
Office of Inspector General

Audit Report

QUALITY CONTROL REVIEW OF AUDITED CLOSING PACKAGE FINANCIAL STATEMENTS FOR FISCAL YEARS 2015 AND 2014

Department of Transportation

Report Number: QC-2016-009

Date Issued: November 19, 2015





Memorandum

**U.S. Department of
Transportation**

Office of the Secretary
of Transportation
Office of Inspector General

Subject: **ACTION:** Quality Control Review of Audited
Closing Package Financial Statements for
Fiscal Years 2015 and 2014
Department of Transportation
Report Number: QC-2016-009

Date: November 19, 2015

From: Louis C. King 
Assistant Inspector General for Financial and
Information Technology Audits

Reply to
Attn. of: JA-20

To: David J. Rivait
Deputy Chief Financial Officer

We respectfully submit our report on the quality control review (QCR) of the Department of Transportation's (DOT) audited Closing Package Financial Statements¹ for fiscal years 2015 and 2014.

KPMG LLP completed the audit of DOT's Closing Package Financial Statements for fiscal years 2015 and 2014, under contract to the Office of Inspector General (see attachment 1). KPMG concluded that the Closing Package Financial Statements (see attachment 2) present fairly, in all material respects, DOT's financial position as of September 30, 2015, and September 30, 2014, and its net costs and changes in net position for the years then ended in accordance with U.S. generally accepted accounting principles.

KPMG identified one material weakness in internal controls over financial reporting for the Closing Package Financial Statements. Specifically, DOT omitted certain contingencies (note 18) and heritage assets (note 26) from module GF006-FR, All Notes Report. These omissions were corrected prior to the submission of the Closing Package Financial Statements to the Department of Treasury.

¹ DOT's Closing Package Financial Statements are the audited annual financial statement data submitted to the Department of Treasury for inclusion in the United States Government's annual Financial Report.

KPMG's tests of compliance with certain provisions of the Treasury Financial Manual Chapter 4700 disclosed no instances of noncompliance or other matters that are required to be reported under generally accepted Government auditing standards or OMB Bulletin 15-02, "Audit Requirements for Federal Financial Statements."

We performed a QCR of KPMG's report and related documentation. Our QCR, as differentiated from an audit performed in accordance with generally accepted Government auditing standards, was not intended for us to express, and we do not express, an opinion on DOT's Closing Package Financial Statements or conclusions about the effectiveness of internal controls and compliance or other matters. KPMG is responsible for its report dated November 17, 2015, and the conclusions expressed in that report. However, our QCR disclosed no instances in which KPMG did not comply, in all material respects, with generally accepted Government auditing standards.

KPMG made two recommendations to strengthen DOT's internal controls over financial reporting for the Closing Package Financial Statements. DOT officials concurred with KPMG's finding and recommendations, and committed to updating controls over financial reporting and to ensure that notes accompanying its Closing Packages are accurately prepared. In accordance with DOT Order 8000.1C, the corrective actions taken in response to the findings are subject to follow up.

We appreciate the cooperation and assistance of the Office of Financial Management and KPMG. If we can answer any questions or be of any further assistance, please call me at (202) 366-1407, or George Banks, Program Director, at (410) 962-1729.

Attachments (2)

#



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

Independent Auditors' Report

Secretary and Inspector General
 U.S. Department of Transportation:

Report on the Closing Package Financial Statements

We have audited the accompanying Closing Package Financial Statement Report of the U.S. Department of Transportation ("Department" or "DOT"), which comprise the Closing Package Financial Statement Report – Balance Sheet as of September 30, 2015 and 2014, and the related Closing Package Financial Statement Reports – Statement of Net Cost and Statement of Changes in Net Position for the years then ended, and the related Financial Report (FR) Notes Reports (except for the information in the FR Notes Reports entitled "Threshold"); the accompanying Additional Note No. 30; the accompanying Trading Partner Summary Note Report – Balance Sheets as of September 30, 2015 and 2014; and the related Trading Partner Summary Note Reports – Statement of Net Cost and Statement of Changes in Net Position for the years then ended (hereinafter referred to as the "closing package financial statements").

Management's Responsibility for the Closing Package Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these closing package financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Bulletin No. 15-02, *Audit Requirements for Federal Financial Statements*. Those standards and OMB Bulletin No. 15-02 require that we plan and perform the audit to obtain reasonable assurance about whether the closing package financial statements are free from material misstatement.

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



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

Opinion on the Closing Package Financial Statements

In our opinion, the closing package financial statements referred to above present fairly, in all material respects, the financial position of the U.S. Department of Transportation as of September 30, 2015 and 2014, and its net costs and changes in net position for the years then ended in accordance with U.S. generally accepted accounting principles.

Emphasis of Matter

We draw attention to Note No. 30 to the closing package financial statements, which describes that the accompanying closing package financial statements were prepared to comply with requirements of the U.S. Department of the Treasury's *Treasury Financial Manual* (TFM) Volume 1, Part 2, Chapter 4700 (TFM Chapter 4700) for the purpose of providing financial information to the U.S. Department of the Treasury and the U.S. Government Accountability Office (GAO) to use in preparing and auditing the *Financial Report of the U.S. Government*, and are not intended to be a complete presentation of the consolidated balance sheets of the Department as of September 30, 2015 and 2014, and the related consolidated statements of net cost, and changes in net position, and combined statements of budgetary resources (hereinafter referred to as the "general-purpose financial statements") for the years then ended. Our opinion is not modified with respect to this matter.

As discussed in Note 30U, the Highway Trust Fund and the Airport and Airway Trust Fund are primary sources of funding for the Department. The contract authority for the Federal Highway Administration, Federal Transit Administration, Federal Motor Carrier Safety Administration, and the National Highway Traffic Safety Administration, and the authority to collect and deposit excise taxes into and make expenditures from the Highway Trust Fund expires on November 20, 2015. The Federal Aviation Administration's contract authority and the authority to collect and deposit excise taxes into and make expenditures from the Airport and Airway Trust Fund expires on March 31, 2016. Our opinion is not modified with respect to these matters.

Other Matters

Opinion on the General-Purpose Financial Statements

We have audited, in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and OMB Bulletin No. 15-02, the general-purpose financial statements of the U.S. Department of Transportation as of and for the years ended September 30, 2015 and 2014, and our report thereon, dated November 12, 2015, expressed an unmodified opinion on those financial statements.

Required Supplementary Information

U.S. generally accepted accounting principles require that the information in Other Data Report Nos. 1, 8, 9, 14, 17, and 18, except for the information included in the Other Data Info Section C – Tax Gap of Other Data Report No. 1, Other Text Data Section A of Other Data Report No. 1, and the information in the Other Data Report No. 8 entitled "Threshold" (which are discussed below), be presented to supplement the basic closing package financial statements. Such information, although not a part of the basic closing package financial statements, is required by the Federal Accounting Standards Advisory Board who considers it to be an essential part of financial reporting for placing the basic closing package financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally



accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic closing package financial statements, and other knowledge we obtained during our audits of the basic closing package financial statements. Although our opinion on the basic closing package financial statements is not affected, Other Data Report Nos. 9, 17, and 18 contain material departures from the prescribed guidelines because the information included in these Other Data Reports present the required information for the *Financial Report of the U.S. Government* and not the required information for the Department's financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Other Information

Our audits were conducted for the purpose of forming an opinion on the closing package financial statements as a whole. The information included in the Other Data Report Nos. 15 and 16; the information included in the Other Data Info Section C – Tax Gap of Other Data Report No. 1; the information included in the Other Text Data Section A of Other Data Report No. 1; the information entitled "Threshold" in the Other Data Report No. 8 and the information entitled "Threshold" in FR Notes Report Nos. 3, 4A, 4B, 5, 6, 8, 9, 15, and 19; the information in the Closing Package Line Reclassification Summary Report – Balance Sheet; and the information in the Closing Package Line Reclassification Summary Reports – Statement of Net Cost and Statement of Changes in Net Position are presented for purposes of additional analysis in accordance with TFM Chapter 4700 and are not a required part of the closing package financial statements. Such information has not been subjected to the auditing procedures applied in the audits of the closing package financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards* and OMB Bulletin No. 15-02, we have also issued a combined auditors' report dated November 12, 2015 which presents our opinion on the Department's general-purpose financial statements; our consideration of the Department's internal control over financial reporting; and the results of our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters that are required to be reported under *Government Auditing Standards*. That report should be read in conjunction with this report in considering the results of our audits of the closing package financial statements. Our audit of the general-purpose financial statements as of and for the year ended September 30, 2015 disclosed the following material weakness, significant deficiency, and compliance and other matters.



Material Weakness

- A. Lack of Sufficient General Information Technology Controls at the Federal Transit Administration

Significant Deficiency

- B. Lack of Sufficient Controls over Grant Accrual

Compliance and Other Matters

- C. Noncompliance with the Anti-Deficiency Act
D. Noncompliance with the Federal Financial Management Improvement Act of 1996 (FFMIA)

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

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

Our consideration of internal control for the closing package financial statements was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described below, we identified certain deficiencies in internal control that we consider to be a material weakness.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described below to be a material weakness.

Background/Criteria

DOT is required to prepare the Closing Package Financial Statement Report in accordance with the TFM Chapter 4700 and the GF006 FR Notes Report is a required part of the Closing Package Financial Statement Report.

Cause

Controls are not operating effectively over financial reporting for the closing package financial statements to ensure that the accompanying notes to the Closing Package are accurately prepared in accordance with the instructions contained in TFM Chapter 4700.

Condition

During our FY15 audit, we identified a deficiency in internal control over financial reporting for the closing package financial statements, module GF006-FR All Notes Report that we consider to be a material weakness. Specifically, we identified the following omissions related to contingencies (note 18) and heritage assets (note 26):

- Current year reasonably possible contingency related to environmental litigation, claims, and assessments of \$227.3 million;



- Current year and prior year reasonably possible contingencies related to FHWA advance construction projects of \$50.4 billion and \$46 billion, respectively;
- Current year and prior year reasonably possible contingencies related to FTA full funding agreements of \$1.7 billion and \$1.8 billion, respectively; and,
- Current year heritage assets physical units of 1 for Washington Union Station, 1 for Nuclear Ship Savannah, and 35 buildings and structures.

Recommendation

We recommend that DOT improve controls over financial reporting for the closing package financial statements to ensure that the accompanying notes to the Closing Package are accurately prepared in accordance with the instructions contained in TFM Chapter 4700. Internal control improvements should also ensure an appropriate supervisory review of the Closing Package prior to “lock down” with the Department of the Treasury.

Management’s Response

DOT concurs with the finding and recommendations. DOT will review and update our controls over financial reporting to ensure that the accompanying notes to the Closing Package are accurately prepared in accordance with the instructions contained in TFM Chapter 4700. The estimated completion date is October 31, 2016.

Compliance and Other Matters Specific to the Closing Package Financial Statements

As part of obtaining reasonable assurance about whether the Department’s closing package financial statements are free from material misstatement, we also performed tests of its compliance with certain provisions of TFM Chapter 4700, noncompliance with which could have a direct and material effect on the determination of the closing package financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit of the closing package financial statements, and accordingly, we do not express such an opinion. The results of our tests of compliance with TFM Chapter 4700 disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* or OMB Bulletin No. 15-02.

Department’s Responses to Findings

The Department’s responses to the findings identified in our audit and presented herein were not subjected to the auditing procedures applied in the audit of the closing package financial statements and, accordingly, we express no opinion on the responses.

Purpose of the Other Reporting Required by Government Auditing Standards

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

KPMG LLP

Washington, D.C.
November 17, 2015

U.S Department of the Treasury
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11-17-2015 13:40:43

GF003F-Closing Package Financial Statement Report

Statement: BALANCE SHEET

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 6900-Department of Transportation

Reported In: THOUSANDS

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	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported
Advances to others and prepayments (RC 23)		50,884	71,474	71,474
Other assets (without reciprocals) (RC 29) "G"		0	0	0
Other assets (without reciprocals) (RC 29) "Z"		0	0	0
Other assets (without reciprocals) (RC 29)		0	0	0
Asset for Agency's custodial and non-entity liabilities (RC 46)		0	0	0
Other assets (RC 30) "F"		0	0	0
Other assets (RC 30) "G"		0	0	0
Other assets (RC 30)		0	0	0
Total Federal Assets		57,088,145	63,233,462	63,233,462
Total Assets		80,881,362	86,743,685	86,743,685
Liabilities:				
Non-federal				
Accounts payable		(420,445)	(527,837)	(527,837)
Federal debt securities held by the public and accrued interest		0	0	0
Federal employee and veteran benefits payable		(1,028,014)	(1,116,290)	(1,116,290)
Environmental and disposal liabilities		(1,118,668)	(1,165,195)	(1,165,195)
Benefits due and payable		0	0	0
Loan guarantee liabilities		(105,985)	(147,693)	(147,693)

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11-17-2015 13:40:43

GF003F-Closing Package Financial Statement Report

Statement: BALANCE SHEET

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 6900-Department of Transportation

Reported In: THOUSANDS

Decimal Point: ZERO

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Closing Line item	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported
Liabilities to GSEs (for use by Treasury only)		0	0	0
Insurance and guarantee program liabilities		0	0	0
Other liabilities		(7,386,042)	(7,429,756)	(7,429,756)
Total Non-Federal Liabilities		(10,059,154)	(10,386,771)	(10,386,771)
Federal				
Accounts payable (RC 22)		(9,503)	(12,116)	(12,116)
Accounts payable, capital transfers (RC 12)		0	0	0
Federal debt (RC 01)		0	0	0
Interest payable (RC 02)		0	0	0
Loans payable (RC 17)		(8,972,231)	(8,185,001)	(8,185,001)
Transfers payable (RC 27)		(1,182)	(13)	(13)
Benefit program contributions payable (RC 21)		(243,896)	(240,244)	(240,244)
Advances from others and deferred credits (RC 23)		(759,114)	(942,757)	(942,757)
Liability to the General Fund for custodial and other non-entity assets (RC 46)		(423,104)	(685,961)	(685,961)
Other liabilities (without reciprocals) (RC 29)		(15,830)	(4,109)	(4,109)
Other liabilities (without reciprocals) (RC 29) "G"		0	0	0

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11-17-2015 13:40:43

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Statement: BALANCE SHEET

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 6900-Department of Transportation

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Closing Line item	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported
Liability for Fund Balance with Treasury (RC 40)		0	0	0
Other liabilities (RC 30) "F"		0	0	0
Other liabilities (RC 30) "G"		0	0	0
Other liabilities (RC 30)		0	0	0
Total Federal Liabilities		(10,424,860)	(10,070,201)	(10,070,201)
Total Liabilities		(20,484,014)	(20,456,972)	(20,456,972)
Net Position:				
Net Position - Funds From Dedicated Collections		(25,158,574)	(28,534,096)	(28,534,096)
Net Position - Funds From Dedicated Collections "F"	I	0	0	0
Net Position - Funds From Dedicated Collections "G"	I	0	0	0
Net Position - Funds From Dedicated Collections "Z"	I	0	0	0
Net Position - Funds From Dedicated Collections		(25,158,574)	(28,534,096)	(28,534,096)
Net Position - Funds other than those from Dedicated Collections "F"	I	0	0	0
Net Position - Funds other than those from Dedicated Collections		(35,238,774)	(37,752,617)	(37,752,617)
Net Position - Funds other than those from Dedicated Collections "G"	I	0	0	0

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11-17-2015 13:40:43

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Statement: BALANCE SHEET

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 6900-Department of Transportation

Reported In: THOUSANDS

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

I = Inactive Line

Closing Line item	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported
Net Position - Funds other than those from Dedicated Collections "Z"	I	0	0	0
Net Position - Funds other than those from Dedicated Collections		(35,238,774)	(37,752,617)	(37,752,617)
Total Net Position		(60,397,348)	(66,286,713)	(66,286,713)
Total Liabilities and Net Position		(80,881,362)	(86,743,685)	(86,743,685)

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11-17-2015 13:40:43

GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 6900-Department of Transportation

Reported In: THOUSANDS

Decimal Point: ZERO

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

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Closing Line item	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported
Gross Cost:				
Non-Federal gross cost		74,537,480	75,699,629	75,699,629
Interest on debt held by the public		0	0	0
Gains/losses from changes in actuarial assumptions		0	0	0
General PP&E partial impairment loss		0	0	0
Total Non-Federal Gross Cost		74,537,480	75,699,629	75,699,629
Federal Gross Cost				
Benefit program costs (RC 26)		1,653,347	1,487,420	1,487,420
Imputed costs (RC 25)		499,742	688,742	688,742
Buy/sell costs (RC 24)		599,404	585,505	585,505
Federal securities interest expense (RC 03)		0	0	0
Borrowing and other interest expense (RC 05)		338,914	336,325	336,325
Borrowing losses (RC 06)		0	8	8
Other expenses (without reciprocals) (RC 29) "G"		0	391,462	391,462
Other expenses (without reciprocals) (RC 29) "Z"		396,797	2,427	2,427
Other expenses (without reciprocals) (RC 29)		396,797	393,889	393,889
Total Federal Gross Cost		3,488,204	3,491,889	3,491,889
Department Total Gross Cost		78,025,684	79,191,518	79,191,518

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11-17-2015 13:40:43

GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 6900-Department of Transportation

Reported In: THOUSANDS

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	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported
Earned Revenue:				
Non-Federal Earned Revenue		(792,478)	(943,785)	(943,785)
Federal Earned Revenue				
Benefit program revenue (exchange) (RC 26)		0	0	0
Buy/sell revenue (RC 24)		(1,138,486)	(1,246,409)	(1,246,409)
Federal securities interest revenue including associated gains and losses (exchange) (RC 03)		(302)	(208)	(208)
Borrowing and other interest revenue (exchange) (RC 05)		(55,703)	(46,897)	(46,897)
Borrowings gains (RC 06)		0	0	0
Other revenue (without reciprocals) (RC 29) "F"		0	0	0
Other revenue (without reciprocals) (RC 29) "G"		0	0	0
Other revenue (without reciprocals) (RC 29) "Z"		0	0	0
Other revenue (without reciprocals) (RC 29)		0	0	0
Total Federal Earned Revenue		(1,194,491)	(1,293,514)	(1,293,514)
Department Total Earned Revenue		(1,986,969)	(2,237,299)	(2,237,299)
Net Cost		76,038,715	76,954,219	76,954,219

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11-17-2015 13:40:43

GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2015 **Period:** SEPTEMBER

Entity: 6900-Department of Transportation **Reported In:** THOUSANDS **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	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported
Beginning Net Position		(66,286,713)	(58,925,113)	(58,925,113)
Non-federal prior-period adjustments				
Changes in accounting principles		0	0	0
Corrections of errors - Non-federal		0	0	0
Corrections of errors - years preceding the prior year - Non-federal		0	0	0
Federal prior-period adjustments				
Change in accounting principles (RC 29)		0	0	0
Corrections of errors - federal (RC 29)		0	0	0
Corrections of errors - years preceding the prior year - federal (RC 29)		0	0	0
Adjusted Beginning Net Position Balance		(66,286,713)	(58,925,113)	(58,925,113)
Non-Federal Nonexchange Revenue				
Individual income tax and tax withholdings (for use by Treasury only)		0	0	0
Corporation income taxes (for use by Treasury only)		0	0	0
Excise taxes		0	0	0

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11-17-2015 13:40:43

GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2015 **Period:** SEPTEMBER

Entity: 6900-Department of Transportation **Reported In:** THOUSANDS **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	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported
Unemployment taxes		0	0	0
Custom duties		0	0	0
Estate and gift taxes		0	0	0
Other taxes and receipts		(105,825)	(126,280)	(126,280)
Miscellaneous earned revenues		0	0	0
Total Non-Federal Nonexchange Revenue		(105,825)	(126,280)	(126,280)
Federal Nonexchange Revenue				
Federal securities interest revenue including associated gains and losses (nonexchange) (RC 03)		(287,594)	(254,203)	(254,203)
Borrowings and other interest revenue (nonexchange) (RC 05)		(42)	(94)	(94)
Benefit program revenue (nonexchange) (RC 26)		0	0	0
Other taxes and receipts (RC 45)		(55,056,839)	(52,543,139)	(52,543,139)
Total Federal Nonexchange Revenue		(55,344,475)	(52,797,436)	(52,797,436)
Budgetary Financing Sources:				
Appropriations received as adjusted (rescissions and other adjustments) (RC 41)		(14,163,568)	2,741,108	2,741,108
Appropriations Used (RC 39)		16,810,037	0	0
Appropriation of unavailable special or trust fund receipts transfers-in (RC		0	(5,250)	(5,250)

U.S Department of the Treasury
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11-17-2015 13:40:43

GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2015 **Period:** SEPTEMBER

Entity: 6900-Department of Transportation **Reported In:** THOUSANDS **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	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported
07) Appropriation of unavailable special or trust fund receipts transfers-out (RC 07)		55,746	0	0
Nonexpenditure transfers-out of unexpended appropriations and financing sources (RC 08)		1,168	117	117
Nonexpenditure transfers-in of unexpended appropriations and financing sources (RC 08)		(30,500)	(29,537)	(29,537)
Expenditure transfers-in of financing sources (RC 09)		0	(1,030,843)	(1,030,843)
Expenditure transfers-out of financing sources (RC 09)		0	0	0
Nonexpenditure transfers-in of financing sources - capital transfers (RC 11)		0	(2,730)	(2,730)
Nonexpenditure transfers-out of financing sources - capital transfers (RC 11)		0	2,730	2,730
Accrual for amounts to be collected for others and transferred to the General Fund (RC 29)	I	0	0	0
Collections for others transferred to the General Fund (RC 44)		0	0	0
Other budgetary financing sources (RC 29) "G"		(16,810,037)	(32,922,870)	(32,922,870)

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

11-17-2015 13:40:43

GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2015 **Period:** SEPTEMBER

Entity: 6900-Department of Transportation **Reported In:** THOUSANDS **Decimal Point:** ZERO

Amounts presented as debits and credits()
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Closing Line item	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported
Other budgetary financing sources (RC 29) "Z"		0	(703)	(703)
Other budgetary financing sources (RC 29)		(16,810,037)	(32,923,573)	(32,923,573)
Warrants issued (RC 41)		0	0	0
Appropriations Outstanding (RC 39)		0	0	0
Trust Fund Warrants Issues Net of Adjustments (RC 45)		0	0	0
Total Budgetary Financing Sources		(14,137,154)	(31,247,978)	(31,247,978)
Transfers-in without reimbursement (RC 18)		(87,650)	(62,089)	(62,089)
Transfers-out without reimbursement (RC 18)		19,583	5,560	5,560
Imputed financing source (RC 25)		(499,742)	(688,742)	(688,742)
Other Financing Sources:				
Non-entity collections transferred to the General Fund (RC 44)		286,600	354,737	354,737
Accrual for non-entity amounts to be collected and transferred to the General Fund (RC 48)		(240,932)	260,548	260,548
Other non-budgetary financing sources (RC 29) "G"		0	0	0
Other non-budgetary financing sources (RC 29) "Z"		(39,755)	(14,139)	(14,139)
Other non-budgetary financing sources (RC 29)		(39,755)	(14,139)	(14,139)

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

11-17-2015 13:40:43

GF003F-Closing Package Financial Statement Report

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Closing Line item	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported
Transfer in of Agency Unavailable Custodial and Non-entity Collections (RC 44)		0	0	0
Accrual of Agency Amounts to be Collected (RC 48)		0	0	0
Total Other Financing Sources		(561,896)	(144,125)	(144,125)
Net Cost		76,038,715	76,954,219	76,954,219
Ending Net Position Balance		(60,397,348)	(66,286,713)	(66,286,713)

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

11-17-2015 13:41:55

GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 6900 - Department of Transportation

Reported in: THOUSANDS

Decimal Point: ZERO

Amounts presented as debits and credits()

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
BS		Accounts receivable (RC 22)	A	D	105,402	100,112

Variance: 0 0

Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
0902	COMM.ON SECURITY & COOPERATION - EUROPE		3	1	1	0
1100	EXECUTIVE OFFICE OF THE PRESIDENT		36	0	0	0
1200	Department of Agriculture		(60)	477	477	0
1300	Department of Commerce		1,954	256	256	0
1400	Department of the Interior		3,864	1,990	1,990	0
1500	Department of Justice		135	23	23	0
1601	Department of Labor		2	0	0	0
1900	Department of State		128	437	437	0
2000	Department of the Treasury		56	0	0	0
2800	Social Security Administration		0	22	22	0
2900	FEDERAL TRADE COMMISSION		(1)	27	27	0
3300	Smithsonian Institution		4	0	0	0
4700	General Services Administration		1,584	1,602	1,602	0
4814	STATE JUSTICE INSTITUTE		51	0	0	0
4845	WWI CENTENNIAL COMMISSION		(45)	0	0	0
4900	National Science Foundation		15	15	15	0
6800	Environmental Protection Agency		190	507	507	0
6900	Department of Transportation		15,543	12	12	0
7000	Department of Homeland Security		(27,790)	(9,603)	(9,603)	0

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

11-17-2015 13:41:55

GF004F - Trading Partner Summary Note Report

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Fiscal Year: 2015

Period: SEPTEMBER

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Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
7100	OVERSEAS PRIVATE INVESTMENT CORPORATION		25	25	25	0
7200	Agency for International Development		22	(339)	(339)	0
8000	National Aeronautics and Space Administration		430	280	280	0
8900	Department of Energy		356	759	759	0
9000	SELECTIVE SERVICES SYSTEM		15	0	0	0
9100	Department of Education		1	(1)	(1)	0
9500	Independent and Other Agencies		0	(36)	(36)	0
9503	ARCHT. & TRANSP. BARRIERS COMPLIANCE BD.		(63)	(63)	(63)	0
9512	COMMODITY FUTURES TRADING COMMISSION		71	553	553	0
9532	NATIONAL TRANSPORTATION SAFETY BOARD		(20)	(20)	(20)	0
9555	DENALI COMMISSION		(1,936)	(278)	(278)	0
9566	FEDERAL HOUSING FINANCE AGENCY		0	(15)	(15)	0
9573	FHFA OFFICE OF THE INSPECTOR GENERAL		(15)	0	0	0
9578	PRIVACY AND CIVIL LIBERTIES OV		(11)	(11)	(11)	0
9999	Unidentified		3	0	0	0
DE00	Department of Defense		110,855	103,492	103,492	0
	Total		105,402	100,112	100,112	0

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

11-17-2015 13:41:55

GF004F - Trading Partner Summary Note Report

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Fiscal Year: 2015

Period: SEPTEMBER

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
BS		Advances to others and prepayments (RC 23)	A	D	50,884	71,474
				Variance:	0	0

Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
1100	EXECUTIVE OFFICE OF THE PRESIDENT		128	132	132	0
1300	Department of Commerce		813	982	982	0
1601	Department of Labor		65	0	0	0
1800	United States Postal Service		22	142	142	0
2400	Office of Personnel Management		735	678	678	0
4700	General Services Administration		5	0	0	0
6800	Environmental Protection Agency		444	173	173	0
6900	Department of Transportation		43,392	68,358	68,358	0
8900	Department of Energy		57	57	57	0
9512	COMMODITY FUTURES TRADING COMMISSION		0	351	351	0
DE00	Department of Defense		5,223	601	601	0
	Total		50,884	71,474	71,474	0

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

11-17-2015 13:41:55

GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET

Fiscal Year: 2015

Period: SEPTEMBER

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
BS		Federal investments (RC 01)	A	D	22,590,847	25,650,604
Variance:					0	0

Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
2000	Department of the Treasury		22,590,847	25,650,604	25,650,604	0
Total			22,590,847	25,650,604	25,650,604	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
BS		Fund balance with Treasury (RC 40)	A	D	34,265,425	37,335,087
Variance:					0	0

Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		34,265,425	37,335,087	37,335,087	0
Total			34,265,425	37,335,087	37,335,087	0

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

11-17-2015 13:41:55

GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 6900 - Department of Transportation

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
BS		Interest receivable (RC 02)	A	D	61,463	62,988
Variance:					0	0

Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
2000	Department of the Treasury		61,468	62,993	62,993	0
6900	Department of Transportation		0	(1)	(1)	0
7000	Department of Homeland Security		(1)	0	0	0
DE00	Department of Defense		(4)	(4)	(4)	0
Total			61,463	62,988	62,988	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
BS		Transfers receivable (RC 27)	A	D	14,124	13,197
Variance:					0	0

Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
6900	Department of Transportation		13	13	13	0
7000	Department of Homeland Security		14,111	13,184	13,184	0
Total			14,124	13,197	13,197	0

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

11-17-2015 13:41:55

GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 6900 - Department of Transportation

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
BS		Accounts payable (RC 22)	L	C	9,503	12,116
Variance:					0	0

Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
0300	LIBRARY OF CONGRESS		0	41	41	0
0400	GOVERNMENT PRINTING OFFICE		271	180	180	0
1000	THE JUDICIARY		(85)	(85)	(85)	0
1100	EXECUTIVE OFFICE OF THE PRESIDENT		4	5	5	0
1200	Department of Agriculture		315	81	81	0
1300	Department of Commerce		221	13	13	0
1400	Department of the Interior		(83)	(307)	(307)	0
1500	Department of Justice		198	346	346	0
1601	Department of Labor		(118)	1,150	1,150	0
1800	United States Postal Service		49	79	79	0
1900	Department of State		0	(29)	(29)	0
2000	Department of the Treasury		77	97	97	0
2400	Office of Personnel Management		2,522	2,992	2,992	0
3600	DEPARTMENT OF VETERANS AFFAIRS		0	28	28	0
4500	U.S. EQUAL EMPLOYMENT OPPORTUNITY COMM.		0	115	115	0
4700	General Services Administration		695	1,627	1,627	0
4900	National Science Foundation		473	48	48	0
6800	Environmental Protection Agency		330	27	27	0
6900	Department of Transportation		(4,324)	(4,454)	(4,454)	0

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Bureau of the Fiscal Service
Governmentwide Financial Report System**

11-17-2015 13:41:55

GF004F - Trading Partner Summary Note Report

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Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
7000	Department of Homeland Security		92	50	50	0
7500	Department of Health and Human Services		498	535	535	0
8000	National Aeronautics and Space Administration		109	48	48	0
8800	NATIONAL ARCHIVES AND RECORDS ADM.		(612)	(562)	(562)	0
9100	Department of Education		105	105	105	0
DE00	Department of Defense		8,766	9,986	9,986	0
	Total		(9,503)	(12,116)	(12,116)	0

Agency FS	Status	CP Line Description	Account Type	NB	2015-SEPTEMBER	2014-SEPTEMBER
BS		Advances from others and deferred credits (RC 23)	L	C	759,114	942,757
				Variance:	0	0

Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
0100	ARCHITECT OF THE CAPITOL		68	35	35	0
0200	U.S. CAPITOL POLICE		13	5	5	0
0400	GOVERNMENT PRINTING OFFICE		16	16	16	0
0500	GOVERNMENT ACCOUNTABILITY OFFICE		131	96	96	0
0902	COMM.ON SECURITY & COOPERATION - EUROPE		481	(108)	(108)	0
1000	THE JUDICIARY		17	45	45	0
1100	EXECUTIVE OFFICE OF THE		285	847	847	0

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

11-17-2015 13:41:55

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Period: SEPTEMBER

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Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
	PRESIDENT					
1200	Department of Agriculture		1,665	1,618	1,618	0
1300	Department of Commerce		8,213	8,629	8,629	0
1400	Department of the Interior		4,604	4,029	4,029	0
1500	Department of Justice		1,426	1,390	1,390	0
1601	Department of Labor		6,989	9,250	9,250	0
1602	PENSION BENEFIT GUARANTY CORPORATION		(317)	0	0	0
1800	United States Postal Service		32	36	36	0
1900	Department of State		1,907	1,039	1,039	0
2000	Department of the Treasury		1,369	2,036	2,036	0
2400	Office of Personnel Management		349	530	530	0
2500	National Credit Union Administration		149	149	149	0
2800	Social Security Administration		8	71	71	0
2900	FEDERAL TRADE COMMISSION		21	(17)	(17)	0
3100	U. S. Nuclear Regulatory Commission		291	183	183	0
3600	DEPARTMENT OF VETERANS AFFAIRS		3,791	725	725	0
4500	U.S. EQUAL EMPLOYMENT OPPORTUNITY COMM.		125	1,450	1,450	0
4600	APPALACHIAN REGIONAL COMMISSION		500	500	500	0
4700	General Services Administration		1,364	1,271	1,271	0
4833	DWIGHT D. EISENHOWER MEMORIAL COMMISSION		2	0	0	0

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

11-17-2015 13:41:55

GF004F - Trading Partner Summary Note Report

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Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
5000	Securities and Exchange Commission		1,032	994	994	0
5100	Federal Deposit Insurance Corporation		195	612	612	0
5400	FEDERAL LABOR RELATIONS AUTHORITY		17	10	10	0
5600	CENTRAL INTELLIGENCE AGENCY		0	158	158	0
5901	NATIONAL ENDOWMENT FOR THE ARTS		18	26	26	0
6100	CONSUMER PRODUCT SAFETY COMMISSION		28	369	369	0
6300	NATIONAL LABOR RELATIONS BOARD		38	2	2	0
6500	FEDERAL MARITIME COMMISSION		7	7	7	0
6800	Environmental Protection Agency		1,103	3,053	3,053	0
6900	Department of Transportation		9,216	0	0	0
7000	Department of Homeland Security		446,639	648,765	648,765	0
7200	Agency for International Development		35	31	31	0
7300	Small Business Administration		159	121	121	0
7500	Department of Health and Human Services		749	771	771	0
8000	National Aeronautics and Space Administration		1,179	813	813	0
8800	NATIONAL ARCHIVES AND RECORDS ADM.		71	25	25	0
8900	Department of Energy		1,215	578	578	0
9000	SELECTIVE SERVICES SYSTEM		(33)	0	0	0
9100	Department of Education		367	390	390	0

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

11-17-2015 13:41:55

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Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
9500	Independent and Other Agencies		(6)	271	271	0
9503	ARCHT. & TRANSP. BARRIERS COMPLIANCE BD.		(78)	(82)	(82)	0
9508	COMMISSION ON CIVIL RIGHTS		5	0	0	0
9512	COMMODITY FUTURES TRADING COMMISSION		98	62	62	0
9515	CORP. FOR NATIONAL & COMMUNITY SERVICE		136	115	115	0
9517	EISENHOWER EXCHANGE FELLOWSHIP PROGRAM		307	0	0	0
9532	NATIONAL TRANSPORTATION SAFETY BOARD		32	5	5	0
9534	OFFICE OF GOVERNMENT ETHICS		29	0	0	0
9554	BROADCASTING BOARD OF GOVERNORS		235	107	107	0
9563	MILLENNIUM CHALLENGE CORPORATION		324	0	0	0
9566	FEDERAL HOUSING FINANCE AGENCY		0	34	34	0
9567	COUNCIL OF THE INSPS. GEN. OF INTG		(6)	0	0	0
9569	ADMINISTRATIVE CONFERENCE OF THE US		4	2	2	0
9573	FHFA OFFICE OF THE INSPECTOR GENERAL		34	0	0	0
9576	CORPORATION FOR TRAVEL PROMOTION		370	0	0	0
9578	PRIVACY AND CIVIL LIBERTIES OV		(11)	(10)	(10)	0

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

11-17-2015 13:41:55

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Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
9999	Unidentified		275	0	0	0
DE00	Department of Defense		261,832	251,703	251,703	0
Total			(759,114)	(942,757)	(942,757)	0

Agency FS	Status	CP Line Description	Account Type	NB	2015-SEPTEMBER	2014-SEPTEMBER
BS		Benefit program contributions payable (RC 21)	L	C	243,896	240,244
Variance:					0	0

Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
1601	Department of Labor		194,143	200,185	200,185	0
2000	Department of the Treasury		4	8	8	0
2400	Office of Personnel Management		49,749	40,051	40,051	0
Total			(243,896)	(240,244)	(240,244)	0

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

11-17-2015 13:41:55

GF004F - Trading Partner Summary Note Report

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Fiscal Year: 2015

Period: SEPTEMBER

Entity: 6900 - Department of Transportation

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
BS		Liability to the General Fund for custodial and other non-entity assets (RC 46)	L	C	423,104	685,961
				Variance:	0	0
Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		423,104	685,961	685,961	0
	Total		(423,104)	(685,961)	(685,961)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
BS		Loans payable (RC 17)	L	C	8,972,231	8,185,001
				Variance:	0	0
Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
2000	Department of the Treasury		8,972,231	8,185,001	8,185,001	0
	Total		(8,972,231)	(8,185,001)	(8,185,001)	0

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

11-17-2015 13:41:55

GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET

Fiscal Year: 2015

Period: SEPTEMBER

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
BS		Transfers payable (RC 27)	L	C	1,182	13
			Variance:		0	0

Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
6900	Department of Transportation		1,182	13	13	0
	Total		(1,182)	(13)	(13)	0

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

11-17-2015 13:41:55

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 6900 - Department of Transportation

Reported in: THOUSANDS

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>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
NCS		Borrowing and other interest revenue (exchange) (RC 05)	ER	C	55,703	46,897
Variance:					0	0

<u>Trading Partner</u>	<u>Name</u>	<u>Status</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>	<u>Previously Reported</u>	<u>Line item Changes</u>
2000	Department of the Treasury		55,703	46,897	46,897	0
Total			(55,703)	(46,897)	(46,897)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
NCS		Buy/sell revenue (RC 24)	ER	C	1,138,486	1,246,409
Variance:					0	0

<u>Trading Partner</u>	<u>Name</u>	<u>Status</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>	<u>Previously Reported</u>	<u>Line item Changes</u>
0100	ARCHITECT OF THE CAPITOL		1,004	1,067	1,067	0
0200	U.S. CAPITOL POLICE		88	102	102	0
0400	GOVERNMENT PRINTING OFFICE		199	141	141	0
0500	GOVERNMENT ACCOUNTABILITY OFFICE		2,739	2,539	2,539	0
0800	CONGRESSIONAL BUDGET OFFICE		0	1	1	0
0902	COMM.ON SECURITY & COOPERATION - EUROPE		(387)	2,620	2,620	0
1000	THE JUDICIARY		185	155	155	0
1100	EXECUTIVE OFFICE OF THE PRESIDENT		137	128	128	0
1200	Department of Agriculture		8,520	10,181	10,181	0
1300	Department of Commerce		9,922	11,169	11,169	0

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

11-17-2015 13:41:55

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Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
1400	Department of the Interior		30,109	24,332	24,332	0
1500	Department of Justice		26,081	27,248	27,248	0
1601	Department of Labor		28,546	2,450	2,450	0
1602	PENSION BENEFIT GUARANTY CORPORATION		339	0	0	0
1800	United States Postal Service		9	4	4	0
1900	Department of State		7,760	10,998	10,998	0
2000	Department of the Treasury		22,361	24,141	24,141	0
2400	Office of Personnel Management		4,565	3,305	3,305	0
2500	National Credit Union Administration		2,640	497	497	0
2800	Social Security Administration		7,515	7,116	7,116	0
2900	FEDERAL TRADE COMMISSION		1,068	1,113	1,113	0
3100	U. S. Nuclear Regulatory Commission		2,159	1,676	1,676	0
3300	Smithsonian Institution		7	0	0	0
3600	DEPARTMENT OF VETERANS AFFAIRS		32,242	35,029	35,029	0
4500	U.S. EQUAL EMPLOYMENT OPPORTUNITY COMM.		2,718	1,298	1,298	0
4700	General Services Administration		6,258	6,284	6,284	0
4833	DWIGHT D. EISENHOWER MEMORIAL COMMISSION		10	0	0	0
4900	National Science Foundation		607	476	476	0
5000	Securities and Exchange Commission		13,975	10,710	10,710	0
5100	Federal Deposit Insurance Corporation		1,817	2,022	2,022	0
5400	FEDERAL LABOR RELATIONS		112	105	105	0

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

11-17-2015 13:41:55

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2015

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Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
	AUTHORITY					
5600	CENTRAL INTELLIGENCE AGENCY		0	362	362	0
5901	NATIONAL ENDOWMENT FOR THE ARTS		962	801	801	0
6100	CONSUMER PRODUCT SAFETY COMMISSION		1,217	1,634	1,634	0
6300	NATIONAL LABOR RELATIONS BOARD		1,063	977	977	0
6500	FEDERAL MARITIME COMMISSION		85	130	130	0
6800	Environmental Protection Agency		5,712	4,193	4,193	0
6900	Department of Transportation		1,322	193	193	0
7000	Department of Homeland Security		322,510	406,499	406,499	0
7200	Agency for International Development		309	(11)	(11)	0
7300	Small Business Administration		1,143	1,317	1,317	0
7500	Department of Health and Human Services		631	1,066	1,066	0
8000	National Aeronautics and Space Administration		1,059	2,196	2,196	0
8800	NATIONAL ARCHIVES AND RECORDS ADM.		509	642	642	0
8900	Department of Energy		3,167	3,306	3,306	0
9000	SELECTIVE SERVICES SYSTEM		47	0	0	0
9100	Department of Education		3,115	3,178	3,178	0
9500	Independent and Other Agencies		372	37	37	0
9503	ARCHT. & TRANSP. BARRIERS COMPLIANCE BD.		(3)	19	19	0

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

11-17-2015 13:41:55

GF004F - Trading Partner Summary Note Report

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Fiscal Year: 2015

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Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
9508	COMMISSION ON CIVIL RIGHTS		31	0	0	0
9512	COMMODITY FUTURES TRADING COMMISSION		1,553	1,850	1,850	0
9515	CORP. FOR NATIONAL & COMMUNITY SERVICE		0	382	382	0
9517	EISENHOWER EXCHANGE FELLOWSHIP PROGRAM		25	0	0	0
9518	FEDERAL ELECTION COMMISSION		9	8	8	0
9532	NATIONAL TRANSPORTATION SAFETY BOARD		254	254	254	0
9534	OFFICE OF GOVERNMENT ETHICS		113	0	0	0
9554	BROADCASTING BOARD OF GOVERNORS		1,207	1,367	1,367	0
9555	DENALI COMMISSION		56	1,526	1,526	0
9563	MILLENNIUM CHALLENGE CORPORATION		291	0	0	0
9566	FEDERAL HOUSING FINANCE AGENCY		0	216	216	0
9567	COUNCIL OF THE INSPS. GEN. OF INTG		7	194	194	0
9569	ADMINISTRATIVE CONFERENCE OF THE US		13	16	16	0
9571	BUREAU OF CONSUMER FINANCIAL PROTECTION		745	0	0	0
9999	Unidentified		2,068	0	0	0
DE00	Department of Defense		575,589	627,150	627,150	0
	Total		(1,138,486)	(1,246,409)	(1,246,409)	0

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

11-17-2015 13:41:55

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Statement: STATEMENT OF NET COST

Fiscal Year: 2015

Period: SEPTEMBER

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
NCS		Federal securities interest revenue including associated gains and losses (exchange) (RC 03)	ER	C	302	208
				Variance:	0	0
Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
2000	Department of the Treasury		302	208	208	0
	Total		(302)	(208)	(208)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
NCS		Benefit program costs (RC 26)	GC	D	1,653,347	1,487,420
				Variance:	0	0
Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
1601	Department of Labor		88,756	88,519	88,519	0
2400	Office of Personnel Management		1,564,591	1,398,901	1,398,901	0
	Total		1,653,347	1,487,420	1,487,420	0

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

11-17-2015 13:41:55

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2015

Period: SEPTEMBER

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
NCS		Borrowing and other interest expense (RC 05)	GC	D	338,914	336,325
Variance:					0	0
Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
2000	Department of the Treasury		338,914	336,325	336,325	0
Total			338,914	336,325	336,325	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
NCS		Borrowing losses (RC 06)	GC	D	0	8
Variance:					0	0
Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
2000	Department of the Treasury		0	8	8	0
Total			0	8	8	0

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

11-17-2015 13:41:55

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 6900 - Department of Transportation

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
NCS		Buy/sell costs (RC 24)	GC	D	599,404	585,505
Variance:					0	0

Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
0300	LIBRARY OF CONGRESS		327	403	403	0
0400	GOVERNMENT PRINTING OFFICE		12,200	13,998	13,998	0
0500	GOVERNMENT ACCOUNTABILITY OFFICE		0	2	2	0
1000	THE JUDICIARY		1	0	0	0
1100	EXECUTIVE OFFICE OF THE PRESIDENT		(551)	259	259	0
1200	Department of Agriculture		15,204	(22,917)	(22,917)	0
1300	Department of Commerce		44,180	53,399	53,399	0
1400	Department of the Interior		33,012	43,862	43,862	0
1500	Department of Justice		861	916	916	0
1601	Department of Labor		(1,450)	2,594	2,594	0
1800	United States Postal Service		451	2,352	2,352	0
1900	Department of State		10,606	12,705	12,705	0
2000	Department of the Treasury		709	1,002	1,002	0
2400	Office of Personnel Management		24,245	18,828	18,828	0
3100	U. S. Nuclear Regulatory Commission		21	21	21	0
3300	Smithsonian Institution		127	101	101	0
3600	DEPARTMENT OF VETERANS AFFAIRS		(27)	2	2	0
4500	U.S. EQUAL EMPLOYMENT OPPORTUNITY COMM.		(115)	115	115	0

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

11-17-2015 13:41:55

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Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
4700	General Services Administration		317,166	277,566	277,566	0
4900	National Science Foundation		6,169	7,929	7,929	0
5100	Federal Deposit Insurance Corporation		0	20	20	0
5600	CENTRAL INTELLIGENCE AGENCY		34	(1)	(1)	0
6100	CONSUMER PRODUCT SAFETY COMMISSION		110	333	333	0
6400	Tennessee Valley Authority		356	18	18	0
6800	Environmental Protection Agency		1,757	1,504	1,504	0
6900	Department of Transportation		(23,980)	4,638	4,638	0
7000	Department of Homeland Security		21,731	22,138	22,138	0
7500	Department of Health and Human Services		4,568	4,043	4,043	0
8000	National Aeronautics and Space Administration		12,637	9,583	9,583	0
8800	NATIONAL ARCHIVES AND RECORDS ADM.		564	627	627	0
8900	Department of Energy		14,284	13,929	13,929	0
9100	Department of Education		105	510	510	0
9300	FEDERAL MEDIATION AND CONCILIATION SVC.		43	0	0	0
9500	Independent and Other Agencies		3	90	90	0
9502	ADV. COUNCIL ON HISTORIC PRESERVATION		38	172	172	0
9532	NATIONAL TRANSPORTATION SAFETY BOARD		2	0	0	0
9534	OFFICE OF GOVERNMENT ETHICS		0	(1)	(1)	0

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

11-17-2015 13:41:55

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9542	MORRIS K. UDALL SCHOLARSHIP FOUNDATION		24	0	0	0
9555	DENALI COMMISSION		279	0	0	0
9567	COUNCIL OF THE INSPS. GEN. OF INTG		5	468	468	0
DE00	Department of Defense		103,708	114,297	114,297	0
Total			599,404	585,505	585,505	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
NCS		Imputed costs (RC 25)	GC	D	499,742	688,742
Variance:					0	0

Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
2000	Department of the Treasury		41,919	41,229	41,229	0
2400	Office of Personnel Management		457,823	647,513	647,513	0
Total			499,742	688,742	688,742	0

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

11-17-2015 13:41:55

GF004F - Trading Partner Summary Note Report

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Fiscal Year: 2015

Period: SEPTEMBER

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
NCS		Other expenses (without reciprocals) (RC 29) "G"	GC	D	0	391,462
				Variance:	0	0

Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		0	391,462	391,462	0
	Total		0	391,462	391,462	0

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

11-17-2015 13:41:55

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF CHANGES IN NET POSITION

Fiscal Year: 2015

Period: SEPTEMBER

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SCNP		Accrual for non-entity amounts to be collected and transferred to the General Fund (RC 48)	CF	D	(240,932)	260,548
Variance:					0	0
Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		(240,932)	260,548	260,548	0
Total			(240,932)	260,548	260,548	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
SCNP		Appropriation of unavailable special or trust fund receipts transfers-out (RC 07)	CF	D	55,746	0
Variance:					0	0
Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
6900	Department of Transportation		55,746	0	0	0
Total			55,746	0	0	0

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

11-17-2015 13:41:55

GF004F - Trading Partner Summary Note Report

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Fiscal Year: 2015

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SCNP		Non-entity collections transferred to the General Fund (RC 44)	CF	D	286,600	354,737
				Variance:	0	0
Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		286,600	354,737	354,737	0
	Total		286,600	354,737	354,737	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
SCNP		Nonexpenditure transfers-out of financing sources - capital transfers (RC 11)	CF	D	0	2,730
				Variance:	0	0
Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
6900	Department of Transportation		0	2,730	2,730	0
	Total		0	2,730	2,730	0

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

11-17-2015 13:41:55

GF004F - Trading Partner Summary Note Report

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Fiscal Year: 2015

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
SCNP		Nonexpenditure transfers-out of unexpended appropriations and financing sources (RC 08)	CF	D	1,168	117
				Variance:	0	0
Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
6900	Department of Transportation		1,168	117	117	0
	Total		1,168	117	117	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
SCNP		Transfers-out without reimbursement (RC 18)	CF	D	19,583	5,560
				Variance:	0	0
Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
1400	Department of the Interior		19,505	0	0	0
1500	Department of Justice		0	564	564	0
2000	Department of the Treasury		0	(1,502)	(1,502)	0
6900	Department of Transportation		0	10	10	0
DE00	Department of Defense		78	6,488	6,488	0
	Total		19,583	5,560	5,560	0

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

11-17-2015 13:41:55

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SCNP		Appropriation of unavailable special or trust fund receipts transfers-in (RC 07)	F	C	0	5,250
				Variance:	0	0
Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
6900	Department of Transportation		0	5,250	5,250	0
	Total		0	(5,250)	(5,250)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
SCNP		Appropriations Used (RC 39)	CF	D	(16,810,037)	0
				Variance:	0	0
Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		(16,810,037)	0	0	0
	Total		(16,810,037)	0	0	0

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

11-17-2015 13:41:55

GF004F - Trading Partner Summary Note Report

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Fiscal Year: 2015

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SCNP		Appropriations received as adjusted (rescissions and other adjustments) (RC 41)	F	C	14,163,568	(2,741,108)
Variance:					0	0
Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		14,163,568	(2,741,108)	(2,741,108)	0
Total			(14,163,568)	2,741,108	2,741,108	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
SCNP		Borrowings and other interest revenue (nonexchange) (RC 05)	F	C	42	94
Variance:					0	0
Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
2000	Department of the Treasury		42	94	94	0
Total			(42)	(94)	(94)	0

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

11-17-2015 13:41:55

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF CHANGES IN NET POSITION

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 6900 - Department of Transportation

Reported in: THOUSANDS

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>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
SCNP		Expenditure transfers-in of financing sources (RC 09)	F	C	0	1,030,843
				Variance:	0	0

Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
6800	Environmental Protection Agency		0	1,000,000	1,000,000	0
6900	Department of Transportation		0	30,843	30,843	0
	Total		0	(1,030,843)	(1,030,843)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
SCNP		Federal securities interest revenue including associated gains and losses (nonexchange) (RC 03)	F	C	287,594	254,203
				Variance:	0	0

Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
2000	Department of the Treasury		287,594	254,203	254,203	0
	Total		(287,594)	(254,203)	(254,203)	0

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

11-17-2015 13:41:55

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>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
SCNP		Imputed financing source (RC 25)	F	C	499,742	688,742
Variance:					0	0

Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
2000	Department of the Treasury		41,919	41,229	41,229	0
2400	Office of Personnel Management		457,823	647,513	647,513	0
Total			(499,742)	(688,742)	(688,742)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
SCNP		Nonexpenditure transfers-in of financing sources - capital transfers (RC 11)	F	C	0	2,730
Variance:					0	0

Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
6900	Department of Transportation		0	2,730	2,730	0
Total			0	(2,730)	(2,730)	0

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Bureau of the Fiscal Service
Governmentwide Financial Report System**

11-17-2015 13:41:55

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
SCNP		Nonexpenditure transfers-in of unexpended appropriations and financing sources (RC 08)	F	C	30,500	29,537
				Variance:	0	0

Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
6900	Department of Transportation		1,000	964	964	0
7000	Department of Homeland Security		29,500	28,573	28,573	0
	Total		(30,500)	(29,537)	(29,537)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
SCNP		Other budgetary financing sources (RC 29) "G"	F	C	16,810,037	32,922,870
				Variance:	0	0

Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		16,810,037	32,922,870	32,922,870	0
	Total		(16,810,037)	(32,922,870)	(32,922,870)	0

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Bureau of the Fiscal Service
Governmentwide Financial Report System**

11-17-2015 13:41:55

GF004F - Trading Partner Summary Note Report

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Fiscal Year: 2015

Period: SEPTEMBER

Entity: 6900 - Department of Transportation

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Amounts presented as debits and credits()

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
SCNP		Other taxes and receipts (RC 45)	F	C	55,056,839	52,543,139

Variance: 0 0

Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		55,056,839	52,543,139	52,543,139	0
Total			(55,056,839)	(52,543,139)	(52,543,139)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
SCNP		Transfers-in without reimbursement (RC 18)	F	C	87,650	62,089

Variance: 0 0

Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
1400	Department of the Interior		(22)	(6,663)	(6,663)	0
2000	Department of the Treasury		0	(1,501)	(1,501)	0
6900	Department of Transportation		0	116	116	0
7000	Department of Homeland Security		43,836	33,315	33,315	0
DE00	Department of Defense		43,836	36,822	36,822	0
Total			(87,650)	(62,089)	(62,089)	0

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

11/17/2015 13:41:31

GF003G-Closing Package Line Reclassification Summary Report

Statement: BALANCE SHEET
Entity: 6900 - Department of Transportation

Fiscal Year: 2015
Reported in: THOUSANDS

Period: SEPTEMBER
Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.
I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
3	Fund Balance with Treasury (Note 2)		A	D	B	34,265,425	37,335,087
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Fund balance with Treasury (RC 40)		G	34,265,425	37,335,087	37,335,087	0
Total:			34,265,425	37,335,087	37,335,087	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
4	Investments, Net (Note 3)		A	D	F	22,652,315	25,713,597
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Interest receivable (RC 02)		F	61,468	62,993	62,993	0
Federal investments (RC 01)		F	22,590,847	25,650,604	25,650,604	0
Total:			22,652,315	25,713,597	25,713,597	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
5	Accounts Receivable (Note 4)		A	D	F	119,522	113,305
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Accounts receivable (RC 22)		F	105,403	100,113	100,113	0
Interest receivable (RC 02)		F	(5)	(5)	(5)	0
Transfers receivable (RC 27)		F	14,124	13,197	13,197	0
Total:			119,522	113,305	113,305	0

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

GF003G-Closing Package Line Reclassification Summary Report

Statement: BALANCE SHEET
Entity: 6900 - Department of Transportation

Fiscal Year: 2015
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Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
6	Other (Note 5)		A	D	F	50,883	71,473
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Accounts receivable (RC 22)		F	(1)	(1)	(1)	0
Advances to others and prepayments (RC 23)		F	50,884	71,474	71,474	0
Total:			50,883	71,473	71,473	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
9	Cash and Other Monetary Assets		A	D	N	0	0
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Total:			0	0	0	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
10	Investments, Net (Note 3)		A	D	N	0	0
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Total:			0	0	0	0

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

11/17/2015 13:41:31

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Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
11	Accounts Receivable, Net (Note 4)		A	D	N	165,526	167,856
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Accounts and taxes receivable, net		N	165,526	167,856	167,856	0
Total:			165,526	167,856	167,856	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
12	Direct Loan and Loan Guarantees, Net (Note 6)		A	D	N	8,912,154	8,508,423
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Loans receivable, net		N	8,912,154	8,508,423	8,508,423	0
Total:			8,912,154	8,508,423	8,508,423	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
13	Inventory and Related Property, Net (Note 7)		A	D	N	909,960	900,787
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Inventories and related property, net		N	909,960	900,787	900,787	0
Total:			909,960	900,787	900,787	0

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

11/17/2015 13:41:31

GF003G-Closing Package Line Reclassification Summary Report

Statement: BALANCE SHEET
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Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
14	General Property, Plant and Equipment, Net (Note 8)		A	D	N	13,772,180	13,914,590
						Variance:	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Property, plant and equipment, net		N	13,772,180	13,914,590	13,914,590	0
Total:			13,772,180	13,914,590	13,914,590	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
15	Other (Note 5)		A	D	N	33,397	18,567
						Variance:	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Other assets		N	33,397	18,567	18,567	0
Total:			33,397	18,567	18,567	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
22	Accounts Payable		L	C	F	3,941	6,062
						Variance:	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Accounts payable (RC 22)		F	2,759	6,049	6,049	0
Transfers payable (RC 27)		F	1,182	13	13	0
Total:			(3,941)	(6,062)	(6,062)	0

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

GF003G-Closing Package Line Reclassification Summary Report

Statement: BALANCE SHEET
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Fiscal Year: 2015
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Period: SEPTEMBER
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Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
23	Debt (Note 11)		L	C	F	8,972,231	8,185,001
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Loans payable (RC 17)		F	8,972,231	8,185,001	8,185,001	0
Total:			(8,972,231)	(8,185,001)	(8,185,001)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
24	Other (Note 15)		L	C	F	1,448,688	1,879,138
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Accounts payable (RC 22)		F	6,744	6,067	6,067	0
Benefit program contributions payable (RC 21)		F	243,896	240,244	240,244	0
Advances from others and deferred credits (RC 23)		F	759,114	942,757	942,757	0
Other liabilities (without reciprocals) (RC 29)		Z	15,830	4,109	4,109	0
Liability to the General Fund for custodial and other non-entity assets (RC 46)		G	423,104	685,961	685,961	0
Accounts payable, capital transfers (RC 12)		F	0	0	0	0
Other liabilities (RC 30) "F"		F	0	0	0	0
Other liabilities (RC 30) "G"		G	0	0	0	0
Total:			(1,448,688)	(1,879,138)	(1,879,138)	0

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Bureau of the Fiscal Service
Governmentwide Financial Report System**

11/17/2015 13:41:31

GF003G-Closing Package Line Reclassification Summary Report

Statement: BALANCE SHEET
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Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
27	Accounts Payable		L	C	N	420,445	527,837
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Accounts payable		N	420,445	527,837	527,837	0
Total:			(420,445)	(527,837)	(527,837)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
28	Loan Guarantees (Note 6)		L	C	N	105,985	147,693
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Loan guarantee liabilities		N	105,985	147,693	147,693	0
Total:			(105,985)	(147,693)	(147,693)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
29	Federal Employee and Benefits Payable (Note 12)		L	C	N	930,066	995,250
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Federal employee and veteran benefits payable		N	930,066	995,250	995,250	0
Total:			(930,066)	(995,250)	(995,250)	0

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Governmentwide Financial Report System**

11/17/2015 13:41:31

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Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
30	Environmental and Disposal Liabilities (Note 13)		L	C	N	1,118,668	1,165,195
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Environmental and disposal liabilities		N	1,118,668	1,165,195	1,165,195	0
Total:			(1,118,668)	(1,165,195)	(1,165,195)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
31	Grant Accrual (Note 14)		L	C	N	6,361,980	6,451,084
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Other liabilities		N	6,361,980	6,451,084	6,451,084	0
Total:			(6,361,980)	(6,451,084)	(6,451,084)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
32	Other (Note 15)		L	C	N	1,122,010	1,099,712
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Federal employee and veteran benefits payable		N	97,948	121,040	121,040	0
Other liabilities		N	1,024,062	978,672	978,672	0
Total:			(1,122,010)	(1,099,712)	(1,099,712)	0

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Bureau of the Fiscal Service
Governmentwide Financial Report System**

11/17/2015 13:41:31

GF003G-Closing Package Line Reclassification Summary Report

Statement: BALANCE SHEET
Entity: 6900 - Department of Transportation

Fiscal Year: 2015
Reported in: THOUSANDS

Period: SEPTEMBER
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Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
38	Unexpended Appropriations - Funds from dedicated collections		E	C	B	1,213,328	1,141,499
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Net Position - Funds From Dedicated Collections		B	1,213,328	1,141,499	1,141,499	0
Total:			(1,213,328)	(1,141,499)	(1,141,499)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
39	Unexpended Appropriations - Other Funds		E	C	B	24,224,817	26,932,115
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Net Position - Funds other than those from Dedicated Collections		B	24,224,817	26,932,115	26,932,115	0
Total:			(24,224,817)	(26,932,115)	(26,932,115)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
40	Cumulative Results of Operations - Funds from dedicated collections		E	C	B	23,945,246	27,392,597
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Net Position - Funds From Dedicated Collections		B	23,945,246	27,392,597	27,392,597	0
Total:			(23,945,246)	(27,392,597)	(27,392,597)	0

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

GF003G-Closing Package Line Reclassification Summary Report

Statement: BALANCE SHEET
Entity: 6900 - Department of Transportation

Fiscal Year: 2015
Reported in: THOUSANDS

Period: SEPTEMBER
Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.
I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
41	Cumulative Results of Operations - Other Funds		E	C	B	11,013,957	10,820,502
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Net Position - Funds other than those from Dedicated Collections		B	11,013,957	10,820,502	10,820,502	0
Total:			(11,013,957)	(10,820,502)	(10,820,502)	0

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

11/17/2015 13:41:31

GF003G-Closing Package Line Reclassification Summary Report

Statement: STATEMENT OF NET COST
Entity: 6900 - Department of Transportation

Fiscal Year: 2015
Reported in: THOUSANDS

Period: SEPTEMBER
Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.
I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
26	Total Gross Costs		GC	D	B	78,025,684	79,191,518
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Imputed costs (RC 25)		F	499,742	688,742	688,742	0
Buy/sell costs (RC 24)		F	599,404	585,505	585,505	0
Benefit program costs (RC 26)		F	1,653,347	1,487,420	1,487,420	0
Borrowing and other interest expense (RC 05)		F	338,914	336,325	336,325	0
Borrowing losses (RC 06)		F	0	8	8	0
Non-Federal gross cost		N	74,537,480	75,699,629	75,699,629	0
Other expenses (without reciprocals) (RC 29) "Z"		Z	396,797	2,427	2,427	0
Other expenses (without reciprocals) (RC 29) "G"		G	0	391,462	391,462	0
Total:			78,025,684	79,191,518	79,191,518	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
27	Total Earned Revenues		ER	C	B	1,986,969	2,237,299
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Buy/sell revenue (RC 24)		F	1,138,486	1,246,409	1,246,409	0
Federal securities interest revenue including associated gains and losses (exchange) (RC 03)		F	302	208	208	0
Borrowing and other interest revenue (exchange) (RC 05)		F	55,703	46,897	46,897	0
Non-Federal Earned Revenue		N	792,478	943,785	943,785	0
Total:			(1,986,969)	(2,237,299)	(2,237,299)	0

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

11/17/2015 13:41:31

GF003G-Closing Package Line Reclassification Summary Report

Statement: STATEMENT OF CHANGES IN NET POSITION
Entity: 6900 - Department of Transportation

Fiscal Year: 2015
Reported in: THOUSANDS

Period: SEPTEMBER
Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.
 I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
48	Beginning Balance		BN	C	B	38,213,099	28,121,355
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Beginning Net Position		B	38,213,099	28,121,355	28,121,355	0
Total:			(38,213,099)	(28,121,355)	(28,121,355)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
49	Change in Accounting Principles	I	P	C	B		
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Total:			0	0	0	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
52	Other Adjustments		F	C	F	0	0
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Total:			0	0	0	0

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

11/17/2015 13:41:31

GF003G-Closing Package Line Reclassification Summary Report

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Entity: 6900 - Department of Transportation

Fiscal Year: 2015
Reported in: THOUSANDS

Period: SEPTEMBER
Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.
I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
53	Appropriations Used		F	C	B	16,810,037	32,922,870
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Other budgetary financing sources (RC 29) "G"		G	16,810,037	32,922,870	32,922,870	0
Total:			(16,810,037)	(32,922,870)	(32,922,870)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
54	Non-Exchange Revenue (Note 20)		F	C	B	55,405,289	52,877,046
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Other taxes and receipts		N	60,814	79,610	79,610	0
Federal securities interest revenue including associated gains and losses (nonexchange) (RC 03)		F	287,594	254,203	254,203	0
Other taxes and receipts (RC 45)		G	55,056,839	52,543,139	52,543,139	0
Borrowings and other interest revenue (nonexchange) (RC 05)		F	42	94	94	0
Total:			(55,405,289)	(52,877,046)	(52,877,046)	0

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

GF003G-Closing Package Line Reclassification Summary Report

Statement: STATEMENT OF CHANGES IN NET POSITION

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 6900 - Department of Transportation

Reported in: THOUSANDS

Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.

I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
55	Donations/Fortfeitures of Cash/Cash Equivalents		F	C	N	2,431	834
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Other taxes and receipts		N	2,431	834	834	0
Total:			(2,431)	(834)	(834)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
56	Transfers-In/Out Without Reimbursement		F	C	F	(37,414)	1,051,819
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Appropriation of unavailable special or trust fund receipts transfers-in (RC 07)		F	0	5,250	5,250	0
Nonexpenditure transfers-in of unexpended appropriations and financing sources (RC 08)		F	19,500	18,573	18,573	0
Expenditure transfers-in of financing sources (RC 09)		F	0	1,030,843	1,030,843	0
Nonexpenditure transfers-out of unexpended appropriations and financing sources (RC 08)		F	1,168	117	117	0
Appropriation of unavailable special or trust fund receipts transfers-out (RC 07)		F	55,746	0	0	0
Nonexpenditure transfers-out of financing sources - capital transfers (RC 11)		F	0	2,730	2,730	0
Total:			37,414	(1,051,819)	(1,051,819)	0

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

11/17/2015 13:41:31

GF003G-Closing Package Line Reclassification Summary Report

Statement: STATEMENT OF CHANGES IN NET POSITION
Entity: 6900 - Department of Transportation

Fiscal Year: 2015
Reported in: THOUSANDS

Period: SEPTEMBER
Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.
I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
57	Other		F	C	N	0	703
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Other budgetary financing sources (RC 29) "Z"		Z	0	703	703	0
Total:			0	(703)	(703)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
60	Donations and Forfeitures of Property		F	C	N	40,902	43,784
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Other taxes and receipts		N	40,902	43,784	43,784	0
Total:			(40,902)	(43,784)	(43,784)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
61	Transfers-In/Out Without Reimbursement		F	C	F	68,067	59,259
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Transfers-in without reimbursement (RC 18)		F	87,650	62,089	62,089	0
Transfers-out without reimbursement (RC 18)		F	19,583	5,560	5,560	0
Nonexpenditure transfers-in of financing sources - capital transfers (RC 11)		F	0	2,730	2,730	0
Total:			(68,067)	(59,259)	(59,259)	0

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

11/17/2015 13:41:31

GF003G-Closing Package Line Reclassification Summary Report

Statement: STATEMENT OF CHANGES IN NET POSITION

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 6900 - Department of Transportation

Reported in: THOUSANDS

Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.

I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
62	Imputed Financing		F	C	F	499,742	688,742
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Imputed financing source (RC 25)		F	499,742	688,742	688,742	0
Total:			(499,742)	(688,742)	(688,742)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
63	Other		F	C	N	(4,235)	(599,094)
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Other taxes and receipts		N	1,678	2,052	2,052	0
Accrual for non-entity amounts to be collected and transferred to the General Fund (RC 48)		G	(240,932)	260,548	260,548	0
Non-entity collections transferred to the General Fund (RC 44)		G	286,600	354,737	354,737	0
Other non-budgetary financing sources (RC 29) "Z"		Z	39,755	14,139	14,139	0
Total:			4,235	599,094	599,094	0

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

11/17/2015 13:41:31

GF003G-Closing Package Line Reclassification Summary Report

Statement: STATEMENT OF CHANGES IN NET POSITION
Entity: 6900 - Department of Transportation

Fiscal Year: 2015
Reported in: THOUSANDS

Period: SEPTEMBER
Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.
I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
95	Beginning Balance	I	BN	C	B		
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Total:			0	0	0	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
96	Beginning Balance		BN	C	B	28,073,614	30,803,758
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Beginning Net Position		B	28,073,614	30,803,758	30,803,758	0
Total:			(28,073,614)	(30,803,758)	(30,803,758)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
99	Appropriations Received		F	C	B	14,755,744	30,383,999
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Appropriations received as adjusted (rescissions and other adjustments) (RC 41)		G	14,755,744	30,383,999	30,383,999	0
Total:			(14,755,744)	(30,383,999)	(30,383,999)	0

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

11/17/2015 13:41:31

GF003G-Closing Package Line Reclassification Summary Report

Statement: STATEMENT OF CHANGES IN NET POSITION
Entity: 6900 - Department of Transportation

Fiscal Year: 2015
Reported in: THOUSANDS

Period: SEPTEMBER
Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.
I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
100	Appropriations Transferred-In/Out		F	C	B	11,000	10,964
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Nonexpenditure transfers-in of unexpended appropriations and financing sources (RC 08)		F	11,000	10,964	10,964	0
Total:			(11,000)	(10,964)	(10,964)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
101	Other Adjustments		F	C	B	(592,176)	(202,237)
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Appropriations received as adjusted (rescissions and other adjustments) (RC 41)		G	(592,176)	(202,237)	(202,237)	0
Total:			592,176	202,237	202,237	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
102	Appropriations Used		F	C	B	(16,810,037)	(32,922,870)
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Appropriations received as adjusted (rescissions and other adjustments) (RC 41)		G	0	(32,922,870)	(32,922,870)	0
Appropriations Used (RC 39)		G	(16,810,037)	0	0	0
Total:			16,810,037	32,922,870	32,922,870	0

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

Note: 01	Federal Reserve Earnings, Subsequent Events, and Other Pertinent Information	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes: Note 1	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: B	Section Name: Loans Receivable and Loan Guarantee Liabilities (to be completed only by Export-Import Bank of the United States)	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Thousands	

Line	Status	Line Description	NB	Current FY	D	2014 - SEPTEMBER	D
1		Guarantee amounts related to the payment of principal and interest of export loans made by PEFCO	N/A				
2		Guarantee amounts related to the payment of interest on PEFCO's Long-term secured debt obligations	N/A				
3		Fees received for PEFCO agreements related to export loans	N/A				
4		Fees received for PEFCO agreements related to secured debt obligations	N/A				

Section: C	Section Name: Related Parties, External to the Reporting Entity for the Financial Report	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Thousands	

Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Related party receivables	Debit				
2		Related party payables	Credit				
3		Related party operating revenue	Debit				
4		Related party net cost of operations	Credit				
5		Related party economic dependency	Debit				

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

Note: 01	Federal Reserve Earnings, Subsequent Events, and Other Pertinent Information	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes: Note 1	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: C	Section Name: Related Parties, External to the Reporting Entity for the Financial Report	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero		
Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
		transactions					
6		Investments in related parties	Debit				
7		Related party leases	Debit				

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

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

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 6900 Department of Transportation

Agency Notes: Note 1

Status: Complete

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

I = Inactive Line

Tab: Text Data

Line	Question	Answer
1	Describe any significant events or transactions that occurred after the date of the Balance Sheet but before the issuance of agency?s audited financial statements that have a material effect on the financial statements and, therefore, require adjustments or disclosure in the statements.	
2	Describe any departures from U.S. GAAP.	
3	When applying the general rule of the Statements of Federal Financial Accounting Standards (SFFAS) No. 7, par. 48, describe the specific potential accruals that are not made and the practical and inherent limitations affecting the accrual of taxes and duties.	Transactions are recorded on an accrual and a budgetary accounting basis. Under the accrual method, revenues are recognized when earned, and expenses are recognized when a liability is incurred without regard to receipt or payment of cash. Budgetary accounting facilitates compliance with legal constraints and controls over the use of Federal funds.
4	Describe any change in accounting if a collecting entity adopts accounting standards that embody a fuller application of accrual accounting concepts that differ from that prescribed by SFFAS No. 7, par. 48.	
5	Describe any additional significant accounting policies specific to the agency not included in GFRS Module GF006 FR Notes.	
6	Provide any other relevant information pertaining to the Federal Reserve earnings.	
7	Describe the nature of the related party relationship and transactions pertaining to the amount in the "Other Notes Info" tab, "Related party receivables" line.	
8	Describe the nature of the related party relationship and transactions pertaining to the amount in the "Other Notes Info" tab, "Related party payables" line.	
9	Describe the "Other Notes Info" tab, "Related party operating revenue" transactions along with the related party relationship and include transactions with zero or nominal balances, guarantees, and other terms. Also, describe changes in related party terms.	
10	Describe the "Other Notes Info" tab, "Related party net cost of operations" transactions along with the related party relationship and include transactions with zero or nominal balances, guarantees, and other terms. Also, describe changes in related party terms.	
11	Describe related party economic dependency (that is, major customers, suppliers, franchisors, franchisees, distributors, general agents, borrowers, and lenders) relationships and transactions included in the "Other Notes Info" tab, "Related party economic dependency transactions" section.	
12	Provide details on the investments in related parties.	
13	Provide details on related party leases	
14	Describe control relationships with entities under common ownership, management control, and conservatorship if	

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

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

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 6900 Department of Transportation

Agency Notes: Note 1

Status: Complete

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

I = Inactive Line

Tab: Text Data

Line	Question	Answer
15	<p>the operating results or financial position could be significantly impacted as a result of the relationship. Include control relationships with and without transactions.</p> <p>Provide any other useful information on related parties.</p>	<p>The Secretary of Transportation has possession of two long term notes with the National Railroad Passenger Service Corporation (more commonly referred to as Amtrak). The first note is for \$4 billion and matures in 2975 and; the second note is for \$1.1 billion and matures in 2082 with renewable 99 year terms. Interest is not accruing on these notes as long as the current financial structure of Amtrak remains unchanged. If the financial structure of Amtrak changes, both principal and accrued interest are due and payable. The Department does not record the notes in its financial statements since the present value of the notes, discounted according to rates published in OMBM-14-5 Appendix C, Discount Rates for Cost-Effectiveness, Lease Purchase, and Related Analyses, with maturity dates of 2975 and 2082, was immaterial to the consolidated financial statements taken as a whole at September 30, 2014.</p> <p>In addition, the Secretary of Transportation has possession of all the preferred stock shares (109,396,994) of Amtrak. Congress, through the Department, has continued to fund Amtrak since approximately 1972; originally through grants, then, beginning in 1981, through the purchase of preferred stock, and then, through grants again after 1997. The Amtrak Reform and Accountability Act of 1997 changed the structure of the preferred stock by rescinding the voting rights with respect to the election of the Board of Directors and by eliminating the preferred stock's liquidation preference over the common stock. The Act also eliminated further issuance of preferred stock to the Department. The Department does not record the Amtrak preferred stock in its financial statements because, under the Corporation's current financial structure, the preferred shares do not have a liquidation preference over the common shares, the preferred shares do not have any voting rights, and dividends are neither declared nor in arrears.</p> <p>Amtrak is not a department, agency or instrumentality of the United States Government or the Department. The nine members of Amtrak's Board of Directors are appointed by the President of the United States and are subject to confirmation by the United States Senate. Once appointed, Board Members, as a whole, act independently without the consent of the United States Government or any of its officers to set Amtrak policy, determine its budget and decide operational issues. The Secretary of Transportation is statutorily appointed to the nine member Board. Traditionally, the Secretary of Transportation has designated the FRA Administrator to represent the Secretary at Board meetings.</p>

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

Note: 02	Cash and Other Monetary Assets	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes: Note 2	
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	2015 - SEPTEMBER	2014 - SEPTEMBER
Cash and other monetary assets		D	A	0	0
		Variance:		0	0
				Rounding Method: Thousands	
				Decimal: Zero	
Line Status	Line Description	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
3	Other cash - not restricted				
4	Other cash - restricted				
7	Foreign currency				
	Total				

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

Note: 02	Cash and Other Monetary Assets	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes: Note 2	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

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

Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER
1		Total Cash Held Outside Treasury (reported to Treas central account thru the statement of Transac/ Stat of Accountbilit	Credit		
2			Credit		
3			Credit		
4			Credit		
5			Credit		
6			Credit		
7		Total cash reported in Note 2.	N/A		

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

Line	Question	Answer
1	Describe the nature of the amount in the line item "Other cash - not restricted."	
3	If the cash is restricted because it is non-entity, state the entity for which the cash is being held.	
4	Is the reported restricted cash being held in a financial institution? If yes, is it a Treasury-designated bank?	
5	If the agency has restricted cash, is the restricted cash invested? If yes, is it invested in a Bureau of the Fiscal Service security, agency security, and/or non-federal security?	
6	Describe the nature of the amount in the line item "Foreign currency."	
7	Disclose any restrictions on the use (for example, by law, regulation, or agreement) of the amount in the line item "Foreign Currency."	
8	Disclose the method of exchange rate used on the financial statement date (Treasury exchange rate or prevailing market rate).	
9	Provide additional details describing the nature and cause of reconciling items reported in Section C, lines 2 through 6.	
10	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
Bureau of the Fiscal Service
Governmentwide Financial Report System
GF006 - FR Notes Report**

Note: 03	Accounts and Taxes Receivable	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes: Note 4	
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	2015 - SEPTEMBER	2014 - SEPTEMBER		
Accounts and taxes receivable, net	D	A	165,526	167,856		
		Variance:	0	0		

Rounding Method: Thousands **Decimal:** Zero

Line Status	Line Description	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Accounts receivable, gross	168,736	174,898	174,898	0
2	Related interest receivable - accounts receivable	1,335	862	862	0
3	Penalties, fines, and administrative fees receivable	18,724	18,178	18,178	0
4	Less: allowance for loss on accounts receivable	-12,453	-14,728	-14,728	0
5	Less: allowance for loss on interest receivable	-949	-749	-749	0
6	Less: allowance for loss on penalties, fines, and admin. fees rec.	-9,867	-10,605	-10,605	0
	Total	165,526	167,856	167,856	0

Line Description	Question	Answer
Line Item Notes - Related interest receivable - accounts receivable (2015 - 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 the amount of interest received from prior year levels.

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

Note: 03 Accounts and Taxes Receivable

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 6900 Department of Transportation

Agency Notes: Note 4

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 method(s) used to calculate the allowances on accounts receivable.	Allowance for uncollectible amounts is based on historical data or actual amounts that are determined to be uncollectible based on review of individual receivables.
3	Explain any material difference between the balance of accounts receivable and the amounts reported on the Treasury Report on Receivables.	
4	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	Accounts receivable consist of amounts owed to the Department by other Federal agencies and the public. Federal accounts receivable are generally the result of the provision of goods and services to other Federal agencies and, with the exception of occasional billing disputes, are considered to be fully collectible. Public accounts receivable are generally the result of the provision of goods and services or the levy of fines and penalties from the Department's regulatory activities. Amounts due from the public are presented, net of an allowance for loss on uncollectible accounts, which is based on historical collection experience and/or an analysis of the individual receivables.

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

Note: 04A Direct Loans Receivable	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900 Department of Transportation	Agency Notes: Note 6	
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	2015 - SEPTEMBER	2014 - SEPTEMBER		
Loans receivable, net	D	A	8,912,154	8,508,423		
		Variance:	0	0	Rounding Method: Thousands	Decimal: Zero

Line Status	Line Description	CY Face Value of loans outstanding	CY Long-term cost of loans outstanding	CY Net Loans Receivable	PY Face Value of loans outstanding	PY Long-term cost of loans outstanding	PY Net Loans Receivable
16	Railroad RehabilitationImprovement Program	970,760	23,569	947,191	892,442	29,472	862,970
17	TransportationInfrastructure FinanceInnovation Act (TIFIA)	8,618,621	653,658	7,964,963	7,957,942	312,489	7,645,453
18							
19							
20							
21	All other loans receivable						
	Total	9,589,381	677,227	8,912,154	8,850,384	341,961	8,508,423

Line Description	Question	Answer
Line Item Notes - Railroad RehabilitationImprovement Program (CY Long-term cost of loans outstanding)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The decrease in the subsidy allowance was primarily due to a decrease in the discount rate from the time of loan obligation to the time of loan disbursement.
Line Item Notes - TransportationInfrastructure FinanceInnovation Act (TIFIA) (CY Long-term cost of loans outstanding)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The increase in the subsidy allowance was primarily due to an increase in the discount rate from the time of loan obligation to the time of loan disbursement.

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

Note: 04A	Direct Loans Receivable	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes: Note 6	
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: Thousands	Decimal: Zero

Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
16		Railroad Rehabilitation Improvement Program	Debit	-8,311	-5,544	-5,544	0
17		Transportation Infrastructure Finance Innovation Act (TIFIA)	Debit	427,970	-80,198	-80,198	0
18			Debit				
19			Debit				
20			Debit				
21		All other loans receivable	Debit				
22		Total	N/A	419,659	-85,742	-85,742	0

Threshold		
Line Description	Question	Answer
Other Notes Info - Transportation Infrastructure Finance Innovation Act (TIFIA) (2015 - 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 increase in the subsidy expense is due to the higher level of new loans disbursed, higher levels of risk assessed and changes in projected cash flows.

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

Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - 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
Bureau of the Fiscal Service
Governmentwide Financial Report System
GF006 - FR Notes Report**

Note: 04A Direct Loans Receivable

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 6900 Department of Transportation

Agency Notes: Note 6

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

Loans are accounted for as receivables after funds have been disbursed. For loans obligated prior to October 1, 1991, loan principal, interest, and penalties receivable are reduced by an allowance for estimated uncollectible amounts. The allowance is estimated based on past experience, present market conditions, and an analysis of outstanding balances. Loans obligated after September 30, 1991, are reduced by an allowance equal to the present value of the subsidy costs (resulting from the interest rate differential between the loans and U.S. Treasury borrowing, the estimated delinquencies and defaults net of recoveries, the offset from fees, and other estimated cash flows) associated with these loans.

Interest on the loans is accrued based on the terms of the loan agreement. DOT does not accrue interest on non-performing loans that have filed for bankruptcy protection.

The Railroad Rehabilitation Improvement Program's upward reestimate was a result of an update for change in the discount rate between time of loan obligation and disbursement and an update for actual cash flows and changes in technical assumptions.

The economic assumptions of the TIFIA upward and downward re-estimates were the result of a reassessment of risk levels as well as estimated changes in future cash flows on loans. The Pocahontas Parkway loan write-off was for \$136.6 million and the related re-estimate costs were executed in FY 2015.

The sufficiency of DOT's loan and loan guarantee portfolio reserves at September 30, 2015 is subject to future economic and market conditions. DOT continues to evaluate market risks in light of evolving economic conditions. The impact of such risks on DOT's portfolio reserves, if any, cannot be fully known at this time and could cause results to differ from estimates. Under the Federal Credit Reform Act, reserve reestimates are automatically covered by permanent indefinite budget authority, thereby, providing DOT with sufficient resources to cover losses incurred without further Congressional action.

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

Note: 04B Loan Guarantees	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900 Department of Transportation	Agency Notes: Note 6	
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	2015 - SEPTEMBER	2014 - SEPTEMBER		
Loan guarantee liabilities		C	L	105,985	147,693		
				Variance:	0	0	Rounding Method: Thousands Decimal: Zero
Line Status	Line Description			2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
9	Federal Ship Financing Fund			106,023	147,059	147,059	0
12							
13	OST Minority Business Resource Center Guaranteed Loan Program			-38	634	634	0
14							
15							
16							
17	All other loan guarantee liabilities						
Total				105,985	147,693	147,693	0

Threshold		
Line Description	Question	Answer
Line Item Notes - Federal Ship Financing Fund (2015 - 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 decrease is due to greater collections on previously issued loans than disbursements of new loans.

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

Note: 04B	Loan Guarantees	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes: Note 6	
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: Thousands		Decimal: Zero	
Line	Status	Line Description	NB	CY Face Value of Loans Outstanding D	CY Amount Guaranteed by the Government D	CY Subsidy Expense D	PY Face Value of Loans Outstanding D	PY Amount Guaranteed by the Government D	PY Subsidy Expense D	D
9		Federal Ship Financing Fund	N/A	1,297,553	1,297,553	-41,050	1,598,945	1,598,945		-29,553
12		OST Minority Business Resource Center	N/A	1,096	822	-303	5,112	3,834		206
13			N/A							
14			N/A							
15			N/A							
16			N/A							
17		All other loans guarantee liabilities	N/A							
18		Total:	N/A	1,298,649	1,298,375	-41,353	1,604,057	1,602,779		-29,347

Threshold		
Line Description	Question	Answer
Other Notes Info - Federal Ship Financing Fund (CY Face Value of Loans Outstanding)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The decrease is due to greater collection on previously issued loans that disbursement of new loans.
Other Notes Info - Federal Ship Financing Fund (CY Amount Guaranteed by the Government)	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 decrease is due to greater collections on previously issued loans than disbursements of new loans.
Other Notes Info - OST Minority Business Resource Center (CY Face Value of Loans Outstanding)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The decrease is due to greater collections on previously issued loans than disbursements of new loans.
Other Notes Info - OST Minority Business Resource Center (CY Amount Guaranteed by the Government)	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 decrease is due to greater collections on previously issued loans than disbursements of new loans.

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

Note: 04B Loan Guarantees
Entity: 6900 Department of Transportation

Fiscal Year: 2015

Period: SEPTEMBER

Agency Notes: Note 6

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

Interest on the loans is accrued based on the terms of the loan agreement. DOT does not accrue interest on non-performing loans that have filed for bankruptcy protection. DOT management considers administrative costs to be insignificant.

The downward reestimate on the Federal Ship Financing Fund (Title XI) was a result of significant reductions in principal outstanding each year on the loan guarantees as well as the reassessment of risk levels on high risk loans.

The sufficiency of DOT's loan and loan guarantee portfolio reserves at September 30, 2015 is subject to future economic and market conditions. DOT continues to evaluate market risks in light of evolving economic conditions. The impact of such risks on DOT's portfolio reserves, if any, cannot be fully known at this time and could cause results to differ from estimates. Under the Federal Credit Reform Act, reserve reestimates are automatically covered by permanent indefinite budget authority, thereby, providing DOT with sufficient resources to cover losses incurred without further Congressional action.

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

Note: 05	Inventories and Related Property	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes: Note 7	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description	NB	Account Type	2015 - SEPTEMBER	2014 - SEPTEMBER		
Inventories and related property, net	D	A	909,960	900,787		
		Variance:	0	0		Rounding Method: Thousands Decimal: Zero

Line Status	Line Description	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Gross Inventory - balance beginning of year	1,067,305	1,059,337	1,059,337	0
2	Prior-period adjustment (not restated)				
3	Capitalized acquisitions from the public	90,126	137,176	137,176	0
4	Capitalized acquisitions from Government agencies				
5	Inventory sold or used	-78,794	-129,208	-129,208	0
6	Total allowance for inventories and related property	-168,677	-166,518	-166,518	0
	Total	909,960	900,787	900,787	0

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

Note: 05 Inventories and Related Property

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 6900 Department of Transportation

Agency Notes: Note 7

Status: Complete

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

I = Inactive Line

Tab: Other Notes Info.

Section: A **Section Name:** Inventory Year-end Balances by Category Type

Line Attributes: Dollars

Rounding Method: Thousands

Decimal: Zero

Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Inventory purchased for sale	Debit	85,540	91,441	91,441	0
2		Inventory held in reserve for future sale to the public	Debit				
3		Inventory and operating materials and supplies held for repair	Debit	693,509	666,853	666,853	0
4		Inventory - excess, obsolete, and unserviceable	Debit	9,595	7,456	7,456	0
5		Operating materials and supplies held for use	Debit	229,798	233,426	233,426	0
6		Operating materials and supplies held in reserve for future use	Debit	26,773	27,854	27,854	0
7		Operating materials and supplies excess, obsolete, and unserviceable	Debit	1,773	2,086	2,086	0
8		Stockpile materials	Debit				
9		Stockpile materials held for sale	Debit				
10		Forfeited property	Debit				
11		Other related property	Debit	31,649	38,189	38,189	0
12		Total allowance for inventories and related property	Credit	168,677	166,518	166,518	0
13		Total inventories and related property, net	N/A	909,960	900,787	900,787	0

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

Note: 05	Inventories and Related Property	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes: Note 7	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: A	Section Name: Inventory Year-end Balances by Category Type	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Thousands	

Threshold		
Line Description	Question	Answer
Other Notes Info - Inventory - excess, obsolete, and unserviceable (2015 - 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 excess inventory
Other Notes Info - Operating materials and supplies excess, obsolete, and unserviceable (2015 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Decrease in operating materials and supplies.

Section: B	Section Name: Capitalized Acquisitions From Government Agencies by Trading Partner	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Thousands	

Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - 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				

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

Note: 05	Inventories and Related Property	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes: Note 7	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: C	Section Name: Other Information - Dollar Value	No Data Flag: YES	Line Attributes: Dollars				
			Rounding Method: User-Defined				
			Decimal: User-Defined				
Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Seized property	Debit				
2		Forfeited property	Debit				
3		Goods held under price support and stabilization programs	Debit				

Section: D	Section Name: Other Information - Number of Items/Volume	No Data Flag: YES	Line Attributes: Units				
Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Seized property	N/A				
2		Forfeited property	N/A				
3		Goods held under price support and stabilization programs	N/A				

Tab: Text Data		
Line	Question	Answer
1	Method used to calculate allowance.	Valuation methods for supplies on hand at year-end include historical cost, last acquisition price, standard price/specific identification, standard repair cost, weighted average, and moving weighted average. Expenditures or expenses are recorded when the materials and supplies are consumed or sold. Adjustments for the proper valuation of repairable, excess, obsolete, and unserviceable items are made to appropriate allowance accounts.
2	Significant accounting principles and methods of applying those principles.	Inventory primarily consists of supplies that are for sale or used in the production of goods for sale. Operating materials and supplies primarily consist of unissued supplies that will be consumed for future operations.
3	Provide a broad description of foreclosed property.	
4	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
Bureau of the Fiscal Service
Governmentwide Financial Report System
GF006 - FR Notes Report**

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

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 6900 Department of Transportation

Agency Notes: Note 8

Status: Complete

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

I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2015 - SEPTEMBER	2014 - SEPTEMBER		
Property, plant and equipment, net		D	A	13,772,180	13,914,590		
		Variance:		0	0	Rounding Method: Thousands	Decimal: Zero
Line Status	Line Description	CY PP&E	CY Accum. Depr./Amortization	CY Net PP&E	PY PP&E	PY Accum. Depr./Amortization	PY Net PP&E
1	Balance beginning of year	32,062,006	18,147,416	13,914,590	31,965,936	17,963,049	14,002,887
2	Prior-period adjustments (not restated)						
3	Capitalized acquisitions from the public	1,275,514		1,275,514	1,383,954		1,383,954
4	Capitalized acquisitions from government agencies	87,672		87,672	66,067		66,067
5	Deletions from the Balance Sheet	-1,314,760	-1,150,798	-163,962	-1,396,663	-1,133,248	-263,415
6	Deletions related to partial impairment of PP&E						
7	Revaluations	23,472	43	23,429	42,712	3,502	39,210
8	Stewardship reclassifications						
9	Depreciation/amortization		1,365,063	-1,365,063		1,314,113	-1,314,113
	Total	32,133,904	18,361,724	13,772,180	32,062,006	18,147,416	13,914,590

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

Note: 06	Property, Plant, and Equipment (PP&E)	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes: Note 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: Cost of PP&E for each category				Line Attributes: Dollars	
						Rounding Method: Thousands	Decimal: Zero
Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Buildings, structures, and facilities (including improvement to land)	Debit	6,780,263	6,633,723	6,633,723	0
2		Furniture, fixtures, and equipmen (including aircraf,ships, vessels, small boats, and vehicles)	Debit	20,811,821	20,983,870	20,983,870	0
3		Construction in progress	Debit	1,607,976	2,063,078	2,063,078	0
4		Land and Land Rights	Debit				
5		Internal use software	Debit	2,651,950	2,094,796	2,094,796	0
6		Assets under capital lease	Debit	108,320	113,679	113,679	0
7		Leasehold improvements	Debit	173,574	172,860	172,860	0
8		Other property, plant and equipment	Debit				
9		Total property, plant and equipment	N/A	32,133,904	32,062,006	32,062,006	0

Threshold	Question	Answer
Other Notes Info - Construction in progress (2015 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Decrease in construction projects for FAA
Other Notes Info - Internal use software (2015 - 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 internal software for FAA

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

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

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 6900 Department of Transportation

Agency Notes: Note 8

Status: Complete

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

I = Inactive Line

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

Line Attributes: Dollars

Rounding Method: Thousands

Decimal: Zero

Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Buildings, structures, and facilities (including improvements to land)	Credit	3,858,626	3,721,798	3,721,798	0
2		Furniture, fixtures, and equipment (including aircraft, ships, vessels, small boats, and vehicles)	Credit	13,305,133	13,419,122	13,419,122	0
3		Internal use software	Credit	1,042,481	851,964	851,964	0
4		Assets under capital lease	Credit	46,565	46,278	46,278	0
5		Leasehold improvements	Credit	108,919	108,254	108,254	0
6		Other property, plant, and equipment	Credit				
7		Total accumulated depreciation/amortization	N/A	-18,361,724	-18,147,416	-18,147,416	0

Section: C **Section Name:** Intragovernmental Capitalized acquisition amounts

Line Attributes: Dollars

Rounding Method: Thousands

Decimal: Zero

Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1		General Services Administration	Debit				
2		Department of Defense	Debit	43,836	33,033	33,033	0
3		Department of the Interior	Debit				
4		Department of Justice	Debit				
5		National Aeronautics and Space Administration	Debit				

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

Note: 06	Property, Plant, and Equipment (PP&E)	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes: Note 8	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: C	Section Name: Intragovernmental Capitalized acquisition amounts	Line Attributes: Dollars	
		Rounding Method: Thousands	Decimal: Zero

Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
6		All other departments	Debit	43,836	33,034	33,034	0
7		Total capitalized assets from federal agencies	N/A	87,672	66,067	66,067	0

Section: D	Section Name: Gain/Loss on Sale/Disposition	Line Attributes: Dollars	
		Rounding Method: Thousands	Decimal: Zero

Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Gain/loss on sale/disposition of property, plant and equipment	Credit	165,048	243,431	243,431	0

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).	
2	Provide a general description of what constitutes general PP&E impairment (SFFAS 44, par. 26a).	
3	Provide any other relevant information pertaining to this note and any material changes from the prior fiscal years' depreciation methods and capitalization thresholds. In addition, describe briefly the significant accounting policies pertaining to this note.	FAA has fully deployed the En Route Automation Modernization (ERAM) system to upgrade the management of air traffic in the en route space and enable the implementation of NextGen capabilities. As of September 30, 2015, construction in progress includes \$101 million related to ERAM system. This primarily relates to upgraded software scheduled to be place in service in November 2015. The ERAM system replaced four legacy air traffic systems that were retired in FY 2015. The net acquisitions cost of the legacy systems is \$141 million and \$417 million as of September 30, 2015 and 2014, respectively.

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

Note: 07	Debt and Equity Securities	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description	NB	Account Type	2015 - SEPTEMBER	2014 - SEPTEMBER		
Debt and equity securities	D	A	0	0		
		Variance:	0	0	Rounding Method: Thousands	Decimal: Zero

Line Status	Line Description	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Fixed/Debt Securities (FASB ASC 320-10-50-1 and 320-10-50-9): Non-U.S. Government Securities				
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				
6	Equity Securities (FASB ASC 320-10-50-1 and 320-10-50-9): Common Stocks				
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				

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

Note: 07	Debt and Equity Securities	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Line	Status	Line Description	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
		Securities				
9		Other				
		Total				

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

Note: 07	Debt and Equity Securities	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A **Section Name:** Investment Category - Held-to-Maturity Securities **No Data Flag:** YES **Line Attributes:** Dollars
Rounding Method: Thousands **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						
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 Held-to-Maturity Securities	N/A						

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

Note: 07	Debt and Equity Securities	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes: N/A	
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 **No Data Flag:** YES **Line Attributes:** Dollars
Rounding Method: Thousands **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 Available-for-Sale Securities	N/A						

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

Note: 07	Debt and Equity Securities	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes: N/A	
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: Thousands		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
Bureau of the Fiscal Service
Governmentwide Financial Report System
GF006 - FR Notes Report**

Note: 07 Debt and Equity Securities

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 6900 Department of Transportation

Agency Notes: N/A

Status: Complete

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

I = Inactive Line

Section: D **Section Name:** Other Information **No Data Flag:** YES **Line Attributes:** Dollars
Rounding Method: Thousands **Decimal:** Zero

Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - 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				

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

Note: 07 Debt and Equity Securities
Entity: 6900 Department of Transportation

Fiscal Year: 2015

Period: SEPTEMBER

Agency Notes: N/A

Status: Complete

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

I = Inactive Line

Section: D **Section Name:** Other Information **No Data Flag:** YES **Line Attributes:** Dollars
Rounding Method: Thousands **Decimal:** Zero

Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - 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
Bureau of the Fiscal Service
Governmentwide Financial Report System
GF006 - FR Notes Report**

Note: 07 Debt and Equity Securities

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 6900 Department of Transportation

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 a description of the amounts reported on the "Line Item Notes" tab for lines 5, 8 and 9.	
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.	
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).	
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).	
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
Bureau of the Fiscal Service
Governmentwide Financial Report System
GF006 - FR Notes Report**

Note: 08	Other Assets	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes: Note 5	
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	2015 - SEPTEMBER	2014 - SEPTEMBER		
Other assets		D	A	33,397	18,567		
			Variance:	0	0	Rounding Method: Thousands	Decimal: Zero

Line Status	Line Description	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Advances and prepayments	32,897	17,980	17,980	0
3	Regulatory assets				
4	Derivative assets				
5	Other assets	500	587	587	0
	Total	33,397	18,567	18,567	0

Threshold

Line Description	Question	Answer
Line Item Notes - Advances and prepayments (2015 - 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 advances and prepayments within NHTSA
Line Item Notes - Advances and prepayments (2014 - 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)	There was a decrease in advances and prepayments within NHTSA and FHWA.
Line Item Notes - Other assets (2014 - 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)	There was a decrease in other assets within FAA.

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

Note: 08 Other Assets
Entity: 6900 Department of Transportation

Fiscal Year: 2015 **Period:** SEPTEMBER
Agency Notes: Note 5

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 advances and prepayments on the "Line Item Notes" tab for line 1.	Intragovernmental Other Assets are comprised of advance payments to other Federal Government entities for agency expenses not yet incurred and for goods and services not yet received. Public Other Assets are comprised of advances to States, employees and contractors
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.	
3	Provide the amounts that are designated as either non-hedging or hedging instruments.	
4	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).	
5	Provide disclosures for the volume of derivative activity (FASB ASC 815-10-50-1B).	
6	Provide disclosures on the location of fair value amounts of derivative assets instruments on the Balance Sheet (FASB ASC 815-10-50-4A).	
7	Provide disclosures on the location of gains or losses recognized into earnings (FASB ASC 815-10-50-4A).	
8	Provide the effective portion of gains and losses, by contract type, on derivative instruments classified as either cashflow or net investment hedges that are being reclassified into earnings during the current period (FASB ASC 815-10-50-4C).	
9	Provide the effective portion of gains and losses, by contract type, on derivative instruments classified as either cashflow or net investment hedges that are recognized in other comprehensive income during the current period (FASB ASC 815-10-50-4C).	
10	Provide the portion of gains and losses, by contract type, on derivative instruments classified as either cashflow or net investment hedges that represent the amount of the hedges' ineffectiveness or the amount, if any, excluded from the assessment of the hedge effectiveness (FASB ASC 815-10-50-4C).	
11	Provide a description of the nature of trading activities for non-hedging designated derivative instruments and related risks, including how the entity manages those risks. Explain the use of any alternative disclosures for trading activities, if applicable (FASB ASC 815-10-50-4F).	
12	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. Include disclosures related to posted collateral, as well as additional collateral required and fair value of assets needed to settle the instrument immediately if the credit-risk contingent features were triggered (FASB ASC 815-10-50-4H).	
13	Provide disclosures of the entity's accounting policy to offset or not offset derivative asset positions on the Balance Sheet under a master netting agreement. Describe the accounting policy to offset cash collateral positions arising from derivative instrument(s) under a master netting agreement against net derivative positions (FASB ASC 815-10-50-7).	
14	Disclose amounts recognized for the right to reclaim cash collateral or the obligation to return cash collateral under master netting arrangements (FASB ASC 815-10-50-8).	
15	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	Payments in advance of the receipt of goods and services are recorded as prepaid charges at the time of prepayment and recognized as expenses or capitalized, as appropriate, when the related goods and services are received.

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

Note: 09	Accounts Payable	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes:	Financial Statements
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	2015 - SEPTEMBER	2014 - SEPTEMBER		
Accounts payable		C	L	420,445	527,837		
			Variance:	0	0	Rounding Method: Thousands	Decimal: Zero
Line Status	Line Description			2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Accounts Payable			420,445	527,837	527,837	0
	Total			420,445	527,837	527,837	0

Threshold

Line Description	Question	Answer
Line Item Notes - Accounts Payable (2015 - 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 a result of a decrease in accrual activity from the prior year levels and the reversals of prior year accruals made at the beginning of FY 15.

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

Note: 09	Accounts Payable	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes:	Financial Statements
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A	Section Name: Interest	No Data Flag: YES	Line Attributes: Dollars							
			Rounding Method: Thousands							
			Decimal: Zero							
Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	C	Previously Rptd	C	Line Item Changes	D
1		Interest accrued and owed to others	N/A							

Tab: Text Data

Line	Question	Answer
1	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	Liabilities represent amounts expected to be paid as the result of a transaction or event that has already occurred. Liabilities covered by budgetary resources are liabilities incurred, which are covered by realized budgetary resources as of the balance sheet date. Available budgetary resources include new budget authority, spending authority from offsetting collections, recoveries of unexpired budget authority through downward adjustments of prior year obligations, unobligated balances of budgetary resources at the beginning of the year or net transfers of prior year balances during the year, and permanent indefinite appropriations or borrowing authority.

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

Note: 10B	Treasury Securities Held by Government Trust Funds, Revolving Funds, and Special Funds	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes:	Note 3 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:** Investments in Federal Debt securities **Line Attributes:** Dollars
Rounding Method: Thousands **Decimal:** Zero

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
15		Department of Transportation, Highway Trust Fund	N/A	7,667,196			7,667,196	10,695,954	
16		Department of Transportation, Airport and Airway Trust Fund	N/A	12,715,552			12,715,552	12,758,889	
23			N/A						
24			N/A						
25			N/A						
26		All other programs and funds	N/A	2,168,477		39,622	2,208,099	2,179,842	
27		Total	N/A	22,551,225		39,622	22,590,847	25,634,685	

Line	Status	Line Description	NB	PY Unamortized premium D	PY Net Investment
15		Department of Transportation, Highway Trust Fund	N/A		10,695,954
16		Department of Transportation, Airport and Airway Trust Fund	N/A		12,758,889
23			N/A		
24			N/A		
25			N/A		
26		All other programs and funds	N/A	15,919	2,195,761
27		Total	N/A	15,919	25,650,604

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

Note: 10B	Treasury Securities Held by Government Trust Funds, Revolving Funds, and Special Funds	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes:	Note 3 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 any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	Investments that consist of U.S. Government Securities are reported at cost, and adjusted for amortized cost net of premiums or discounts. Premiums or discounts are amortized into interest income over the term of the investment using the interest method. The Department also had the intent to hold investments to maturity. Investments, redemptions, and reinvestments are controlled and processed by the U.S. Treasury. The market value is calculated by multiplying the total number of shares by the market price on the last day of the fiscal year.

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

Note: 11	Federal Employee and Veteran Benefits Payable - Liabilities for Benefits for Services Provided to Federal Employees	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes: Note 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	2015 - SEPTEMBER	2014 - SEPTEMBER		
Federal employee and veteran benefits payable	C	L	1,028,014	1,116,290		
		Variance:	0	0	Rounding Method: Thousands	Decimal: Zero

Line Status	Line Description	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Pension and accrued benefits				
2	Post-retirement health and accrued benefits				
3	Veterans compensation and burial benefits				
4	Life insurance and accrued benefits				
5	Federal Employees' Compensation Act (FECA) benefits	1,028,014	1,116,290	1,116,290	0
6	Liability for other retirement and postemployment benefits				
	Total	1,028,014	1,116,290	1,116,290	0

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

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

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 6900 Department of Transportation

Agency Notes: Note 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:** Pension and Accrued Benefits Liability **No Data Flag:** YES **Line Attributes:** Dollars
Rounding Method: Thousands **Decimal:** Zero

Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Pension and accrued benefits liability- beginning of period (SFFAS No. 5, par.71)	Credit				
2		Prior-period adjustments (not restated)	Credit				
3		Prior (and past) service costs from plan amendments (or the initiation of a new plan) during the period	Credit				
4		Normal costs (SFFAS No. 5, par. 72)	Credit				
5		Interest on pension liability during the period	Credit				
6		Prior (and past) service cost (from the initiation of a new plan)	Credit				
7		Actuarial (gains)/losses (from experience) (SFFAS No. 33, par. 22)	Credit				
8		Actuarial (gains)/losses (from assumption changes) (SFFAS No. 33, par. 22)	Credit				
9		Other	Credit				
10		Total pension expense (SFFAS No. 5, par.72)	N/A				

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

Note: 11	Federal Employee and Veteran Benefits Payable - Liabilities for Benefits for Services Provided to Federal Employees	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes: Note 14	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: A	Section Name: Pension and Accrued Benefits Liability	No Data Flag: YES	Line Attributes: Dollars				
			Rounding Method: Thousands				
			Decimal: Zero				
Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
11		Less benefits paid	Debit				
12		Pension and accrued benefits liability-end of period	N/A				

Section: B	Section Name: Pension Liability Long-Term Significant Assumptions Used in the Current FY and Prior FY Valuation	No Data Flag: YES	Line Attributes: Percent				
Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Rate of interest (except OPM)	N/A				
2		Rate of inflation (except OPM)	N/A				
3		Projected salary increases (except OPM)	N/A				
4		CSRS - rate of interest (OPM only)	N/A				
5		CSRS - rate of inflation (OPM only)	N/A				
6		CSRS - projected salary increases (OPM only)	N/A				
7		CSRS - cost of living adjustment (OPM only)	N/A				
8		FERS - rate of interest (OPM only)	N/A				
9		FERS - rate of inflation (OPM only)	N/A				
10		FERS - projected salary increases	N/A				

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

Note: 11	Federal Employee and Veteran Benefits Payable - Liabilities for Benefits for Services Provided to Federal Employees	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes: Note 14	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: B	Section Name: Pension Liability Long-Term Significant Assumptions Used in the Current FY and Prior FY Valuation	No Data Flag: YES	Line Attributes: Percent
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Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
11		(OPM only) FERS - cost of living adjustment (OPM only)	N/A				

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

Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Post-retirement 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 a new plan) during the period	Credit				
4		Normal costs	Credit				
5		Interest on liability	Credit				
6		Actuarial (gains)/losses (from experience) (SFFAS No. 33, par.22)	Credit				
7		Actuarial (gains)/losses (from assumption changes) (SFFAS	Credit				

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

Note: 11	Federal Employee and Veteran Benefits Payable - Liabilities for Benefits for Services Provided to Federal Employees	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes: Note 14	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: C	Section Name: Post-retirement Health and Accrued Benefits	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero		
Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
8		No. 33, par.22) Other	Credit				
9		Total post-retirement health benefits expense	N/A				
10		Less claims paid	Debit				
11		Post-retirement health and accrued benefits liability-end of period	N/A				

Section: D	Section Name: Post-retirement Health Liability Significant Assumptions Used in Determining the Current FY and Prior FY Valuation	No Data Flag: YES	Line Attributes: Percent				
Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Rate of Interest	N/A				
2		Single equivalent rate of medical trend	N/A				
3		Ultimate rate of medical trend	N/A				

Section: F	Section Name: Other	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: User-Defined	Decimal: User-Defined		
Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Nonmarketable Treasury securities held by the 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	Debit				

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

Note: 11	Federal Employee and Veteran Benefits Payable - Liabilities for Benefits for Services Provided to Federal Employees	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes: Note 14	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: F		Section Name: Other		No Data Flag: YES			Line Attributes: Dollars	Rounding Method: User-Defined	Decimal: User-Defined
Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes		
4		marketable securities included in line 2 (SFFAS No. 5, par.68) 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						
6		Projected future payments for pension benefits (VA only)	Credit						
7		Average medical cost per year (VA only)	Credit						

Section: G		Section Name: Estimated Agency Imputed Costs (to be completed only by OPM)		No Data Flag: YES			Line Attributes: Dollars	Rounding Method: User-Defined	Decimal: User-Defined
Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes		
25		7200 Agency for International Development	Debit						
38		9500 All other agencies	Debit						

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

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

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 6900 Department of Transportation

Agency Notes: Note 14

Status: Complete

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

I = Inactive Line

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

Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Actuarial accrued life insurance 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	N/A				
4		New entrant expense	Credit				
5		Interest on life insurance liability during the period	Credit				
6		Actuarial (gains)/losses (from experience) (SFFAS No. 33, par. 22)	Credit				
7		Actuarial (gains)/losses (from assumption changes) (SFFAS No. 33, par. 22)	Credit				
8		Other	Credit				
9		Total life insurance expense	N/A				
10		Less costs paid	Debit				
11		Actuarial accrued life insurance benefits liability - end of period	N/A				

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

Note: 11	Federal Employee and Veteran Benefits Payable - Liabilities for Benefits for Services Provided to Federal Employees	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes: Note 14	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: M	Section Name: Civilian Actuarial Life Insurance Liability	No Data Flag: YES	Line Attributes: Percent
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Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Rate of interest	N/A				
2		Rate of increases in salary	N/A				

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

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

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 6900 Department of Transportation

Agency Notes: Note 14

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.	
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).	
3	Provide the long-term projection of the significant economic assumptions used in determining pension liability and the related expense (examples of assumptions: actuarial, economic, interest rate, and trend).	
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).	
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).	
6	Provide a description of the changes in the significant assumptions used in determining the post-retirement health benefits liability and the related expense (SFFAS No. 33, par. 19).	
7	Provide the reason for significant changes in the actuarial liability for the DOD Military Retirement Fund for the current FY (DOD only). Describe those that relate to significant changes in assumptions, if any (SFFAS No. 33, par. 19).	
8	Provide the reason for significant changes in the actuarial liability for the DOD Medicare Eligible Retiree Health Care Fund (DOD only). Describe those that relate to significant changes in assumptions, if any (SFFAS No. 33, par. 19).	
9	Provide the reason for significant changes in the actuarial liability for veterans compensation and burial benefits (VA only). Describe those that relate to significant changes in assumptions, if any (SFFAS No. 33, par. 19).	
10	Provide the source of the information entered for "Line Item Notes" tab, lines 4, 5, and 6.	Line 5 consists of the FECA Actuarial Liability and accrued pay and benefits. The Department of Labor calculates FECA Actuarial liability for DOT as a whole. FECA liabilities include the expected liability for death, disability, medical and miscellaneous costs for approved compensation cases, plus a component for incurred but not reported claims. The estimated liability is not covered by budgetary resources and thus will require future appropriated funding. The FECA Actuarial Liability portion is \$930 million and the accrued pay and benefits portion is \$98 million. The accrued pay and benefits portion is included in AFR Note 14 line item Public Accrued Pay and Benefits. The

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

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

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 6900 Department of Transportation

Agency Notes: Note 14

Status: Complete

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

I = Inactive Line

Tab: Text Data

Line	Question	Answer
11	Provide the source for the components of pension expense entered in Section A.	
12	Provide the source for the interest rate for pension expense entered in Section B.	
13	Provide the source for the components of post-retirement expense entered in Section C.	
14	Provide the source for the interest rate for post-retirement expense entered in Section D.	
15	Provide the source for workers' compensation benefits entered in Sections N and O (to be completed only by DOL).	
16	Provide the source for the life insurance benefits entered in Section P (to be completed only by VA).	
17	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	FECA Actuarial Liability is reflected in AFR Balance Sheet line Federal Employee Benefits Payable.

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

Note: 12	Environmental and Disposal Liabilities	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes: Note 12	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes						
Closing Package Line Description		NB	Account Type	2015 - SEPTEMBER	2014 - SEPTEMBER	
Environmental and disposal liabilities		C	L	1,118,668	1,165,195	
		Variance:		0	0	Rounding Method: Thousands Decimal: Zero
Line Status	Line Description		2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
9	Environmental Remediation		756,700	813,400	813,400	0
10	Asset Disposal		361,968	351,795	351,795	0
11						
12						
13						
14	Other Environmental and Disposal Liabilities					
	Total		1,118,668	1,165,195	1,165,195	0

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

Note: 12	Environmental and Disposal Liabilities	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes: Note 12	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A		Section Name: Other Related Information		No Data Flag: YES		Line Attributes: Dollars	
						Rounding Method: User-Defined	
						Decimal: User-Defined	
Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Unrecognized portion of estimated total cleanup costs associated with general property, plant, and equipment	Debit				
2		Unrecognized portion of est total asbestos-related cleanup costs assoc with gen PP&E SFFAS No6 par 109 Bulletin 2006-1	Debit				
3		Asbestos-related environmental and disposal liability (Technical Bulletin 2006-1)	Debit				

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

Note: 12 Environmental and Disposal Liabilities

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 6900 Department of Transportation

Agency Notes: Note 12

Status: Complete

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

I = Inactive Line

Tab: Text Data

Line	Question	Answer
1	List the applicable laws and regulations covering cleanup requirements as they relate to the activity identified in the audited financial statements.	Environmental remediation generally occurs under the Resource Conservation and Recovery Act of 1976 (RCRA), the Comprehensive Environmental Response, Compensation and Liability Act of 1980 (CERCLA or Superfund), or the Toxic Substances Control Act (TSCA). Environmental remediation includes the remediation of fuels, solvents, and other contamination associated with releases to the environment where the FAA owns the property, leases the property or is identified as a responsible party by a regulatory agency. Estimating the Department's cost estimates for environmental cleanup and asset disposal liabilities requires making assumptions about future activities and is inherently uncertain. These liabilities are not adjusted for inflation and are subject to revision as a result of changes in technology and environmental laws and regulations.
2	Provide a description of the type of environmental and disposal liabilities identified.	The National Maritime Heritage Act requires that MARAD dispose of certain merchant vessels owned by the U.S. Government, including non-retention ships in the Fleet. Residual fuel, asbestos, and solid polychlorinated biphenyls (PCB) sometimes exist onboard MARAD's non-retention ships. Non-retention ships are those MARAD vessels that no longer have a useful application and are pending disposition. The asset disposal liability as of September 30, 2015 includes the estimated cost of disposing 96 ships. In addition, FAA records an asset disposal liability for the estimated cost that will be incurred to remove, contain, and/or dispose of hazardous materials when an asset is removed from service.
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	In addition to the amount recorded and disclosed, there is a foreseeable environmental liability related to sites with MARAD and numerous other external parties, where the loss is probable and the estimate cannot be determined.

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

Note: 13	Benefits Due and Payable	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description	NB	Account Type	2015 - SEPTEMBER	2014 - SEPTEMBER		
Benefits due and payable	C	L	0	0		
		Variance:	0	0	Rounding Method: Thousands	Decimal: Zero

Line	Status	Line Description	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
9		Other Entitlement Benefits Due and Payable				
		Total				

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

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

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

Note: 14	Insurance and Guarantee Program Liabilities	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2015 - SEPTEMBER	2014 - SEPTEMBER		
Insurance and guarantee program liabilities		C	L	0	0		
		Variance:		0	0	Rounding Method: Thousands	Decimal: Zero

Line	Status	Line Description	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
7		Other insurance programs				
8						
9						
Total						

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

Line	Question	Answer
1	Provide a description for the type of insurance or guarantee programs identified in the "Line Item Notes" tab.	
2	Provide the name, description, and the related amounts of the insurance or guarantee programs entered on the line titled "Other insurance programs" in the "Line Item Notes" tab.	
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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

Note: 15	Other Liabilities	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes: Note 15	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description	NB	Account Type	2015 - SEPTEMBER	2014 - SEPTEMBER		
Other liabilities	C	L	7,386,042	7,429,756		
		Variance:	0	0		Rounding Method: Thousands Decimal: Zero

Line Status	Line Description	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Deferred revenue	55,378	50,114	50,114	0
2	Accrued wages and benefits	775,109	771,845	771,845	0
4	Other debt				
6	Legal and other contingencies	14,610	10,671	10,671	0
7	Grant payments due to State and local governments and others	6,361,980	6,451,084	6,451,084	0
8	Other employee and actuarial liabilities				
10	D.C. pension liability				
11	Custodial liabilities				
12	Accrued annual leave				
14	Advances and prepayments	143,555	138,736	138,736	0
15	Farm and other subsidies				
16	Deposit funds				
17	Bonneville Power Administration non-federal power projects as well as capital lease liabilities and disposal liabilities				
18	Derivative liabilities				
19					
20					
21					
22	Other Liabilities	35,410	7,306	7,306	0
	Total	7,386,042	7,429,756	7,429,756	0

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

Note: 15	Other Liabilities	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes: Note 15	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Threshold		
Line Description	Question	Answer
Line Item Notes - Legal and other contingencies (2015 - 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 probable legal claims for FAA.

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

Note: 15	Other Liabilities	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes: Note 15	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.						
Section: A		Section Name: Other Information			Line Attributes: Dollars	
					Rounding Method: Thousands	
					Decimal: Zero	
Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Reported
8		Grant payments due to State and local government and others (Transportation, HHS, and Education only)	Credit	6,361,980	6,451,084	

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

Note: 15 Other Liabilities
Entity: 6900 Department of Transportation

Fiscal Year: 2015 **Period:** SEPTEMBER
Agency Notes: Note 15

Status: Complete

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

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 and the documentation support by email to FRD's central mailbox at financial.reports@fiscal.treasury.gov if amounts identified cannot be directly traced to the agency's financial report.	Other Liabilities are comprised of advances and prepayments to the public, accrued payand benefits to employees, legal claims that are probable, and deferred credits to the public. Other liabilities line items are disclosed in DOT AFR note 14. The activity included in "Other Liabilities" include capital lease liabilities and other accrued liabilities.
2	Provide a description and related amounts for balances that exceed \$50 million on the Line Item Notes tab, line 21, "Other liabilities," and provide the page number of the agency's financial report where the amount is identified.	
3	Provide the amounts that are designated as either non-hedging or hedging instruments.	
4	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).	
5	Provide disclosures for the volume of derivative activity (FASB ASC 815-10-50-1B).	
6	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).	
7	Provide disclosures on the location of gains or losses recognized into earnings (FASB ASC 815-10-50-4A).	
8	Provide the effective portion of gains and losses, by contract type, on derivative instruments classified as either cashflow or net investment hedges that are being reclassified into earnings during the current period (FASB ASC 815-10-50-4C).	
9	Provide the effective portion of gains and losses, by contract type, on derivative instruments classified as either cashflow or net investment hedges that are recognized in other comprehensive income during the current period (FASB ASC 815-10-50-4C).	
10	Provide the portion of gains and losses, by contract type, on derivative instruments classified as either cashflow or net investment hedges that represent the amount of the hedges? ineffectiveness or the amount, if any, excluded from the assessment of the hedge effectiveness (FASB ASC 815-10-50-4C).	
11	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. Explain the use of any alternative disclosures for trading activities, if applicable (FASB ASC 815-10-50-4F).	
12	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. Include disclosures related to posted collateral, as well as additional collateral required and fair value of assets needed to settle the instrument immediately if the credit-risk contingent features were triggered (FASB ASC 815-10-50-7).	
13	Provide disclosures of the entity's accounting policy to offset or not offset derivative asset and liability positions on the Balance Sheet under a master netting agreement. Describe the accounting policy to offset cash collateral positions arising from derivative instrument(s) under a master netting agreement against net derivative positions (FASB ASC 815-10-50-8).	

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

Note: 15 Other Liabilities

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 6900 Department of Transportation

Agency Notes: Note 15

Status: Complete

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

I = Inactive Line

Tab: Text Data

Line	Question	Answer
14	Disclose amounts recognized for the right to reclaim cash collateral or the obligation to return cash collateral under master netting arrangements (FASB ASC 815-10-50-8).	
15	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
Bureau of the Fiscal Service
Governmentwide Financial Report System
GF006 - FR Notes Report**

Note: 17	Prior-Period Adjustments	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

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

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

Section: B	Section Name: Federal Prior-Period Adjustments - Restated	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Thousands	

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
Bureau of the Fiscal Service
Governmentwide Financial Report System
GF006 - FR Notes Report**

Note: 17	Prior-Period Adjustments	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

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

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

Section: D	Section Name: Federal Correction of Errors	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Thousands	

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
Bureau of the Fiscal Service
Governmentwide Financial Report System
GF006 - FR Notes Report**

Note: 17	Prior-Period Adjustments	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: E	Section Name: Non-Federal Immaterial Errors	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Thousands	
Line	Status	Line Description	NB	Amount C
1			N/A	
2			N/A	
3			N/A	
4			N/A	
5			N/A	
6			N/A	
7			N/A	
8			N/A	
9			N/A	
10			N/A	
11		Total	N/A	

Section: F	Section Name: Federal Immaterial Errors	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Thousands	
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
Bureau of the Fiscal Service
Governmentwide Financial Report System
GF006 - FR Notes Report**

Note: 17	Prior-Period Adjustments	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: G	Section Name: Closing Package Reclassifications/Adjustments	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Thousands	

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

Section: H	Section Name: Non-federal Change in Accounting Principles	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Thousands	

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		

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

Note: 17	Prior-Period Adjustments	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

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

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		

Tab: Text Data		No Data Flag: YES
Line	Question	Answer
1	Describe the restatements to the prior FY that resulted from correcting errors that occurred in the prior FY (data reported in Sections A and B).	
2	Describe any errors that occurred in FYs preceding the prior FY that adjusted the prior-FY beginning net position (data reported in Sections C and D).	
3	Describe any immaterial errors that occurred in the prior period(s) that were corrected against the current FY operations (data reported in Sections E and F).	
4	Describe any reclassifications/adjustments of the prior FY reporting in the current FY Closing Package (data reported in Section G). Exclude amounts reported as restatements in Section A and B.	
5	Describe the adjustments to the current FY or prior FY beginning net position that resulted from changes in accounting principles as reported on the Reclassified Statement of Changes in Net Position, line 2.1 and/or line 3.1 (data reported in Sections H and I).	
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
Bureau of the Fiscal Service
Governmentwide Financial Report System
GF006 - FR Notes Report**

Note: 18	Contingencies (SFFAS Nos. 5 and 12)	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes: Note 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: Insurance Contingencies (Reasonably Possible Only)	No Data Flag: YES	Line Attributes: Dollars	Decimal: User-Defined
			Rounding Method: User-Defined	

Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
4			Credit				
5			Credit				
6			Credit				
7			Credit				
8			Credit				
9		Other insurance contingencies	Credit				
10		Total	N/A				

Section: B	Section Name: Litigation, Claims and Assessments	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Thousands	

Line	Status	Line Description	NB	CY Measured amount (accrued estimated)	CY Estimated Range(Low end)	CY Estimated Range (High end)	CY Claim amount(Unable to determine loss)	PY Measured amount (accrued estimated)	PY Estimated Range(Low end)
1		Probable	Credit	14,610	14,610	16,830		11,109	11,109
2		Reasonably Possible	Credit	102,650	102,650	134,011		23,495	23,495

Line	Status	Line Description	NB	PY Estimated Range (High end)	PY Claim amount (unable to determine)
1		Probable	Credit	11,189	
2		Reasonably Possible	Credit	37,940	

Section: C	Section Name: Environmental Litigation, Claims, and Assessments	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Thousands	

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	227,300	227,300	227,300		263,900	263,900

Line	Status	Line Description	NB	PY Estimated Range (High Range)	PY Claim amount (unable to determine)
1		Probable	Credit		
2		Reasonably Possible	Credit	263,900	

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

Note: 18	Contingencies (SFFAS Nos. 5 and 12)	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes: Note 16	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: D		Section Name: Other Contingencies		Line Attributes: Dollars			
				Rounding Method: Thousands		Decimal: Zero	
Line	Status	Line Description	NB	CY Probable	CY Reasonably Possible	PY Probable	PY Reasonably Possible
1		DOT - FHWA Advance Construction Projects	Credit		50,400,000		46,000,000
2		DOT - FTA Full Funding Agreements	Credit		1,700,000		1,800,000
3			Credit				
4			Credit				
5			Credit				

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

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

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 6900 Department of Transportation

Agency Notes: Note 16

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 nature of the insurance contingencies, including the range of loss.	
2	Provide the nature of the litigation contingencies, including the range of loss for probably liabilities (SFFAS No. 5, par. 39).	As of September 30, 2015 and 2014, DOT's contingent liabilities, in excess of amounts accrued (Note 14), for asserted and pending legal claims reasonably possible of loss were estimated at \$102.7 million and \$23.5 million, respectively. DOT does not have material amounts of known unasserted claims. As of September 30, 2015 and 2014, DOT's contingent liabilities for asserted and pending legal claims with a probable loss were estimated at \$14.6 million and \$11 million, respectively.
3	Provide the nature of the litigation contingencies including the range of loss for reasonably possible contingencies (SFFAS No. 5, par. 40-41).	As of September 30, 2015 and 2014, DOT's contingent liabilities, in excess of amounts accrued (Note 14), for asserted and pending legal claims reasonably possible of loss were estimated at \$102.7 million and \$23.5 million, respectively. DOT does not have material amounts of known unasserted claims. As of September 30, 2015 and 2014, DOT's contingent liabilities for asserted and pending legal claims with a probable loss were estimated at \$14.6 million and \$11 million, respectively.
4	Provide the total claim amount for cases assessed as "unable to determine" if significant. Also, provide a statement on whether this materiality affects the financial statements.	
5	Describe the other claims that may derive from treaties or international agreements.	
6	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	<p>FHWA pre-authorizes states to establish construction budgets without having received appropriations from Congress for such projects. FHWA has authority to approve projects using advance construction under 23 U.S.C. 115(a). FHWA does not guarantee the ultimate funding to the states for these "Advance Construction" projects and, accordingly, does not obligate any funds for these projects. When funding becomes available to FHWA, the states can then apply for reimbursement of costs that they have incurred on such projects, at which time FHWA can accept or reject such requests. For the periods ended September 30, 2015 and 2014, FHWA has pre-authorized \$50.4 billion and \$46 billion each under these arrangements. These commitments have not been recognized in the DOT consolidated financial statements at September 30, 2015 and 2014.</p> <p>FTA executes Full Funding Grant Agreements (FFGAs) under its Capital Investment Program (New Starts) authorizing transit authorities to establish project budgets and incur costs with their own funds in advance of Congress appropriating New Starts funds to the project. As of September 30, 2015 and September 30, 2014, FTA had approximately \$1.7 billion and \$1.8 billion respectively, in funding commitments under FFGAs, which Congress had not yet appropriated. Congress must first provide the budget authority (appropriations) to allow FTA to incur obligations for these programs. Until Congress appropriates funds, FTA is not liable to grantees for any costs incurred. There is no liability related to these commitments reflected in the DOT consolidated financial statements at September 30, 2015 and 2014.</p>

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

Note: 19	Commitments	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes:	Notes 15, 18, and 20
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A	Section Name: Capital leases-Asset	Line Attributes: Dollars
		Rounding Method: Thousands
		Decimal: Zero

Line	Status	Line Description	NB	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal
1		Building	Debit		107,288		112,647
2		Land	Debit				
3		Equipment	Debit				
4		Software license	Debit		1,032		1,032
5		Other	Debit				
6		Accumulated depreciation/amortization	Credit		46,565		46,278
7		Net assets under capital leases	N/A		61,755		67,401

Section: B	Section Name: Capital leases - Liability	Line Attributes: Dollars
		Rounding Method: Thousands
		Decimal: Zero

Line	Status	Line Description	NB	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal
1		Future minimum lease programs	Credit		85,749		97,088
2		Imputed interest	Debit		18,299		23,679
3		Executory costs including any profit	Debit				
4		Total capital lease liability	N/A		-67,450		-73,409

Line Description	Question	Answer
Other Notes Info - Future minimum lease programs (CY Non-Federal)	Please provide explanations for any amounts that have changed by 10 percent or more between current fiscal year and prior fiscal year. (unaudited)	Decrease in FAA future minimum lease program.
Other Notes Info - Imputed interest (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)	Decrease in FAA imputed interest on the future capital lease payments.

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

Note: 19 Commitments**Fiscal Year:** 2015**Period:** SEPTEMBER**Entity:** 6900 Department of Transportation**Agency Notes:** Notes 15, 18, and 20**Status:** Complete**The accompanying notes are an integral part of these financial statements.****I = Inactive Line****Section:** C **Section Name:** Commitments: Operating leases and undelivered orders**Line Attributes:** Dollars
Rounding Method: Thousands**Decimal:** Zero

Line	Status	Line Description	NB	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal
1		Operating leases	Credit	1,070,713	545,694	1,027,800	617,421
2		Undelivered orders (unpaid)	Credit	5,086,908	108,699,399	4,974,114	107,839,059
3		Undelivered orders (paid)	Credit	29,405	628,334	28,966	627,990

Threshold				
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)	Decrease in non-federal operating leases for FHWA.		

Section: D **Section Name:** Other Commitments**Line Attributes:** Dollars
Rounding Method: Thousands**Decimal:** Zero

Line	Status	Line Description	NB	CY Federal	CY Non-federal	PY Federal	PY Non-federal
5		Grant programs - Airport improvement program	Credit		1,000,000		1,200,000
9			Credit				
10			Credit				
11			Credit				
12			Credit				
13			Credit				
14		Total	N/A		-1,000,000		-1,200,000

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

Note: 19	Commitments	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes:	Notes 15, 18, and 20
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: E	Section Name: Payments and Commitments for the Housing Program (Treasury Only)	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero
Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER
				D	D
1		Payments - Housing Program	N/A		
2		Amount of Commitments - Housing Program	N/A		
3		Outstanding Commitments - Housing Program	N/A		

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 agreements.	The capital lease payments disclosed above primarily relate to FAA and are authorized to be funded annually as codified in the United States Code - Title 49 - Section 40110(c)(1) which addresses general procurement authority. The remaining principal payments are recorded as unfunded lease liabilities. The imputed interest is funded and expensed annually.
2	Provide any other relevant information pertaining to this note. Explain any amounts listed in Section D in detail and reference the note, and/or location, in the agency's Performance and Accountability Report (PAR). At a minimum, describe briefly the significant accounting policies pertaining to this note.	<p>FAA's Airport Improvement Program provides grants for the planning and development of public-use airports that are included in the National Plan of Integrated Airport Systems. Eligible projects generally include improvements related to enhancing airport safety, capacity, security and environmental concerns. FAA's share of eligible costs for large and medium primary hub airports is 75 percent with the exception of noise program implementation, which is 80 percent of the eligible costs. For remaining airports (small primary, reliever, and general aviation airports), FAA's share is 95 percent of the eligible costs.</p> <p>FAA has authority under 49 U.S.C. 47110(e) to issue letters of intent to enter into a series of annual Airport Improvement Program grant agreements. FAA records an obligation when a grant is awarded. As of September 30, 2015, FAA had letters of intent extending through FY 2028 totaling \$7.4 billion. As of September 30, 2015, FAA had obligated \$6.4 billion of this total amount leaving \$1.0 billion unobligated. As of September 30, 2014, FAA had letters of intent extending through FY 2028 totaling \$7.4 billion. As of September 30, 2014, FAA had obligated \$6.2 billion of this total amount, leaving \$1.2 billion unobligated.</p>

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

Note: 22	Funds From Dedicated Collections	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes: Note 17 and 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: Assets - Current Year		Line Attributes: Dollars		Rounding Method: Thousands		Decimal: Zero	
Line	Status	Line Description	NB	Cash and other monetary assets D	Fund balance with Treasury D	Inv in U. S. Treas. Sec.(net of prem. & disc) D	Interest Receivable D	Other Federal Assets (Funds from Dedicated Collec) D	Other Federal Assets (Funds not From Dedicat Coll) D
6		Highway Trust Fund	N/A		4,242,243	7,667,196			169,706
8		Airport and Airway	N/A		906,751	12,715,552	53,993		
20			N/A						
21			N/A						
22			N/A						
23			N/A						
24			N/A						
25		All other funds from dedicated collections	N/A		2,555,612	2,215,574			4,651,642
26		Intra-agency funds from dedicated collections elimination amounts	N/A						
27		Total	N/A		7,704,606	22,598,322	53,993		4,821,348

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

Note: 22	Funds From Dedicated Collections	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes:	Note 17 and 19
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: A	Section Name: Assets - Current Year	Line Attributes: Dollars
		Rounding Method: Thousands
		Decimal: Zero

Line	Status	Line Description	NB	Other non-Federal Assets D	Total assets
6		Highway Trust Fund	N/A	217,477	12,296,622
8		Airport and Airway	N/A		13,676,296
20			N/A		
21			N/A		
22			N/A		
23			N/A		
24			N/A		
25		All other funds from dedicated collections	N/A	2,152,413	11,575,241
26		Intra-agency funds from dedicated collections elimination amounts	N/A		
27		Total	N/A	2,369,890	37,548,159

Section: B	Section Name: Assets - Prior Year	Line Attributes: Dollars
		Rounding Method: Thousands
		Decimal: Zero

Line	Status	Line Description	NB	Cash and other monetary assets D	Fund balance with Treasury D	Inv. in U.S. Treas. Sec.(net of prem. & disc.) D	Interest Receivable D	Other Federal assets (Funds From Dedicated Collec) D	Other Federal Assets (Funds not from Dedicat Coll) D
6		Highway Trust Fund	N/A		4,150,148	10,695,954			187,263
8		Airport and Airway	N/A		843,426	12,758,889	54,789		
20			N/A						
21			N/A						
22			N/A						
23			N/A						
24			N/A						
25		All other funds from dedicated collections	N/A		2,677,926	2,203,965			4,474,668
26		Intra-agency funds from dedicated	N/A						

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

Note: 22	Funds From Dedicated Collections	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes: Note 17 and 19	
Status: 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: Thousands		Decimal: Zero	
Line	Status	Line Description	NB	Cash and other monetary assets D	Fund balance with Treasury D	Inv. in U.S. Treas. Sec.(net of prem. & disc.) D	Interest Receivable D	Other Federal assets (Funds From Dedicated Collec) D	Other Federal Assets (Funds not from Dedicat Coll) D	
27		collections elimination amounts Total	N/A		7,671,500	25,658,808	54,789		4,661,931	
Other non-Federal assets D										
6		Highway Trust Fund	N/A	207,100	15,240,465					
8		Airport and Airway	N/A		13,657,104					
20			N/A							
21			N/A							
22			N/A							
23			N/A							
24			N/A							
25		All other funds from dedicated collections	N/A	2,515,466	11,872,025					
26		Intra-agency funds from dedicated collections elimination amounts	N/A							
27		Total	N/A	2,722,566	40,769,594					

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

Note: 22 Funds From Dedicated Collections

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 6900 Department of Transportation

Agency Notes: Note 17 and 19

Status: Complete

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

I = Inactive Line

Section: C **Section Name:** Liabilities and Net Position - Current Year

Line Attributes: Dollars

Rounding Method: Thousands

Decimal: Zero

Line	Status	Line Description	NB	Benefits due and payable C	Other Fed. Liab. (Funds From Dedicated Collection) C	Other Fed. Liab. (Funds not from Dedicated Collec) C	Other non-Federal liabilities C	Total liabilities	Ending net position C
6		Highway Trust Fund	N/A			110,198	5,063,696	-5,173,894	7,122,728
8		Airport and Airway	N/A			4,263,521		-4,263,521	9,412,775
20			N/A						
21			N/A						
22			N/A						
23			N/A						
24			N/A						
25		All other funds from dedicated collections	N/A			271,590	2,680,580	-2,952,170	8,623,071
26		Intra-agency funds from dedicated collections elimination amounts	N/A						
27		Total	N/A			-4,645,309	-7,744,276	-12,389,585	-25,158,574

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

Note: 22	Funds From Dedicated Collections	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes:	Note 17 and 19
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

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

Line	Status	Line Description	NB	Total liabilities and net position
6		Highway Trust Fund	N/A	-12,296,622
8		Airport and Airway	N/A	-13,676,296
20			N/A	
21			N/A	
22			N/A	
23			N/A	
24			N/A	
25		All other funds from dedicated collections	N/A	-11,575,241
26		Intra-agency funds from dedicated collections elimination amounts	N/A	
27		Total	N/A	-37,548,159

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

Line	Status	Line Description	NB	Benefits due and payable C	Other Fed. Liab. (Funds From Dedicated Collection) C	Other Fed. Liab. (Funds not from Dedicated Collec) C	Other non-Federal liabilities C	Total liabilities	Ending net position C
6		Highway Trust Fund	N/A			102,951	4,987,707	-5,090,658	10,149,807
8		Airport and Airway	N/A			4,100,866		-4,100,866	9,556,238
20			N/A						
21			N/A						
22			N/A						
23			N/A						
24			N/A						
25		All other funds from dedicated collections	N/A			257,912	2,786,062	-3,043,974	8,828,051
26		Intra-agency funds from dedicated	N/A						

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

Note: 22	Funds From Dedicated Collections	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes:	Note 17 and 19
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: D		Section Name: Liabilities and Net Position - Prior Year				Line Attributes: Dollars		Decimal: Zero	
Line	Status	Line Description	NB	Benefits due and payable C	Other Fed. Liab. (Funds From Dedicated Collection) C	Other Fed. Liab. (Funds not from Dedicated Collec) C	Other non-Federal liabilities C	Total liabilities	Ending net position C
		collections elimination amounts							
27		Total	N/A			-4,461,729	-7,773,769	-12,235,498	-28,534,096
Line	Status	Line Description	NB	Total liabilities and net position					
6		Highway Trust Fund	N/A	-15,240,465					
8		Airport and Airway	N/A	-13,657,104					
20			N/A						
21			N/A						
22			N/A						
23			N/A						
24			N/A						
25		All other funds from dedicated collections	N/A	-11,872,025					
26		Intra-agency funds from dedicated collections elimination amounts	N/A						
27		Total	N/A	-40,769,594					

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

Note: 22	Funds From Dedicated Collections	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes: Note 17 and 19	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: E		Section Name: Revenue, Financing, Expenses, and Other - Current Year			Line Attributes: Dollars		Rounding Method: Thousands		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	C
6		Highway Trust Fund	N/A	10,149,807		1,848		40,813,015		
8		Airport and Airway	N/A	9,556,238		272,683		14,268,051		
20			N/A							
21			N/A							
22			N/A							
23			N/A							
24			N/A							
25		All other funds from dedicated collections	N/A	8,828,051						
26		Intra-agency funds from dedicated collections elimination amounts	N/A							
27		Total	N/A	-28,534,096		-274,531		-55,081,066		

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

Note: 22	Funds From Dedicated Collections	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes: Note 17 and 19	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: E		Section Name: Revenue, Financing, Expenses, and Other - Current Year				Line Attributes: Dollars		Rounding Method: Thousands		Decimal: Zero
Line	Status	Line Description	NB	Royalties and other special revenue C	All other financing sources C	Program gross cost or benefit payments D	Program earned revenues C	Non-program expenses D	Net position, end of period	
6		Highway Trust Fund	N/A		8,099,294	52,122,262	181,026		-7,122,728	
8		Airport and Airway	N/A		-14,684,197				-9,412,775	
20			N/A							
21			N/A							
22			N/A							
23			N/A							
24			N/A							
25		All other funds from dedicated collections	N/A		14,521,880	14,997,808	512,469	241,521	-8,623,071	
26		Intra-agency funds from dedicated collections elimination amounts	N/A							
27		Total	N/A		-7,936,977	67,120,070	-693,495	241,521	-25,158,574	

Section: F		Section Name: Revenue, Financing, Expenses, and Other - Prior Year				Line Attributes: Dollars		Rounding Method: Thousands		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	
6		Highway Trust Fund	N/A	1,332,763		3,574		39,049,323		
8		Airport and Airway	N/A	8,375,676		240,204		13,512,514		
20			N/A							
21			N/A							
22			N/A							
23			N/A							
24			N/A							
25		All other funds from dedicated collections	N/A	8,787,135						
26		Intra-agency funds from dedicated	N/A							

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

Note: 22	Funds From Dedicated Collections	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes: Note 17 and 19	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: F **Section Name:** Revenue, Financing, Expenses, and Other - Prior Year
Line Attributes: Dollars
Rounding Method: Thousands **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
		collections elimination amounts							
27		Total	N/A	-18,495,574		-243,778		-52,561,837	

Line	Status	Line Description	NB	Royalties and other special revenue C	All other financing sources C	Program gross cost or benefit payments D	Program earned revenues C	Non-program expenses D	Net position, end of period
6		Highway Trust Fund	N/A		22,506,717	52,897,166	154,596		-10,149,807
8		Airport and Airway	N/A		-12,572,156				-9,556,238
20			N/A						
21			N/A						
22			N/A						
23			N/A						
24			N/A						
25		All other funds from dedicated collections	N/A		14,659,216	15,034,885	629,653	213,068	-8,828,051
26		Intra-agency funds from dedicated collections elimination amounts	N/A						
27		Total	N/A		-24,593,777	67,932,051	-784,249	213,068	-28,534,096

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

Note: 22	Funds From Dedicated Collections	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes: Note 17 and 19	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: G	Section Name: Number of Agency Funds From Dedicated Collections	Line Attributes: Units
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Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Total number of funds from dedicated collections	N/A	103.0000	103.0000	103.0000	.0000

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

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

Note: 22	Funds From Dedicated Collections	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes: Note 17 and 19	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: H	Section Name: Revenue, Financing, Expenses, and Other - Intra-Entity Eliminations with Non-Dedicated Collections Funds-Current FY	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero
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Line	Status	Line Description	NB	Gross cost or benefit payments D	Earned revenues C	Non-program expenses D
6		Highway Trust Fund	N/A			
8		Airport and Airway	N/A			
20			N/A			
21			N/A			
22			N/A			
23			N/A			
24			N/A			
25		All other funds from dedicated collections	N/A			
26		Intra-agency funds from dedicated collections elimination amounts	N/A			

Section: I	Section Name: Revenue, Financing, Expenses, and Other - Intra-Entity Eliminations with Non-Dedicated Collections Funds-Prior FY	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero
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Line	Status	Line Description	NB	Investment Revenue from securities C	Income Taxes and payroll withholdings C	Unemployment and excise taxes C	Other taxes and receipts C	Royalties and other special revenue C	Other financing sources C
6		Highway Trust Fund	N/A						
8		Airport and Airway	N/A						
20			N/A						
21			N/A						
22			N/A						
23			N/A						
24			N/A						
25		All other funds from dedicated collections	N/A						
26		Intra-agency funds from dedicated collections	N/A						

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

Note: 22	Funds From Dedicated Collections	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes: Note 17 and 19	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

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

Line	Status	Line Description	NB	Investment Revenue from securities C	Income Taxes and payroll withholdings C	Unemployment and excise taxes C	Other taxes and receipts C	Royalties and other special revenue C	Other financing sources C
		elimination amounts							

Line	Status	Line Description	NB	Gross cost or benefit payments D	Earned revenues C	Non-program expenses D
6		Highway Trust Fund	N/A			
8		Airport and Airway	N/A			
20			N/A			
21			N/A			
22			N/A			
23			N/A			
24			N/A			
25		All other funds from dedicated collections	N/A			
26		Intra-agency funds from dedicated collections elimination amounts	N/A			

Section: J	Section Name: Intragovernmental Gross Cost and Revenue-Current FY	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Thousands	

Line	Status	Line Description	NB	Intragovernmental program cost or benefit payments D	Intragovernmental program earned revenues C	Intragovernmental non-program expenses D
6		Highway Trust Fund	N/A	449,177	115,835	
8		Airport and Airway	N/A			
20			N/A			
21			N/A			
22			N/A			
23			N/A			
24			N/A			
25		All other funds from	N/A	2,623,250	187,343	

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

Note: 22	Funds From Dedicated Collections	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes: Note 17 and 19	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: J	Section Name: Intragovernmental Gross Cost and Revenue-Current FY	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero		
Line	Status	Line Description	NB	Intragovernmental program cost or benefit payments D	Intragovernmental program earned revenues C	Intragovernmental non-program expenses D
26		dedicated collections Intra-agency funds from dedicated collections elimination amounts	N/A			

Section: K	Section Name: Intragovernmental Gross Cost and Revenue - Prior FY	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero		
Line	Status	Line Description	NB	Intragovernmental program cost or benefit payments D	Intragovernmental program earned revenues C	Intragovernmental non-program expenses D
6		Highway Trust Fund	N/A	443,365	84,174	
8		Airport and Airway	N/A			
20			N/A			
21			N/A			
22			N/A			
23			N/A			
24			N/A			
25		All other funds from dedicated collections	N/A	3,019,290	210,851	
26		Intra-agency funds from dedicated collections elimination amounts	N/A			

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

Note: 22 Funds From Dedicated Collections

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 6900 Department of Transportation

Agency Notes: Note 17 and 19

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 funds from dedicated collections reported in the Other Notes Info tab (SFFAS No. 27, par. 33, as amended by SFFAS No. 43). Also describe how the entity accounts for and reports the fund (SFFAS No. 27, par. 23.1, as amended by SFFAS No. 43).

DOT administers certain dedicated collections, which are specifically identified revenues, often supplemented by other financing sources, that remain available over time. Descriptions of the significant dedicated collections related to these accounts are as follows:

The Highway Trust Fund (HTF) is comprised of the Highway Corpus Trust Fund and certain accounts of the FHWA, FMCSA, FTA, FRA and NHTSA. The HTF's programs and activities are primarily financed from excise taxes collected on specific motor fuels, truck taxes, and fines and penalties. Overall, there are 72 separate treasury symbols in the HTF.

HTF's programs and activities are primarily financed from excise taxes collected on specific motor fuels, truck taxes, and fines and penalties. The Highway Revenue Act of 1982 established two accounts within the HTF, the Highway Account and the Mass Transit Account.

Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users (SAFETEA-LU) legislation (PL 109-59) changed the way FTA programs are funded. Beginning in FY 2006, the FTA formula and bus grant programs are funded 100 percent by the HTF. On July 6, 2012, the President signed P.L. 112-141, Moving Ahead for Progress in the 21st Century (MAP-21) which extended the preceding law, the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users, through September 30, 2012 and provided new surface transportation authorization from October 1, 2012 through September 30, 2014. The Highway and Transportation Funding Act of 2014 signed on August 8, 2014, extended MAP-21 to May 31, 2015. On July 31, 2015, the President signed the Surface Transportation Act of 2015 which further extended surface transportation authorization and MAP-21 policies through October 29, 2015. The Surface Transportation Extension Act of 2015 was signed on October 29, 2015 to further extend the HTF operations to November 20, 2015.

Funding currently comes from several aviation related excise tax collections from passenger tickets, passenger flight segments, international arrivals/departures, cargo waybills and aviation fuels.

The Airport and Airway Trust Fund (AATF) was authorized by the Airport and Airway Revenue Act of 1970 to provide funding for the Federal commitment to the nation's aviation system.

The following is a list of other funds from dedicated collections for which DOT has program management responsibility:

Other Dedicated Collections: Aviation Insurance Revolving Fund
Pipeline Safety
Emergency Preparedness Grant
Aviation User Fees
Aviation Operations

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

Note: 22 Funds From Dedicated Collections

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 6900 Department of Transportation

Agency Notes: Note 17 and 19

Status: Complete

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

I = Inactive Line

Tab: Text Data

Line	Question	Answer
		Grants-in-Aid for Airports Aviation Facilities and Equipment Aviation Research, Engineering and Development Essential Air Service and Rural Airport Improvement Fund Contributions for Highway Research Program Cooperative Work, Forest Highways Payment to Air Carriers Technical Assistance, United States Dollars Advanced from Foreign Governments Gifts and Bequests, Maritime Administration Special Studies, Services and Projects Equipment, Supplies, etc., for Cooperating Countries War-Risk Insurance Revolving Fund International Highway Transportation Outreach Program Trust Fund Share of Pipeline Safety Advances from State Cooperating Agencies, Foreign Governments, and Other Federal Agencies
2	State the legal authority for the administrative entity of each fund to use the revenues and other financing sources based on SFFAS No. 27, par. 23.1, as amended by SFFAS No. 43.	The Highway Trust Fund (HTF) is comprised of the Highway Corpus Trust Fund and certain accounts of the FHWA, FMCSA, FTA, FRA and NHTSA. The HTF was created in 1956 by the Highway Revenue Act of 1956 with the main objective of funding the construction of the Dwight D. Eisenhower System of Interstate and Defense Highways. Over the years, the use of the fund has been expanded to include mass transit and other surface transportation programs such as highway safety and motor carrier safety programs. Overall, there are 72 separate treasury symbols in the HTF. The Airport and Airway Trust Fund (AATF) was authorized by the Airport and Airway Revenue Act of 1970 to provide funding for the Federal commitment to the nation's aviation system and typically includes funding for four distinct areas within FAA: Operations; Grant in Aid for Airports; Facilities and Equipment; and Research, Engineering and Development.
3	Explain any change in legislation during or subsequent to the reporting period and before the issuance of the financial statements that significantly change the purpose of the fund or that redirect a material portion of the accumulated balance (SFFAS No. 27, par. 23.3, as amended by SFFAS No. 43).	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, as amended by SFFAS No. 43).	HTF's programs and activities are primarily financed from excise taxes collected on specific motor fuels, truck taxes, and fines and penalties. The Highway Revenue Act of 1982 established two accounts within the HTF, the Highway Account and the Mass Transit Account.
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.	N/A

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

Note: 25	Stewardship Land	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: A	Section Name: Stewardship Land (SFFAS No. 29, par. 40d)	No Data Flag: YES	Line Attributes: Units
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Line	Status	Line Description	NB	Current FY	Prior FY	Previously Rptd
1		Public Land	N/A			
2		National Forest System	N/A			
3		National Wildlife Refuge System	N/A			
4		National Park System	N/A			
5		Withdrawn public land	N/A			
6		Mission Land	N/A			
7		Water, power, and recreation	N/A			
8		Geographic management areas	N/A			
9		National fish hatcheries	N/A			
10		Conservation areas	N/A			
11		National marine monuments	N/A			
12		All other	N/A			

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

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

Note: 26	Heritage Assets	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes: Note 9	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: A	Section Name: Collection Type Heritage Assets (SFFAS No. 29, par. 25d)	Line Attributes: Units			
Line	Status	Line Description	NB	Physical units at the end of the Current FY	Physical units at the end of the Prior FY
1		Artifacts and OtherCollections	N/A	7,689.0000	7,619.0000
2			N/A		
3			N/A		
4			N/A		
5			N/A		

Section: B	Section Name: Non-Collection Type Heritage Assets (SFFAS No. 29, par. 25d)	Line Attributes: Units			
Line	Status	Line Description	NB	Physical units at the end of the Current FY	Physical units at the end of the Prior FY
1		Washington Union Station	N/A	1.0000	1.0000
2		Nuclear ShipSavannah	N/A	1.0000	1.0000
3		Buildings andStructures	N/A	35.0000	12.0000
4			N/A		
5			N/A		

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

Note: 26 Heritage Assets

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 6900 Department of Transportation

Agency Notes: Note 9

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 brief statement explaining how heritage assets relate to the mission of the agency (SFFAS No. 29, par. 28a).	Implied within the MARAD's mission is the promotion of the nation's rich maritime heritage; including the collection, maintenance and distribution of maritime artifacts removed from agency-owned ships prior to their disposal. As ships are assigned to a non-retention status, artifact items are collected, inventoried, photographed and relocated to secure shore-side storage facilities. This resulting inventory is made available on a long-term loan basis to qualified organizations for public display purposes.
2	Provide a brief description of the agency's stewardship policies for each major category of the heritage assets (SFFAS No. 29, par. 28c).	Washington's Union Station supports DOT's mobility mission, facilitating the movement of intercity and commuter rail passengers through the Washington, DC metropolitan area. The FRA has an oversight role in the management of Washington's Union Station. FRA received title through legislation, and sublets the property to Union Station Venture Limited, which manages the property. MARAD artifacts and other collections are generally on loan to single purpose memorialization and remembrance groups, such as AMVets National Service Foundation and other preservation societies. MARAD maintains a web-based inventory system that manages the artifact loan process. The program also supports the required National Historical Preservation Act processing prior to vessel disposal. Funding for the maintenance of heritage items is typically the responsibility of the organization requesting the loan of a heritage asset. The artifacts and other collections are composed of ships' operating equipment obtained from obsolete ships. The ships are inoperative and in need of preservation and restoration. As all items are durable and restorable, disposal is not a consideration. The artifacts and other collections are removed from inventory when returned to MARAD, determined to be in excess of the needs of the collection, or destroyed while on loan. The table below shows the number of physical units added and withdrawn as of September 30, 2015.
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	MARAD artifacts and other collections are generally on loan to single purpose memorialization and remembrance groups, such as AMVets National Service Foundation and other preservation societies. MARAD maintains a web-based inventory system that manages the artifact loan process. The program also supports the required National Historical Preservation Act processing prior to vessel disposal. Funding for the maintenance of heritage items is typically the responsibility of the organization requesting the loan of a heritage asset. The artifacts and other collections are composed of ships' operating equipment obtained from obsolete ships. The ships are inoperative and in need of preservation and restoration. As all items are durable and restorable, disposal is not a consideration. The artifacts and other collections are removed from inventory when returned to MARAD, determined to be in excess of the needs of the collection, or destroyed while on loan. The table below shows the number of physical units added and withdrawn as of September 30, 2015.

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

Note: 27	Fiduciary Activities	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes: Note 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: Schedule of Fiduciary Net Assets - Deposit Funds - Current Year				Line Attributes: Dollars			
						Rounding Method: Thousands		Decimal: Zero	
Line	Status	Line Description	NB	Inv. in Fed. debt secs-net of unam. prems & discs. D	Fid. FBWT (USSGL account 1010 only) D	Interest Receivable on Fed. debt securities D	Invest. in non-Fed. debt secs.(& relaed int. rec.) D	Cash & cash equivalents D	Other assets D
8		Maritime Guaranteed Loans-Escrow Funds TAS 69x6040	N/A	2,257	12,006				
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
8		Maritime Guaranteed Loans-Escrow Funds TAS 69x6040	N/A			14,263
9			N/A			
10			N/A			
11			N/A			
12			N/A			

Section: B		Section Name: Schedule of Fiduciary Net Assets - Deposit Funds - Prior Year				Line Attributes: Dollars			
						Rounding Method: Thousands		Decimal: Zero	
Line	Status	Line Description	NB	Inv. in Fed. debt secs-net of unam. prems & discs. D	Fid. FBWT (USSGL account 1010 only) D	Interest Receivable on Fed. debt securities D	Invest. in non-Fed. debt secs.(& relaed int. rec.) D	Cash & cash equivalents D	Other assets D
8		Maritime Guaranteed Loans-Escrow Funds TAS 69x6040	N/A	16,511	286				
9			N/A						
10			N/A						
11			N/A						

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

Note: 27	Fiduciary Activities	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes: Note 22	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: B		Section Name: Schedule of Fiduciary Net Assets - Deposit Funds - Prior Year				Line Attributes: Dollars		Rounding Method: Thousands		Decimal: Zero
Line	Status	Line Description	NB	Inv. in Fed. debt secs-net of unam. prems & discs. D	Fid. FBWT (USSGL account 1010 only) D	Interest Receivable on Fed. debt securities D	Invest. in non-Fed. debt secs.(& relaed int. rec.) D	Cash & cash equivalents D	Other assets D	
12			N/A							
Line	Status	Line Description	NB	Liability due & payable to beneficiaries C	Other liabilities C	Total fiduciary net assets				
8		Maritime Guaranteed Loans-Escrow Funds TAS 69x6040	N/A			16,797				
9			N/A							
10			N/A							
11			N/A							
12			N/A							

Section: C		Section Name: Schedule of Fiduciary Net Assets - All Other Agency Funds- Current Year				No Data Flag: YES		Line Attributes: Dollars		Decimal: Zero
Line	Status	Line Description	NB	Inv. in Fed. debt secs-net of unam. prems & discs. D	Fid. FBWT (USSGL account 1010 only) D	Interest Receivable on Fed. debt securities D	Invest. in non-Fed. debt secs.(& relaed int. rec.) D	Cash & cash equivalents D	Other assets D	
3			N/A							
4			N/A							
5			N/A							
6			N/A							
7			N/A							
Line	Status	Line Description	NB	Liability due & payable to beneficiaries C	Other liabilities C	Total fiduciary net assets				
3			N/A							
4			N/A							
5			N/A							
6			N/A							
7			N/A							

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

Note: 27	Fiduciary Activities	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes: Note 22	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: D **Section Name:** Schedule of Fiduciary Net Assets - All Other Agency Funds - Prior Year **No Data Flag:** YES **Line Attributes:** Dollars
Rounding Method: Thousands **Decimal:** Zero

Line	Status	Line Description	NB	Inv. in Fed. debt secs-net of unam. prems & discs. D	Fid. FBWT (USSGL account 1010 only) D	Interest Receivable on Fed. debt securities D	Invest. in non-Fed. debt secs.(& relaed int. rec.) D	Cash & cash equivalents D	Other assets D
3			N/A						
4			N/A						
5			N/A						
6			N/A						
7			N/A						

Line	Status	Line Description	NB	Liability due & payable to beneficiaries C	Other liabilities C	Total fiduciary net assets
3			N/A			
4			N/A			
5			N/A			
6			N/A			
7			N/A			

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

Line	Status	Line Description	NB	CY Total number of fiduciary funds- all funds	PY Total number of fiduciary funds- all funds
1	I		N/A		
2	I		N/A		
3	I		N/A		
4	I		N/A		
5		Total number of fiduciary funds - all funds	N/A	1.0000	1.0000

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

Note: 27 Fiduciary Activities

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 6900 Department of Transportation

Agency Notes: Note 22

Status: Complete

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

I = Inactive Line

Tab: Text Data

Line	Question	Answer
1	Describe 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)).	<p>The Title XI Escrow Fund was authorized pursuant to the Merchant Marine Act of 1936, as amended. The fund was originally established to hold guaranteed loan proceeds pending construction of MARAD-approved and financed vessels.</p> <p>The Act was recently amended to allow the deposit of additional cash security items such as reserve funds or debt reserve funds. Individual shipowners provide funds to serve as security on MARAD guaranteed loans. Funds deposited and invested by MARAD remain the property of individual shipowners. In the event of default, MARAD will use the escrow funds to offset the shipowners' debt to the Government.</p>
2	Provide information on any significant changes in fiduciary net assets from the prior period (SFFAS No. 31, par. 18(c)).	
3	Provide the TAS for all funds with fiduciary activities.	Maritime Title XI Guaranteed Loans Escrow Fund-TAS 69x6040
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).	Cash is represented by balances in deposit with the U.S. Treasury
5	Provide a description of any cash equivalents included in the Schedules of Fiduciary Net Assets.	
6	If separate audited financial statements are issued for an individual fiduciary activity with a fiscal yearend other than September 30, indicate the fiduciary activity's FY (SFFAS No. 31, par. 18(e)).	
7	If separate audited financial statements are issued for an individual fiduciary activity, disclose the basis of accounting used and the auditor's opinion on the current or most recent financial statements. If the auditor's opinion was not unqualified, disclose the reason(s) stated by the auditors and refer the reader to the audit opinion for further information (SFFAS No. 31, par. 22(a)).	
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)).	
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).	
10	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

DEPARTMENT OF TRANSPORTATION

Government wide Financial Reporting System

Additional Note 30—Components of the Closing Package

A. Basis of Presentation:

The *Budget and Accounting Procedures Act of 1950* allows the Secretary of Treasury to stipulate format and requirements of executive agencies to furnish financial and operational information to the President and Congress to comply with *Government Management Reform Act of 1994* (GMRA), which requires the Secretary of the Treasury to prepare and submit annual audited financial statements of the executive branch. The Secretary of the Treasury developed guidance in the U.S. Department of Treasury's Financial Manual (TFM) Volume 1, Part 2, Chapter 4700 to provide agencies with instructions to meet the requirements of GMRA. The TFM Volume 1, Part 2, Chapter 4700 requires agencies to:

1. Reclassify all items and amounts on the audited consolidated, department-level balance sheets, statements of net cost, changes in net position/income statement, social insurance and custodial activity, if applicable to the special-purpose financial statements;
2. Disclose special-purpose financial statement line items amounts identified as Federal by trading partner and amount (amounts should be net of intra-agency and intra-departmental eliminations);
3. Disclose notes required by Balance Sheet line items and other others required in the Financial Report of the US Government (FR); and,
4. Disclose other data not contained in the primary FR financial statements and notes required to meet GAAP requirements.

The TFM Volume 1, Part 2, Chapter 4700 requires agencies to use the Government-wide Financial Report System (GFRS) to input the financial information that meets GMRA requests through the GFRS mechanism also referred to as the Closing Package.

Additional Note – Summary of Significant Accounting Policies for the Closing Package:

A. Reporting Entity:

The United States (U.S.) Department of Transportation (DOT or Department) serves as the strategic focal point in the Federal Government's national transportation plan. It partners with cities and States to meet local and national transportation needs by providing financial and technical assistance, ensuring the safety of all transportation modes; protecting the interests of the American traveling public; promoting international transportation treaties; and conducting planning and research for the future.

The Department is comprised of the Office of the Secretary and the DOT Operating Administrations, each having its own management team and organizational structure. Collectively, they provide services and oversight to ensure the best possible transportation system serves the American public. The Department's consolidated financial statements present the financial data for various trust funds, revolving funds, appropriations and special funds of the following organizations (referred to as Operating Administrations):

Office of the Secretary (OST) [includes OST Working Capital Fund, Volpe National Transportation Center, and Office of the Assistant Secretary for Research and Technology]

Federal Aviation Administration (FAA)

Federal Highway Administration (FHWA)

Federal Motor Carrier Safety Administration (FMCSA)

Federal Railroad Administration (FRA)

Federal Transit Administration (FTA)

Maritime Administration (MARAD)

National Highway Traffic Safety Administration (NHTSA)

Office of Inspector General (OIG)

Pipeline and Hazardous Materials Safety Administration (PHMSA)

Surface Transportation Board (STB)

The U.S. Saint Lawrence Seaway Development Corporation (SLSDC) is a wholly-owned government corporation and an Operating Administration of the Department. However, SLSDC's financial data is not included in the DOT consolidated financial statements as it is subject to separate reporting requirements under the Government Corporation Control Act and the dollar value of its activities is not material to that of the Department taken as a whole. Condensed information about SLSDC's financial position is presented in the Other Information section.

B. Basis of Presentation:

The consolidated financial statements have been prepared to report the Department's financial position and results of operations as required by the Chief Financial Officers Act of 1990 (CFO Act) and Title IV of the Government Management Reform Act of 1994 (GMRA). The statements have been prepared from the DOT books and records in accordance with Office of Management and Budget (OMB) form and content requirements for entity financial statements and DOT's accounting policies and procedures. Material intra-departmental transactions and balances have been eliminated from the principal statements for presentation on a consolidated basis, except for the Statement of Budgetary Resources, which is presented on a combined basis in accordance with OMB Circular A-136, Financial Reporting Requirements, as revised, and as such, intra-entity transactions have not been eliminated. Unless otherwise noted, all dollar amounts are presented in thousands.

The Consolidated Balance Sheets and in certain notes present agency assets, liabilities and net position (which equals total assets minus total liabilities) as of the reporting dates. Agency assets substantially consist of entity assets (those which are available for use by the agency). Non-entity assets (those which are managed by the agency, but not available for use in its operations) are immaterial to the consolidated financial statements taken as a whole. Agency liabilities include both those covered by budgetary resources (funded) and those not covered by budgetary resources (unfunded).

The Consolidated Statements of Net Cost present the gross costs of programs less earned revenue, to arrive at the net cost of operations for both the programs and the agency as a whole for the reporting periods.

The Consolidated Statements of Changes in Net Position report beginning balances, budgetary and other financing sources, and net cost of operations, to arrive at ending balances.

The Combined Statements of Budgetary Resources provide information about how budgetary resources were made available, as well as their status at the end of the reporting periods. Recognition and measurement of budgetary information reported on these statements is based on budget terminology, definitions, and guidance presented in OMB Circular A-11, Preparation, Submission, and Execution of the Budget, dated June 2015.

A Statement of Custodial Activity is not presented since DOT custodial activity is incidental to Departmental operations (0.39 percent of total revenues) and is not considered material to the consolidated financial statements taken as a whole.

On the Consolidated Balance Sheets and in certain notes to the financial statements, transaction balances are classified as either being intragovernmental or with the public. Intragovernmental transactions and balances result from exchange transactions made between DOT and other Federal Government entities while those classified as "with the public" result from exchange transactions between DOT and non-Federal entities. For example, if DOT purchases goods or services from the public and sells them to another Federal entity, the costs would be classified as "with the public," but the related revenues would be classified as "intragovernmental." This could occur, for example, when DOT provides goods or services to another Federal Government entity on a reimbursable basis. The purpose of this classification is to enable the Federal Government to prepare consolidated financial statements, and not to match public and intragovernmental revenue with costs that are incurred to produce public and intragovernmental revenue.

DOT accounts for dedicated collections separately from other funds. Funds from dedicated collections are financed by specifically identified revenues, provided to the government by non-federal sources, often supplemented by other financing sources which remain available over time. Funds from dedicated collections are required by statute to be used for designated activities, benefits or purposes.

C. Budgets and Budgetary Accounting:

DOT follows standard Federal budgetary accounting policies and practices in accordance with OMB Circular A-11, Preparation, Submission, and Execution of the Budget, dated June 2015. Budgetary accounting facilitates compliance with legal constraints and controls over the use of Federal funds. Each year, the U.S. Congress (Congress) provides budget authority, primarily in the form of appropriations, to the DOT Operating Administrations to incur obligations in support of agency programs. For fiscal year (FY) 2015 and FY 2014, the Department was accountable for trust fund appropriations, general fund appropriations, revolving fund activity, borrowing authority, and contract authority. DOT recognizes budgetary resources as assets when cash (funds held by the U.S. Treasury) is made available through warrants and trust fund transfers.

Programs are financed from authorizations enacted in authorizing legislation and codified in Title 23 and 49 of the United States Code (U.S.C.). The DOT receives its budget authority in the form of direct appropriations, borrowing authority, contract authority, and spending authority from offsetting collections. Contract authority permits programs to incur obligations in advance of an appropriation, offsetting collections or receipts. Subsequently, Congress provides an appropriation for the liquidation of the contract authority to allow payments to be made for the obligations incurred. Funds apportioned by statute under Titles 23 and 49 of the U.S.C., Subtitle III by the Secretary of Transportation for activities in advance of the liquidation of appropriations are available for a specific time period.

D. Basis of Accounting:

The Department is required to be in substantial compliance with all applicable accounting principles and standards developed and issued by the Federal Accounting Standards Advisory Board (FASAB), which is recognized by the American Institute of Certified Public Accountants (AICPA) as the entity to establish generally accepted accounting principles (GAAP) for the Federal Government. The Federal Financial Management Improvement Act (FFMIA) of 1996 requires the Department to comply substantially with (1) Federal financial management systems requirements, (2) applicable Federal accounting standards, and (3) the U.S. Government Standard General Ledger requirements at the transaction level.

Transactions are recorded on an accrual and a budgetary accounting basis. Under the accrual method, revenues are recognized when earned, and expenses are recognized when a liability is incurred without regard to receipt or payment of cash. Under the budgetary basis, however, funds availability is recorded based upon legal considerations and constraints.

E. Funds with the U.S. Treasury:

DOT does not generally maintain cash in commercial bank accounts. Cash receipts and disbursements are processed by the U.S. Treasury. The funds with the U.S. Treasury are appropriated, revolving, and trust funds that are available to pay liabilities and finance authorized purchases. Lockboxes have been established with financial institutions to collect certain payments, and these funds are transferred directly to the U.S. Treasury on a daily (business day) basis. DOT does not maintain any balances of foreign currencies.

F. Investments in U.S. Government Securities:

Investments, consisting of U.S. Government Securities, are reported at cost, adjusted for amortized cost net of premiums or discounts and are held to maturity. Premiums or discounts are amortized into interest income over the term of the investment using the interest method. The Department has the intent and the ability to hold investments to maturity. Investments, redemptions, and reinvestments are controlled and processed by the U.S. Treasury. The market value is calculated by multiplying the total number of shares by the market price on the last day of the fiscal year.

G. Receivables:

Accounts Receivable:

Accounts receivable consist of amounts owed to the Department by other Federal agencies and the public. Federal accounts receivable are generally the result of the provision of goods and services to other Federal agencies and, with the exception of occasional billing disputes, are considered to be fully collectible. Public accounts receivable are generally the result of the provision of goods and services or the levy of fines and penalties from the Department's regulatory activities. Amounts due from the public are presented, net of an allowance for loss on uncollectible accounts, which is based on historical collection experience and/or an analysis of the individual receivables.

Loans Receivable:

Loans are accounted for as receivables after funds have been disbursed. For loans obligated prior to October 1, 1991, loan principal, interest, and penalties receivable are reduced by an allowance for estimated uncollectible amounts. The allowance is estimated based on past experience, present market conditions, and an analysis of outstanding balances. Loans obligated after September 30, 1991, are reduced by an allowance equal to the present value of the subsidy costs (resulting from the interest rate differential between the loans and U.S. Treasury borrowing, the estimated delinquencies and defaults net of recoveries, the offset from fees, and other estimated cash flows) associated with these loans.

H. Inventory and Related Operating Materials and Supplies:

Inventory primarily consists of supplies that are for sale or used in the production of goods for sale. Operating materials and supplies primarily consist of unissued supplies that will be consumed in future operations. Valuation methods for supplies on hand at year-end include historical cost, last acquisition price, standard price/specific identification, standard repair cost, weighted average, and moving weighted average. Expenditures or expenses are recorded when the materials and supplies are consumed or sold. Adjustments for the proper valuation of reparable, excess, obsolete, and unserviceable items are made to appropriate allowance accounts.

I. Property and Equipment:

DOT operating administrations have varying methods of determining the value of general purpose property and equipment and how it is depreciated. DOT currently has a capitalization threshold of \$200 thousand for structures and facilities and for internal use software, and \$25 thousand for other property, plant and equipment. Capitalization at lesser amounts is permitted.

Construction in progress is valued at direct (actual) costs plus applied overhead and other indirect costs as accumulated by the regional project material system. The system accumulates costs by project number assigned to the equipment or facility being constructed. The straight line method is generally used to depreciate capitalized assets.

DOT's heritage assets, consisting of Union Station in Washington, DC, the Nuclear Ship Savannah, and collections of maritime artifacts, are considered priceless and are not capitalized in the Consolidated Balance Sheet (See Note 9).

J. Advances and Prepayments:

Payments in advance of the receipt of goods and services are recorded as prepaid charges at the time of prepayment and recognized as expenses or capitalized, as appropriate, when the related goods and services are received.

K. Liabilities:

Liabilities represent amounts expected to be paid as the result of a transaction or event that has already occurred. Liabilities covered by budgetary resources are liabilities, which are covered by realized budgetary resources as of the balance sheet date. Available budgetary resources include new budget authority, spending authority from offsetting collections, recoveries of unexpired budget authority through downward adjustments of prior year obligations, unobligated balances of budgetary resources at the beginning of the year or net transfers of prior year balances during the year, and permanent indefinite appropriations or borrowing authority. Unfunded liabilities are not considered to be covered by such budgetary resources. An example of an unfunded liability is actuarial liabilities for future Federal Employees' Compensation Act payments. The Government, acting in its sovereign capacity, can abrogate liabilities arising from transactions other than contracts. Liabilities Not Covered by Budgetary Resources are liabilities where Congressional action is needed before budgetary resources can be provided.

L. Contingencies:

The criteria for recognizing contingencies for claims are (1) a past event or exchange transaction has occurred as of the date of the statements; (2) a future outflow or other sacrifice of resources is probable; and (3) the future outflow or sacrifice of resources is measurable (reasonably estimable). DOT recognizes material contingent liabilities in the form of claims, legal actions, administrative proceedings and environmental suits that have been brought to the attention of legal counsel, some of which will be paid from the Judgment Fund administered by the U.S. Department of the Treasury (Treasury).

The Department has entered into contractual commitments that require future use of financial resources, specifically for long-term lease obligations. The Department is committed to various leases primarily covering administrative office space, technical facilities and fleet vehicles. Leases may contain escalation clauses tied to changes in inflation, taxes or renewal options. Although most have short termination arrangements, the Department intends to remain in the leases. Depending on lease terms they are either recorded as capital or operating leases. (See Note 15).

M. Annual, Sick, and Other Leave:

Annual leave is accrued as it is earned, and the accrual is reduced as leave is taken. The balance in the accrued annual leave account is adjusted to reflect the latest pay rates and unused hours of leave. Liabilities associated with other types of vested leave, including compensatory, credit hours, restored leave, and sick leave in certain circumstances, are accrued based on latest pay rates and unused hours of leave. Sick leave is generally nonvested, except for sick leave balances at retirement under the terms of certain union agreements, including the National Air Traffic Controllers Association (NATCA) agreement, Article 25, Section 13. Funding will be obtained from future financing sources to the extent that current or prior year appropriations are not available to fund annual and other types of vested leave earned and not taken. Nonvested leave is expensed when used.

N. Retirement Plan:

For DOT employees who participate in the Civil Service Retirement System (CSRS), DOT contributes a matching contribution equal to 7 percent of pay. On January 1, 1987, Federal Employee Retirement System (FERS) went into effect pursuant to Public Law (P.L.) 99-335. Most employees hired after December 31, 1983, are automatically covered by FERS and Social Security. Employees hired prior to January 1, 1984, could elect to either join FERS and Social Security or remain in CSRS. A primary feature of FERS is that it offers a savings plan to which DOT automatically contributes 1 percent of pay and matches any employee contribution up to an additional 4 percent of pay. For most employees hired since December 31, 1983, DOT also contributes the employer's matching share for Social Security.

Employing agencies are required to recognize pensions and other post retirement benefits during the employees' active years of service. Reporting the assets and liabilities associated with such benefit plans is the responsibility of the administering agency, the U.S. Office of Personnel Management (OPM). Therefore, DOT does not report CSRS or FERS assets, accumulated plan benefits, or unfunded liabilities, if any, applicable to employees.

O. Federal Employees Health Benefit (FEHB) Program:

Most Department employees are enrolled in the FEHB Program, which provides current and post-retirement health benefits. The Office of Personnel Management (OPM) administers these programs and is responsible for reporting the related liabilities. OPM contributes the 'employer' share for retirees via an appropriation and the retirees contribute their portion of the benefit directly to OPM. OPM calculates the U.S. Government's service cost for covered employees each fiscal year. The Department has recognized the employer cost of these post-retirement benefits for covered employees as an imputed cost.

P. Federal Employees Group Life Insurance (FEGLI) Program:

Most Department employees are entitled to participate in the FEGLI Program. Participating employees can obtain basic term life insurance where the employee pays two-thirds of the cost and the Department pays one-third of the cost. OPM administers this program and is responsible for reporting the related liabilities. OPM calculates the U.S. Government's service cost for the post-retirement portion of the basic life coverage each fiscal year. Because OPM fully allocates the Department's contributions for basic life coverage to the pre-retirement portion of coverage, the Department has recognized the entire service cost of the post-retirement portion of basic life coverage as an imputed cost.

Q. Federal Employee Compensation Act (FECA) Benefits:

A liability is recorded for actual and estimated future payments to be made for workers' compensation pursuant to the FECA. The actual costs incurred are reflected as a liability because DOT will reimburse the U.S. Department of Labor (DOL) two years after the actual payment of expenses. Future revenues will be used to reimburse DOL. The liability consists of (1) the net present value of estimated future payments calculated by the DOL, and (2) the unreimbursed cost paid by DOL for compensation to recipients under FECA.

R. Environmental and Disposal Liabilities:

DOT recognizes two types of environmental liabilities: unfunded environmental remediation liability and unfunded asset disposal liability. The liability for environmental remediation is an estimate of costs necessary to bring a known contaminated site into compliance with applicable environmental standards. The increase or decrease in the annual liability is charged to current year expense.

The asset disposal liability is the estimated cost that will be incurred to remove, contain, and/or dispose of hazardous material when an asset presently in service is shut down. DOT estimates the asset disposal liability at the time that an asset is placed in service. For assets placed in

service through FY 1998, the increase or decrease in the estimated environmental cleanup liability is charged to expense. Assets placed in service in FY 1999 and after do not contain any hazardous materials, and therefore do not have associated environmental liabilities. There are no known possible changes to these estimates based on inflation, deflation, technology, or applicable laws and regulations.

S. Use of Estimates:

The preparation of the consolidated financial statements in conformity with GAAP requires management to make certain estimates and assumptions that affect the reported amount of assets, liabilities and contingent liability disclosures as of the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results may differ from these estimates.

Significant estimates underlying the accompanying financial statements include the allocation of trust fund receipts by Treasury's Office of Tax Analysis (OTA), accruals of accounts and grants payable, and accrued legal, contingent, environmental and disposal liabilities. Additionally, the Federal Credit Reform Act of 1990 (FCRA) requires the Department to use estimates in determining the reported amount of direct loan and loan guarantees, the loan guarantee liability and the loan subsidy costs associated with future loan performance.

T. Allocation Transfers:

DOT is a party to allocation transfers with other Federal agencies as both a transferring (parent) entity and a recipient (child) entity. Allocation transfers are legal delegations by one Federal agency of its authority to obligate budget authority and outlay funds to another Federal agency. 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 receiving entity (child) are charged to this allocation account as the delegated activity is executed on the parent entity's behalf. Generally, all financial activity related to these allocation transfers (e.g. budget authority, obligations, outlays) is reported in the financial statements of the parent entity, from which the underlying legislative authority, appropriations and budget apportionments are derived.

DOT allocates funds, as the parent agency, to the following non-DOT Federal agencies in accordance with applicable public laws and statutes: U.S. Bureau of Indian Affairs, U.S. Bureau of Reclamation, U.S. Forest Service, U.S. National Park Service, U.S. Bureau of Land Management, U.S. Fish and Wildlife Service, U.S. Department of the Army, Appalachian Regional Commission, Tennessee Valley Authority, U.S. Army Corps of Engineers, Internal

Revenue Service, U.S. Department of Housing and Urban Development, Denali Commission, U.S. Department of Navy, and the U.S. Department of Energy.

DOT receives allocations of funds, as the child agency, from the following non-DOT Federal agencies in accordance with applicable laws and statutes: U.S. Department of Agriculture, U.S. Department of the Interior, U.S. Department of the Navy, U.S. Department of the Army, U.S. Department of the Air Force, and the U.S. Department of Defense.

U. Revenues and Other Financing Sources:

Funds from Dedicated Collections Excise Tax Revenues (Nonexchange):

Two significant DOT programs, the Highway Trust Fund (HTF) and the Airport and Airway Trust Fund (AATF), receive non-exchange funding support from the dedicated collection of excise taxes.

The DOT September 30, 2015 financial statements reflect excise taxes certified by the IRS through June 30, 2015 and excise taxes distributed by OTA for the period July 1, 2015 to September 30, 2015 as specified by FASAB Statement of Federal Financial Accounting Standard (SFFAS) Number 7, Accounting for Revenue and Other Financing Sources. Actual tax collections data for the quarter ended September 30, 2015 will not be available from the IRS until January 2016. The HTF and AATF receive its budget authority in the form of contract authority and direct appropriations. Contract authority permits programs to incur obligations in advance of an appropriation, offsetting collections, or receipts and authorizes the collections and deposits of excise taxes into and make expenditures from the HTF and AATF. Subsequently, Congress authorizes DOT the liquidation of the contract authority only as appropriated. The excise tax revenue received in the HTF and AATF accounts remain invested until needed and is thereby liquidated and withdrawn from the investments.

Appropriations (Financing Source):

DOT receives annual, multi-year and no-year appropriations. Appropriations are recognized as financing sources when related program and administrative expenses are incurred. Additional amounts are obtained from offsetting collections and user fees (e.g., overflight fees and registry certification fees) and through reimbursable agreements for services performed for domestic and foreign governmental entities. Additional revenue is received from gifts of donors, sales of goods and services to other agencies and the public, the collection of fees and fines, interest/dividends on invested funds, loans and cash disbursements to banks. Interest income is recognized as revenue on the accrual basis rather than when received.

Effective February 18, 2012, the FAA Modernization and Reform Act of 2012, P.L. 112-95, extended AATF authority to collect excise taxes and make expenditures through September 30, 2015. Effective October 1, 2015, The Airport and Airway Extension Act of 2015, Public Law 114-55 further extended the FAA's programmatic and financing authorities, the Airport Improvement Program contract authority, and the authority to collect and deposit excise taxes into and make expenditures from the AATF. The new authority expires on March 31, 2016.

On July 6, 2012, the President signed P.L. 112-141, Moving Ahead for Progress in the 21st Century (MAP-21) which extended the preceding law, the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users, through September 30, 2012 and provided new surface transportation authorization from October 1, 2012 through September 30, 2014. The existing and new programs authorized by MAP-21 created a streamlined, performance-based, and multimodal program to address many of the challenges facing the U.S. transportation system. The law provided to the Highway Account, \$12.6 billion (less a \$900 million sequestration rescission) in FY 2014 from the Treasury general fund. On August 8, 2014, the President signed the Highway and Transportation Funding Act of 2014 which extended surface transportation authorization and MAP-21 policies through May 31, 2015 and transferred an additional \$10.8 billion in FY 2014 (which comprised of \$9.8 billion from the Treasury general fund and \$1 billion from the Environmental Protection Agency's Leaking Underground Storage Tank Fund) in FY 2014 to the Highway Trust Fund. The law allocated \$8.8 billion to the Highway Account and \$2 billion to the Mass Transit Account.

Effective May 29, 2015, Congress passed The Highway and Transportation Funding Act of 2015, also known as P. L. 114-21 extending MAP-21, from May 31, 2015 to July 31, 2015. On July 31, 2015, the President signed the Surface Transportation and Veterans Health Care Choice Improvement Act of 2015 which further extended surface transportation authorization and MAP-21 policies through October 29, 2015 and transferred an additional \$8.1 billion from the Treasury general fund in FY 2015. The law allocated \$6.1 billion to the Highway Account and \$2 billion to the Mass Transit Account. The Surface Transportation Extension Act of 2015 was signed on October 29, 2015 to further extend the HTF operations to November 20, 2015. These allocations over the course of the last few years have caused significant fluctuations in many of the transfer activities and 'Distributed Offsetting Receipts' in the DOT's financial records.

In October 2012, Hurricane Sandy significantly impacted certain areas within the northeastern United States. On January 6, 2013, Congress enacted Public Law 113-2 that appropriated \$13 billion (which was subject to a 5.1% sequestration reduction due to the Balanced Budget and Emergency Deficit Control Act, which is discussed below) to several DOT Operating Administrations for the recovery and relief efforts of transit systems most affected by Hurricane Sandy. FTA Emergency Relief Program received \$11 billion for recovery and rebuilding projects, resiliency projects and community development block grants and the FHWA

Emergency Relief Program received \$2 billion for immediate use in rebuilding roads, bridges, seawalls and tunnels. As the remainder of the anticipated construction projects related to the destruction caused by Hurricane Sandy include certain complex improvements to the transit systems and are long-term, by design, DOT had obligated only \$6.3 billion and expended \$2.3 billion of these monies as of September 30, 2015.

Effective October 1, 2015, the DOT is operating under a continuing resolution (CR), Public Law 114-53 to continue government operations. The CR will be in effect through December 11, 2015, predominately at FY 2015 levels.

V. Fiduciary Activities:

Fiduciary assets and liabilities are not assets and liabilities of the Department and, as such are not recognized on the Balance Sheet. The Maritime Administration Title XI Escrow Fund contains fiduciary activity as detailed in Note 22.

W. Related Parties

The Secretary of Transportation has possession of two long term notes with the National Railroad Passenger Corporation (more commonly referred to as Amtrak). The first note is for \$4 billion and matures in 2975 and; the second note is for \$1.1 billion and matures in 2082 with renewable 99 year terms. Interest is not accruing on these notes as long as the current financial structure of Amtrak remains unchanged. If the financial structure of Amtrak changes, both principal and accrued interest are due and payable. The Department does not record the notes in its financial statements since the notes, with maturity dates of 2975 and 2082, are considered fully uncollectible due to the lengthy terms and Amtrak's history of operating losses.

In addition, the Secretary of Transportation has possession of all the preferred stock shares (109,396,994) of Amtrak. Congress, through the Department, has continued to fund Amtrak since 1972; originally through grants, then, beginning in 1981, through the purchase of preferred stock, and then, through grants again after 1997. The Amtrak Reform and Accountability Act of 1997 changed the structure of the preferred stock by rescinding the voting rights with respect to the election of the Board of Directors and by eliminating the preferred stock's liquidation preference over the common stock. The Act also eliminated further issuance of preferred stock to the Department. The Department does not record the Amtrak preferred stock in its financial statements because, under the Corporation's current financial structure, the preferred shares do not have a liquidation preference over the common shares, the preferred shares do not have any voting rights, and dividends are neither declared nor in arrears.

Amtrak is not a department, agency or instrumentality of the United States Government or the Department. The nine members of Amtrak's Board of Directors are appointed by the President of the United States and are subject to confirmation by the United States Senate. Once appointed, Board Members, as a whole, act independently without the consent of the United States Government or any of its officers to set Amtrak policy, determine its budget and decide operational issues. The Secretary of Transportation is statutorily appointed to the nine member Board. Traditionally, the Secretary of Transportation has designated the FRA Administrator to represent the Secretary at Board meetings (See Note 16).

X. Reclassifications

In FY2015, changes to the presentation of the Reclassified Statement of Changes in Net Position were made in accordance with guidance provided in Treasury Financial Manual Volume I, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government. Certain prior year amounts have been reclassified to conform with the current year presentation.

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

Other Data: 01	Taxes	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes:	N/A
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: A	Section Name: Taxes (SSFAS No.7, par. 67-69)	No Data: YES	Line Attributes: Dollars
			Rounding Method: User-Defined
			Decimal: User-Defined

Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Estimated realized value of compliance assessments as of the end of the period	Debit				
2		Estimated realizable value of pre-assessment work-in-progress	Debit				
3		Changes in 1 above	Debit				
4		Changes in 2 above	Debit				
5		Other claims for refunds not yet accrued but likely to be paid when administrative actions are completed	Debit				
6		Management's best estimate of unasserted claims for refunds	Debit				
7		Changes in 5 above	Debit				
8		Changes in 6 above	Debit				
9		Amount of assessments written off that continue to be statutorily collectible (excluded from accounts receivable)	Debit				

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

Other Data: 01	Taxes	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes:	N/A
Status: Complete	I = Inactive Line		

Tab: Other Data Info.

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

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

Section: C	Section Name: Tax Gap	No Data: YES	Line Attributes: Dollars	Decimal: User-Defined
			Rounding Method: User-Defined	

Line	Status	Line Description	NB	CY Low	CY High	PY Low	PY High
1		Tax gap estimate	Debit				

Tab: Other Text Data

Section: A	Section Name: Taxes (SSFAS No.7, par. 67-69)	No Data: YES
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Line	Question	Answer
1	Provide the explicit definitions of estimated amounts of the size of the tax gap.	
2	Provide the appropriate explanation of the limited reliability of the estimates of the size of the tax gap.	
3	Provide cross-references to portions of the tax gap due from identified noncompliant taxpayers	

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

Other Data: 01	Taxes	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes:	N/A
Status: Complete	I = Inactive Line		

Tab: Other Text Data

Section: A **Section Name:** Taxes (SSFAS No.7, par. 67-69) **No Data:** YES

Line	Question	Answer
	and importers.	
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).	
5	Disclose the amounts by which trust funds may be over- or under-funded in comparison with the requirements of law, if reasonable estimable can be made.	

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

Other Data: 08	Stewardship Investments	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes:	RSSI Investments
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

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

Line	Status	Line Description	NB	FY 2015	FY 2014	FY 2013	FY 2012	FY 2011
1		Surface Transportation	Debit	52,053,880	53,458,144	52,569,851	53,535,624	52,317,199
2		Air Transportation	Debit	3,159,617	3,189,449	3,603,209	3,139,685	3,388,712
3			Debit					
4			Debit					
5			Debit					
6		Other	Debit					

Threshold

Line Description	Question	Answer
Other Data Info - Surface Transportation (FY 2015)	Please provide explanations for any amounts that have changed by 20% or more and or greater than 5,000,000 between the current fiscal year and prior fiscal year. (Unaudited)	Decrease is primarily due to a \$1 billion decrease in the Federal Highway Administration's Federal Aid Highways (HTF) Fund and a decrease in FTA Formula and Bus Grants for \$263M.
Other Data Info - Air Transportation (FY 2015)	Please provide explanations for any amounts that have changed by 20% or more and or greater than 5,000,000 between the current fiscal year and prior fiscal year. (Unaudited)	Decrease is due to a \$1.4M decrease in spending for the Airport Improvement Program.

Section: B	Section Name: Research and Development: Investments in Development (SFFAS No. 8, par. 100)	Line Attributes: Dollars	
		Rounding Method: Thousands	Decimal: Zero

Line	Status	Line Description	NB	FY 2015	FY 2014	FY 2013	FY 2012	FY 2011
1		Air Transportation	Debit	93,972	40	312	1,311	2,238
2			Debit					
3			Debit					
4			Debit					
5			Debit					
6		Other	Debit					

Threshold

Line Description	Question	Answer
Other Data Info - Air Transportation (FY 2015)	Please provide explanations for any amounts that have changed by 20% or more and or greater than 5,000,000 between the current fiscal year and prior fiscal year.	The large increase to Development is FY 2015 is due to the reclassification of existing work to better align with OMB A-11 research definitions.

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

Other Data: 08	Stewardship Investments	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes:	RSSI Investments
Status: Complete	I = Inactive Line		

Tab: Other Data Info.

Section: B	Section Name: Research and Development: Investments in Development (SFFAS No. 8, par. 100)	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Thousands	

Threshold Line Description	Question (Unaudited)	Answer

Section: C	Section Name: Investment in Human Capital (SFFAS No. 8, par 94)	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Thousands	

Line	Status	Line Description	NB	FY 2015	FY 2014	FY 2013	FY 2012	FY 2011
1		Surface Transportation	Debit	814,639	783,996	670,338	656,193	720,392
2		Maritime Transportation	Debit	13,642	12,555	13,608	13,746	13,605
3			Debit					
4			Debit					
5			Debit					
6		Other	Debit					

Threshold Line Description	Question	Answer
Other Data Info - Surface Transportation (FY 2015)	Please provide explanations for any amounts that have changed by 20% or more and or greater than 5,000,000 between the current fiscal year and prior fiscal year. (Unaudited)	The increase in the Surface Transportation Human Capital was primarily due to the increase of \$21M Highway Traffic Grant Spending and \$4.7M in Section 403 Highway Safety Programs and \$5.7 in Hazard Materials Hazmat Training.
Other Data Info - Maritime Transportation (FY 2015)	Please provide explanations for any amounts that have changed by 20% or more and or greater than 5,000,000 between the current fiscal year and prior fiscal year. (Unaudited)	The increase is the Maritiome Admistraion's Human Capital Investments is primarily due to an increase of \$3M in State Maritime Academies Training costs. Offset by a \$2M increase in Additional Maritime Training.

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

Other Data: 08	Stewardship Investments	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes:	RSSI Investments
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: D	Section Name: Research and Development: Investments in Basic Research (SFFAS No. 8, par.100)	Line Attributes: Dollars	
		Rounding Method: Thousands	Decimal: Zero

Line	Status	Line Description	NB	FY 2015	FY 2014	FY 2013	FY 2012	FY 2011
1		Surface Transportation	Debit	38,540	63,036	108,811	114,209	104,721
2		Air Transportation	Debit	52,032	45,051	62,015	56,456	41,723
3			Debit					
4			Debit					
5			Debit					
6		Other	Debit					

Threshold

Line Description	Question	Answer
Other Data Info - Surface Transportation (FY 2015)	Please provide explanations for any amounts that have changed by 20% or more and or greater than 5,000,000 between the current fiscal year and prior fiscal year. (Unaudited)	Federal Highway Administration Intelligent Transportation Systems program spending decreased by \$23 million and Federal Railroad Administration Railroad Research and Development Program spending decreased by \$1 million.
Other Data Info - Air Transportation (FY 2015)	Please provide explanations for any amounts that have changed by 20% or more and or greater than 5,000,000 between the current fiscal year and prior fiscal year. (Unaudited)	Federal Aviation Administration Research and Depvelopment Plant program spending increased by \$5.2 million and the Administration program increased by \$1.7 million.

Section: E	Section Name: Research and Development: Investments in Applied Research (SFFAS No. 8, par 100)	Line Attributes: Dollars	
		Rounding Method: Thousands	Decimal: Zero

Line	Status	Line Description	NB	FY 2015	FY 2014	FY 2013	FY 2012	FY 2011
1		Surface Transportation	Debit	32,245	47,493	47,778	49,243	
2		Air Transportation	Debit	106,363	155,883	119,952	133,932	
3			Debit					
4			Debit					
5			Debit					
6		Other	Debit					

Threshold

Line Description	Question	Answer
Other Data Info - Surface Transportation (FY 2015)	Please provide explanations for any amounts that have changed by 20% or more and or greater than 5,000,000	Federal Highway Administration Other Applied Research and Development spending increased \$8.3M. Federal Transit

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

Other Data: 08	Stewardship Investments	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes:	RSSI Investments
Status: Complete			

I = Inactive Line

Tab: Other Data Info.

Section: E	Section Name: Research and Development: Investments in Applied Research (SFFAS No. 8, par 100)	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Thousands	

Threshold

Line Description	Question	Answer
	between the current fiscal year and prior fiscal year. (Unaudited)	Administraion Applied Research and Development spending decrease by \$7.8M, and the office of Secretary's Applied Research and Technology Spending decrease by \$7M. Pipeline Safety Appied research and Development spending increased \$7.9M.
Other Data Info - Air Transportation (FY 2015)	Please provide explanations for any amounts that have changed by 20% or more and or greater than 5,000,000 between the current fiscal year and prior fiscal year. (Unaudited)	The decrease to Applied Research in FY 2015 is due to the reclassification of existing work to better align with OMB A-11 research definitions.

Tab: Other Text Data

Section: A	Section Name: Investments in Non-Federal Physical Property (SFFAS No. 8, par 87)
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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).	Transfer of assets related to interstate highway program.
2	Provide a description of the major programs of federal investments in non-federal physical property used in the "Other Data Info" tab (SFFAS No.8 par. 87).	<p>The Federal Highway Administration reimburses States for construction costs on projects related to the Federal Highway System of roads. The main programs in which the States participate are the National Highway System, Interstate Systems, Surface Transportation, and Congestion Mitigation/Air Quality Improvement programs. The States, contribution is ten percent for the Interstate System and twenty percent for most other programs.</p> <p>The Federal Transit Administration provides grants to State and local transit authorities and agencies.</p> <p>Formula Grants provide capital assistance to urban and nonurban areas and may be used for a wide variety of mass transit purposes, including planning, construction of facilities, and purchases of buses and railcars. Funding also includes providing transportation to meet the special needs of elderly individuals and individuals with disabilities.</p> <p>Capital Investment Grants, which replaced Discretionary Grants in FY 1999, provide capital assistance to finance acquisition, construction, reconstruction, and improvement of facilities and equipment. Capital Investment Grants fund the categories of new starts, fixed guideway modernization, and bus and bus-related facilities.</p> <p>The Washington Metropolitan Area Transit Authority provides funding to support the</p>

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

Other Data: 08	Stewardship Investments	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes:	RSSI Investments
Status: Complete		I = Inactive Line	

Tab: Other Text Data

Section: A **Section Name:** Investments in Non-Federal Physical Property
(SFFAS No. 8, par 87)

Line	Question	Answer
		<p>construction of the Washington Metrorail System.</p> <p>The Federal Aviation Administration (FAA) makes project grants for airport planning and development under the Airport Improvement Program (AIP) to maintain a safe and efficient nationwide system of public-use airports that meet both present and future needs of civil aeronautics. FAA works to improve the infrastructure of the nation's airports, in cooperation with airport authorities, local and State governments, and metropolitan planning authorities.</p>

Tab: Other Text Data

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

Line	Question	Answer
1	Provide a description of the major programs of federal investments in development used in the "Other Data Info" tab. (SFFAS No. 8, par. 100)	The Federal Aviation Administration (FAA) conducts research and provides the essential air traffic control infrastructure to meet increasing demands for higher levels of system safety, security, capacity, and efficiency. Research priorities include aircraft structures and materials; fire and cabin safety; crash injury-protection; explosive detection systems; improved ground and in-flight de-icing operations; better tools to predict and warn of weather hazards, turbulence and wake vortices; aviation medicine, and human factors.
2	Provide a description of the progress of major developmental 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).	N/A

Tab: Other Text Data

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

Line	Question	Answer
1	Provide a description of the major education and training programs considered federal investments in human capital used in the "Other Data Info" tab (SFFAS No. 8, par. 94).	<p>The National Highway Institute develops and conducts various training courses for all aspects of Federal Highway Administration. Students are typically from the State and local police, State highway departments, public safety and motor vehicle employees, and U.S. citizens and foreign nationals engaged in highway work of interest to the Federal Government. Types of courses given and developed are modern developments, technique, management, planning, environmental factors, engineering, safety, construction, and maintenance.</p> <p>The Federal Motor Carrier Safety Administration provides Motor Carrier Safety Assistance Program High Priority grants to educate the general public about truck safety issues.</p>

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

Other Data: 08	Stewardship Investments	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes:	RSSI Investments
Status: Complete		I = Inactive Line	

Tab: Other Text Data

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

Line	Question	Answer
		<p>The National Transit Institute of the Federal Transit Administration develops and offers training courses to improve transit planning and operations. Technology courses cover such topics as alternative fuels, turnkey project delivery systems, communications-based train controls, and integration of advanced technologies.</p> <p>The National Highway Traffic Safety Administration's (NHTSA) programs authorized under the Highway Trust Fund provide resources to State and local governments, private partners, and the public, to effect changes in driving behavior on the nation's highways to increase safety belt usage and reduce impaired driving. NHTSA provides technical assistance to all states on the full range of components of the impaired driving system as well as conducting demonstrations, training and public information/education on safety belt usage.</p> <p>The Pipeline and Hazardous Materials Safety Administration administers Hazardous Material Training (Hazmat). The purpose of Hazmat Training is to train State and local emergency personnel on the handling of hazardous materials in the event of a hazardous material spill or storage problem.</p> <p>The Maritime Administration's State Maritime Academies (SMA) program provides most of the nation's pool of newly skilled U.S. merchant marine officers needed to serve the nation's commercial maritime transportation needs. This program supports the competitiveness of a viable and robust merchant marine and contributes to national defense and homeland security. The SMA program provides funding for the Student Incentive Payment (SIP) program; and training ship maintenance and repair for federally owned training ships (all part of the National Defense Reserve Fleet).</p>

Tab: Other Text Data

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

Line	Question	Answer
1	Provide a description of the major programs of federal investments in basic research used in the "Other Data Info" tab (SFFAS No. 8, par. 100).	<p>The Federal Highway Administration's research and development programs are earmarks in the appropriations bills for the fiscal year. Typically, these programs are related to safety, pavements, structures, and environment.</p> <p>The Federal Railroad Administration (FRA) research and development projects contribute vital inputs to its safety regulatory processes, to railroad suppliers, to railroads involved in transportation of freight, intercity passengers, commuters, and to railroad employees and their labor organizations. FRA-owned facilities provide the infrastructure necessary to conduct experiments and test theories, concepts, and new technologies in support of the R&D program.</p>

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

Other Data: 08	Stewardship Investments	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes:	RSSI Investments
Status: Complete		I = Inactive Line	

Tab: Other Text Data

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

Line	Question	Answer
2	Provide a description of any major new discoveries made during the year (SFFAS No. 8, par. 99).	The Federal Aviation Administration (FAA) conducts research and provides the essential air traffic control infrastructure to meet increasing demands for higher levels of system safety, security, capacity, and efficiency. Research priorities include aircraft structures and materials; fire and cabin safety; crash injury-protection; explosive detection systems; improved ground and in-flight de-icing operations; better tools to predict and warn of weather hazards, turbulence and wake vortices; aviation medicine, and human factors. N/A

Tab: Other Text Data

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

Line	Question	Answer
1	Provide a description of the major programs of federal investments in applied research used in the "Other Data Info" tab (SFFAS No. 8, par. 100).	<p>The Federal Highway Administration's research and development programs are earmarks in the appropriations bills for the fiscal year. Typically, these programs are related to safety, pavements, structures, and environment. Intelligent Transportation Systems were created to promote automated highways and vehicles to enhance the national highway system. The output is in accordance with the specifications within the appropriations act.</p> <p>The Federal Transit Administration supports research and development in Transit Planning and Research in two major areas: the National Research Program and the Transit Cooperative Research Program. The National Research Program funds the research and development of innovative transit technologies such as safety-enhancing commuter rail control systems, hybrid electric buses, and fuel cell and battery-powered propulsion systems. The Transit Cooperative Research Program focuses on issues significant to the transit industry with emphasis on local problem-solving research.</p> <p>The Federal Railroad Administration (FRA) research and development projects contribute vital inputs to its safety regulatory processes, to railroad suppliers, to railroads involved in transportation of freight, intercity passengers, commuters, and to railroad employees and their labor organizations. FRA-owned facilities provide the infrastructure necessary to conduct experiments and test theories, concepts, and new technologies in support of the R&D program.</p> <p>The Pipeline and Hazardous Materials Safety Administration funds research and development activities for the following organizations and activities:</p> <p>The Office of Pipeline Safety is involved in research and development in information systems, risk assessment, mapping, and non-destructive evaluation. The Office of</p>

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

Other Data: 08	Stewardship Investments	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes:	RSSI Investments
Status: Complete		I = Inactive Line	

Tab: Other Text Data

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

Line	Question	Answer
2	Provide a description of any major new applications developed during the year (SFFAS No. 8, par. 99).	<p>Hazardous Materials is involved in research, development, and analysis in regulation compliance, safety, and information systems.</p> <p>The Office of the Secretary's Office of the Assistant Secretary for Research and Technology (formerly Research and Innovative Technology Administration) is the research and innovation focal point in advancing the DOT strategic goals. This office works across the Department by collaborating with partners from other federal agencies, state and local governments, universities, stakeholder organizations, transportation professionals, and system operators.</p> <p>The Federal Aviation Administration (FAA) conducts research and provides the essential air traffic control infrastructure to meet increasing demands for higher levels of system safety, security, capacity, and efficiency. Research priorities include aircraft structures and materials; fire and cabin safety; crash injury-protection; explosive detection systems; improved ground and in-flight de-icing operations; better tools to predict and warn of weather hazards, turbulence and wake vortices; aviation medicine, and human factors.</p> <p>N/A</p>

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

Other Data: 09	Deferred Maintenance and Repairs	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes:	RSI-Deferred Maintenance
Status: Complete	I = Inactive Line		

Tab: Other Data Info.

Section: A	Section Name: Cost Estimate Prior Year Only-For entities who are not able to provide a single estimate in Section B PY information	No Data: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Thousands	

Line	Status	Line Description	NB	CY- Low	D	CY- High	D	CY - Critical Maintenance	D	PY- Low	D	PY- High	D	PY - Critical Maintenance	D
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												

Section: B	Section Name: Cost Estimate	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Thousands	

Line	Status	Line Description	NB	Current FY	D	Prior FY	C
1	I	Buildings, structures, and facilities	N/A				
2	I	Furniture, fixtures, and equipment	N/A				
3		General property, plant, and equipment	N/A	976,628		882,705	
4		Heritage assets	N/A				
5		Stewardship land	N/A				

Tab: Other Text Data

Section: B	Section Name: Cost Estimate
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Line	Question	Answer
1	Provide a description of what constitutes deferred maintenance and repairs.	Deferred Maintenance and repairs (DM&R) are maintenance and repairs that were not performed when they should have been or were scheduled to be performed and delayed until a future period. Maintenance and repairs are the act of keeping fixed assets in acceptable condition, and include preventative maintenance, normal repairs, replacement of parts and structural components, and other activities needed to preserve assets in a condition to

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

Other Data: 09	Deferred Maintenance and Repairs	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes:	RSI-Deferred Maintenance
Status: Complete		I = Inactive Line	

Tab: Other Text Data

Section: B **Section Name:** Cost Estimate

Line	Question	Answer
2	Provide a description of how deferred maintenance and repairs are measured.	<p>provide acceptable service and to achieve expected useful lives.</p> <p>Effective FY2015, the DOT adopted SFFAS No. 42, Deferred Maintenance and Repairs: Amending SFFAS No. 6, 14, 29 and 32. Consistent with SFFAS No. 42, the DOT's reporting of DM&R includes the Operating Administrations of FAA and MARAD, which include facilities critical to our nations airspace and maritime operations.</p> <p>The FAA deferred maintenance includes facilities that must be maintained at 90-95 percent of prescribed levels to be considered in fair condition or better. DM&R are estimated using condition assessment surveys to establish Facilities Condition Index (FCI) scores and life cycle short forecasts. The estimates includes FAA's buildings, structures and facilities both staffed and unstaffed. The staffed facilities that directly support air traffic control operations are assessed for DM&R and lifecycle costs on a rotating basis by a qualified engineering firm. DM&R for unstaffed infrastructure facilities is determined by facility surveys.</p> <p>DM&R estimates for the FAA long range radar facilities supporting critical airspace system facilities were computed through actual on site facility assessments based on the Plant (facility) Replacement Value (PRV) as estimated by the long-range radar planning and requirements specialist located in FAA's service centers. DM&R calculations for fuel storage tanks are determined based on the age of the structure.</p> <p>The DM&R at MARAD includes Ready Reserve Force (RRF) vessels at various locations, National Defense Reserve Fleet (NDRF) and facilities and the Merchant Marine Academy. MARAD maintains RRF vessels in accordance with their assigned readiness status and current condition status. The current condition status is a function of required repairs of deficiencies and their impact on the ability to activate and operate a vessel in accordance with the readiness status. MARAD ship managers prioritize preventive maintenance actions, repair and upgrade actions in accordance with the activities impact to readiness. Exclusions were made for environmental initiatives work not normally considered maintenance because these represent enhancements for energy savings impacting the environment or other environmental impacts.</p> <p>The National Defense Reserve Fleet (NDRF) and fleet facilities are required to maintain updated facility condition assessment documentation and fleet craft servicing plans to ensure facilities are maintaining acceptable operational and infrastructural conditions for mission accomplishment. In support of this, appropriate planning and budgeting is performed throughout the year. Priorities are assigned based upon annual budget guidance. The NDRF fleets and facilities acceptable condition is determined by the Fleet organization's ability to accomplish the fleet mission, meet all fleet policy objectives, and comply with annual budget guidance. During FY 2015, MARAD made a change in its DM&R determinations and calculations for the fleets whereby it uses the basis of "acceptable conditions" requirements for accomplishing mission and meeting all policy objectives. Prior</p>

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

Other Data: 09	Deferred Maintenance and Repairs	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes:	RSI-Deferred Maintenance
Status: Complete		I = Inactive Line	

Tab: Other Text Data

Section: B **Section Name:** Cost Estimate

Line	Question	Answer
		<p>year DM&R determinations and calculations were based purely upon budget requests and funding resulting in relatively high costs. MARAD Resource Management Board has concluded that it has sufficient resources to fund requirements necessary to maintain NDRF and fleet facilities in acceptable condition. Projects that would improve fleet conditions beyond just acceptable conditions remain in budget submissions mainly for visibility purposes and to support future decisions if critical factors change and the improvements themselves become mission-critical. This change resulted in zero DM&R costs for NDRF and fleet facilities.</p> <p>The U.S. Merchant Marine Academy(UMMA) has initiated in-depth use of Computerized Maintenance System (CMMS) maintenance program late in FY2015. This program was primarily used to track maintenance and repairs on teh USSMA property and equipment and generating preventative maintenance schedules on a predetermined period. DM&R activities are prioritized based on life and safety concerns as determined by the UMMA Department of Public Works management and UMMA environmental department. Acceptable condition standards must meet the established maintenance standards and operate efficiently.</p>

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

Other Data: 14	Risk Assumed-Federal Insurance and Guarantee Programs(SFFAS No. 5, par. 105, 106,and 114)	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes:	N/A
Status: Complete	I = Inactive Line		

Tab: Other Data Info.							
Section: A	Section Name: Risk Assumed	No Data: YES	Line Attributes: Dollars	Rounding Method: User-Defined	Decimal: User-Defined		
Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - 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		
Section: A	Section Name: Risk Assumed	No Data: YES
Line	Question	Answer
1	Provide the indicators of the range of uncertainty around federal insurance and guarantee programs 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).	
3	Provide a listing of the federal insurance and guarantee programs (SFFAS No. 5, par. 105).	

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

Other Data: 15	Budget Deficit Reconciliation	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes:	SBR, Net Position
Status: Complete	I = Inactive Line		

Tab: Other Data Info.

Section: A		Section Name: Operating Revenue to Budget Receipts				Line Attributes: Dollars		Rounding Method: Thousands		Decimal: Zero	
Line	Status	Line Description	NB	Budget Receipts	D	Operating Revenue	C	Diff Budget Receipts vs Operating Revenue	Cust Collections Trans to GF or Rec Agency	Cust Collections Received D from Collecting Agency	Adj Diff Between Budget Rec vs Operating Rev C
1		Individual income tax and tax withholdings	N/A								
2		Corporation income taxes	N/A								
3		Unemployment taxes	N/A								
4		Excise taxes	N/A	51,615,397				51,615,397		55,056,839	-3,441,442
5		Estate and gift taxes	N/A								
6		Customs duties	N/A								
7		Other taxes and receipts (Non-federal)	N/A	210,534		105,825		104,709			104,709
9		Total	N/A	51,825,931		-105,825		51,720,106		-55,056,839	-3,336,733

Section: B		Section Name: Net Outlays to SBR				Line Attributes: Dollars		Rounding Method: Thousands		Decimal: Zero	
Line	Status	Line Description	NB	CY - MTS Net Outlays	D	CY - SBR Net Outlays	C	CY - DIFFERENCE			

1		Net Outlays	N/A	75,453,000		75,422,499		30,501			
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**U.S. Department of the Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
GF007 - Other Data Report**

Other Data: 15	Budget Deficit Reconciliation	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes:	SBR, Net Position
Status: Complete	I = Inactive Line		

Tab: Other Data Info.

Section: C	Section Name: Earned Revenue to Undistributed Offsetting Receipts - Employer Share, Employee Retirement (DOS, DOD and OPM only)	No Data: YES	Line Attributes:
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Line	Status	Line Description	NB	CY - MTS Receipts	CY - PAR Amount	CY - Difference

Section: D	Section Name: Earned Revenue to Undistributed Offsetting Receipts - Interest Rec by Trust Funds (DOS, DOD, DOL, SSA, HHS and OPM only)	No Data: YES	Line Attributes:
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Line	Status	Line Description	NB	CY - MTS Undistributed Offsetting Receipts, Tble 5	CY - Earned Revenue Reported on agency PAR	Difference

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

Other Data: 15	Budget Deficit Reconciliation	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes:	SBR, Net Position
Status: Complete	I = Inactive Line		

Tab: Other Data Info.						
Section: E	Section Name: Operating Revenue to Undistributed Offsetting Receipts (DOI only)		No Data: YES	Line Attributes:		
Line	Status	Line Description	NB	MTS Undistributed Offsetting Receipts, Tble 5	Miscellaneous Earned Revenue reported on SCNP	Difference

Tab: Other Text Data		
Section: A	Section Name: Operating Revenue to Budget Receipts	
Line	Question	Answer
1	Collecting agencies provide the Closing Package line in which the custodial transfer-out (disposition of collection) was recorded and the trading partner code.	
2	Receiving agencies provide the Closing Package line in which the custodial transfer-in/revenue was recorded and the trading partner code.	The Closing Package line in which the custodial transfer-in/revenue was recorded was line Other Taxes and Receipts RC 45. The trading partner code is 099 - Treasury General Fund.
3	Provide a detailed description of the difference including: dollar amounts, a reference to where these amounts can be traced, and whether this difference will be resolved next FY.	The difference between MTS Budget Receipts and Operating Revenue is the custodial revenue activity. The amount of Operating Revenue includes donated revenue, penalties and fines and other revenue in the amount of approximately \$105 million. The difference between the MTS Budget Receipts and Custodial Transfer/revenue is due to the excise taxes collected by the Bureau of Fiscal Service (BFS) for the the Highway Trust Fund and Airport and Airway Trust Fund. These are Treasury Managed Funds. There appears to be timing differences in the MTS reported amounts for HTF and AATF receipts and the receipts reported by the BFS for the HTF and AATF managed funds. DOT records the amounts provided by BFS in its financial statements and is reflected as Other Taxes and Receipts (Federal). The Budget Receipts includes Excise Taxes for AATF, HTF of \$51.5 Billion and Excise Miscellaneous Receipts of \$99.6 million of Aviation User Fees.

Tab: Other Text Data		
Section: B	Section Name: Net Outlays to SBR	
Line	Question	Answer
1	Provide a detailed description of the difference including: dollar amounts, a reference to where	Net Outlays includes Budgetary Net Outlays

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

Other Data: 15	Budget Deficit Reconciliation	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes:	SBR, Net Position
Status: Complete		I = Inactive Line	

Tab: Other Text Data

Section: B **Section Name:** Net Outlays to SBR

Line	Question	Answer
	these amounts can be traced, and whether this difference will be resolved next FY.	

Tab: Other Text Data

Section: C **Section Name:** Earned Revenue to Undistributed Offsetting Receipts - Employer Share, Employee Retirement (DOS, DOD and OPM only) **No Data:** YES

Line	Question	Answer
1	Provide a cross-reference to intragovernmental earned revenue reported in PAR/AFR in the "Agency Notes" field.	
2	Provide a detailed description of the difference including: dollar amounts, a reference to where these amounts can be traced, and whether this difference will be resolved next FY.	

Tab: Other Text Data

Section: D **Section Name:** Earned Revenue to Undistributed Offsetting Receipts - Interest Rec by Trust Funds (DOS, DOD, DOL, SSA, HHS and OPM only) **No Data:** YES

Line	Question	Answer
1	Provide a cross-reference to intragovernmental earned revenue reported in PAR in the "Agency Notes" field.	
2	Provide a detailed description of the difference including: dollar amounts, a reference to where these amounts can be traced, and whether this difference will be resolved next FY.	

Tab: Other Text Data

Section: E **Section Name:** Operating Revenue to Undistributed Offsetting Receipts (DOI only) **No Data:** YES

Line	Question	Answer
1	Provide a detailed description of the difference including: dollar amounts, a reference to where these amounts can be traced, and whether this difference will be resolved next FY.	

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

Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes:	Note 6
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: A	Section Name: Components of Direct Loans Receivable, Gross - Current Year	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Thousands	

Line	Status	Line Description	NB	CY-Federal Direct Student Loans	CY-Electric Loans	CY-Rural Housing Service	CY-Federal Family Education Loan	CY-Water and Environmental Loans	CY-Farm Loans
1		Direct Loans Receivable, Gross - Beginning of Year	Debit						
2		Disbursements (loans made/securities purchased)	Debit						
3		Repayments	Debit						
4		Losses	Debit						
5		Capitalized interest	Debit						
6		Capitalized dividends	Debit						
7		Other	Debit						
8		Direct Loans receivable, gross-end of the year	N/A						

Line	Status	Line Description	NB	CY-Export-Import Bank Loans	CY-U.S. Agency for International Development	CY-Housing and Urban Development	CY-All TARP Programs	CY-All other loans receivable	Total
1		Direct Loans Receivable, Gross - Beginning of Year	Debit					8,848,763	8,848,763
2		Disbursements (loans made/securities purchased)	Debit					1,823,216	1,823,216
3		Repayments	Debit					-1,148,756	-1,148,756
4		Losses	Debit					-136,643	-136,643
5		Capitalized interest	Debit					199,676	199,676
6		Capitalized dividends	Debit						
7		Other	Debit						
8		Direct Loans receivable, gross-	N/A					9,586,256	9,586,256

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

Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes:	Note 6
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: A	Section Name: Components of Direct Loans Receivable, Gross - Current Year	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Thousands	

Line	Status	Line Description	NB	CY-Export-Import Bank Loans	CY-U.S. Agency for International Development	CY-Housing and Urban Development	CY-All TARP Programs	CY-All other loans receivable	Total
		end of the year							

Section: B	Section Name: Components of Direct Loans Receivable, Gross - Prior Year	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Thousands	

Line	Status	Line Description	NB	PY-Federal Direct Student Loans	PY-Electric Loans	PY-Rural Housing Service	PY-Federal Family Education Loan	PY-Water and Environmental Loans	PY-Farm Loans
1		Direct Loans Receivable, gross - beginning of year	Debit						
2		Disbursements (loans made/securities purchased)	Debit						
3		Repayments	Debit						
4		Losses	Debit						
5		Capitalized interest	Debit						
6		Capitalized dividends	Debit						
7		Other	Debit						
8		Direct Loans receivable, gross-end of the year	N/A						

Line	Status	Line Description	NB	PY-Export-Import Bank Loans	PY-U.S. Agency for International Development	PY-Housing and Urban Development	CY-All TARP programs	PY-All other loans receivable	PY-Total
1		Direct Loans	Debit					7,274,331	7,274,331

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

Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes:	Note 6
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: B	Section Name: Components of Direct Loans Receivable, Gross - Prior Year	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Thousands	

Line	Status	Line Description	NB	PY-Export-Import Bank Loans	PY-U.S. Agency for International Development	PY-Housing and Urban Development	CY-All TARP programs	PY-All other loans receivable	PY-Total
		Receivable, gross - beginning of year							
2		Disbursements (loans made/securities purchased)	Debit					1,552,820	1,552,820
3		Repayments	Debit					-193,557	-193,557
4		Losses	Debit						
5		Capitalized interest	Debit					215,169	215,169
6		Capitalized dividends	Debit						
7		Other	Debit						
8		Direct Loans receivable, gross-end of the year	N/A					8,848,763	8,848,763

Section: C	Section Name: Components of Loan Guarantees, Gross - Current Year	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Thousands	

Line	Status	Line Description	NB	CY-Federal Family Education Loans	CY-Federal Housing Administration Loans	CY-Veterans Housing Benefit Program	CY-Export-Import Bank Loans	CY-Small Business Loans	CY-Israeli Loan Guarantee Program
1		Guaranteed Loans, gross-beginning of the year	Debit						
2		Disbursements (loans made/securities purchased)	Debit						
3		Repayments	Debit						
4		Other	Debit						
5		Guaranteed Loans, gross-end of the year	N/A						

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

Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes:	Note 6
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: C	Section Name: Components of Loan Guarantees, Gross - Current Year	Line Attributes: Dollars	
		Rounding Method: Thousands	Decimal: Zero

Line	Status	Line Description	NB	CY-OPIC Credit Program	CY-Rural Housing Service	CY-Business and Industry Loans	CY-Export Credit Guarantee Programs	CY-All other Guaranteed loans	CY-Total
1		Guaranteed Loans, gross-beginning of the year	Debit					159	159
2		Disbursements (loans made/securities purchased)	Debit						
3		Repayments	Debit						
4		Other	Debit					372	372
5		Guaranteed Loans, gross-end of the year	N/A					531	531

Section: D	Section Name: Components of Loan Guarantees, Gross - Prior Year	Line Attributes: Dollars	
		Rounding Method: Thousands	Decimal: Zero

Line	Status	Line Description	NB	PY-Federal Family Education Loans	PY-Federal Housing Administration Loans	PY-Veterans Housing Benefit Program	PY-Export-Import Bank Loans	PY-Small Business Loans	PY-Israeli Loan Guarantee Program
1		Guaranteed Loans, gross-beginning of the year	Debit						
2		Disbursements (loans made/securities purchased)	Debit						
3		Repayments	Debit						
4		Other	Debit						
5		Guaranteed Loans, gross-end of the year	N/A						

Line	Status	Line Description	NB	PY-OPIC Credit Program	PY-Rural Housing Service	PY-Business and Industry Loans	PY-Export Credit Guarantee Programs	PY-All other Guaranteed loans	PY-Total
1		Guaranteed Loans, gross-beginning of the year	Debit					97,418	97,418

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

Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes:	Note 6
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: D	Section Name: Components of Loan Guarantees, Gross - Prior Year	Line Attributes: Dollars
		Rounding Method: Thousands
		Decimal: Zero

Line	Status	Line Description	NB	PY-OPIC Credit Program	PY-Rural Housing Service	PY-Business and Industry Loans	PY-Export Credit Guarantee Programs	PY-All other Guaranteed loans	PY-Total
2		Disbursements (loans made/securities purchased)	Debit					25	25
3		Repayments	Debit						
4		Other	Debit					-97,284	-97,284
5		Guaranteed Loans, gross-end of the year	N/A					159	159

Section: E	Section Name: Components of TARP Direct Loans and Equity Investments, Gross - Current Year	No Data: YES	Line Attributes: Dollars
			Rounding Method: User-Defined
			Decimal: User-Defined

Line	Status	Line Description	NB	CY-Capital Purchase Program	CY-AIG, Inc., Investment Program	CY-Automotive Industry Financing Program	CY-Public-Private Investment Program	CY-All Other TARP Programs	CY-Total
1	I	TARP loans and equity investments receivable, gross-beginning of year	Debit						
2	I	Disbursements (loans made/securities purchased)	Debit						
3	I	Repayments	Debit						
4	I	Losses	Debit						
5	I	Capitalized interest	Debit						
6	I	Capitalized dividends	Debit						
7	I	Other	Debit						

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

Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes:	Note 6
Status: Complete	I = Inactive Line		

Tab: Other Data Info.

Section: F	Section Name: Components of TARP Direct Loans and Equity Investments, Gross - Prior Year	No Data: YES	Line Attributes: Dollars	Rounding Method: User-Defined	Decimal: User-Defined
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Line	Status	Line Description	NB	PY-Capital Purchase Program	PY-AIG, Inc., Investment Program	PY-Automotive Industry Financing Program	PY-Public-Private Investment Program	PY-All Other TARP Programs	PY-Total
1	I	TARP loans and equity investments receivable, gross-beginning of year	Debit						
2	I	Disbursements (loans made/securities purchased)	Debit						
3	I	Repayments	Debit						
4	I	Losses	Debit						
5	I	Capitalized interest	Debit						
6	I	Capitalized dividends	Debit						
7	I	Other	Debit						

Section: G	Section Name: Credit Reform re-estimate and Loan Modification amounts	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero
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Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Reported
1		Credit Reform re-estimate amounts	Credit	289,737	-251,579	-115,441
2		Loan Modifications	Credit			

Tab: Other Text Data

Section: A	Section Name: Components of Direct Loans Receivable, Gross - Current Year
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**U.S. Department of the Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
GF007 - Other Data Report**

Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes:	Note 6
Status: Complete		I = Inactive Line	

Tab: Other Text Data

Section: A **Section Name:** Components of Direct Loans Receivable, Gross - Current Year

Line	Question	Answer
1	Provide details regarding the programs reported in Sections A and B that comprise amounts reported in the "all other Loans Receivable" column.	<p>The Federal Credit Reform Act of 1990 divides direct loans and loan guarantees into two groups:</p> <p>(1) Pre-1992 - Direct loan obligations or loan guarantee commitments made prior to FY 1992 and the resulting direct loans or loan guarantees; and</p> <p>(2) Post-1991 - Direct loan obligations or loan guarantee commitments made after FY 1991 and the resulting direct loans or loan guarantees.</p> <p>The Act, as amended, governs direct loan obligations and loan guarantee commitments made after FY 1991, and the resulting direct loans and loan guarantees. Consistent with the Act, SFFAS number 2, Accounting for Direct Loans and Loan Guarantees, requires Federal agencies to recognize the present value of the subsidy costs (which arises from interest rate differentials, interest supplements, defaults [net of recoveries], fee offsets, and other cash flows) as a cost in the year the direct or guaranteed loan is disbursed. Direct loans are reported net of an allowance for subsidy at present value, and loan guarantee liabilities are reported at present value. Foreclosed property is valued at the net realizable value. The value of assets for direct loans and defaulted guaranteed loans is not the same as the proceeds that would be expected from the sale of the loans. DOT does not have any loans obligated prior to FY1992.</p> <p>Interest on the loans is accrued based on the terms of the loan agreement. DOT does not accrue interest on non-performing loans that have filed for bankruptcy protection. DOT management considers administrative costs to be insignificant.</p> <p>DOT administers the following direct loan and/or loan guarantee programs:</p> <p>(1) The Railroad Rehabilitation Improvement Program is used to acquire, improve, or rehabilitate intermodal or rail equipment or facilities, including track, components of tract, bridges, yards, buildings, and shops; refinance outstanding debt incurred; and develop or establish new intermodal or railroad facilities.</p> <p>(2) The Transportation Infrastructure Finance and Innovation Act (TIFIA) Loan Program provides Federal credit assistance for major transportation investments of critical national importance such as highway, transit, passenger rail, certain freight facilities, and certain port projects with regional and national benefits. The TIFIA credit program is designed to fill market gaps and leverages substantial private co-investment by providing supplemental and subordinate capital.</p> <p>(3) The Federal Ship Financing Fund (Title XI) offers loan guarantees to qualified ship owners and shipyards. Approved applicants are provided the benefit of long term financing at stable interest rates.</p> <p>(4) The OST Minority Business Resource Center Guaranteed Loan Program helps small businesses gain access to the financing needed to participate in transportation-related contracts.</p>

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

Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes:	Note 6
Status: Complete		I = Inactive Line	

Tab: Other Text Data

Section: A **Section Name:** Components of Direct Loans Receivable, Gross - Current Year

Line	Question	Answer
2	Provide details regarding the programs reported in Sections A and B that comprise amounts reported in the "All TARP Programs" column.	NA
3	Provide a detailed description of the amounts reported in Sections A and B that comprise the "Other" line.	NA
4	Provide details regarding the programs reported in Sections C and D that comprise amounts reported in the "all other Guaranteed Loans" column.	<p>The Federal Credit Reform Act of 1990 divides direct loans and loan guarantees into two groups:</p> <p>(1) Pre-1992 - Direct loan obligations or loan guarantee commitments made prior to FY 1992 and the resulting direct loans or loan guarantees; and</p> <p>(2) Post-1991 - Direct loan obligations or loan guarantee commitments made after FY 1991 and the resulting direct loans or loan guarantees.</p> <p>The Act, as amended, governs direct loan obligations and loan guarantee commitments made after FY 1991, and the resulting direct loans and loan guarantees. Consistent with the Act, SFFAS number 2, Accounting for Direct Loans and Loan Guarantees, requires Federal agencies to recognize the present value of the subsidy costs (which arises from interest rate differentials, interest supplements, defaults [net of recoveries], fee offsets, and other cash flows) as a cost in the year the direct or guaranteed loan is disbursed. Direct loans are reported net of an allowance for subsidy at present value, and loan guarantee liabilities are reported at present value. Foreclosed property is valued at the net realizable value. The value of assets for direct loans and defaulted guaranteed loans is not the same as the proceeds that would be expected from the sale of the loans. DOT does not have any loans obligated prior to FY1992.</p> <p>Interest on the loans is accrued based on the terms of the loan agreement. DOT does not accrue interest on non-performing loans that have filed for bankruptcy protection. DOT management considers administrative costs to be insignificant.</p> <p>DOT administers the following direct loan and/or loan guarantee programs:</p> <p>(1) The Railroad Rehabilitation Improvement Program is used to acquire, improve, or rehabilitate intermodal or rail equipment or facilities, including track, components of tract, bridges, yards, buildings, and shops; refinance outstanding debt incurred; and develop or establish new intermodal or railroad facilities.</p> <p>(2) The Transportation Infrastructure Finance and Innovation Act (TIFIA) Loan Program provides Federal credit assistance for major transportation investments of critical national importance such as highway, transit, passenger rail, certain freight facilities, and certain port projects with regional and national benefits. The TIFIA credit program is designed to fill market gaps and leverages substantial private co-investment by providing supplemental and subordinate capital.</p> <p>(3) The Federal Ship Financing Fund (Title XI) offers loan guarantees to qualified ship</p>

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

Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes:	Note 6
Status: Complete		I = Inactive Line	

Tab: Other Text Data

Section: A **Section Name:** Components of Direct Loans Receivable, Gross - Current Year

Line	Question	Answer
		owners and shipyards. Approved applicants are provided the benefit of long term financing at stable interest rates. (4) The OST Minority Business Resource Center Guaranteed Loan Program helps small businesses gain access to the financing needed to participate in transportation-related contracts.
5	Provide a detailed description of the amounts reported in Sections C and D that comprise the "Other" line	The amount reported as other reflects defaulted guaranteed loans in OST Minority Business Resource Center Loan Program
6	Provide details regarding the programs reported in Sections E and F that comprise amounts reported in the "all other TARP Programs" column.	NA
7	Provide a detailed description of the amounts reported in Sections E and F that comprise the "Other" line.	NA
8	Provide details regarding credit reform subsidy re-estimates reported in Sections G, including a cross-reference to agency PAR	Direct Loan reestimates CY is 331,108, PY is (221,124) and Previous is (89,316). Guaranteed Loan reestimates CY is (41,371), PY is (29,455) and Previous is (26,125). See AFR Note 6
9	Provide details regarding any loan modifications reported in Section G, including a cross-reference to agency PAR	NA
10	Provide any other relevant information pertaining to this note. Provide details regarding any loan modifications reported in Section G, including a cross-reference to agency PAR.	NA

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

Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes:	N/A
Status: Complete	I = Inactive Line		

Tab: Other Data Info.

Section: A	Section Name: Asset Value for Oil and Gas Proved Resources - Offshore	No Data: YES	Line Attributes: Dollars	Decimal: User-Defined
			Rounding Method: User-Defined	

Line	Status	Line Description	NB	2015 - SEPTEMBER	D	2014 - SEPTEMBER	D
1		Oil and Lease Condensate	N/A				
2		Natural Gas, Wet After Lease Separation	N/A				
3			N/A				
4			N/A				
5			N/A				

Section: B	Section Name: Asset Value for Oil and Gas Proved Reserves - Onshore	No Data: YES	Line Attributes: Dollars	Decimal: User-Defined
			Rounding Method: User-Defined	

Line	Status	Line Description	NB	2015 - SEPTEMBER	D	2014 - SEPTEMBER	D
1		Oil and Lease Condensate	N/A				
2		Natural Gas, Wet After Lease Separation	N/A				
3			N/A				
4			N/A				
5			N/A				

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

Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes:	N/A
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: C	Section Name: Quantity of Oil and Gas Proved Reserves - Offshore	No Data: YES	Line Attributes: Units
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Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER
1		Oil and Lease Condensate	N/A		
2		Natural Gas, Wet After Lease Separation	N/A		
3			N/A		
4			N/A		
5			N/A		

Section: D	Section Name: Quantity of Oil and Gas Proved Reserves - Onshore	No Data: YES	Line Attributes: Units
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Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER
1		Oil and Lease Condensate	N/A		
2		Natural Gas, Wet After Lease Separation	N/A		
3			N/A		
4			N/A		
5			N/A		

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

Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes: N/A	
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: E	Section Name: Average of the Regional Average Prices for Oil and Gas Proved Reserves - Offshore	No Data: YES	Line Attributes: Dollars	Decimal: User-Defined
			Rounding Method: User-Defined	

Line	Status	Line Description	NB	2015 - SEPTEMBER	D	2014 - SEPTEMBER	D
1		Oil and Lease Condensate	N/A				
2		Natural Gas, Wet After Lease Separation	N/A				
3			N/A				
4			N/A				
5			N/A				

Section: F	Section Name: Average of the Regional Average Prices for Oil and Gas Proved Reserves - Onshore	No Data: YES	Line Attributes: Dollars	Decimal: User-Defined
			Rounding Method: User-Defined	

Line	Status	Line Description	NB	2015 - SEPTEMBER	D	2014 - SEPTEMBER	D
1		Oil and Lease Condensate	N/A				
2		Natural Gas, Wet After Lease Separation	N/A				
3			N/A				
4			N/A				
5			N/A				

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

Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes:	N/A
Status: Complete	I = Inactive Line		

Tab: Other Data Info.

Section: G	Section Name: Average Royalty Rate for Oil and Gas Proved Reserves - Offshore	No Data: YES	Line Attributes: Percent
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Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER
1		Oil and Lease Condensate	N/A		
2		Natural Gas, Wet After Lease Separation	N/A		
3			N/A		
4			N/A		
5			N/A		

Section: H	Section Name: Average Royalty Rate for Oil and Gas Proved Reserves - Onshore	No Data: YES	Line Attributes: Percent
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Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER
1		Oil and Lease Condensate	N/A		
2		Natural Gas, Wet After Lease Separation	N/A		
3			N/A		
4			N/A		
5			N/A		

Tab: Other Text Data

Section: A	Section Name: Asset Value for Oil and Gas Proved Resources - Offshore	No Data: YES
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Line	Question	Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, and significant assumptions) of federal oil and gas resources.	
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.	
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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

Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes:	N/A
Status: Complete		I = Inactive Line	

Tab: Other Text Data

Section: B **Section Name:** Asset Value for Oil and Gas Proved Reserves - Onshore **No Data:** YES

Line	Question	Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions) of federal oil and gas resources.	
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.	
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

Tab: Other Text Data

Section: C **Section Name:** Quantity of Oil and Gas Proved Reserves - Offshore **No Data:** YES

Line	Question	Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions) of federal oil and gas resources.	
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.	
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

Tab: Other Text Data

Section: D **Section Name:** Quantity of Oil and Gas Proved Reserves - Onshore **No Data:** YES

Line	Question	Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions) of federal oil and gas resources.	
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.	
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

Tab: Other Text Data

Section: E **Section Name:** Average of the Regional Average Prices for Oil and Gas Proved Reserves - Offshore **No Data:** YES

Line	Question	Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions) of federal oil and gas resources.	
2	Describe any significant changes in the estimation methodology, including the underlying	

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

Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes:	N/A
Status: Complete	I = Inactive Line		

Tab: Other Text Data

Section: E **Section Name:** Average of the Regional Average Prices for Oil and Gas Proved Reserves - Offshore **No Data:** YES

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

Tab: Other Text Data

Section: F **Section Name:** Average of the Regional Average Prices for Oil and Gas Proved Reserves - Onshore **No Data:** YES

Line	Question	Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions) of federal oil and gas resources.	
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.	
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

Tab: Other Text Data

Section: G **Section Name:** Average Royalty Rate for Oil and Gas Proved Reserves - Offshore **No Data:** YES

Line	Question	Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions) of federal oil and gas resources.	
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.	
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

Tab: Other Text Data

Section: H **Section Name:** Average Royalty Rate for Oil and Gas Proved Reserves - Onshore **No Data:** YES

Line	Question	Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions) of federal oil and gas resources.	
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.	

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

Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes:	N/A
Status: Complete	I = Inactive Line		

Tab: Other Text Data

Section: H	Section Name: Average Royalty Rate for Oil and Gas Proved Reserves - Onshore	No Data: YES
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Line	Question	Answer
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
Bureau of the Fiscal Service
Governmentwide Financial Report System
GF007 - Other Data Report**

Other Data: 18	Federal Natural Resources (Other than Oil and Gas)	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 6900	Department of Transportation	Agency Notes: N/A	
Status: Complete			

I = Inactive Line

Tab: Other Data Info.

Section: A	Section Name: Asset Value for Federal Natural Resources (Other than Oil and Gas)	No Data: YES	Line Attributes: Dollars	Decimal: User-Defined
			Rounding Method: User-Defined	

Line	Status	Line Description	NB	FY 2015
1			Debit	
2			Debit	
3			Debit	
4			Debit	
5			Debit	
6			Debit	
7			Debit	
8			Debit	

Tab: Other Text Data

Section: A	Section Name: Asset Value for Federal Natural Resources (Other than Oil and Gas)	No Data: YES
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Line	Question	Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method and significant assumptions) of federal natural resources other than oil and gas. Also provide information related to significant federal natural resources (other than oil and gas) that were not required to be reported per TB 2011-1 and explain why they were not reported.	
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.	
3	Provide any other relevant information pertaining to the note. At minimum, describe briefly the significant accounting policies pertaining to this note.	