>
BS		Accounts Receivable	A	D	361	298
				<b>Variance:</b>	0	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
1200	Department of Agriculture		12	9	9	0
1300	Department of Commerce		1	1	1	0
1400	Department of the Interior		18	18	18	0
2800	Social Security Administration		7	10	10	0
3600	DEPARTMENT OF VETERANS AFFAIRS		8	20	20	0
4700	General Services Administration		128	102	102	0
4900	National Science Foundation		1	1	1	0
6800	Environmental Protection Agency		0	4	4	0
7000	Department of Homeland Security		1	1	1	0
7500	Department of Health and Human Services		52	50	50	0
9500	Independent and Other Agencies		1	0	0	0
DE00	Department of Defense		132	82	82	0
	<b>Total</b>		361	298	298	0

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

11-16-2010 12:40:04

**GF004F - Trading Partner Summary Note Report**

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BS		Advances to Others and Prepayments	A	D	3	5
					<b>Variance:</b>	0
					0	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
1400	Department of the Interior		0	1	1	0
1800	United States Postal Service		1	1	1	0
4700	General Services Administration		0	1	1	0
9500	Independent and Other Agencies		1	1	1	0
DE00	Department of Defense		1	1	1	0
<b>Total</b>			3	5	5	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2010-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>
BS		Federal Investments	A	D	815	0
					<b>Variance:</b>	0
					0	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
5100	Federal Deposit Insurance Corporation		815	0	0	0
<b>Total</b>			815	0	0	0

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

11-16-2010 12:40:04

**GF004F - Trading Partner Summary Note Report**

**Statement:** BALANCE SHEET

**Fiscal Year:** 2010

**Period:** SEPTEMBER

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BS		Interest Receivable	A	D	413	677
				<b>Variance:</b>	0	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
1200	Department of Agriculture		53	54	54	0
1400	Department of the Interior		183	328	328	0
1601	Department of Labor		0	32	32	0
1800	United States Postal Service		41	37	37	0
2500	National Credit Union Administration		15	23	23	0
4700	General Services Administration		34	36	36	0
6000	Railroad Retirement Board		54	58	58	0
8600	Department of Housing and Urban Development		0	71	71	0
8900	Department of Energy		25	18	18	0
9100	Department of Education		4	14	14	0
9500	Independent and Other Agencies		4	6	6	0
	<b>Total</b>		413	677	677	0

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

11-16-2010 12:40:04

**GF004F - Trading Partner Summary Note Report**

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2010-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>
BS		Loans Receivable	A	D	586,551	417,895
<b>Variance:</b>					0	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
1200	Department of Agriculture		87,862	84,065	84,065	0
1300	Department of Commerce		518	487	487	0
1400	Department of the Interior		308	316	316	0
1601	Department of Labor		40,401	14,321	14,321	0
1800	United States Postal Service		12,000	10,200	10,200	0
1900	Department of State		3	2	2	0
2500	National Credit Union Administration		10,101	19,384	19,384	0
2700	Federal Communications Commission		88	47	47	0
3600	DEPARTMENT OF VETERANS AFFAIRS		1,655	1,550	1,550	0
4700	General Services Administration		1,973	2,037	2,037	0
6000	Railroad Retirement Board		3,481	3,359	3,359	0
6800	Environmental Protection Agency		5	10	10	0
6900	Department of Transportation		3,078	2,478	2,478	0
7000	Department of Homeland Security		18,504	19,004	19,004	0
7200	Agency for International Development		478	477	477	0
7300	Small Business Administration		11,754	10,878	10,878	0
7500	Department of Health and Human Services		1	2	2	0
8300	Export-Import Bank of the United States		7,254	3,805	3,805	0
8600	Department of Housing and Urban Development		4,774	5,012	5,012	0

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

11-16-2010 12:40:04

**GF004F - Trading Partner Summary Note Report**

**Statement:** BALANCE SHEET

**Fiscal Year:** 2010

**Period:** SEPTEMBER

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<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
8900	Department of Energy		5,532	3,038	3,038	0
9100	Department of Education		374,331	235,371	235,371	0
9500	Independent and Other Agencies		1,932	1,660	1,660	0
DE00	Department of Defense		518	392	392	0
<b>Total</b>			586,551	417,895	417,895	0

<b>Agency FS</b>	<b>Status</b>	<b>CP Line Description</b>	<b>Account Type</b>	<b>NB</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>
BS		Other Assets (without reciprocals)	A	D	13,655,637	11,992,719
<b>Variance:</b>					0	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
9900	Treasury General Fund		13,655,637	11,992,719	11,992,719	0
<b>Total</b>			13,655,637	11,992,719	11,992,719	0

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

11-16-2010 12:40:04

**GF004F - Trading Partner Summary Note Report**

**Statement:** BALANCE SHEET

**Fiscal Year:** 2010

**Period:** SEPTEMBER

**Entity:** 2000 - Department of the Treasury

**Reported in:** MILLIONS

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2010-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>
BS		Accounts Payable	L	C	108	98
				<b>Variance:</b>	0	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
1200	Department of Agriculture		20	23	23	0
1400	Department of the Interior		5	1	1	0
1500	Department of Justice		5	3	3	0
1601	Department of Labor		14	15	15	0
1800	United States Postal Service		19	7	7	0
2400	Office of Personnel Management		6	0	0	0
3600	DEPARTMENT OF VETERANS AFFAIRS		3	1	1	0
4700	General Services Administration		9	12	12	0
6900	Department of Transportation		1	0	0	0
7000	Department of Homeland Security		1	13	13	0
7300	Small Business Administration		1	1	1	0
7500	Department of Health and Human Services		10	11	11	0
8900	Department of Energy		1	0	0	0
9100	Department of Education		2	2	2	0
9500	Independent and Other Agencies		4	7	7	0
9999	Unidentified		3	0	0	0
DE00	Department of Defense		4	2	2	0
	<b>Total</b>		(108)	(98)	(98)	0



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

11-16-2010 12:40:04

**GF004F - Trading Partner Summary Note Report**

**Statement:** BALANCE SHEET

**Fiscal Year:** 2010

**Period:** SEPTEMBER

**Entity:** 2000 - Department of the Treasury

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2010-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>
BS		Advances from Others and Deferred Credits	L	C	34	40
					<b>Variance:</b>	0
					0	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
1500	Department of Justice		3	5	5	0
1900	Department of State		8	8	8	0
7000	Department of Homeland Security		8	12	12	0
7200	Agency for International Development		11	7	7	0
8600	Department of Housing and Urban Development		1	1	1	0
8900	Department of Energy		3	0	0	0
9500	Independent and Other Agencies		0	6	6	0
DE00	Department of Defense		0	1	1	0
<b>Total</b>			(34)	(40)	(40)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2010-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>
BS		Benefit Program Contributions Payable	L	C	226	215
					<b>Variance:</b>	0
					0	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
1601	Department of Labor		123	122	122	0
2400	Office of Personnel Management		78	71	71	0
9900	Treasury General Fund		25	22	22	0
<b>Total</b>			(226)	(215)	(215)	0

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

11-16-2010 12:40:04

**GF004F - Trading Partner Summary Note Report**

**Statement:** BALANCE SHEET

**Fiscal Year:** 2010

**Period:** SEPTEMBER

**Entity:** 2000 - Department of the Treasury

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<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2010-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>
BS		Federal Debt	L	C	4,549,495	4,365,592
<b>Variance:</b>					0	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
1200	Department of Agriculture		151	164	164	0
1400	Department of the Interior		7,257	7,066	7,066	0
1500	Department of Justice		2,668	2,406	2,406	0
1601	Department of Labor		19,117	19,957	19,957	0
1602	PENSION BENEFIT GUARANTY CORPORATION		20,956	17,495	17,495	0
1800	United States Postal Service		1,391	4,249	4,249	0
1900	Department of State		15,901	15,372	15,372	0
2400	Office of Personnel Management		876,665	840,828	840,828	0
2500	National Credit Union Administration		11,904	9,789	9,789	0
2700	Federal Communications Commission		6,083	6,014	6,014	0
2800	Social Security Administration		2,586,332	2,504,248	2,504,248	0

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

11-16-2010 12:40:04

**GF004F - Trading Partner Summary Note Report**

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3600	DEPARTMENT OF VETERANS AFFAIRS		10,569	11,173	11,173	0
5100	Federal Deposit Insurance Corporation		46,989	26,438	26,438	0
6000	Railroad Retirement Board		2,375	2,306	2,306	0
6400	Tennessee Valley Authority		225	25	25	0
6800	Environmental Protection Agency		7,218	6,837	6,837	0
6900	Department of Transportation		33,008	20,627	20,627	0
7000	Department of Homeland Security		3,472	3,417	3,417	0
7500	Department of Health and Human Services		355,803	376,719	376,719	0
7802	Farm Credit System Insurance Corporation		3,113	2,935	2,935	0
8000	National Aeronautics and Space Administration		17	17	17	0
8600	Department of Housing and Urban Development		7,678	19,786	19,786	0
8900	Department of Energy		31,215	29,241	29,241	0
9500	Independent and Other Agencies		7,197	8,083	8,083	0
DE00	Department of Defense		492,191	430,400	430,400	0
	<b>Total</b>		(4,549,495)	(4,365,592)	(4,365,592)	0

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

11-16-2010 12:40:04

**GF004F - Trading Partner Summary Note Report**

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BS		Interest Payable	L	C	48,665	49,545
<b>Variance:</b>					0	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
1200	Department of Agriculture		1	1	1	0
1400	Department of the Interior		22	22	22	0
1601	Department of Labor		165	218	218	0
1602	PENSION BENEFIT GUARANTY CORPORATION		179	189	189	0
1900	Department of State		186	190	190	0
2400	Office of Personnel Management		9,646	9,874	9,874	0
2500	National Credit Union Administration		68	64	64	0
2700	Federal Communications Commission		5	3	3	0
2800	Social Security Administration		28,894	29,382	29,382	0
3600	DEPARTMENT OF VETERANS AFFAIRS		142	156	156	0
5100	Federal Deposit Insurance Corporation		16	121	121	0
6000	Railroad Retirement Board		7	5	5	0
6800	Environmental Protection Agency		25	42	42	0
6900	Department of Transportation		43	58	58	0
7000	Department of Homeland Security		9	19	19	0
7500	Department of Health and Human Services		4,078	4,396	4,396	0
7802	Farm Credit System Insurance Corporation		17	19	19	0
8600	Department of Housing and Urban Development		43	126	126	0

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

11-16-2010 12:40:04

**GF004F - Trading Partner Summary Note Report**

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8900	Department of Energy		122	122	122	0
9100	Department of Education		0	(3)	(3)	0
9500	Independent and Other Agencies		51	57	57	0
DE00	Department of Defense		4,946	4,484	4,484	0
	<b>Total</b>		(48,665)	(49,545)	(49,545)	0

<b>Agency FS</b>	<b>Status</b>	<b>CP Line Description</b>	<b>Account Type</b>	<b>NB</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>
BS		Liability to the General Fund for custodial and other non-entity assets	L	C	1,414,252	1,263,128
				<b>Variance:</b>	0	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
9900	Treasury General Fund		1,414,252	1,263,128	0	1,263,128
	<b>Total</b>		(1,414,252)	(1,263,128)	0	1,263,128

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

11-16-2010 12:40:04

**GF004F - Trading Partner Summary Note Report**

**Statement:** BALANCE SHEET

**Fiscal Year:** 2010

**Period:** SEPTEMBER

**Entity:** 2000 - Department of the Treasury

**Reported in:** MILLIONS

**Decimal Point:** ZERO

Amounts presented as debits and credits()

I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2010-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>
BS		Other Liabilities (without reciprocals)	L	C	(2)	75
					<b>Variance:</b>	0
					0	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
4700	General Services Administration		(2)	(3)	0	(3)
9900	Treasury General Fund		0	0	1,263,203	(1,263,203)
9999	Unidentified		0	78	0	78
<b>Total</b>			2	(75)	(1,263,203)	(1,263,128)

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

11-16-2010 12:40:04

**GF004F - Trading Partner Summary Note Report**

**Statement:** STATEMENT OF NET COST

**Fiscal Year:** 2010

**Period:** SEPTEMBER

**Entity:** 2000 - Department of the Treasury

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I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2010-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>
NCS		Borrowing and Other Interest Revenue (Exchange)	ER	C	24,181	16,630
<b>Variance:</b>					0	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
1200	Department of Agriculture		4,141	4,081	4,081	0
1300	Department of Commerce		27	24	24	0
1400	Department of the Interior		4	4	4	0
1601	Department of Labor		1,255	262	262	0
1800	United States Postal Service		157	80	80	0
2500	National Credit Union Administration		73	71	71	0
2700	Federal Communications Commission		7	12	12	0
3600	DEPARTMENT OF VETERANS AFFAIRS		111	159	159	0
4700	General Services Administration		134	138	138	0
6000	Railroad Retirement Board		137	160	160	0
6800	Environmental Protection Agency		1	1	1	0
6900	Department of Transportation		142	106	106	0
7000	Department of Homeland Security		115	299	299	0
7200	Agency for International Development		25	25	25	0
7300	Small Business Administration		547	536	536	0
8300	Export-Import Bank of the United States		424	255	255	0
8600	Department of Housing and Urban Development		316	362	362	0
8900	Department of Energy		197	38	38	0
9100	Department of Education		16,221	9,886	9,886	0

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11-16-2010 12:40:04

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<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
9500	Independent and Other Agencies		122	112	112	0
DE00	Department of Defense		25	19	19	0
<b>Total</b>			(24,181)	(16,630)	(16,630)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2010-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>
NCS		Borrowings Gains	ER	C	160	2,497
<b>Variance:</b>					0	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
1601	Department of Labor		0	2,496	2,496	0
2500	National Credit Union Administration		2	0	0	0
7000	Department of Homeland Security		3	0	0	0
8600	Department of Housing and Urban Development		154	0	0	0
9100	Department of Education		1	0	0	0
DE00	Department of Defense		0	1	1	0
<b>Total</b>			(160)	(2,497)	(2,497)	0



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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2010-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>
NCS		Buy/Sell Revenue	ER	C	219	1,371
<b>Variance:</b>					0	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
1200	Department of Agriculture		10	8	8	0
1300	Department of Commerce		2	2	2	0
1500	Department of Justice		10	10	10	0
1601	Department of Labor		2	150	150	0
1900	Department of State		6	6	6	0
2400	Office of Personnel Management		1	1	1	0
2800	Social Security Administration		106	926	926	0
3600	DEPARTMENT OF VETERANS AFFAIRS		10	9	9	0
4700	General Services Administration		1	1	1	0
4900	National Science Foundation		1	1	1	0
6000	Railroad Retirement Board		1	1	1	0
6900	Department of Transportation		0	4	4	0
7000	Department of Homeland Security		15	18	18	0
7200	Agency for International Development		2	3	3	0
7500	Department of Health and Human Services		4	187	187	0
8000	National Aeronautics and Space Administration		1	0	0	0
8600	Department of Housing and Urban Development		6	9	9	0
8900	Department of Energy		2	0	0	0

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11-16-2010 12:40:04

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<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
9100	Department of Education		3	2	2	0
9500	Independent and Other Agencies		32	25	25	0
DE00	Department of Defense		4	8	8	0
<b>Total</b>			(219)	(1,371)	(1,371)	0

<b>Agency FS</b>	<b>Status</b>	<b>CP Line Description</b>	<b>Account Type</b>	<b>NB</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>
NCS		Other Revenue (without reciprocals)	ER	C	0	(1,149)
<b>Variance:</b>					0	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
9900	Treasury General Fund		0	(1,149)	(1,149)	0
<b>Total</b>			0	1,149	1,149	0

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11-16-2010 12:40:04

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2010-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>
NCS		Benefit Program Costs	GC	D	2,119	1,960
<b>Variance:</b>					0	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
1601	Department of Labor		101	91	91	0
2400	Office of Personnel Management		1,523	1,412	1,412	0
6900	Department of Transportation		2	1	1	0
9900	Treasury General Fund		493	456	456	0
<b>Total</b>			2,119	1,960	1,960	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2010-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>
NCS		Borrowing and Other Interest Expense	GC	D	8,192	6,534
<b>Variance:</b>					0	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
1200	Department of Agriculture		671	599	599	0
1300	Department of Commerce		2	1	1	0
1400	Department of the Interior		4	2	2	0
1900	Department of State		0	1	1	0
2700	Federal Communications Commission		1	5	5	0
3600	DEPARTMENT OF VETERANS AFFAIRS		141	206	206	0
6900	Department of Transportation		34	21	21	0
7200	Agency for International Development		132	87	87	0

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11-16-2010 12:40:04

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<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
7300	Small Business Administration		247	186	186	0
7500	Department of Health and Human Services		3	4	4	0
8300	Export-Import Bank of the United States		249	105	105	0
8600	Department of Housing and Urban Development		1,680	1,453	1,453	0
8900	Department of Energy		94	10	10	0
9100	Department of Education		4,881	3,816	3,816	0
9500	Independent and Other Agencies		51	37	37	0
DE00	Department of Defense		2	1	1	0
	<b>Total</b>		8,192	6,534	6,534	0

<b>Agency FS</b>	<b>Status</b>	<b>CP Line Description</b>	<b>Account Type</b>	<b>NB</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>
NCS		Buy/Sell Costs	GC	D	1,642	1,635
				<b>Variance:</b>	0	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
1200	Department of Agriculture		46	46	46	0
1300	Department of Commerce		2	2	2	0
1400	Department of the Interior		19	18	18	0
1500	Department of Justice		17	9	9	0
1601	Department of Labor		6	33	33	0
1800	United States Postal Service		286	279	279	0

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<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
1900	Department of State		15	18	18	0
2400	Office of Personnel Management		34	38	38	0
4700	General Services Administration		827	808	808	0
6800	Environmental Protection Agency		2	13	13	0
6900	Department of Transportation		31	26	26	0
7000	Department of Homeland Security		151	145	145	0
7200	Agency for International Development		13	30	30	0
7500	Department of Health and Human Services		46	30	30	0
8300	Export-Import Bank of the United States		0	6	6	0
8900	Department of Energy		10	2	2	0
9500	Independent and Other Agencies		126	119	119	0
DE00	Department of Defense		11	13	13	0
	<b>Total</b>		1,642	1,635	1,635	0

<b>Agency FS</b>	<b>Status</b>	<b>CP Line Description</b>	<b>Account Type</b>	<b>NB</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>
NCS		Federal Securities Interest Expense	GC	D	198,597	191,997
				<b>Variance:</b>	0	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
1200	Department of Agriculture		5	4	4	0
1400	Department of the Interior		125	149	149	0
1500	Department of Justice		5	12	12	0

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<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
1601	Department of Labor		778	2,062	2,062	0
1602	PENSION BENEFIT GUARANTY CORPORATION		1,520	965	965	0
1900	Department of State		762	779	779	0
2400	Office of Personnel Management		39,489	40,254	40,254	0
2500	National Credit Union Administration		221	319	319	0
2700	Federal Communications Commission		18	53	53	0
2800	Social Security Administration		118,014	118,221	118,221	0
3600	DEPARTMENT OF VETERANS AFFAIRS		598	651	651	0
5100	Federal Deposit Insurance Corporation		254	2,609	2,609	0
6000	Railroad Retirement Board		59	56	56	0
6400	Tennessee Valley Authority		0	1	1	0
6800	Environmental Protection Agency		130	176	176	0
6900	Department of Transportation		235	322	322	0
7000	Department of Homeland Security		40	70	70	0
7500	Department of Health and Human Services		17,355	18,688	18,688	0
7802	Farm Credit System Insurance Corporation		65	51	51	0
8000	National Aeronautics and Space Administration		1	1	1	0
8600	Department of Housing and Urban Development		1,358	812	812	0
8900	Department of Energy		1,372	1,262	1,262	0
9500	Independent and Other Agencies		226	263	263	0

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<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
DE00	Department of Defense		15,967	4,217	4,217	0
<b>Total</b>			198,597	191,997	191,997	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2010-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>
NCS		Imputed Costs	GC	D	1,008	794
<b>Variance:</b>					0	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
2400	Office of Personnel Management		1,008	794	794	0
<b>Total</b>			1,008	794	794	0

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2010-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>
NCS		Other Expenses (without reciprocals)	GC	D	0	1
				<b>Variance:</b>	0	0
<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
9900	Treasury General Fund		0	1	1	0
	<b>Total</b>		0	1	1	0

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**U.S.Department of the Treasury  
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11-16-2010 12:40:04

**GF004F - Trading Partner Summary Note Report**

**Statement:** STATEMENT OF CHANGES IN NET POSITION

**Fiscal Year:** 2010

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2010-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>
SCNP		Accrual for Non-entity Amounts to be Collected and Transferred to the General Fund	CF	D	93,265	0
				<b>Variance:</b>	0	0
<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
9900	Treasury General Fund		93,265	0	0	0
	<b>Total</b>		93,265	0	0	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2010-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>
SCNP		Appropriation of unavailable special or trust fund receipts Transfers-out	CF	D	14	26
				<b>Variance:</b>	0	0
<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
9900	Treasury General Fund		14	26	26	0
	<b>Total</b>		14	26	26	0

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2010-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>
SCNP		Nonexpenditure Transfers-out of unexpended appropriations and financing sources	CF	D	0	5
				<b>Variance:</b>	0	0
<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
9900	Treasury General Fund		0	5	5	0
	<b>Total</b>		0	5	5	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2010-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>
SCNP		Transfers-out Without Reimbursement	CF	D	41	31
				<b>Variance:</b>	0	0
<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
1300	Department of Commerce		1	1	1	0
1500	Department of Justice		4	3	3	0
1601	Department of Labor		(1)	(3)	(3)	0
4700	General Services Administration		0	(2)	(2)	0
7000	Department of Homeland Security		37	32	32	0
	<b>Total</b>		41	31	31	0

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2010-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>
SCNP		Expenditure transfers-in of financing sources	F	C	0	10
				<b>Variance:</b>	0	0
<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
9900	Treasury General Fund		0	10	10	0
	<b>Total</b>		0	(10)	(10)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2010-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>
SCNP		Imputed Financing Source	F	C	1,008	793
				<b>Variance:</b>	0	0
<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
2400	Office of Personnel Management		1,008	793	793	0
	<b>Total</b>		(1,008)	(793)	(793)	0

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

11-16-2010 12:40:04

**GF004F - Trading Partner Summary Note Report**

**Statement:** STATEMENT OF CHANGES IN NET POSITION

**Fiscal Year:** 2010

**Period:** SEPTEMBER

**Entity:** 2000 - Department of the Treasury

**Reported in:** MILLIONS

**Decimal Point:** ZERO

Amounts presented as debits and credits()

I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2010-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>
SCNP		Nonexpenditure transfers-in of unexpended appropriations and financing sources	F	C	92	11
					<b>Variance:</b>	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
1900	Department of State		4	5	5	0
7200	Agency for International Development		88	6	6	0
<b>Total</b>			(92)	(11)	(11)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2010-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>
SCNP		Other budgetary financing sources	F	C	(24,671)	(24,120)
					<b>Variance:</b>	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
1200	Department of Agriculture		1	3	3	0
1300	Department of Commerce		0	2	2	0
1400	Department of the Interior		(361)	(444)	(444)	0
1500	Department of Justice		3	3	3	0
1601	Department of Labor		4	(30)	(30)	0
1900	Department of State		1	7	7	0
2500	National Credit Union Administration		0	6	6	0
3600	DEPARTMENT OF VETERANS AFFAIRS		7	7	7	0
4700	General Services Administration		27	27	27	0
6900	Department of Transportation		208	0	0	0

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

11-16-2010 12:40:04

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**Fiscal Year:** 2010

**Period:** SEPTEMBER

**Entity:** 2000 - Department of the Treasury

**Reported in:** MILLIONS

**Decimal Point:** ZERO

Amounts presented as debits and credits()

I = Inactive Line

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
7000	Department of Homeland Security		1	1	1	0
7500	Department of Health and Human Services		157	1	1	0
8000	National Aeronautics and Space Administration		2	0	0	0
8300	Export-Import Bank of the United States		1	0	0	0
8900	Department of Energy		7	0	0	0
9500	Independent and Other Agencies		3	0	0	0
9900	Treasury General Fund		(24,895)	(23,798)	(23,798)	0
DE00	Department of Defense		163	95	95	0
	<b>Total</b>		24,671	24,120	24,120	0

<b>Agency FS</b>	<b>Status</b>	<b>CP Line Description</b>	<b>Account Type</b>	<b>NB</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>
SCNP		Other non-budgetary financing sources	F	C	0	(187,992)
				<b>Variance:</b>	0	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
9900	Treasury General Fund		0	(187,992)	(187,992)	0
	<b>Total</b>		0	187,992	187,992	0

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

11-16-2010 12:40:04

**GF004F - Trading Partner Summary Note Report**

**Statement:** STATEMENT OF CHANGES IN NET POSITION

**Fiscal Year:** 2010

**Period:** SEPTEMBER

**Entity:** 2000 - Department of the Treasury

**Reported in:** MILLIONS

**Decimal Point:** ZERO

Amounts presented as debits and credits()

I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2010-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>
SCNP		Transfers-in Without Reimbursement	F	C	(1)	(5)
				<b>Variance:</b>	0	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
1601	Department of Labor		(1)	0	0	0
1602	PENSION BENEFIT GUARANTY CORPORATION		0	(3)	(3)	0
4700	General Services Administration		0	(2)	(2)	0
	<b>Total</b>		1	5	5	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2010-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>
CUST		Expenditure Transfers-out of financing sources	CF	D	74	(61)
				<b>Variance:</b>	0	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
9900	Treasury General Fund		74	(61)	(61)	0
	<b>Total</b>		74	(61)	(61)	0

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

11-16-2010 12:40:04

**GF004F - Trading Partner Summary Note Report**

**Statement:** STATEMENT OF CHANGES IN NET POSITION

**Fiscal Year:** 2010

**Period:** SEPTEMBER

**Entity:** 2000 - Department of the Treasury

**Reported in:** MILLIONS

**Decimal Point:** ZERO

Amounts presented as debits and credits()

I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2010-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>
CUST		Non-Entity Collections Transferred to the General Fund	CF	D	1,972,885	0
				<b>Variance:</b>	0	0
<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
9900	Treasury General Fund		1,972,885	0	0	0
	<b>Total</b>		1,972,885	0	0	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2010-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>
CUST		Other budgetary financing sources	F	C	1,044	(1,986,761)
				<b>Variance:</b>	0	0
<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
1400	Department of the Interior		0	(453)	(453)	0
2800	Social Security Administration		663	0	0	0
6900	Department of Transportation		381	0	0	0
9900	Treasury General Fund		0	(1,986,308)	(1,986,308)	0
	<b>Total</b>		(1,044)	1,986,761	1,986,761	0

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

11-16-2010 12:40:04

**GF004F - Trading Partner Summary Note Report**

**Statement:** STATEMENT OF CHANGES IN NET POSITION

**Fiscal Year:** 2010

**Period:** SEPTEMBER

**Entity:** 2000 - Department of the Treasury

**Reported in:** MILLIONS

**Decimal Point:** ZERO

Amounts presented as debits and credits()

I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2010-SEPTEMBER</u>	<u>2009-SEPTEMBER</u>
CUST		Other taxes and receipts	F	C	12	0

**Variance:** 0 0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
1400	Department of the Interior		1	0	0	0
9900	Treasury General Fund		11	0	0	0
	<b>Total</b>		(12)	0	0	0



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

<b>Other Data:</b> 01	Statement of Operations and Changes in Net Position	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete	I = Inactive Line		

**Tab: Other Data Info.**

<b>Section:</b> A	<b>Section Name:</b> Nonexchange Revenue: Specific potential accruals not made as a result of using the modified cash basis of accounting.	<b>No Data:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> User-Defined
			<b>Rounding Method:</b> User-Defined	

Line	Status	Line Description	NB	CY - Low Range	CY - High Range	PY - Low Range	PY - High Range
1			Debit				
2			Debit				
3			Debit				
4			Debit				
5			Debit				

**Tab: Other Text Data**

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

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

<b>Other Data:</b> 02	Taxes	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	Appendix A
<b>Status:</b> Complete		<b>I = Inactive Line</b>	

**Tab: Other Data Info.**

<b>Section:</b> A	<b>Section Name:</b> Taxes (SSFAS No.7, par. 67-69)	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
		<b>Rounding Method:</b> Millions	

Line	Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Estimated realized value of compliance assessments as of the end of the period	Debit	93,000	75,000	75,000	0
2		Estimated realizable value of pre-assessment work-in-progress	Debit				
3		Changes in 1 and 2 above	Debit				
4		Other claims for refunds not yet accrued but likely to be paid when administrative actions are completed	Debit	27,587	11,000	11,000	0
5		Management's best estimate of unasserted claims for refunds	Debit				
6		Changes in 4 and 5 above	Debit				
7		Amount of assessments written off that continue to be statutorily collectible	Debit	99,000	105,000	105,000	0

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

<b>Other Data:</b> 02	Taxes	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	Appendix A
<b>Status:</b> Complete		<b>I = Inactive Line</b>	

**Tab: Other Data Info.**

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

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

**Tab: Other Text Data**

**Section:** A      **Section Name:** Taxes (SSFAS No.7, par. 67-69)

Line	Question	Answer
1	Provide the explicit definitions of estimated amounts of the size of the tax gap.	<p>Reducing the tax gap is at the heart of IRS' enforcement programs. The tax gap is the difference between what taxpayers should pay and what they actually pay due to not filing tax returns, not paying their reported tax liability on time, or failing to report their correct tax liability. The tax gap, about \$345 billion based on updated fiscal year 2001 estimates, represents the amount of noncompliance with the tax laws. Underreporting tax liability accounts for 82 percent of the gap, with the remainder almost evenly divided between non-filing (8 percent) and underpaying (10 percent). The IRS remains committed to finding ways to increase compliance and reduce the tax gap, while minimizing the burden on the vast majority of taxpayers who pay their taxes accurately and on time.</p> <p>The tax gap is the aggregate amount of tax (i.e., excluding interest and penalties) that is imposed by the tax laws for any given tax year but is not paid voluntarily and timely. The tax gap arises from the three types of noncompliance; not filing required tax returns on time or at all ( the non-filing gap), underreporting the correct amount of tax on timely filed returns ( the underreporting gap), and not paying on time the full amount reported on timely filed returns (the underpayment gap). Of these three components only the underpayment gap is observed; the non-filing gap and the underreporting gap must be estimated. Each instance of noncompliance by a taxpayer contributes to the tax gap, whether or not the IRS detects it and whether or not the taxpayer is even aware of the noncompliance. Obviously, some of the tax gap arises from intentional (willful) noncompliance, and some of it arises from unintentional mistakes.</p> <p>The collection gap is the cumulative amount of tax, penalties, and interest that has been assessed over many years, but has not been paid by a certain point in time, and which the</p>

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

**Other Data:** 02 Taxes**Fiscal Year:** 2010**Period:** SEPTEMBER**Entity:** 2000 Department of the Treasury**Agency Notes:** Appendix A**Status:** Complete**I = Inactive Line****Tab: Other Text Data****Section:** A **Section Name:** Taxes (SSFAS No.7, par. 67-69)

<b>Line</b>	<b>Question</b>	<b>Answer</b>
2	Provide the appropriate explanation of the limited reliability of the estimates of the size of the tax gap.	<p>IRS expects to remain uncollectible. In essence, it represents the difference between the total balance of unpaid assessments and the net taxes receivable reported on the IRS' balance sheet. The tax gap and the collection gap are related and overlapping concepts, but they have significant differences. The collection gap is a cumulative balance sheet concept for a particular point in time, while the tax gap is like an income statement item for a single year. Moreover, the tax gap estimates include all noncompliance, while the collection gap includes only amounts that have been assessed (a small portion of all noncompliance).</p> <p>The Internal Revenue Service developed the concept of the tax gap as a way to gauge taxpayer's compliance with their federal tax obligations. The tax gap measures the extent of which taxpayers do not file their tax returns and pay the correct tax on time. Previous estimates of the tax gap relied on detailed research that was conducted for tax years 1988 and earlier. To update this research and reflect a changing economy, revisions to the tax code and more subtle shifts in individual behavior, the IRS launched the National Research Program (NRP) in 2001.</p> <p>The current estimates based on the NRP are preliminary, so they are shown as ranges. As refinements are made to the tax gap analysis, some of these estimates may change. It is unlikely, but possible, that the final estimates of the tax gap will fall outside of the established range.</p>
3	Provide cross-references to portions of the tax gap due from identified noncompliant taxpayers and importers.	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).	The tax gap figure does not include taxes that should have been paid on income from the illegal sector of the economy.
5	Disclose the amounts by which trust funds may be over- or under-funded in comparison with the requirements of law, if reasonable estimable.	N/A

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

<b>Other Data:</b> 03	Annual Revenues and Expenditures	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	N/A
<b>Status:</b> Complete	I = Inactive Line		

**Tab: Other Data Info.**

<b>Section:</b> A	<b>Section Name:</b> Revenues from the Public	<b>No Data:</b> YES	<b>Line Attributes:</b>
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Line	Status	Line Description	NB	HI	SMI	OASDI

<b>Section:</b> B	<b>Section Name:</b> Expenditures to the Public	<b>No Data:</b> YES	<b>Line Attributes:</b>
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Line	Status	Line Description	NB	HI	SMI	OASDI

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

<b>Other Data:</b> 03	Annual Revenues and Expenditures	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	N/A
<b>Status:</b> Complete	I = Inactive Line		

**Tab: Other Data Info.**

<b>Section:</b> C	<b>Section Name:</b> Revenue from Other Government Accounts	<b>No Data:</b> YES	<b>Line Attributes:</b>
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Line	Status	Line Description	NB	HI	SMI	OASDI

<b>Section:</b> D	<b>Section Name:</b> Net Result (Trust Fund)	<b>No Data:</b> YES	<b>Line Attributes:</b> Dollars	<b>Rounding Method:</b> User-Defined	<b>Decimal:</b> User-Defined
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Line	Status	Line Description	NB	HI	SMI	OASDI
2		Debit				

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

<b>Other Data:</b> 09	Stewardship Investments	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> NA	
<b>Status:</b> Complete		<b>I = Inactive Line</b>	

**Tab: Other Data Info.**

<b>Section:</b> A	<b>Section Name:</b> Investment in Non-Federal physical property (SFFAS No. 8, par 87)	<b>No Data:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> User-Defined
			<b>Rounding Method:</b> User-Defined	

Line	Status	Line Description	NB	FY 2010	FY 2009	FY 2008	FY 2007	FY 2006
1			Debit					
2			Debit					
3			Debit					
4			Debit					
5			Debit					
6		Other non-Federal physical property	Debit					

<b>Section:</b> B	<b>Section Name:</b> Research and Development: Investment in Development (SFFAS No. 8, par. 94, 99 & 100)	<b>No Data:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> User-Defined
			<b>Rounding Method:</b> User-Defined	

Line	Status	Line Description	NB	FY 2010	FY 2009	FY 2008	FY 2007	FY 2006
1			Debit					
2			Debit					
3			Debit					
4			Debit					
5			Debit					
6		Other investment in development	Debit					

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

<b>Other Data:</b> 09	Stewardship Investments	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> NA	
<b>Status:</b> Complete		<b>I = Inactive Line</b>	

**Tab: Other Data Info.**

<b>Section:</b> C	<b>Section Name:</b> Investment in Human Capital (SFFAS No. 8, par 100)	<b>No Data:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> User-Defined
			<b>Rounding Method:</b> User-Defined	

Line	Status	Line Description	NB	FY 2010	FY 2009	FY 2008	FY 2007	FY 2006
1			Debit					
2			Debit					
3			Debit					
4			Debit					
5			Debit					
6		Other Investments in human capital	Debit					

<b>Section:</b> D	<b>Section Name:</b> Research and Development: Investment in Basic Research (SFFAS No. 8, par.99 & 100)	<b>No Data:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> User-Defined
			<b>Rounding Method:</b> User-Defined	

Line	Status	Line Description	NB	FY 2010	FY 2009	FY 2008	FY 2007	FY 2006
1			Debit					
2			Debit					
3			Debit					
4			Debit					
5			Debit					
6		Other investments in basic research	Debit					



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

<b>Other Data:</b> 09	Stewardship Investments	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> NA	
<b>Status:</b> Complete			

I = Inactive Line

**Tab: Other Data Info.**

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

Line	Status	Line Description	NB	FY 2010	FY 2009	FY 2008	FY 2007	FY 2006
1			Debit					
2			Debit					
3			Debit					
4			Debit					
5			Debit					
6		Other investment in applied research	Debit					

**Tab: Other Text Data**

<b>Section:</b> A	<b>Section Name:</b> Investment in Non-Federal physical property (SFFAS No. 8, par 87)	<b>No Data:</b> 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 property. (SFFAS No.8 par. 87)	

**Tab: Other Text Data**

<b>Section:</b> B	<b>Section Name:</b> Research and Development: Investment in Development (SFFAS No. 8, par. 94, 99 & 100)	<b>No Data:</b> YES
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Line	Question	Answer
1	Provide a description of the major programs of Federal investments in development. (SFFAS No. 8, par. 100)	
2	Provide a description of the progress of major development projects including the results with respect to projects completed or otherwise terminated during the year and the status of projects that will continue (SFFAS No. 8, par. 99)	

**Tab: Other Text Data**

<b>Section:</b> C	<b>Section Name:</b> Investment in Human Capital (SFFAS No. 8, par 100)	<b>No Data:</b> 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. (SFFAS No.8, par. 94)	

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

<b>Other Data:</b> 09	Stewardship Investments	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	NA
<b>Status:</b> Complete	<b>I = Inactive Line</b>		

**Tab: Other Text Data**

**Section:** D      **Section Name:** Research and Development: Investment in Basic Research (SFFAS No. 8, par.99 & 100)      **No Data:** YES

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

**Tab: Other Text Data**

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

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

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

<b>Other Data:</b> 10	Deferred Maintenance	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	N/A
<b>Status:</b> Complete	I = Inactive Line		

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

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

<b>Other Data:</b> 12	Tax Burden	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	OIA - Appendix A
<b>Status:</b> Complete		<b>I = Inactive Line</b>	

**Tab: Other Data Info.**

<b>Section:</b> A	<b>Section Name:</b> Taxable Returns-Individual Income Tax Returns for Tax Year 2008 for the following AGI levels	<b>Line Attributes:</b> Units
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Line	Status	Line Description	NB	AGI
1		Under \$15,000	N/A	37,970.0000
2		\$15,000 under \$30,000	N/A	29,687.0000
3		\$30,000 under \$50,000	N/A	25,641.0000
4		\$50,000 under \$100,000	N/A	30,926.0000
5		\$100,000 under \$200,000	N/A	13,851.0000
6		\$200,000 under \$500,000	N/A	3,477.0000
7		\$500,000 or more	N/A	899.0000

<b>Section:</b> B	<b>Section Name:</b> Individual AGI and Income Tax information - Individual Income Tax Returns for Tax Year 2008	<b>Line Attributes:</b> Dollars	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero
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Line	Status	Line Description	NB	AGI	Total Income Tax
1		Under \$15,000	Debit	104,025	2,227
2		\$15,000 under \$30,000	Debit	655,035	18,958
3		\$30,000 under \$50,000	Debit	1,002,998	56,953
4		\$50,000 under \$100,000	Debit	2,193,691	184,554
5		\$100,000 under \$200,000	Debit	1,845,103	232,270
6		\$200,000 under \$500,000	Debit	993,427	193,700
7		\$500,000 or more	N/A	1,468,581	342,919

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

<b>Other Data:</b> 12	Tax Burden	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	OIA - Appendix A
<b>Status:</b> Complete		<b>I = Inactive Line</b>	

**Tab: Other Data Info.**

<b>Section:</b> C	<b>Section Name:</b> Individual AGI and Income Tax Information-Individual Income Tax Returns for Tax Year 2008	<b>Line Attributes:</b> Dollars	
		<b>Rounding Method:</b> Whole-Dollars	<b>Decimal:</b> Zero

Line	Status	Line Description	NB	Avg. AGI per return	D	Avg. Income Tax per return	D
1		Under \$15,000	N/A	2,740		59	
2		\$15,000 under \$30,000	N/A	22,065		639	
3		\$30,000 under \$50,000	N/A	39,117		2,221	
4		\$50,000 under \$100,000	N/A	70,934		5,968	
5		\$100,000 under \$200,000	N/A	133,211		16,769	
6		\$200,000 under \$500,000	N/A	285,714		55,709	
7		\$500,000 or more	N/A	1,663,572		381,445	

<b>Section:</b> D	<b>Section Name:</b> Income Tax as a Percentage of AGI-Individual Income Tax Returns for Tax Year 2008	<b>Line Attributes:</b> Percent	
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Line	Status	Line Description	NB	AGI
1		Under \$15,000	N/A	2.1000
2		\$15,000 under \$30,000	N/A	2.9000
3		\$30,000 under \$50,000	N/A	5.7000
4		\$50,000 under \$100,000	N/A	8.4000
5		\$100,000 under \$200,000	N/A	12.6000
6		\$200,000 under \$500,000	N/A	19.5000
7		\$500,000 or more	N/A	23.4000

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

<b>Other Data:</b> 12	Tax Burden	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	OIA - Appendix A
<b>Status:</b> Complete		<b>I = Inactive Line</b>	

**Tab: Other Data Info.**

<b>Section:</b> E	<b>Section Name:</b> Income Subject to Tax & Total Income Tax After Credits:Corp. Income for Tax Year 2007	<b>Line Attributes:</b> Dollars	
		<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero

Line	Status	Line Description	NB	Income Subject to Tax	Total Income Tax After Credits
1		Zero Assets	Debit	26,280	8,593
2		\$1 under \$500	Debit	8,205	1,582
3		\$500 under \$1,000	Debit	4,292	1,017
4		\$1,000 under \$5,000	Debit	15,577	4,628
5		\$5,000 under \$10,000	Debit	10,008	3,299
6		\$10,000 under \$25,000	Debit	16,650	5,547
7		\$25,000 under \$50,000	Debit	13,139	4,347
8		\$50,000 under \$100,000	Debit	16,621	5,392
9		\$100,000 under \$250,000	Debit	27,977	9,100
10		\$250,000 under \$500,000	Debit	35,046	10,876
11		\$500,000 under \$2,500,000	N/A	145,944	44,586
12		\$2,500,000 or more	N/A	928,546	232,408

<b>Section:</b> F	<b>Section Name:</b> Percentage of Income Tax After Credits to Taxable Income-Corporation Income for Tax Year 2007	<b>Line Attributes:</b> Percent	
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Line	Status	Line Description	NB	Income Subject to Tax
1		Zero Assets	N/A	32.7000
2		\$1 under \$500	N/A	19.3000
3		\$500 under \$1,000	N/A	23.7000
4		\$1,000 under \$5,000	N/A	29.7000
5		\$5,000 under \$10,000	N/A	33.0000
6		\$10,000 under \$25,000	N/A	33.3000

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

<b>Other Data:</b> 12	Tax Burden	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	OIA - Appendix A
<b>Status:</b> Complete		<b>I = Inactive Line</b>	

**Tab: Other Data Info.**

<b>Section:</b> F	<b>Section Name:</b> Percentage of Income Tax After Credits to Taxable Income-Corporation Income for Tax Year 2007	<b>Line Attributes:</b> Percent
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<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Income Subject to Tax</b>
7		\$25,000 under \$50,000	N/A	33.1000
8		\$50,000 under \$100,000	N/A	32.4000
9		\$100,000 under \$250,000	N/A	32.5000
10		\$250,000 under \$500,000	N/A	31.0000
11		\$500,000 under \$2,500,000	N/A	30.6000
12		\$2,500,000 or more	N/A	25.0000

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

<b>Other Data:</b> 13	Other information	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	RSI data
<b>Status:</b> Complete		<b>I = Inactive Line</b>	

**Tab: Other Data Info.**

<b>Section:</b> A	<b>Section Name:</b> Estimated amounts that may be paid out as other claims for tax refunds	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
		<b>Rounding Method:</b> Millions	

Line	Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Estimated payout (including principal and interest) for claims pending judicial review by the Federal Courts	Debit	19,603	5,000	5,000	0
2		Claims under appeal	Debit	7,984	6,000	6,000	0

<b>Section:</b> B	<b>Section Name:</b> Other information related to taxes	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
		<b>Rounding Method:</b> Millions	

Line	Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Payroll taxes paid by Federal agencies included in individual and FICA taxes	Debit	0	17,346	17,346	0
2		Refundable portion of child care tax credits issued	Debit	22,659	24,284	24,284	0
3		Amount of EITC refunds	Debit	54,712	42,418	42,418	0
4		Amount of EITC refunds applied to reduce taxpayer liability	Debit	0	7,028	7,028	0



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

<b>Other Data:</b> 15	Risk Assumed-Federal Insurance and Guarantee Programs(SFFAS No. 5, par. 105, 106,and 114)	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete	<b>I = Inactive Line</b>		

**Tab: Other Data Info.**

<b>Section:</b> A	<b>Section Name:</b> Risk Assumed	<b>No Data:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> User-Defined
			<b>Rounding Method:</b> User-Defined	

Line	Status	Line Description	NB	2010 - SEPTEMBER	2009 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Present value of unpaid expected losses (net of associated premiums)	Debit				
2		Periodic changes	Debit				

**Tab: Other Text Data**

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

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

<b>Other Data:</b> 16	Analysis of FR Operating Revenue to Budget Receipts	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete			

I = Inactive Line

**Tab: Other Data Info.**

<b>Section:</b> A	<b>Section Name:</b> Fiscal 2010 Operating Revenues Not Reported in the Budget Receipts	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
		<b>Rounding Method:</b> Millions	

Line	Status	Line Description	NB	CY-Individual income tax and tax withholdings	CY-Corporation income taxes	CY-Unemployment taxes	CY-Excise taxes	CY-Estate and gift taxes	CY-Customs duties
1		Undistributed Offsetting receipts (offset against outlays)	Credit	-97,500	-9,686	-38,275	6,345	-59	
2		Proprietary receipts from the public (offset against outlays)	Credit						
3		Rents and royalties on the outer continental shelf lands (offset against outlays)	Credit						
4		Offsetting governmental receipts (offset against outlays)	Credit						
5		Intrabudgetary transactions (offset against outlays)	Credit						
6			Credit						
7			Credit						
8			Credit						
Line	Status	Line Description	NB	CY-Other taxes and receipts	CY-Miscellaneous earned revenue				
1		Undistributed Offsetting receipts (offset against outlays)	Credit	2,364					
2		Proprietary receipts from the public (offset against outlays)	Credit						
3		Rents and royalties on the outer	Credit						

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

<b>Other Data:</b> 16	Analysis of FR Operating Revenue to Budget Receipts	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	N/A
<b>Status:</b> Complete	I = Inactive Line		

**Tab: Other Data Info.**

<b>Section:</b> A	<b>Section Name:</b> Fiscal 2010 Operating Revenues Not Reported in the Budget Receipts	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
		<b>Rounding Method:</b> Millions	

Line	Status	Line Description	NB	CY-Other taxes and receipts	CY-Miscellaneous earned revenue
4		continental shelf lands (offset against outlays)	Credit		
5		Offsetting governmental receipts (offset against outlays)	Credit		
6		Intrabudgetary transactions (offset against outlays)	Credit		
7			Credit		
8			Credit		

<b>Section:</b> B	<b>Section Name:</b> Fiscal 2010 Budget Receipts Not Reported in the Operating Revenue	<b>No Data:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> User-Defined
			<b>Rounding Method:</b> User-Defined	

Line	Status	Line Description	NB	CY-Individual income taxes C	CY-Corporation income taxes C	CY-Employment and general retirement C	CY-Unemployment insurance C	CY-Other retirement C	CY-Excise taxes C
1		Earned (exchange) revenue reported in the Statement of Net Cost	N/A						
2			N/A						
3			N/A						
4			N/A						

Line	Status	Line Description	NB	CY-Estate and gift taxes C	CY-Customs duties C	CY-Miscellaneous receipts C
1		Earned (exchange) revenue reported in the Statement of Net Cost	N/A			
2			N/A			

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

<b>Other Data:</b> 16	Analysis of FR Operating Revenue to Budget Receipts	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete			

I = Inactive Line

**Tab: Other Data Info.**

<b>Section:</b> B	<b>Section Name:</b> Fiscal 2010 Budget Receipts Not Reported in the Operating Revenue	<b>No Data:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> User-Defined
			<b>Rounding Method:</b> User-Defined	

Line	Status	Line Description	NB	CY-Estate and gift taxes C	CY-Customs duties C	CY-Miscellaneous receipts C
3			N/A			
4			N/A			

**Tab: Other Text Data**

<b>Section:</b> A	<b>Section Name:</b> Fiscal 2010 Operating Revenues Not Reported in the Budget Receipts
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Line	Question	Answer
1	Provide a detailed description of the undistributed offsetting receipts reconciling item(s).	<p>IRS final refunds. The difference is due to certain outlay amounts included within refunds on the financial statements but classified as outlays in the MTS Table 5.</p> <p>MTS is including Deposits by States. Per FMS the Treasury Account Symbol is 16X8042.3 (Department of Labor); however, it is a Treasury Managed Trust Fund. Not on Treasury's financial statement - check to see if on Labor's.</p> <p>Other Receipts includes Railroad Retirement of \$4,648; Beneficial Interest in Trust of (2,666) Not on MTS change in valuation no cash; and Donation and Forfeiture of Property 318 not on MTS; 64 unknown</p>
2	Provide a detailed description of the proprietary receipts from the public reconciling item(s).	N/A
3	Provide a detailed description of the offsetting governmental receipts reconciling item(s).	N/A
4	Provide a detailed description of the intrabudgetary transaction reconciling item(s).	N/A
5	Provide a detailed description of the agency entered description reconciling item(s).	N/A

**Tab: Other Text Data**

<b>Section:</b> B	<b>Section Name:</b> Fiscal 2010 Budget Receipts Not Reported in the Operating Revenue	<b>No Data:</b> YES
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Line	Question	Answer
1	Provide a detailed description of the earned revenue reconciling item(s).	

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

<b>Other Data:</b> 16	Analysis of FR Operating Revenue to Budget Receipts	<b>Fiscal Year:</b> 2010	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	N/A
<b>Status:</b> Complete	I = Inactive Line		

**Tab: Other Text Data**

**Section:** B      **Section Name:** Fiscal 2010 Budget Receipts Not Reported in the Operating Revenue      **No Data:** YES

Line	Question	Answer
2	Provide a detailed description of the agency entered description reconciling item(s).	

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

**GF003G-Closing Package Line Reclassification Summary Report**

**Statement:** BALANCE SHEET  
**Entity:** 2000 - Department of the Treasury

**Fiscal Year:** 2010  
**Reported in:** MILLIONS

**Period:** SEPTEMBER  
**Decimal Point:** ZERO

Amounts reported as normal/(abnormal) balances.  
I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
3	Fund Balance		A	D	F	437,026	504,582
						Variance: 0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Fund Balance with Treasury		F	437,026	504,582	504,582	0
<b>Total:</b>			437,026	504,582	504,582	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
4	Loans and Interest Receivable		A	D	F	552,853	410,591
						Variance: 0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Interest Receivable		F	413	646	646	0
Loans Receivable		F	552,440	409,945	409,945	0
<b>Total:</b>			552,853	410,591	410,591	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
5	Troubled Asset Relief Program - Asset Guarantee Program		A	D	F	815	0
						Variance: 0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Federal Investments		F	815	0	0	0
<b>Total:</b>			815	0	0	0

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

11/16/2010 12:39:45

**GF003G-Closing Package Line Reclassification Summary Report**

**Statement:** BALANCE SHEET  
**Entity:** 2000 - Department of the Treasury

**Fiscal Year:** 2010  
**Reported in:** MILLIONS

**Period:** SEPTEMBER  
**Decimal Point:** ZERO

Amounts reported as normal/(abnormal) balances.  
 I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
6	Advances to the Unemployment Trust Fund		A	D	F	34,111	7,981
						Variance: 0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Interest Receivable		F	0	31	31	0
Loans Receivable		F	34,111	7,950	7,950	0
<b>Total:</b>			34,111	7,981	7,981	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
7	Due From the General Fund		A	D	F	13,655,637	11,992,719
						Variance: 0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Other Assets (without reciprocals)		F	13,655,637	11,992,719	11,992,719	0
<b>Total:</b>			13,655,637	11,992,719	11,992,719	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
8	Accounts Receivable and Related Interest		A	D	F	361	298
						Variance: 0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Accounts Receivable		F	361	298	298	0
<b>Total:</b>			361	298	298	0

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

**GF003G-Closing Package Line Reclassification Summary Report**

**Statement:** BALANCE SHEET  
**Entity:** 2000 - Department of the Treasury

**Fiscal Year:** 2010  
**Reported in:** MILLIONS

**Period:** SEPTEMBER  
**Decimal Point:** ZERO

Amounts reported as normal/(abnormal) balances.  
I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
9	Other Intra-governmental Assets		A	D	F	3	5
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Advances to Others and Prepayments		F	3	5	5	0
<b>Total:</b>			3	5	5	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
12	Cash, Foreign Currency & Other Monetary Assets		A	D	N	375,282	341,308
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Cash and Other Monetary Assets		N	375,250	341,284	341,284	0
Accounts and Taxes Receivable		N	32	24	24	0
<b>Total:</b>			375,282	341,308	341,308	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
13	Gold and Silver Reserves		A	D	N	11,062	11,062
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Cash and Other Monetary Assets		N	11,062	11,062	11,062	0
<b>Total:</b>			11,062	11,062	11,062	0



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

11/16/2010 12:39:45

**GF003G-Closing Package Line Reclassification Summary Report**

**Statement:** BALANCE SHEET  
**Entity:** 2000 - Department of the Treasury

**Fiscal Year:** 2010  
**Reported in:** MILLIONS

**Period:** SEPTEMBER  
**Decimal Point:** ZERO

Amounts reported as normal/(abnormal) balances.  
I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
14	Asset Guarantee	I	A	D	N		
						<b>Variance:</b>	
						0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Debt and Equity Securities		N	0	0	1,765	(1,765)
<b>Total:</b>			0	0	1,765	(1,765)

Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
15	Troubled Asset Relief Program Direct Loans and Equity Investments, Net and Asset Guarantee Program		A	D	N	144,692	239,657
						<b>Variance:</b>	
						0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
TARP Direct Loans and Equity Investments		N	144,692	239,657	0	239,657
<b>Total:</b>			144,692	239,657	0	239,657

Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
16	Investment - Credit Reform	I	A	D	N		
						<b>Variance:</b>	
						0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Loans Receivable and mortgage backed securities		N	0	0	203,141	(203,141)
<b>Total:</b>			0	0	203,141	(203,141)

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

11/16/2010 12:39:45

**GF003G-Closing Package Line Reclassification Summary Report**

**Statement:** BALANCE SHEET  
**Entity:** 2000 - Department of the Treasury

**Fiscal Year:** 2010  
**Reported in:** MILLIONS

**Period:** SEPTEMBER  
**Decimal Point:** ZERO

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Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
17	Investments in Government Sponsored Enterprises		A	D	N	109,216	64,679
						Variance: 0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Investment in Government sponsored enterprises (GSEs)		N	109,216	64,679	64,679	0
<b>Total:</b>			109,216	64,679	64,679	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
18	Investments in International Financial Institutions		A	D	N	5,580	5,575
						Variance: 0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Other Assets		N	5,580	5,575	5,575	0
<b>Total:</b>			5,580	5,575	5,575	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
19	Other Investments and Related Interest		A	D	N	12,639	13,565
						Variance: 0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Debt and Equity Securities		N	12,639	13,565	13,565	0
<b>Total:</b>			12,639	13,565	13,565	0

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

11/16/2010 12:39:45

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<b>Line</b>	<b>Agency Line Description</b>	<b>Status</b>	<b>Account Type</b>	<b>NB</b>	<b>F/N</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>
20	Credit Program Receivables and Direct Loans, Net		A	D	N	186,396	184,460
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

<b>Closing Package Line Description</b>	<b>Status</b>	<b>F/N</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line Item Changes</b>
Loans Receivable and mortgage backed securities		N	186,396	184,460	219,170	(34,710)
<b>Total:</b>			186,396	184,460	219,170	(34,710)

<b>Line</b>	<b>Agency Line Description</b>	<b>Status</b>	<b>Account Type</b>	<b>NB</b>	<b>F/N</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>
21	Loans and Interest Receivable		A	D	N	124	127
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

<b>Closing Package Line Description</b>	<b>Status</b>	<b>F/N</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line Item Changes</b>
Loans Receivable and mortgage backed securities		N	124	127	168	(41)
<b>Total:</b>			124	127	168	(41)

<b>Line</b>	<b>Agency Line Description</b>	<b>Status</b>	<b>Account Type</b>	<b>NB</b>	<b>F/N</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>
22	Reserve Position in International Monetary Fund		A	D	N	12,938	13,469
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

<b>Closing Package Line Description</b>	<b>Status</b>	<b>F/N</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line Item Changes</b>
Cash and Other Monetary Assets		N	12,938	13,469	13,469	0
<b>Total:</b>			12,938	13,469	13,469	0

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

11/16/2010 12:39:45

**GF003G-Closing Package Line Reclassification Summary Report**

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**Fiscal Year:** 2010  
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Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
23	Tax, Other and Related Interest Receivables, Net		A	D	N	36,976	30,408
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Accounts and Taxes Receivable		N	36,976	30,408	30,408	0
<b>Total:</b>			36,976	30,408	30,408	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
24	Beneficial Interest in Trust	I	A	D	N		
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Other Assets		N	0	0	23,472	(23,472)
<b>Total:</b>			0	0	23,472	(23,472)

Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
25	Inventory and Related Property, Net		A	D	N	697	598
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Inventory and Related Property		N	697	598	598	0
<b>Total:</b>			697	598	598	0

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

11/16/2010 12:39:45

**GF003G-Closing Package Line Reclassification Summary Report**

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Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
26	Property, Plant and Equipment, Net		A	D	N	2,031	2,036
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Property, Plant and Equipment		N	2,031	2,036	2,036	0
<b>Total:</b>			2,031	2,036	2,036	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
27	Beneficial Interest in Trust		A	D	N	20,805	23,472
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Beneficial Interest in Trust		N	20,805	23,472	0	23,472
<b>Total:</b>			20,805	23,472	0	23,472

Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
28	Other Assets		A	D	N	13	9
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Other Assets		N	13	9	9	0
<b>Total:</b>			13	9	9	0

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

11/16/2010 12:39:45

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Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
33	Federal Debt and Interest Payable		L	C	F	4,587,802	4,403,080
						Variance: 0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Interest Payable		F	48,546	49,409	49,409	0
Federal Debt		F	4,539,256	4,353,671	4,353,671	0
<b>Total:</b>			(4,587,802)	(4,403,080)	(4,403,080)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
34	Other Debt and Interest Payable		L	C	F	10,358	12,060
						Variance: 0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Interest Payable		F	119	139	139	0
Federal Debt		F	10,239	11,921	11,921	0
<b>Total:</b>			(10,358)	(12,060)	(12,060)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
35	Due to the General Fund		L	C	F	1,414,252	1,263,128
						Variance: 0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Other Liabilities (without reciprocals)		F	0	0	1,263,128	(1,263,128)
Liability to the General Fund for custodial and other non-entity assets		F	1,414,252	1,263,128	0	1,263,128
<b>Total:</b>			(1,414,252)	(1,263,128)	(1,263,128)	0

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

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<b>Line</b>	<b>Agency Line Description</b>	<b>Account Type</b>	<b>NB</b>	<b>F/N</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>
35	Due to the General Fund	L	C	F	1,414,252	1,263,128

<b>Line</b>	<b>Agency Line Description</b>	<b>Status</b>	<b>Account Type</b>	<b>NB</b>	<b>F/N</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>
36	Other Intra-governmental Liabilities		L	C	F	366	425
					<b>Variance:</b>	0	0

**Closing Package Line Reclassification**

<b>Closing Package Line Description</b>	<b>Status</b>	<b>F/N</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line Item Changes</b>
Accounts Payable		F	108	98	98	0
Interest Payable		F	0	(3)	(3)	0
Benefit Program Contributions Payable		F	226	215	215	0
Advances from Others and Deferred Credits		F	34	40	40	0
Other Liabilities (without reciprocals)		F	(2)	75	75	0
<b>Total:</b>			(366)	(425)	(425)	0

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

11/16/2010 12:39:45

**GF003G-Closing Package Line Reclassification Summary Report**

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Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
38	Federal Debt and Interest Payable		L	C	N	9,035,929	7,559,305
						Variance: 0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Federal Debt Securities Held by the Public		N	9,035,929	7,559,305	7,559,305	0
<b>Total:</b>			(9,035,929)	(7,559,305)	(7,559,305)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
39	Certificates Issued to the Federal Reserve		L	C	N	5,200	5,200
						Variance: 0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Other Liabilities		N	5,200	5,200	5,200	0
<b>Total:</b>			(5,200)	(5,200)	(5,200)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
40	Allocation of Special Drawing Rights		L	C	N	54,958	55,953
						Variance: 0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Other Liabilities		N	54,958	55,953	55,953	0
<b>Total:</b>			(54,958)	(55,953)	(55,953)	0



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

11/16/2010 12:39:45

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Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
41	Gold Certificates Issued to Federal Reserve		L	C	N	11,037	11,037
						Variance: 0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Other Liabilities		N	11,037	11,037	11,037	0
<b>Total:</b>			(11,037)	(11,037)	(11,037)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
42	Refunds Payables		L	C	N	4,146	4,040
						Variance: 0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Accounts Payable		N	4,146	4,040	4,040	0
<b>Total:</b>			(4,146)	(4,040)	(4,040)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
43	D.C. Pension and Judicial Retirement Actuarial Liability		L	C	N	9,743	9,049
						Variance: 0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Other Liabilities		N	9,743	9,049	9,049	0
<b>Total:</b>			(9,743)	(9,049)	(9,049)	0

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

11/16/2010 12:39:45

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<b>Line</b>	<b>Agency Line Description</b>	<b>Status</b>	<b>Account Type</b>	<b>NB</b>	<b>F/N</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>
44	Liabilities to Government Sponsored Enterprises		L	C	N	359,900	91,937
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

<b>Closing Package Line Description</b>	<b>Status</b>	<b>F/N</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line Item Changes</b>
Liabilities to Government Sponsored Enterprises		N	359,900	91,937	91,937	0
<b>Total:</b>			(359,900)	(91,937)	(91,937)	0

<b>Line</b>	<b>Agency Line Description</b>	<b>Status</b>	<b>Account Type</b>	<b>NB</b>	<b>F/N</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>
45	Other Liabilities		L	C	N	4,470	3,331
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

<b>Closing Package Line Description</b>	<b>Status</b>	<b>F/N</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line Item Changes</b>
Accounts Payable		N	1,213	638	638	0
Federal Employee and Veteran Benefits Payable		N	601	576	576	0
Other Liabilities		N	2,631	2,095	2,095	0
Insurance and Guarantee Program Liabilities		N	25	22	22	0
<b>Total:</b>			(4,470)	(3,331)	(3,331)	0

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

11/16/2010 12:39:45

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Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
49	Unexpended Appropriations - Earmarked Funds		E	C	B	200	200
						<b>Variance:</b>	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Net Position-Earmarked Funds		B	200	200	200	0
<b>Total:</b>			(200)	(200)	(200)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
50	Unexpended Appropriations - All Other Funds		E	C	B	400,357	454,944
						<b>Variance:</b>	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Net Position-Non-Earmarked Funds		B	400,357	454,944	454,944	0
<b>Total:</b>			(400,357)	(454,944)	(454,944)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
51	Cumulative Results of Operations - Earmarked Funds		E	C	B	41,426	41,653
						<b>Variance:</b>	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Net Position-Earmarked Funds		B	41,426	41,653	41,653	0
<b>Total:</b>			(41,426)	(41,653)	(41,653)	0

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

**GF003G-Closing Package Line Reclassification Summary Report**

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<b>Line</b>	<b>Agency Line Description</b>	<b>Status</b>	<b>Account Type</b>	<b>NB</b>	<b>F/N</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>
52	Cumulative Results of Operations - All Other Funds		E	C	B	(340,887)	(68,741)
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

<b>Closing Package Line Description</b>	<b>Status</b>	<b>F/N</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line Item Changes</b>
Net Position-Non-Earmarked Funds		B	(340,887)	(68,741)	(68,741)	0
<b>Total:</b>			340,887	68,741	68,741	0

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

11/16/2010 12:39:45

**GF003G-Closing Package Line Reclassification Summary Report**

**Statement:** STATEMENT OF NET COST  
**Entity:** 2000 - Department of the Treasury

**Fiscal Year:** 2010  
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Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
41	Total Gross Costs		GC	D	B	757,352	619,347
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Interest on Debt Held by the Public		N	214,796	189,148	189,148	0
Imputed Costs		F	1,008	794	794	0
Buy/Sell Costs		F	1,642	1,635	1,635	0
Benefit Program Costs		F	2,119	1,960	1,960	0
Federal Securities Interest Expense		F	198,597	191,997	191,997	0
Borrowing and Other Interest Expense		F	8,192	6,534	6,534	0
Non-Federal Gross Cost		N	330,178	227,278	227,278	0
Other Expenses (without reciprocals)		F	0	1	1	0
Gain/Loss from changes in actuarial assumptions		N	820	0	0	0
<b>Total:</b>			757,352	619,347	619,347	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
42	Total Earned Revenues		ER	C	B	98,511	96,415
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Buy/Sell Revenue		F	219	1,371	1,371	0
Borrowings Gains		F	160	2,497	2,497	0
Borrowing and Other Interest Revenue (Exchange)		F	24,181	16,630	16,630	0
Non-Federal Earned Revenue		N	73,951	77,066	77,066	0
Other Revenue (without reciprocals)		F	0	(1,149)	(1,149)	0

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

**GF003G-Closing Package Line Reclassification Summary Report**

**Statement:** STATEMENT OF NET COST  
**Entity:** 2000 - Department of the Treasury

**Fiscal Year:** 2010  
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**Period:** SEPTEMBER  
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<b>Line</b>	<b>Agency Line Description</b>	<b>Account Type</b>	<b>NB</b>	<b>F/N</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>
42	Total Earned Revenues	ER	C	B	98,511	96,415
<b>Total:</b>					(98,511)	(96,415)
						0

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

11/16/2010 12:39:45

**GF003G-Closing Package Line Reclassification Summary Report**

**Statement:** STATEMENT OF CHANGES IN NET POSITION  
**Entity:** 2000 - Department of the Treasury

**Fiscal Year:** 2010  
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Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
2	Beginning Balance		BN	C	B	(27,088)	37,743
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Beginning Net Position		B	(27,088)	37,743	37,743	0
<b>Total:</b>			27,088	(37,743)	(37,743)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
4	Appropriations Used		F	C	B	502,439	668,153
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Other budgetary financing sources		F	502,439	668,153	668,153	0
<b>Total:</b>			(502,439)	(668,153)	(668,153)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
5	Non-exchange Revenue		F	C	B	281	493
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Other Taxes and Receipts		N	57	493	493	0
Other budgetary financing sources		F	224	0	0	0
<b>Total:</b>			(281)	(493)	(493)	0

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

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<b>Line</b>	<b>Agency Line Description</b>	<b>Status</b>	<b>Account Type</b>	<b>NB</b>	<b>F/N</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>
6	Donations and Forfeitures of Cash and Cash Equivalents		F	C	N	324	257
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

<b>Closing Package Line Description</b>	<b>Status</b>	<b>F/N</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line Item Changes</b>
Other Taxes and Receipts		N	324	257	257	0
<b>Total:</b>			(324)	(257)	(257)	0

<b>Line</b>	<b>Agency Line Description</b>	<b>Status</b>	<b>Account Type</b>	<b>NB</b>	<b>F/N</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>
7	Transfers In/Out without Reimbursement		F	C	F	(14)	(21)
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

<b>Closing Package Line Description</b>	<b>Status</b>	<b>F/N</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line Item Changes</b>
Expenditure transfers-in of financing sources		F	0	10	10	0
Nonexpenditure Transfers-out of unexpended appropriations and financing sources		F	0	5	5	0
Appropriation of unavailable special or trust fund receipts Transfers-out		F	14	26	26	0
<b>Total:</b>			14	21	21	0



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

11/16/2010 12:39:45

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Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
8	Other Budgetary Financing Sources		F	C	B	12	12
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Other budgetary financing sources		F	12	12	12	0
<b>Total:</b>			(12)	(12)	(12)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
10	Donations and Forfeitures of Property		F	C	N	319	127
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Other Taxes and Receipts		N	319	127	127	0
<b>Total:</b>			(319)	(127)	(127)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
11	Accrued Interest & Discount on the Debt		F	C	F	11,086	6,027
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Other budgetary financing sources		F	11,086	6,027	6,027	0
<b>Total:</b>			(11,086)	(6,027)	(6,027)	0

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

11/16/2010 12:39:45

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Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
12	Transfers In/Out without Reimbursement		F	C	F	(42)	(36)
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Transfers-in Without Reimbursement		F	(1)	(5)	(5)	0
Transfers-out Without Reimbursement		F	41	31	31	0
<b>Total:</b>			42	36	36	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
13	Imputed Financing Sources		F	C	F	1,008	793
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Imputed Financing Source		F	1,008	793	793	0
<b>Total:</b>			(1,008)	(793)	(793)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
14	Transfers to the General Fund and Other		F	C	B	(128,945)	(217,704)
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Other Taxes and Receipts		N	313	447	447	0
Other non-budgetary financing sources		F	0	(187,992)	(187,992)	0
Other budgetary financing sources		F	(35,993)	(30,159)	(30,159)	0
Accrual for Non-entity Amounts to be		F	93,265	0	0	0

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

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<b>Line</b>	<b>Agency Line Description</b>	<b>Account Type</b>	<b>NB</b>	<b>F/N</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>
14	Transfers to the General Fund and Other Collected and Transferred to the General Fund	F	C	B	(128,945)	(217,704)
<b>Total:</b>					128,945	217,704
						0

<b>Line</b>	<b>Agency Line Description</b>	<b>Status</b>	<b>Account Type</b>	<b>NB</b>	<b>F/N</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>
21	Beginning Balance		BN	C	B	455,144	271,968
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

<b>Closing Package Line Description</b>	<b>Status</b>	<b>F/N</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line Item Changes</b>
Beginning Net Position		B	455,144	271,968	271,968	0
<b>Total:</b>			(455,144)	(271,968)	(271,968)	0

<b>Line</b>	<b>Agency Line Description</b>	<b>Status</b>	<b>Account Type</b>	<b>NB</b>	<b>F/N</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>
23	Appropriations Received		F	C	B	456,970	855,762
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

<b>Closing Package Line Description</b>	<b>Status</b>	<b>F/N</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line Item Changes</b>
Appropriations received as adjusted (rescissions and other adjustments)		F	456,970	855,762	855,762	0
<b>Total:</b>			(456,970)	(855,762)	(855,762)	0

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

11/16/2010 12:39:45

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Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
24	Appropriations Transferred In/Out		F	C	B	92	11
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Nonexpenditure transfers-in of unexpended appropriations and financing sources		F	92	11	11	0
<b>Total:</b>			(92)	(11)	(11)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
25	Other Adjustments		F	C	B	(9,210)	(4,444)
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Appropriations received as adjusted (rescissions and other adjustments)		F	(9,210)	(4,444)	(4,444)	0
<b>Total:</b>			9,210	4,444	4,444	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
26	Appropriations Used		F	C	B	(502,439)	(668,153)
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Other budgetary financing sources		F	(502,439)	(668,153)	(668,153)	0
<b>Total:</b>			502,439	668,153	668,153	0

**U.S. Department of the Treasury  
Financial Management Service  
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Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
3	Individual Income and FICA Taxes		F	C	N	1,988,760	2,036,557
						Variance: 0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Individual Income Tax and Tax Withholdings		N	1,988,760	2,036,557	2,036,557	0
<b>Total:</b>			(1,988,760)	(2,036,557)	(2,036,557)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
4	Corporate Income Taxes		F	C	N	277,937	225,482
						Variance: 0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Corporation Income Taxes		N	277,937	225,482	225,482	0
<b>Total:</b>			(277,937)	(225,482)	(225,482)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
5	Estate and Gift Taxes		F	C	N	19,751	24,677
						Variance: 0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Estate and Gift Taxes		N	19,751	24,677	24,677	0
<b>Total:</b>			(19,751)	(24,677)	(24,677)	0

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

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Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
6	Excise Taxes		F	C	N	70,946	67,248
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Excise Taxes		N	70,946	67,248	67,248	0
<b>Total:</b>			(70,946)	(67,248)	(67,248)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
7	Railroad Retirement Taxes		F	C	N	4,648	4,711
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Other Taxes and Receipts		N	4,648	4,711	4,711	0
<b>Total:</b>			(4,648)	(4,711)	(4,711)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
8	Unemployment Taxes		F	C	N	6,543	6,765
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Unemployment Taxes		N	6,543	6,765	6,765	0
<b>Total:</b>			(6,543)	(6,765)	(6,765)	0

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

11/16/2010 12:39:45

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Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
9	Deposit of Earnings, Federal Reserve System		F	C	N	75,845	34,318
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Other Taxes and Receipts		N	75,845	34,318	34,318	0
<b>Total:</b>			(75,845)	(34,318)	(34,318)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
10	Fines, Penalties, Interest & Other Revenue		F	C	B	1,880	1,929
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Other Taxes and Receipts		N	463	1,929	1,929	0
Other taxes and receipts		F	12	0	0	0
Other budgetary financing sources		F	1,405	0	0	0
<b>Total:</b>			(1,880)	(1,929)	(1,929)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
13	Less Refunds		F	C	N	(469,937)	(437,972)
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Individual Income Tax and Tax Withholdings		N	(371,306)	(339,629)	(339,629)	0
Other Taxes and Receipts		N	(1)	(3)	(3)	0
Corporation Income Taxes		N	(96,186)	(95,200)	(95,200)	0

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Financial Management Service  
Governmentwide Financial Report System**

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<b>Line</b>	<b>Agency Line Description</b>		<b>Account Type</b>	<b>NB</b>	<b>F/N</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>
13	Less Refunds		F	C	N	(469,937)	(437,972)
	Excise Taxes	N				(1,426)	(1,783)
	Estate and Gift Taxes	N				(925)	(1,248)
	Unemployment Taxes	N				(93)	(109)
<b>Total:</b>						469,937	437,972

<b>Line</b>	<b>Agency Line Description</b>	<b>Status</b>	<b>Account Type</b>	<b>NB</b>	<b>F/N</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>
18	Beneficial Interest in Trust		F	C	N	(2,666)	23,472
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

<b>Closing Package Line Description</b>	<b>Status</b>	<b>F/N</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line Item Changes</b>
Other Taxes and Receipts		N	(2,666)	0	0	0
Miscellaneous Earned Revenue		N	0	23,472	23,472	0
<b>Total:</b>			2,666	(23,472)	(23,472)	0

<b>Line</b>	<b>Agency Line Description</b>	<b>Status</b>	<b>Account Type</b>	<b>NB</b>	<b>F/N</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>
19	Accrual Adjustment		F	C	N	6,539	(1,097)
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

<b>Closing Package Line Description</b>	<b>Status</b>	<b>F/N</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line Item Changes</b>
Individual Income Tax and Tax Withholdings		N	0	(1,000)	(1,000)	0
Other Taxes and Receipts		N	0	(97)	(97)	0
Excise Taxes		N	71	0	0	0
Accrual for Non-entity Amounts to be		F	(6,468)	0	0	0



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Financial Management Service  
Governmentwide Financial Report System**

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19	Accrual Adjustment Collected and Transferred to the General Fund	F	C	N	6,539	(1,097)
<b>Total:</b>					1,097	0

<b>Line</b>	<b>Agency Line Description</b>	<b>Status</b>	<b>Account Type</b>	<b>NB</b>	<b>F/N</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>
25	Amounts Provided to Fund Non Federal Entities		CF	D	B	387	487
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

<b>Closing Package Line Description</b>	<b>Status</b>	<b>F/N</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line Item Changes</b>
Other Taxes and Receipts		N	(387)	0	0	0
Excise Taxes		N	0	(487)	(487)	0
<b>Total:</b>			387	487	487	0

<b>Line</b>	<b>Agency Line Description</b>	<b>Status</b>	<b>Account Type</b>	<b>NB</b>	<b>F/N</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>
26	Amounts Provided to Fund the Federal Government		CF	D	B	1,975,986	1,963,228
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

<b>Closing Package Line Description</b>	<b>Status</b>	<b>F/N</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line Item Changes</b>
Expenditure Transfers-out of financing sources		F	74	(61)	(61)	0
Other budgetary financing sources		F	(361)	(1,963,289)	(1,963,289)	0
Non-Entity Collections Transferred to the General Fund		F	1,975,551	0	0	0

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

**GF003G-Closing Package Line Reclassification Summary Report**

**Statement:** CUSTODIAL ACTIVITY  
**Entity:** 2000 - Department of the Treasury

**Fiscal Year:** 2010  
**Reported in:** MILLIONS

**Period:** SEPTEMBER  
**Decimal Point:** ZERO

Amounts reported as normal/(abnormal) balances.  
I = Inactive Line

Line	Agency Line Description	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
26	Amounts Provided to Fund the Federal Government	CF	D	B	1,975,986	1,963,228
<b>Total:</b>					1,975,986	1,963,228

Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
29	Non-cash revenue - Beneficial Interest in Trust		CF	D	B	(2,666)	23,472
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Other budgetary financing sources		F	0	(23,472)	(23,472)	0
Non-Entity Collections Transferred to the General Fund		F	(2,666)	0	0	0
<b>Total:</b>			(2,666)	23,472	23,472	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2010-SEPTEMBER	2009-SEPTEMBER
30	Accrual Adjustment		CF	D	B	6,539	(1,097)
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2010-SEPTEMBER	2009-SEPTEMBER	Previously Reported	Line Item Changes
Individual Income Tax and Tax Withholdings		N	0	1,000	1,000	0
Other Taxes and Receipts		N	0	97	97	0
Excise Taxes		N	(71)	0	0	0

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<b>Line</b>	<b>Agency</b>	<b>Line Description</b>	<b>Account Type</b>	<b>NB</b>	<b>F/N</b>	<b>2010-SEPTEMBER</b>	<b>2009-SEPTEMBER</b>
30		Accrual Adjustment	CF	D	B	6,539	(1,097)
	F	Accrual for Non-entity Amounts to be Collected and Transferred to the General Fund			0	0	0
<b>Total:</b>					(1,097)	(1,097)	0