



U.S. DEPARTMENT OF TRANSPORTATION  
**OFFICE OF INSPECTOR GENERAL**

**Quality Control Review of the  
Independent Auditor's Report on the  
Department of Transportation's Audited  
Closing Package Financial Statements for  
Fiscal Year 2018**

**OST**

Report No. QC2019012

November 16, 2018





## Quality Control Review of the Independent Auditor's Report on the Department of Transportation's Audited Closing Package Financial Statements for Fiscal Year 2018

*Required by the Chief Financial Officers Act of 1990*

QC2019012 | November 16, 2018

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### What We Looked At

We contracted with the independent public accounting firm KPMG LLP to audit the Department of Transportation's (DOT) closing package financial statements for fiscal year 2018, and to provide a report on internal control over the financial reporting process for closing package financial statements and compliance with the U.S. Treasury's Financial Manual Chapter 4700. The contract required that the audit be performed in accordance with U.S. generally accepted Government auditing standards and Office of Management and Budget audit guidance.

### What We Found

Our quality control review disclosed no instances in which KPMG did not comply, in all material respects, with U.S. generally accepted Government auditing standards.

### Recommendations

KPMG did not include any recommendations in its report.

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## Memorandum

Date: November 16, 2018

Subject: INFORMATION: Quality Control Review of the Independent Auditor's Report on the Department of Transportation's Audited Closing Package Financial Statements for Fiscal Year 2018 | Report No. QC2019012

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

To: Lana Hurdle  
Acting Chief Financial Officer and Assistant Secretary for Budget and Programs

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I respectfully submit our report on our quality control review (QCR) of the independent auditor's report on the Department of Transportation's (DOT) audited closing package financial statements<sup>1</sup> for fiscal year 2018.

We contracted with the independent public accounting firm KPMG LLP to audit DOT's closing package financial statements for fiscal year 2018 (see attachment 2), and to provide a report (see attachment 1) on internal control over the financial reporting process for closing package financial statements and compliance with the U.S. Treasury's Financial Manual Chapter 4700.<sup>2</sup> The contract required that the audit be performed in accordance with U.S. generally accepted Government auditing standards and Office of Management and Budget (OMB) audit guidance.

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

<sup>2</sup> Chapter 4700 prescribes how agencies provide data for the *Financial Report of the United States Government* using the government-wide Treasury Account Symbol Adjusted Trial Balance System (GTAS) and the government-wide Financial Reports System. It also includes the Bureau of the Fiscal Service Closing Package methodology, the Federal Intragovernmental Transactions process, and requirements for submitting pre-closing GTAS Adjusted Trial-Balance.

We appreciate the cooperation and assistance of DOT's representatives and KPMG. If you have any questions about this report, please call me at (202) 366-1407, or George Banks, Program Director at (202) 420-1116.

cc: The Secretary  
DOT Audit Liaison, M-1

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## KPMG's Report

In its audit of DOT's closing package, KPMG reported that

- the closing package financial statements present fairly, in all material respects, DOT's financial position as of September 30, 2018, and its net costs and changes in net position for the year ended in accordance with U.S. generally accepted accounting principles,
- no deficiencies in internal control over financial reporting were identified specific to the closing package that were considered to be a material weakness,<sup>3</sup> and
- no instances of reportable noncompliance or other matters were identified specific to the closing package financial statements that are required to be reported under U.S. generally accepted Government auditing standards or OMB Bulletin 19-01, *Audit Requirements for Federal Financial Statements*.

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## Quality Control Review

In connection with the contract, we performed a review of KPMG's report, dated November 15, 2018, related documentation, and inquired of its representatives. Our review, as differentiated from an audit of the closing package financial statements in accordance with U.S. generally accepted Government auditing standards, was not intended to enable us to express, and we do not express, an opinion on DOT's closing package financial statements or conclusions about the effectiveness of internal control over closing package financial reporting or compliance and other matters. KPMG is responsible for its report and the conclusions expressed therein. However, our review disclosed no instances in which KPMG did not comply, in all material respects, with U.S. generally accepted Government auditing standards.

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<sup>3</sup> A material weakness is a deficiency, or a combination of deficiencies, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

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## Management Representation Letter

Management's representation letter regarding the audit of the closing package financial statements is attached (see attachment 3).

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## Actions Required

No actions are required in connection with this report.

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## **Attachment 1.** Independent Auditor's Report on the DOT Closing Package Financial Statements





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 comprises the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) Reconciliation Report – Reclassified Balance Sheet as of September 30, 2018, and the related GTAS Reconciliation Reports – Reclassified Statement of Net Cost and Reclassified Statement of Operations and Changes in Net Position for the year then ended, and the related notes to the financial statements (hereinafter referred to as the closing package financial statements). The notes to the financial statements comprise the following:

- GTAS Closing Package Lines Loaded Report;
- Financial Report (FR) Notes Report (except for the information entitled "2017 – September", "Prior Year", "PY", "Previously Reported", "Line Item Changes", and "Threshold" and the information as of and for the year ended September 30, 2017 in the "Text Data"), and
- Additional Note No. 31.

### *Management's Responsibility for the Closing Package Financial Statements*

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

### *Auditors' Responsibility*

Our responsibility is to express an opinion on these closing package financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, in accordance with the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, and in accordance with Office of Management and Budget (OMB) Bulletin No. 19-01, Audit Requirements for Federal Financial Statements. Those standards and OMB Bulletin No. 19-01 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, 2018, and its net cost and changes in net position for the year then ended in accordance with U.S. generally accepted accounting principles.

#### *Emphasis of Matter*

We draw attention to Additional Note No. 31 to the closing package financial statements, which describes that the accompanying closing package financial statements were prepared to comply with requirements of the U.S. Department of the Treasury's Treasury Financial Manual (TFM) Volume I, Part 2, Chapter 4700 (TFM Chapter 4700) for the purpose of providing financial information to the 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 sheet of the Department as of September 30, 2018, and the related consolidated statements of net cost, changes in net position, and combined statement of budgetary resources (hereinafter referred to as the general-purpose financial statements) for the year then ended. The notes to the closing package financial statements are those that the U.S. Department of the Treasury deemed relevant to the Financial Report of the U.S. Government. Our opinion is not modified with respect to this matter.

#### *Other Matters*

##### *Opinion on the General-Purpose Financial Statements*

We have audited, in accordance with auditing standards generally accepted in the United States of America, in accordance with the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, and in accordance with OMB Bulletin No. 19-01, the general-purpose financial statements of the U.S. Department of Transportation as of and for the years ended September 30, 2018 and 2017, and our report thereon, dated November 13, 2018, expressed an unmodified opinion on those financial statements.

##### *Required Supplementary Information*

U.S. generally accepted accounting principles require that the information, except for such information entitled "2017 – September", "Prior Year", "PY", "Previously Reported", "Line Item Changes", and "Threshold" and the information as of and for the year ended September 30, 2017 in the "Other Text Data", included in Other Data Report Nos. 8 and 9 be presented to supplement the basic closing package financial statements.

Such information, although not a part of the basic closing package financial statements, is required by the Federal Accounting Standards Advisory Board (FASAB) who considers it to be an essential part of financial reporting for placing the basic closing package financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic closing package financial statements, and other knowledge we obtained during our audit of the basic closing package financial statements. Although our opinion on the basic closing package financial statements is not affected, Other Data Report Nos. 8 and 9, contains material departures from the prescribed guidelines because the information included in these Other Data Reports presents the information required by TFM Chapter 4700 and not the information required by U.S. generally accepted accounting principles 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 FASAB who considers it to be an essential part of financial reporting for placing the basic closing package financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic closing package financial statements is not affected by this missing information.

#### Other Information

Our audit was conducted for the purpose of forming an opinion on the closing package financial statements as a whole. The information other than that described in the first paragraph and the first paragraph of the subsection labeled Required Supplementary Information 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 audit of the closing package financial statements as of and for the year ended September 30, 2018, and accordingly, we do not express an opinion or provide any assurance on it.

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

This report is intended solely for the information and use of the management of the Department, the Department's Office of 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. 19-01, we have also issued a combined auditors' report dated November 13, 2018 which presents our opinion on the Department's general-purpose financial statements; our consideration of the Department's internal control over financial reporting (internal control); and the results of our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters that are required to be reported under *Government Auditing Standards*. That report should be read in conjunction with this report in considering the results of our audit of the closing package financial statements. Our audit of the general-purpose financial statements as of and for the year ended September 30, 2018 disclosed the following significant deficiencies:

- 2018-01: Weaknesses in General Information Technology Controls
- 2018-02: Weaknesses in Controls over Subsidy Estimates for the Transportation Infrastructure Finance and Innovation Act Direct Loan Program

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



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

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

#### *Compliance and Other Matters Specific to the Closing Package Financial Statements*

As part of obtaining reasonable assurance about whether the Department's closing package financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of the closing package financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit of the closing package financial statements, and accordingly, we do not express such an opinion. The results of our tests of compliance disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards or OMB Bulletin No. 19-01.

#### *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 results of that testing, and not to provide an opinion on the effectiveness of the Department's internal control or compliance. Accordingly, this communication is not suitable for any other purpose.

**KPMG LLP**

Washington, DC  
November 15, 2018

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## **Attachment 2.** The DOT Closing Package Financial Statements

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

**Fiscal Period:** 2018, 12 - September  
**Manual Adjustments:** Certified

**FR ENTITY: 6900 - Department of Transportation**

		<b>Final Amount</b>
<b>1</b>	<b>Assets</b>	
<b>2</b>	<b>Non-federal</b>	
<a href="#">2.2</a>	Accounts and taxes receivable, net	\$ 104,149
<a href="#">2.3</a>	Loans receivable, net	17,081,395
<a href="#">2.4</a>	Inventories and related property, net	969,154
<a href="#">2.5</a>	Property, plant, and equipment, net	12,741,027
<a href="#">2.8</a>	Other assets	1,422,725
2.9	Total non-federal assets	32,318,450
<b>3</b>	<b>Federal</b>	
<a href="#">3.1</a>	Fund balance with Treasury (RC 40)/1	36,887,851
<a href="#">3.2</a>	Federal investments (RC 01)/1	57,700,760
<a href="#">3.3</a>	Accounts receivable (RC 22)/1	141,707
<a href="#">3.5</a>	Interest receivable - investments (RC 02)/1	79,981
<a href="#">3.8</a>	Transfers receivable (RC 27)/1	13,288
<a href="#">3.10</a>	Advances to others and prepayments (RC 23)/1	69,579
3.13	Total federal assets	94,893,166
4	Total assets	127,211,616
<b>5</b>	<b>Liabilities:</b>	
<b>6</b>	<b>Non-federal</b>	
<a href="#">6.1</a>	Accounts payable	609,683
<a href="#">6.3</a>	Federal employee and veteran benefits payable	926,083
<a href="#">6.4</a>	Environmental and disposal liabilities	1,102,308
<a href="#">6.6</a>	Loan guarantee liabilities	88,118
<a href="#">6.9</a>	Other liabilities	9,197,159
6.10	Total non-federal liabilities	11,923,351
<b>7</b>	<b>Federal</b>	
<a href="#">7.1</a>	Accounts payable (RC 22)/1	30,098
<a href="#">7.6</a>	Loans payable (RC 17)/1	16,710,004
<a href="#">7.8</a>	Benefit program contributions payable (RC 21)/1	239,865
<a href="#">7.9</a>	Advances from others and deferred credits (RC 23)/1	515,923
<a href="#">7.10</a>	Liability to the General Fund of the U.S. Government for custodial and other non-entity assets (RC 46)/1	546,881
<a href="#">7.11</a>	Other liabilities (without reciprocals) (RC 29)/1	49,985
7.14	Total federal liabilities	18,092,756
8	Total liabilities	\$ 30,016,107
<b>9</b>	<b>Net position:</b>	
<a href="#">9.1</a>	Net Position - funds from dedicated collections	\$ 57,655,640
<a href="#">9.2</a>	Net Position - funds other than those from dedicated collections	39,539,869
10	Total net position	97,195,509
11	Total liabilities and net position	\$ 127,211,616

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

**Fiscal Period:** 2018, 12 - September  
**Manual Adjustments:** Certified

**FR ENTITY: 6900 - Department of Transportation**

		<b>Final Amount</b>
<b>1</b>	<b>Gross cost</b>	
<a href="#">2</a>	Non-federal gross cost	\$ 77,168,276
6	Total non-federal gross cost	77,168,276
<b>7</b>	<b>Federal gross cost</b>	
<a href="#">7.1</a>	Benefit program costs (RC 26) /2	1,761,871
<a href="#">7.2</a>	Imputed costs (RC 25) /2	481,498
<a href="#">7.3</a>	Buy/sell cost (RC24) /2	630,481
<a href="#">7.4</a>	Purchase of assets (RC 24) /2	14,271
<a href="#">7.6</a>	Borrowing and other interest expense (RC05) /2	560,853
<a href="#">7.8</a>	Other expenses (without reciprocals) (RC 29)	430,709
8	Total federal gross cost	3,879,683
9	Department total gross cost	\$ 81,047,959
<b>10</b>	<b>Earned revenue</b>	
<a href="#">11</a>	Non-federal earned revenue	\$ 1,067,933
<b>12</b>	<b>Federal earned revenue</b>	
<a href="#">12.2</a>	Buy/sell revenue (exchange) (RC 24) /2	1,042,091
<a href="#">12.3</a>	Purchase of assets offset (RC 24) / 2	14,271
<a href="#">12.4</a>	Federal securities interest revenue including associated gains and losses (exchange) (RC 03) /2	662
<a href="#">12.5</a>	Borrowing and other interest revenue (exchange) (RC 05) /2	64,557
13	Total federal earned revenue	1,121,581
14	Department total earned revenue	2,189,514
15	Net cost of operations	\$ 78,858,445

Due to an Excel limitation with number precision, any amounts that exceed 15 digits may be displayed incorrectly.

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

**Fiscal Period:** 2018, 12 - September  
**Manual Adjustments:** Certified

**FR ENTITY: 6900 - Department of Transportation**

		<b>Final Amount</b>
<a href="#">1</a>	Net position, beginning of period	\$ 99,480,167
<a href="#">2</a>	<b>Non-federal prior-period adjustments:</b>	
<a href="#">3</a>	<b>Federal prior-period adjustments</b>	
<a href="#">4</a>	Net position, beginning of period - adjusted	99,480,167
<a href="#">5</a>	<b>Non-federal non-exchange revenue:</b>	
<a href="#">5.7</a>	Other taxes and receipts	209,434
<a href="#">5.9</a>	Total non-federal non-exchange revenue	209,434
<a href="#">6</a>	<b>Federal non-exchange revenue:</b>	
<a href="#">6.1</a>	Federal securities interest revenue including associated gains and losses (non-exchange) (RC 03) /1	1,080,248
<a href="#">6.2</a>	Borrowings and other interest revenue (non-exchange) (RC 05) /1	4,358
<a href="#">6.4</a>	Other taxes and receipts (RC 45) /1	58,379,454
<a href="#">6.5</a>	Total federal non-exchange revenue	59,464,060
<a href="#">7</a>	<b>Budgetary financing sources:</b>	
<a href="#">7.1</a>	Appropriations received as adjusted (rescissions and other adjustments) (RC 41) /1	16,876,052
<a href="#">7.2</a>	Appropriations used (RC 39)	9,041,655
<a href="#">7.3</a>	Appropriations expended (RC 38) / 1	9,041,655
<a href="#">7.6</a>	Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08) /1	35,007
<a href="#">7.8</a>	Expenditure transfers-in of financing sources (RC 09) /1	93,400
<a href="#">7.9</a>	Expenditure transfers-out of financing sources (RC 09) /1	162
<a href="#">7.12</a>	Revenue and Other Financing Sources - Cancellations (RC 36)	11
<a href="#">7.20</a>	Total budgetary financing sources	17,004,286
<a href="#">8</a>	<b>Other financing sources:</b>	
<a href="#">8.1</a>	Transfers-in without reimbursement (RC 18) /1	1,987
<a href="#">8.2</a>	Transfers-out without reimbursement (RC 18) /1	462
<a href="#">8.3</a>	Imputed financing sources (RC 25) /1	481,498
<a href="#">8.4</a>	Non-entity collections transferred to the General Fund of the U.S. Government (RC 44)	1,026,538
<a href="#">8.5</a>	Accrual for non-entity amounts to be collected and transferred to the General Fund of the U.S. Government (RC 48)	(439,514)
<a href="#">8.7</a>	Other non-budgetary financing sources (RC 29) /1, 9	8
<a href="#">8.11</a>	Total other financing sources	(103,993)
<a href="#">9</a>	Net cost of operations (+/-)	78,858,445
<a href="#">10</a>	Net position, end of period	\$ 97,195,509



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

GF005G - GTAS Closing Package Lines Loaded Report

**Entity:** 6900 - Department of Transportation

**Fiscal Year:** 2018

**Period:** SEPTEMBER

**Reported In:** DOLLARS

**Decimal:** TWO

**GTAS CPL Last Loaded:** 11/15/2018 05:11 PM

<u>GFRS Line Description</u>	<u>Fed/Non Fed Indicator</u>	<u>Trading Partner FR Entity</u>	<u>Amount</u>
Accounts and taxes receivable, net	N		104,148,974.62
Accounts payable	N		(609,683,344.49)
Accounts payable (RC 22)	F	0400	(106,350.95)
Accounts payable (RC 22)	F	1100	(20,267.00)
Accounts payable (RC 22)	F	1200	0.00
Accounts payable (RC 22)	F	1300	(18,648,436.85)
Accounts payable (RC 22)	F	1400	(23,734.50)
Accounts payable (RC 22)	F	1500	(369,789.15)
Accounts payable (RC 22)	F	1800	0.00
Accounts payable (RC 22)	F	1900	(66,330.00)
Accounts payable (RC 22)	F	2000	(1,086,674.55)
Accounts payable (RC 22)	F	2400	(452,623.77)
Accounts payable (RC 22)	F	4700	(5,749,286.15)
Accounts payable (RC 22)	F	4900	77,762.09
Accounts payable (RC 22)	F	6800	(43,972.75)
Accounts payable (RC 22)	F	7000	(211,089.86)
Accounts payable (RC 22)	F	7500	(195,095.66)
Accounts payable (RC 22)	F	8000	(214,158.52)
Accounts payable (RC 22)	F	8800	(6,807.66)
Accounts payable (RC 22)	F	8900	(101,318.94)
Accounts payable (RC 22)	F	9100	(130,000.00)
Accounts payable (RC 22)	F	DE00	(2,749,806.45)

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

GF005G - GTAS Closing Package Lines Loaded Report

**Entity:** 6900 - Department of Transportation

**Fiscal Year:** 2018

**Period:** SEPTEMBER

**Reported In:** DOLLARS

**Decimal:** TWO

**GTAS CPL Last Loaded:** 11/15/2018 05:11 PM

<u>GFRS Line Description</u>	<u>Fed/Non Fed Indicator</u>	<u>Trading Partner FR Entity</u>	<u>Amount</u>
Accounts receivable (RC 22)	F	0200	14,930.92
Accounts receivable (RC 22)	F	0500	384.35
Accounts receivable (RC 22)	F	1133	7,685.40
Accounts receivable (RC 22)	F	1137	471.19
Accounts receivable (RC 22)	F	1200	487,455.49
Accounts receivable (RC 22)	F	1300	1,701,096.19
Accounts receivable (RC 22)	F	1400	2,653,884.71
Accounts receivable (RC 22)	F	1500	85,662.29
Accounts receivable (RC 22)	F	1601	0.01
Accounts receivable (RC 22)	F	1800	0.01
Accounts receivable (RC 22)	F	1900	592,953.04
Accounts receivable (RC 22)	F	2000	(2,328.75)
Accounts receivable (RC 22)	F	3100	92.32
Accounts receivable (RC 22)	F	3300	76.24
Accounts receivable (RC 22)	F	3301	(584.69)
Accounts receivable (RC 22)	F	4700	(21,353.41)
Accounts receivable (RC 22)	F	4814	(9,533.45)
Accounts receivable (RC 22)	F	4900	10,617.20
Accounts receivable (RC 22)	F	6800	160,118.30
Accounts receivable (RC 22)	F	6903	5,225.00
Accounts receivable (RC 22)	F	7000	69,927,247.28
Accounts receivable (RC 22)	F	7200	1,407.12

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

GF005G - GTAS Closing Package Lines Loaded Report

**Entity:** 6900 - Department of Transportation

**Fiscal Year:** 2018

**Period:** SEPTEMBER

**Reported In:** DOLLARS

**Decimal:** TWO

**GTAS CPL Last Loaded:** 11/15/2018 05:11 PM

<u>GFRS Line Description</u>	<u>Fed/Non Fed Indicator</u>	<u>Trading Partner FR Entity</u>	<u>Amount</u>
Accounts receivable (RC 22)	F	7500	40,585.06
Accounts receivable (RC 22)	F	8000	415,654.58
Accounts receivable (RC 22)	F	8900	805,193.13
Accounts receivable (RC 22)	F	9512	2,103.47
Accounts receivable (RC 22)	F	9548	3,581.99
Accounts receivable (RC 22)	F	9999	1,538,422.92
Accounts receivable (RC 22)	F	DE00	63,286,026.12
Accrual for non-entity amounts to be collected and transferred to the General Fund (RC 48)	G	9900	(439,513,899.10)
Advances from others and deferred credits (RC 23)	F	0000	(550,156.77)
Advances from others and deferred credits (RC 23)	F	0100	(54,894.43)
Advances from others and deferred credits (RC 23)	F	0200	(75,515.72)
Advances from others and deferred credits (RC 23)	F	0400	(13,230.29)
Advances from others and deferred credits (RC 23)	F	0500	(283,433.28)
Advances from others and deferred credits (RC 23)	F	0915	(0.06)
Advances from others and deferred credits (RC 23)	F	1000	(6,333.09)
Advances from others and deferred credits (RC 23)	F	1100	(199,122.62)
Advances from others and deferred credits (RC 23)	F	1133	(89,959.10)
Advances from others and deferred credits (RC 23)	F	1137	(396,810.65)
Advances from others and deferred credits (RC 23)	F	1200	(683,593.62)
Advances from others and deferred credits (RC 23)	F	1300	(984,144.09)
Advances from others and deferred credits (RC 23)	F	1400	(7,633,904.92)
Advances from others and deferred credits (RC 23)	F	1500	(7,257,148.21)

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GF005G - GTAS Closing Package Lines Loaded Report

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<u>GFRS Line Description</u>	<u>Fed/Non Fed Indicator</u>	<u>Trading Partner FR Entity</u>	<u>Amount</u>
Advances from others and deferred credits (RC 23)	F	1601	(35,799.08)
Advances from others and deferred credits (RC 23)	F	1800	21,697.86
Advances from others and deferred credits (RC 23)	F	1900	(1,314,892.48)
Advances from others and deferred credits (RC 23)	F	2000	(1,468,025.91)
Advances from others and deferred credits (RC 23)	F	2400	(5,018,967.12)
Advances from others and deferred credits (RC 23)	F	2500	(16,061.43)
Advances from others and deferred credits (RC 23)	F	2700	(157,641.82)
Advances from others and deferred credits (RC 23)	F	2800	(312,668.61)
Advances from others and deferred credits (RC 23)	F	2900	(18,770.07)
Advances from others and deferred credits (RC 23)	F	3100	(760,087.63)
Advances from others and deferred credits (RC 23)	F	3300	(76.24)
Advances from others and deferred credits (RC 23)	F	3600	(1,335.29)
Advances from others and deferred credits (RC 23)	F	4500	(197,283.71)
Advances from others and deferred credits (RC 23)	F	4700	(137,547,205.07)
Advances from others and deferred credits (RC 23)	F	4833	(7,769.61)
Advances from others and deferred credits (RC 23)	F	5000	(1,301,839.12)
Advances from others and deferred credits (RC 23)	F	5100	(122,428.23)
Advances from others and deferred credits (RC 23)	F	5400	(3,437.42)
Advances from others and deferred credits (RC 23)	F	5901	(19,820.02)
Advances from others and deferred credits (RC 23)	F	6100	(18,316.36)
Advances from others and deferred credits (RC 23)	F	6300	(41,363.27)
Advances from others and deferred credits (RC 23)	F	6500	(2,567.35)

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Advances from others and deferred credits (RC 23)	F	6800	(429,074.28)
Advances from others and deferred credits (RC 23)	F	6903	277,821.04
Advances from others and deferred credits (RC 23)	F	7000	(180,945,680.67)
Advances from others and deferred credits (RC 23)	F	7200	(951.88)
Advances from others and deferred credits (RC 23)	F	7300	(148,926.12)
Advances from others and deferred credits (RC 23)	F	7500	(1,388,854.41)
Advances from others and deferred credits (RC 23)	F	7801	(2,473.22)
Advances from others and deferred credits (RC 23)	F	8000	(694,266.03)
Advances from others and deferred credits (RC 23)	F	8600	(51,154.00)
Advances from others and deferred credits (RC 23)	F	8800	(64,945.91)
Advances from others and deferred credits (RC 23)	F	8900	(714,740.02)
Advances from others and deferred credits (RC 23)	F	9100	(96,692.95)
Advances from others and deferred credits (RC 23)	F	9501	(394,310.77)
Advances from others and deferred credits (RC 23)	F	9503	(33,054.43)
Advances from others and deferred credits (RC 23)	F	9508	(3,404.91)
Advances from others and deferred credits (RC 23)	F	9512	(418,602.09)
Advances from others and deferred credits (RC 23)	F	9515	(190,890.63)
Advances from others and deferred credits (RC 23)	F	9518	(20,918.06)
Advances from others and deferred credits (RC 23)	F	9527	(0.51)
Advances from others and deferred credits (RC 23)	F	9532	(31,704.25)
Advances from others and deferred credits (RC 23)	F	9534	(55,515.00)
Advances from others and deferred credits (RC 23)	F	9550	(48,541.37)

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Advances from others and deferred credits (RC 23)	F	9554	(123,056.76)
Advances from others and deferred credits (RC 23)	F	9563	(3,061,043.32)
Advances from others and deferred credits (RC 23)	F	9566	(34,234.56)
Advances from others and deferred credits (RC 23)	F	9567	(806.52)
Advances from others and deferred credits (RC 23)	F	9569	(5,351.19)
Advances from others and deferred credits (RC 23)	F	9577	(220.13)
Advances from others and deferred credits (RC 23)	F	9578	(4,109.26)
Advances from others and deferred credits (RC 23)	F	DE00	(160,664,477.02)
Advances to others and prepayments (RC 23)	F	0400	1,586,561.31
Advances to others and prepayments (RC 23)	F	1300	1,325,777.69
Advances to others and prepayments (RC 23)	F	1800	100,007.88
Advances to others and prepayments (RC 23)	F	1900	4,164.55
Advances to others and prepayments (RC 23)	F	2400	419,143.82
Advances to others and prepayments (RC 23)	F	6800	657,865.89
Advances to others and prepayments (RC 23)	F	9999	65,485,421.12
Appropriations Used (RC 39)	G	9900	9,041,654,710.91
Appropriations expended (RC 38)	G	9900	(9,041,654,710.91)
Appropriations received as adjusted (rescissions and other adjustments) (RC 41)	G	9900	(16,876,052,343.53)
Benefit program contributions payable (RC 21)	F	1601	(174,749,875.29)
Benefit program contributions payable (RC 21)	F	2400	(65,115,608.06)
Benefit program costs (RC 26)	F	1601	79,383,729.96
Benefit program costs (RC 26)	F	2400	1,682,487,065.87

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Borrowing and other interest expense (RC 05)	F	2000	560,853,469.12
Borrowing and other interest revenue (exchange) (RC 05)	F	2000	(64,557,324.84)
Borrowings and other interest revenue (non-exchange) (RC 05)	F	2000	(4,357,767.33)
Buy/sell costs (RC 24)	F	0300	237,740.14
Buy/sell costs (RC 24)	F	0400	7,444,984.55
Buy/sell costs (RC 24)	F	0800	493.79
Buy/sell costs (RC 24)	F	1100	56,563.24
Buy/sell costs (RC 24)	F	1133	4,479.41
Buy/sell costs (RC 24)	F	1137	(79,548.60)
Buy/sell costs (RC 24)	F	1200	9,112,925.39
Buy/sell costs (RC 24)	F	1300	54,595,132.67
Buy/sell costs (RC 24)	F	1400	24,681,828.36
Buy/sell costs (RC 24)	F	1500	901,675.04
Buy/sell costs (RC 24)	F	1601	623,270.40
Buy/sell costs (RC 24)	F	1800	877,103.36
Buy/sell costs (RC 24)	F	1900	8,353,503.84
Buy/sell costs (RC 24)	F	2000	2,514,271.65
Buy/sell costs (RC 24)	F	2400	29,694,887.63
Buy/sell costs (RC 24)	F	3100	9,509.25
Buy/sell costs (RC 24)	F	3300	234,349.74
Buy/sell costs (RC 24)	F	3600	21,000.00
Buy/sell costs (RC 24)	F	4700	319,791,129.66

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Buy/sell costs (RC 24)	F	4900	262,187.82
Buy/sell costs (RC 24)	F	6800	1,492,387.98
Buy/sell costs (RC 24)	F	6903	324,360.00
Buy/sell costs (RC 24)	F	7000	21,429,980.06
Buy/sell costs (RC 24)	F	7500	4,234,415.80
Buy/sell costs (RC 24)	F	8000	10,089,511.83
Buy/sell costs (RC 24)	F	8800	631,697.84
Buy/sell costs (RC 24)	F	8900	14,716,151.40
Buy/sell costs (RC 24)	F	9100	135,000.00
Buy/sell costs (RC 24)	F	9502	130,002.65
Buy/sell costs (RC 24)	F	9513	382,251.56
Buy/sell costs (RC 24)	F	9532	12,270.20
Buy/sell costs (RC 24)	F	9549	227,955.96
Buy/sell costs (RC 24)	F	9550	95,400.88
Buy/sell costs (RC 24)	F	9567	226,941.36
Buy/sell costs (RC 24)	F	9999	18,295,961.13
Buy/sell costs (RC 24)	F	DE00	98,718,792.23
Buy/sell revenue (Exchange) (RC 24)	F	0000	(2,441,005.06)
Buy/sell revenue (Exchange) (RC 24)	F	0100	(1,388,277.22)
Buy/sell revenue (Exchange) (RC 24)	F	0200	(145,713.86)
Buy/sell revenue (Exchange) (RC 24)	F	0400	(23,143.18)
Buy/sell revenue (Exchange) (RC 24)	F	0500	(369,920.25)



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Buy/sell revenue (Exchange) (RC 24)	F	0902	(5,481.10)
Buy/sell revenue (Exchange) (RC 24)	F	1000	(12,146.78)
Buy/sell revenue (Exchange) (RC 24)	F	1133	(247,920.01)
Buy/sell revenue (Exchange) (RC 24)	F	1137	(733,091.39)
Buy/sell revenue (Exchange) (RC 24)	F	1200	(11,887,176.08)
Buy/sell revenue (Exchange) (RC 24)	F	1300	(12,412,435.80)
Buy/sell revenue (Exchange) (RC 24)	F	1400	(44,509,981.32)
Buy/sell revenue (Exchange) (RC 24)	F	1500	(35,553,489.12)
Buy/sell revenue (Exchange) (RC 24)	F	1800	(32,729.66)
Buy/sell revenue (Exchange) (RC 24)	F	1900	(9,307,558.04)
Buy/sell revenue (Exchange) (RC 24)	F	2000	(22,920,842.95)
Buy/sell revenue (Exchange) (RC 24)	F	2400	(12,280,861.46)
Buy/sell revenue (Exchange) (RC 24)	F	2500	(2,127,755.12)
Buy/sell revenue (Exchange) (RC 24)	F	2700	(202,358.18)
Buy/sell revenue (Exchange) (RC 24)	F	2800	(6,997,108.38)
Buy/sell revenue (Exchange) (RC 24)	F	2900	(1,198,670.40)
Buy/sell revenue (Exchange) (RC 24)	F	3100	(1,840,664.01)
Buy/sell revenue (Exchange) (RC 24)	F	3300	(7,383.36)
Buy/sell revenue (Exchange) (RC 24)	F	3600	1,335.30
Buy/sell revenue (Exchange) (RC 24)	F	4500	(1,041,447.42)
Buy/sell revenue (Exchange) (RC 24)	F	4700	(7,000,266.48)
Buy/sell revenue (Exchange) (RC 24)	F	4833	(9,959.69)

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Buy/sell revenue (Exchange) (RC 24)	F	4900	(497,115.28)
Buy/sell revenue (Exchange) (RC 24)	F	5000	(13,920,332.39)
Buy/sell revenue (Exchange) (RC 24)	F	5100	(2,087,488.27)
Buy/sell revenue (Exchange) (RC 24)	F	5400	(124,468.11)
Buy/sell revenue (Exchange) (RC 24)	F	5600	368.27
Buy/sell revenue (Exchange) (RC 24)	F	5901	(730,925.38)
Buy/sell revenue (Exchange) (RC 24)	F	5903	(560,276.00)
Buy/sell revenue (Exchange) (RC 24)	F	6100	(1,591,051.44)
Buy/sell revenue (Exchange) (RC 24)	F	6300	(1,005,170.58)
Buy/sell revenue (Exchange) (RC 24)	F	6500	(142,326.56)
Buy/sell revenue (Exchange) (RC 24)	F	6800	(7,638,523.54)
Buy/sell revenue (Exchange) (RC 24)	F	6903	(1,277,043.51)
Buy/sell revenue (Exchange) (RC 24)	F	7000	(233,793,359.74)
Buy/sell revenue (Exchange) (RC 24)	F	7200	(525,720.50)
Buy/sell revenue (Exchange) (RC 24)	F	7300	(1,618,523.64)
Buy/sell revenue (Exchange) (RC 24)	F	7500	(648,488.95)
Buy/sell revenue (Exchange) (RC 24)	F	7801	(11,591.42)
Buy/sell revenue (Exchange) (RC 24)	F	8000	(841,361.17)
Buy/sell revenue (Exchange) (RC 24)	F	8600	(692,962.13)
Buy/sell revenue (Exchange) (RC 24)	F	8800	(619,664.71)
Buy/sell revenue (Exchange) (RC 24)	F	8900	(4,299,050.12)
Buy/sell revenue (Exchange) (RC 24)	F	9100	(3,155,107.44)

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Buy/sell revenue (Exchange) (RC 24)	F	9501	(1,344,457.31)
Buy/sell revenue (Exchange) (RC 24)	F	9503	(571.41)
Buy/sell revenue (Exchange) (RC 24)	F	9508	(38,835.27)
Buy/sell revenue (Exchange) (RC 24)	F	9512	(3,170,346.01)
Buy/sell revenue (Exchange) (RC 24)	F	9515	(407,700.34)
Buy/sell revenue (Exchange) (RC 24)	F	9518	(381,276.94)
Buy/sell revenue (Exchange) (RC 24)	F	9527	(6,059.73)
Buy/sell revenue (Exchange) (RC 24)	F	9532	(279,753.68)
Buy/sell revenue (Exchange) (RC 24)	F	9548	(11,580.79)
Buy/sell revenue (Exchange) (RC 24)	F	9550	(171,979.64)
Buy/sell revenue (Exchange) (RC 24)	F	9554	(1,534,458.78)
Buy/sell revenue (Exchange) (RC 24)	F	9563	(1,925,008.74)
Buy/sell revenue (Exchange) (RC 24)	F	9567	(15,445.99)
Buy/sell revenue (Exchange) (RC 24)	F	9569	(7,472.74)
Buy/sell revenue (Exchange) (RC 24)	F	9571	(100,000.00)
Buy/sell revenue (Exchange) (RC 24)	F	9577	(1,279.87)
Buy/sell revenue (Exchange) (RC 24)	F	9578	(890.74)
Buy/sell revenue (Exchange) (RC 24)	F	9999	(59,570.95)
Buy/sell revenue (Exchange) (RC 24)	F	DE00	(582,157,861.59)
Environmental and disposal liabilities	N		(1,102,308,334.20)
Expenditure transfers-in of financing sources (RC 09)	F	6800	(93,400,000.00)
Expenditure transfers-out of financing sources (RC 09)	F	1100	162,122.49

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Federal employee and veteran benefits payable	N		(926,082,855.36)
Federal investments (RC 01)	F	2000	57,700,760,592.92
Federal securities interest revenue including associated gains and losses (exchange) (RC 03)	F	2000	(661,751.77)
Federal securities interest revenue including associated gains and losses (non-exchange) (RC 03)	F	2000	(1,080,247,458.16)
Fund balance with Treasury (RC 40)	G	9900	36,887,851,020.08
Imputed costs (RC 25)	F	2000	11,043,298.13
Imputed costs (RC 25)	F	2400	467,405,090.42
Imputed costs (RC 25)	F	7000	3,049,472.93
Imputed financing source (RC 25)	F	2000	(11,043,298.13)
Imputed financing source (RC 25)	F	2400	(467,405,090.42)
Imputed financing source (RC 25)	F	7000	(3,049,472.93)
Interest receivable-investments (RC 02)	F	2000	79,980,747.21
Inventories and related property, net	N		969,153,738.19
Liability to the General Fund for custodial and other non-entity assets (RC 46)	G	9900	(546,880,865.62)
Loan guarantee liabilities	N		(88,117,600.73)
Loans payable (RC 17)	F	2000	(16,710,004,267.30)
Loans receivable, net	N		17,081,395,280.29
Net position - funds from dedicated collections	B		(57,655,640,078.47)
Net position - funds other than those from dedicated collections	B		(39,539,869,095.66)
Net position, beginning of period	N		(99,480,166,388.28)
Non-Federal Earned Revenue	N		(1,067,933,407.82)

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Non-Federal gross cost	N		77,168,276,249.11
Non-entity collections transferred to the General Fund (RC 44)	G	9900	1,026,537,607.15
Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08)	F	4700	(839,689.00)
Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08)	F	7000	(33,000,000.00)
Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08)	F	8900	125.42
Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08)	F	9999	(1,168,000.00)
Non-expenditure transfers-out of unexpended appropriations and financing sources (RC 08)	F	8900	(125.42)
Other assets	N		1,422,723,369.44
Other expenses (without reciprocals) (RC 29) "Z"	Z		430,709,365.61
Other liabilities	N		(9,197,158,841.03)
Other liabilities (without reciprocals) (RC 29)	Z		(49,984,646.95)
Other non-budgetary financing sources (RC 29) "Z"	Z		(8,147.95)
Other taxes and receipts	N		(209,434,323.16)
Other taxes and receipts (RC 45)	G	9900	(58,379,454,369.15)
Property, plant and equipment, net	N		12,741,027,478.90
Purchase of Assets Offset (RC 24)	F	1300	(2,163,385.07)
Purchase of Assets Offset (RC 24)	F	1500	(327,629.63)
Purchase of Assets Offset (RC 24)	F	1900	(59,213.80)
Purchase of Assets Offset (RC 24)	F	2400	(50,208.00)
Purchase of Assets Offset (RC 24)	F	4700	(4,502,370.71)
Purchase of Assets Offset (RC 24)	F	7000	(8,400.00)
Purchase of Assets Offset (RC 24)	F	7500	(4,687.00)

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Purchase of Assets Offset (RC 24)	F	8000	11,820.23
Purchase of Assets Offset (RC 24)	F	DE00	(7,166,500.04)
Purchase of assets (RC 24)	F	1300	2,163,385.07
Purchase of assets (RC 24)	F	1500	327,629.63
Purchase of assets (RC 24)	F	1900	59,213.80
Purchase of assets (RC 24)	F	2400	50,208.00
Purchase of assets (RC 24)	F	4700	4,502,370.71
Purchase of assets (RC 24)	F	7000	8,400.00
Purchase of assets (RC 24)	F	7500	4,687.00
Purchase of assets (RC 24)	F	8000	(11,820.23)
Purchase of assets (RC 24)	F	DE00	7,166,500.04
Revenue and Other Financing Sources - Cancellations (RC 36)	G	9900	10,666.49
Transfers receivable (RC 27)	F	7000	13,288,000.00
Transfers-in without reimbursement (RC 18)	F	2000	(237,100.86)
Transfers-in without reimbursement (RC 18)	F	7000	(697,026.80)
Transfers-in without reimbursement (RC 18)	F	DE00	(1,052,483.96)
Transfers-out without reimbursement (RC 18)	F	2000	237,100.86
Transfers-out without reimbursement (RC 18)	F	DE00	225,146.85

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

**GF005G - GTAS Closing Package Lines Loaded Report**

**Agency Financial Report to Closing Package Reconciliation  
Reclassified Balance Sheet Reconciliation to Agency AFR**

**as of September 30, 2018**

**Agency's Audited Financial Statements**

GTAS Submission

Line No	Line Title	Line Type	Adjusted Balance (Calculated Amount) *	Line Description (Please Fill out)**	Amount (Please enter)	Difference (Calculated Amount)	Agency Comments
1	Assets						
2	Non-Federal						
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
2.1	Cash and Other Monetary Assets	\$	-	Total	\$ -		
				Total Must Tie to Adjusted Balance	OK	0.00	
				Accounts Receivable, Net	104149.00		
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
2.2	Accounts and Taxes Receivable, Net	\$	104,149.00	Total	\$ 104,149.00		
				Total Must Tie to Adjusted Balance	OK	0.00	
				Direct Loan and Loan Guarantees, Net	17,081,395.00		
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
2.3	Loans Receivable, Net	\$	17,081,395.00	Total	\$ 17,081,395.00		
				Total Must Tie to Adjusted Balance	OK	0.00	
				Inventory and Related Property, Net	969,154.00		
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
2.4	Inventories and Related Property, Net	\$	969,154.00	Total	\$ 969,154.00		
				Total Must Tie to Adjusted Balance	OK	0.00	
				General Property, Plant and Equipment	12,741,027.00		
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
2.5	Property, Plant, and Equipment, Net	\$	12,741,027.00	Total	\$ 12,741,027.00		
				Total Must Tie to Adjusted Balance	OK	0.00	
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
2.6	Debt and Equity Securities	\$	-	Total	\$ -		
				Total Must Tie to Adjusted Balance	OK	0.00	
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			



**Agency Financial Report to Closing Package Reconciliation  
Reclassified Balance Sheet Reconciliation to Agency AFR**

**as of September 30, 2018**

Investments in GSEs (for use by Treasury only)		\$	-	Total	\$	-		
				Total Must Tie to Adjusted Balance		OK	0.00	
				Advances, Prepayments and Other Assets		1,422,725.00		
				To be filled out by Agency				
Other Assets		\$	1,422,725.00	Total	\$	1,422,725.00		
				Total Must Tie to Adjusted Balance		OK	0.00	
Total Non-Federal Assets		CALC	\$	Total Non-Federal Assets		\$	32,318,450.00	
				This line is calculated. Equals sum of line 2.1 through 2.8.				
3 Federal								
				Fund Balance with Treasury		36,887,851.00		
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
Fund Balance With Treasury (RC 40)/1		\$	36,887,851.00	Total	\$	36,887,851.00		
				Total Must Tie to Adjusted Balance		OK	0.00	
				Investments, Net		57,700,760.00		
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
Federal Investments (RC 01)/1		\$	57,700,760.00	Total	\$	57,700,760.00		
				Total Must Tie to Adjusted Balance		OK	0.00	
				Accounts Receivable		141,707.00		
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
Accounts Receivable (RC 22)/1		\$	141,707.00	Total	\$	141,707.00		
				Total Must Tie to Adjusted Balance		OK	0.00	
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
Accounts Receivable, Capital Transfers (RC 12)/1		\$	-	Total	\$	-		
				Total Must Tie to Adjusted Balance		OK	0.00	
				Investments, Net		79,981.00		
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
Interest Receivable - Investments (RC 02)/1		\$	79,981.00	Total	\$	79,981.00		
				Total Must Tie to Adjusted Balance		OK	0.00	
				To be filled out by Agency				
				To be filled out by Agency				

**Agency Financial Report to Closing Package Reconciliation  
Reclassified Balance Sheet Reconciliation to Agency AFR**

**as of September 30, 2018**

			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
3.6	Interest Receivable - Loans and not otherwise classified (RC 04)/1	\$ -	Total	\$ -		
			Total Must Tie to Adjusted Balance		OK	0.00
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
3.7	Loans Receivable (RC 17)/1	\$ -	Total	\$ -		
			Total Must Tie to Adjusted Balance		OK	0.00
			Accounts Receivable, Net		13,288.00	
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
3.8	Transfers Receivable (RC 27)/1	\$ 13,288.00	Total	\$ 13,288.00		
			Total Must Tie to Adjusted Balance		OK	0.00
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
3.9	Benefit Program Contributions Receivable (RC 21)/1	\$ -	Total	\$ -		
			Total Must Tie to Adjusted Balance		OK	0.00
			Advances and Prepayments		69,579.00	
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
3.10	Advances to Others and Prepayments (RC 23)/1	\$ 69,579.00	Total	\$ 69,579.00		
			Total Must Tie to Adjusted Balance		OK	0.00
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
3.11	Asset for Agency's Custodial and Non-Entity Liabilities (RC 46)/1	\$ -	Total	\$ -		
			Total Must Tie to Adjusted Balance		OK	0.00
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
3.12	Other Assets (RC 30)/1	\$ -	Total	\$ -		
			Total Must Tie to Adjusted Balance		OK	0.00
3.13	Total Federal Assets	CALC \$ 94,893,166.00	Total Federal Assets	\$ 94,893,166.00		

**Agency Financial Report to Closing Package Reconciliation  
Reclassified Balance Sheet Reconciliation to Agency AFR**

**as of September 30, 2018**

This line is calculated. Equals sum of lines 3.1 through 3.12.

<b>4</b>	<b>Total Assets</b>	<b>CALC</b>	<b>\$</b>	<b>127,211,616.00</b>	<b>Total Assets</b>	<b>\$</b>	<b>127,211,616.00</b>
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This line is calculated. Equals sum of lines 2.9 and 3.14.

5		Liabilities:		TITLE			
6		Non-Federal		TITLE			
				Accounts Payable		609,683.00	
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
6.1	Accounts Payable	\$	609,683.00	Total	\$	609,683.00	
				Total Must Tie to Adjusted Balance		OK	0.00
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
6.2	Federal Debt Securities Held by the Public and Accrued Interest	\$	-	Total	\$	-	
				Total Must Tie to Adjusted Balance		OK	0.00
				Federal Employee Benefits Payable		869,087.00	
				Other		56,996.00	
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
6.3	Federal Employee and Veteran Benefits Payable	\$	926,083.00	Total	\$	926,083.00	
				Total Must Tie to Adjusted Balance		OK	0.00
				Environmental and Disposal Liabilities		1,102,308.00	
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
6.4	Environmental and Disposal Liabilities	\$	1,102,308.00	Total	\$	1,102,308.00	
				Total Must Tie to Adjusted Balance		OK	0.00
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
6.5	Benefits Due and Payable	\$	-	Total	\$	-	
				Total Must Tie to Adjusted Balance		OK	0.00
				Loan Guarantee Liability		88,118.00	
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
6.6	Loan Guarantee Liabilities	\$	88,118.00	Total	\$	88,118.00	
				Total Must Tie to Adjusted Balance		OK	0.00
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			

**Agency Financial Report to Closing Package Reconciliation  
Reclassified Balance Sheet Reconciliation to Agency AFR**

**as of September 30, 2018**

			To be filled out by Agency			
6.7	Liabilities to GSEs (for use by Treasury only)	\$ -	Total	\$ -		
			Total Must Tie to Adjusted Balance		OK	0.00
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
6.8	Insurance and Guarantee Program Liabilities	\$ -	Total	\$ -		
			Total Must Tie to Adjusted Balance		OK	0.00
			Grant Accrual		7,799,796.00	
			Other		1,397,363.00	
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
6.9	Other Liabilities	\$ 9,197,159.00	Total	\$ 9,197,159.00		
			Total Must Tie to Adjusted Balance		OK	0.00
6.10	Total Non-Federal Liabilities CALC	\$ 11,923,351.00	Total Non-Federal Liabilities	\$ 11,923,351.00		
This line is calculated. Equals sum of lines 6.1 through 6.9.						
7	Federal	TITLE				
			Accounts Payable		28,803.00	
			Other		1,295.00	
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
7.1	Accounts Payable (RC 22)/1	\$ 30,098.00	Total	\$ 30,098.00		
			Total Must Tie to Adjusted Balance		OK	0.00
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
7.2	Accounts Payable, Capital Transfers (RC 12)/1	\$ -	Total	\$ -		
			Total Must Tie to Adjusted Balance		OK	0.00
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
7.3	Federal Debt (RC 01)/1	\$ -	Total	\$ -		
			Total Must Tie to Adjusted Balance		OK	0.00
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
7.4	Interest Payable - Debt (RC 02)/1	\$ -	Total	\$ -		
			Total Must Tie to Adjusted Balance		OK	0.00
			To be filled out by Agency			
			To be filled out by Agency			

**Agency Financial Report to Closing Package Reconciliation  
Reclassified Balance Sheet Reconciliation to Agency AFR**

**as of September 30, 2018**

			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
7.5	Interest Payable - Loans and Not Otherwise Classified (RC 04)/1	\$ -	Total	\$ -		
			Total Must Tie to Adjusted Balance		OK	0.00
			Debt		16,710,004.00	
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
7.6	Loans Payable (RC 17)/1	\$ 16,710,004.00	Total	\$ 16,710,004.00		
			Total Must Tie to Adjusted Balance		OK	0.00
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
7.7	Transfers Payable (RC 27)/1	\$ -	Total	\$ -		
			Total Must Tie to Adjusted Balance		OK	0.00
			Other		239,865.00	
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
7.8	Benefit Program Contributions Payable (RC 21)/1	\$ 239,865.00	Total	\$ 239,865.00		
			Total Must Tie to Adjusted Balance		OK	0.00
			Other		515,923.00	
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
7.9	Advances from Others and Deferred Credits (RC 23)/1	\$ 515,923.00	Total	\$ 515,923.00		
			Total Must Tie to Adjusted Balance		OK	0.00
			Other		546,881.00	
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
7.10	Liability to the General Fund for Custodial and Other Non- Entity Assets (RC 46)/1	\$ 546,881.00	Total	\$ 546,881.00		
			Total Must Tie to Adjusted Balance		OK	0.00
			Other		49,985.00	
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
7.11	Other Liabilities (Without Reciprocals) (RC 29)/1	\$ 49,985.00	Total	\$ 49,985.00		
			Total Must Tie to Adjusted Balance		OK	0.00
			To be filled out by Agency			

**Agency Financial Report to Closing Package Reconciliation  
Reclassified Balance Sheet Reconciliation to Agency AFR**

**as of September 30, 2018**

			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
<b>7.12</b>	<b>Liability for Fund Balance with Treasury (RC 40)/1</b>	<b>\$ -</b>	<b>Total</b>	<b>\$ -</b>		
			Total Must Tie to Adjusted Balance		OK	0.00
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
<b>7.13</b>	<b>Other Liabilities (RC 30)/1</b>	<b>\$ -</b>	<b>Total</b>	<b>\$ -</b>		
			Total Must Tie to Adjusted Balance		OK	0.00
<b>7.14</b>	<b>Total Federal Liabilities</b>	<b>CALC \$ 18,092,756.00</b>	<b>Total Federal Liabilities</b>	<b>\$ 18,092,756.00</b>		
This line is calculated. Equals sum of lines 7.1 through 7.13.						
<b>8</b>	<b>Total Liabilities</b>	<b>CALC \$ 30,016,107.00</b>	<b>Total Liabilities</b>	<b>\$ 30,016,107.00</b>		
This line is calculated. Equals sum of lines 6.10 and 7.14.						
<b>9</b>	<b>Net Position:</b>	<b>TITLE</b>				
			Unexpended Appropriations - Funds From D		1,089,345.00	
			Cumulative Results of Operartions - Other F		56,566,295.00	
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
<b>9.1</b>	<b>Net Position - Funds From Dedicated Collections</b>	<b>\$ 57,655,640.00</b>	<b>Total</b>	<b>\$ 57,655,640.00</b>		
			Total Must Tie to Adjusted Balance		OK	0.00
			Unexpended Appropriations - Funds From D		28,022,957.00	
			Cumulative Results of Operartions - Other F		11,516,912.00	
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
<b>9.2</b>	<b>Net Position - Funds Other Than Those From Dedicated Collections</b>	<b>\$ 39,539,869.00</b>	<b>Total</b>	<b>\$ 39,539,869.00</b>		
			Total Must Tie to Adjusted Balance		OK	0.00
<b>10</b>	<b>Total Net Position</b>	<b>CALC \$ 97,195,509.00</b>	<b>Total Net Position</b>	<b>\$ 97,195,509.00</b>		
This line is calculated. Equals sum of lines 9.1 and 9.2.						
<b>11</b>	<b>Total Liabilities and Net Position</b>	<b>CALC \$ 127,211,616.00</b>	<b>Total Liabilities and Net Position</b>	<b>\$ 127,211,616.00</b>		
This line is calculated. Equals sum of lines 8 and 10.						

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

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

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

**Agency Financial Report to Closing Package Reconciliation**  
**Reclassified Balance Sheet Reconciliation to Agency AFR**  
**as of September 30, 2018**

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

**Agency Financial Report to Closing Package Reconciliation Template**  
**Reclassified Statement of Net Cost Reconciliation to Agency AFR**  
**as of September 30, 2018**

GTAS Submission

Agency's Audited Financial Statements

Line No	Line Title	Line Type	Adjusted Balance (Calculated Amount) *	Line Description (Please Fill out)**	Amount (Please enter)	Difference (Calculated Amount)	Agency Comments
1	Gross Costs	TITLE		Gross Costs	77,168,276.00		
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
2	Non-Federal Gross Cost		\$ 77,168,276.00	Total	\$ 77,168,276.00		
				Total Must Tie to Adjusted Balance	OK	0.00	
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
3	Interest on Debt Held by the Public		\$ -	Total	\$ -		
				Total Must Tie to Adjusted Balance	OK	0.00	
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
4	Gains/Losses from Changes in Actuarial Assumptions		\$ -	Total	\$ -		
				Total Must Tie to Adjusted Balance	OK	0.00	
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
5	General PP&E Partial Impairment Loss		\$ -	Total	\$ -		
				Total Must Tie to Adjusted Balance	OK	0.00	
6	Total Non-Federal Gross Cost	Calc	\$ 77,168,276.00	Total Non-Federal Gross Cost	\$ 77,168,276.00		
	This line is the sum of lines 2 through 5.						
7	Federal Gross Cost	Title		Gross Costs	1,761,871.00		
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
7.1	Benefit program costs (RC 26)/2		\$ 1,761,871.00	Total	\$ 1,761,871.00		
				Total Must Tie to Adjusted Balance	OK	0.00	
				Gross Costs	481,498.00		
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
7.2	Imputed Costs (RC25)/2		\$ 481,498.00	Total	\$ 481,498.00		
				Total Must Tie to Adjusted Balance	OK	0.00	
				Gross Costs	630,481.00		
				To be filled out by Agency			



**Agency Financial Report to Closing Package Reconciliation Template**  
**Reclassified Statement of Net Cost Reconciliation to Agency AFR**  
**as of September 30, 2018**

			To be filled out by Agency					
			To be filled out by Agency					
			To be filled out by Agency					
7.3	Buy/Sell Cost (RC24)/2	\$	630,481.00	Total	\$	630,481.00		
			Total Must Tie to Adjusted Balance			OK	0.00	
			Gross Costs			14,271.00		
			To be filled out by Agency					
			To be filled out by Agency					
			To be filled out by Agency					
			To be filled out by Agency					
7.4	Purchase of assets (RC 24)/2	\$	14,271.00	Total	\$	14,271.00		
			Total Must Tie to Adjusted Balance			OK	0.00	
			To be filled out by Agency					
			To be filled out by Agency					
			To be filled out by Agency					
			To be filled out by Agency					
7.5	Federal securities interest expense (RC 03)/2	\$	-	Total	\$	-		
			Total Must Tie to Adjusted Balance			OK	0.00	
			Gross Costs			560853.00		
			To be filled out by Agency					
			To be filled out by Agency					
			To be filled out by Agency					
			To be filled out by Agency					
7.6	Borrowing and other interest expense (RC05)/2	\$	560,853.00	Total	\$	560,853.00		
			Total Must Tie to Adjusted Balance			OK	0.00	
			To be filled out by Agency					
			To be filled out by Agency					
			To be filled out by Agency					
			To be filled out by Agency					
7.7	Borrowing losses (RC 06)/2	\$	-	Total	\$	-		
			Total Must Tie to Adjusted Balance			OK	0.00	
			Gross Costs			430,709.00		
			To be filled out by Agency					
			To be filled out by Agency					
			To be filled out by Agency					
			To be filled out by Agency					
7.8	Other expenses (without reciprocals) (RC 29)	\$	430,709.00	Total	\$	430,709.00		
			Total Must Tie to Adjusted Balance			OK	0.00	
8	Total Federal Gross Cost	Calc	\$	3,879,683.00	Total Federal Gross Cost	\$	3,879,683.00	
			This line is the sum of lines 7.1 through 7.8.					
9	Department Total Gross Cost	Calc	\$	81,047,959.00	Department Total Gross Cost	\$	81,047,959.00	
			This line is the sum of lines 6 and 8.					
10	Earned Revenue	Title						
			Earned Revenue			1,067,821.00		
			Incidental Custodial Collections Note 20			112.00		
			To be filled out by Agency					
			To be filled out by Agency					
			To be filled out by Agency					
11	Non-federal earned revenue	\$	1,067,933.00	Total	\$	1,067,933.00		

**Agency Financial Report to Closing Package Reconciliation Template**  
**Reclassified Statement of Net Cost Reconciliation to Agency AFR**  
**as of September 30, 2018**

			Total Must Tie to Adjusted Balance		OK	0.00
<b>12</b>	<b>Federal Earned Revenue</b>	<b>Title</b>				
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
<b>12.1</b>	<b>Benefit Program Revenue (exchange) (RC26)/2</b>	<b>\$ -</b>	<b>Total</b>	<b>\$ -</b>		
			Total Must Tie to Adjusted Balance		OK	0.00
			Earned Revenue		1,042,091.00	
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
<b>12.2</b>	<b>Buy/Sell Revenue (exchange) (RC24)/2</b>	<b>\$ 1,042,091.00</b>	<b>Total</b>	<b>\$ 1,042,091.00</b>		
			Total Must Tie to Adjusted Balance		OK	0.00
			Earned Revenue		14,271.00	
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
<b>12.3</b>	<b>Purchase of assets offset (RC 24)/2</b>	<b>\$ 14,271.00</b>	<b>Total</b>	<b>\$ 14,271.00</b>		
			Total Must Tie to Adjusted Balance		OK	0.00
			Earned Revenue		662.00	
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
<b>12.4</b>	<b>Federal securities interest revenue including associated gains and losses (exchange) (RC 03)/2</b>	<b>\$ 662.00</b>	<b>Total</b>	<b>\$ 662.00</b>		
			Total Must Tie to Adjusted Balance		OK	0.00
			Earned Revenue		64,557.00	
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
<b>12.5</b>	<b>Borrowing and other interest revenue (exchange) (RC 05)/2</b>	<b>\$ 64,557.00</b>	<b>Total</b>	<b>\$ 64,557.00</b>		
			Total Must Tie to Adjusted Balance		OK	0.00
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
<b>12.6</b>	<b>Borrowing gains (RC 06)/2</b>	<b>\$ -</b>	<b>Total</b>	<b>\$ -</b>		
			Total Must Tie to Adjusted Balance		OK	0.00
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			

**Agency Financial Report to Closing Package Reconciliation Template  
Reclassified Statement of Net Cost Reconciliation to Agency AFR  
as of September 30, 2018**

<b>12.7</b>	<b>Other revenue (without reciprocal) (RC 29)2</b>	<b>\$</b>	<b>-</b>	<b>Total</b>	<b>\$</b>	<b>-</b>		
				Total Must Tie to Adjusted Balance		OK	0.00	

<b>13</b>	<b>Total Federal Earned Revenue</b>	<b>Calc</b>	<b>\$</b>	<b>1,121,581.00</b>	<b>Total Federal Earned Revenue</b>	<b>\$</b>	<b>1,121,581.00</b>
	This line is the sum of 12.1 through 12.7.						
<b>14</b>	<b>Department Total Earned Revenue</b>	<b>Calc</b>	<b>\$</b>	<b>2,189,514.00</b>	<b>Department Total Earned Revenue</b>	<b>\$</b>	<b>2,189,514.00</b>
	This line is the sum of lines 11 and 13.						
<b>15</b>	<b>Net Cost of Operations</b>	<b>Calc</b>	<b>\$</b>	<b>78,858,445.00</b>	<b>Net Cost of Operations</b>	<b>\$</b>	<b>78,858,445.00</b>
	This line is the result of subtracting line 14 from line 9.						

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

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

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

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

Agency Financial Report to Closing Package Reconciliation Template  
Reclassified Statement of Changes in Net Position Reconciliation to Agency AFR  
as of September 30, 2018

GTAS Submission

Agency's Audited Financial Statements

Line No	Line Title	Line Type	Adjusted Balance (Calculated Amount) *	Line Description (Please Fill out)**	Amount (Please enter)	Difference (Calculated Amount)	Agency Comments
				Beginning Balance - Cumulative Results of Operati	78,212,916.00		
				Beginning Balance - Unexpended Appropriations	21,267,251.00		
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
1	Net position, beginning of period		\$ 99,480,167.00	Total	\$ 99,480,167.00		
				Total Must Tie to Adjusted Balance	OK	0.00	
2	Non-Federal Prior-Period Adjustments	TITLE					
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
2.1	Changes in Accounting Principles		\$ -	Total	\$ -		
				Total Must Tie to Adjusted Balance	OK	0.00	
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
2.2	Corrections of Errors - Non-federal		\$ -	Total	\$ -		
				Total Must Tie to Adjusted Balance	OK	0.00	
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
2.3	Corrections of Errors -Years Preceding the Prior Year - Non-federal		\$ -	Total	\$ -		
				Total Must Tie to Adjusted Balance	OK	0.00	
3	Federal Prior Period Adjustments	TITLE					
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
3.1	Changes in Accounting Principles-Federal (RC 29)/1		\$ -	Total	\$ -		
				Total Must Tie to Adjusted Balance	OK	0.00	
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
3.2	Corrections of Errors - Federal (RC 29)		\$ -	Total	\$ -		
				Total Must Tie to Adjusted Balance	OK	0.00	
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			

Agency Financial Report to Closing Package Reconciliation Template  
Reclassified Statement of Changes in Net Position Reconciliation to Agency AFR  
as of September 30, 2018

			To be filled out by Agency			
			To be filled out by Agency			
3.3	Corrections of Errors - Years Preceding the Prior Year - Federal (RC 29)	\$ -	Total	\$ -		
			Total Must Tie to Adjusted Balance		OK	0.00

4	Net position, beginning of period - adjusted	CALC	\$ 99,480,167.00	Net position, beginning of period - adjusted	\$ 99,480,167.00
		This line is calculated.			
		TITLE			

For current year, equals sum of lines, 1, 2.1, 2.2, 3.1, and 3.2.

For prior year, equals sum of lines, 1, 2.1, 2.2, 2.3, 3.1, 3.2, and 3.3.

5	Non-Federal Nonexchange Revenue:	TITLE				
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
5.1	Individual Income Tax and Tax Withholdings (for use by Treasury only)	\$ -	Total	\$ -		
			Total Must Tie to Adjusted Balance		OK	0.00

			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
5.2	Corporation Income Taxes (for use by Treasury only)	\$ -	Total	\$ -		
			Total Must Tie to Adjusted Balance		OK	0.00

			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
5.3	Excise Taxes	\$ -	Total	\$ -		
			Total Must Tie to Adjusted Balance		OK	0.00

			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
5.4	Unemployment Taxes	\$ -	Total	\$ -		
			Total Must Tie to Adjusted Balance		OK	0.00

			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
5.5	Customs Duties	\$ -	Total	\$ -		
			Total Must Tie to Adjusted Balance		OK	0.00

Agency Financial Report to Closing Package Reconciliation Template  
Reclassified Statement of Changes in Net Position Reconciliation to Agency AFR  
as of September 30, 2018

			To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency			
5.6	Estate and Gift Taxes	\$ -	Total	\$ -		
			Total Must Tie to Adjusted Balance		OK	0.00
			Cumulative Results Budgetary Financing Sources -		116,398.00	
			Cumulative Results Budgetary Financing Sources -		4,959.00	
			Cumulative Results Other Financing Sources - Dor		36,568.00	
			Incidental Custodial Collections Note 20		51,509.00	
			To be filled out by Agency			
			To be filled out by Agency			
5.7	Other Taxes and Receipts	\$ 209,434.00	Total	\$ 209,434.00		
			Total Must Tie to Adjusted Balance		OK	0.00
			To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency			
5.8	Miscellaneous Earned Revenues/2	\$ -	Total	\$ -		
			Total Must Tie to Adjusted Balance		OK	0.00
5.9	Total Non-Federal Nonexchange Revenue	CALC \$ 209,434.00	Total Non-Federal Nonexchange Revenue		\$ 209,434.00	
	This line is calculated. Equals sum of lines 5.1 through 5.8.					
6	Federal Nonexchange Revenue:					
	TITLE					
			Cumulative Results Budgetary Financing Sources -		1,080,248.00	
			To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency			
6.1	Federal Securities Interest Revenue Including Associated Gains and Losses (Non-exchange) (RC 03)/1	\$ 1,080,248.00	Total	\$ 1,080,248.00		
			Total Must Tie to Adjusted Balance		OK	0.00
			Cumulative Results Budgetary Financing Sources -		4,358.00	
			To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency			
6.2	Borrowings and Other Interest Revenue (Non-exchange) (RC 05)/1	\$ 4,358.00	Total	\$ 4,358.00		
			Total Must Tie to Adjusted Balance		OK	0.00
			To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency			
6.3	Benefit Program Revenue (Non-exchange) (RC 26)/1	\$ -	Total	\$ -		
			Total Must Tie to Adjusted Balance		OK	0.00
			Cumulative Results Budgetary Financing Sources -		58,379,454.00	
			To be filled out by Agency			

Agency Financial Report to Closing Package Reconciliation Template  
Reclassified Statement of Changes in Net Position Reconciliation to Agency AFR  
as of September 30, 2018

				To be filled out by Agency		
				To be filled out by Agency		
				To be filled out by Agency		
6.4	Other Taxes and Receipts (RC 45)/1		\$	58,379,454.00	Total	\$ 58,379,454.00
				Total Must Tie to Adjusted Balance		OK 0.00
6.5	Total Federal Nonexchange Revenue		CALC	\$	59,464,060.00	Total Federal Nonexchange Revenue \$ 59,464,060.00
	This line is calculated. Equals sum of lines 6.1 through 6.4.					
7	Budgetary Financing Sources: TITLE					
				Unexpended Appropriations Budgetary Financing \$ 16,948,343.00		
				Unexpended Appropriations Budgetary Financing \$ (72,291.00)		
				To be filled out by Agency		
				To be filled out by Agency		
				To be filled out by Agency		
7.1	Appropriations Received As Adjusted (Rescissions and Other Adjustments) (RC 41)/1		\$	16,876,052.00	Total	\$ 16,876,052.00
				Total Must Tie to Adjusted Balance		OK 0.00
				Unexpended Appropriations Budgetary Financing \$ 9,041,655.00		
				To be filled out by Agency		
				To be filled out by Agency		
				To be filled out by Agency		
				To be filled out by Agency		
7.2	Appropriations Used (RC 39)		\$	9,041,655.00	Total	\$ 9,041,655.00
				Total Must Tie to Adjusted Balance		OK 0.00
				Cumulative Results Budgetary Financing Sources - 9,041,655.00		
				To be filled out by Agency		
				To be filled out by Agency		
				To be filled out by Agency		
				To be filled out by Agency		
7.3	Appropriations expended (RC 38)/1		\$	9,041,655.00	Total	\$ 9,041,655.00
				Total Must Tie to Adjusted Balance		OK 0.00
				To be filled out by Agency		
				To be filled out by Agency		
				To be filled out by Agency		
				To be filled out by Agency		
				To be filled out by Agency		
7.4	Appropriation of unavailable special or trust fund receipts transfers-in (RC 07)/1		\$	-	Total	\$ -
				Total Must Tie to Adjusted Balance		OK 0.00
				To be filled out by Agency		
				To be filled out by Agency		
				To be filled out by Agency		
				To be filled out by Agency		
				To be filled out by Agency		
7.5	Appropriation of unavailable special or trust fund receipts transfers-out (RC 07)/1		\$	-	Total	\$ -
				Total Must Tie to Adjusted Balance		OK 0.00
				Cumulative Results Budgetary Financing Sources - 24,167.00		
				Unexpended Appropriations Budgetary Financing \$ 10,840.00		
				To be filled out by Agency		
				To be filled out by Agency		

Agency Financial Report to Closing Package Reconciliation Template  
Reclassified Statement of Changes in Net Position Reconciliation to Agency AFR  
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			To be filled out by Agency			
7.6	Non-expenditure Transfers-In of Unexpended Appropriations and Financing Sources (RC 08)/1	\$ 35,007.00	Total	\$ 35,007.00		
			Total Must Tie to Adjusted Balance			OK 0.00
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
7.7	Non-expenditure Transfers-Out of Unexpended Appropriations and Financing Sources (RC 08)/1	\$ -	Total	\$ -		
			Total Must Tie to Adjusted Balance			OK 0.00
			Cumulative Results Budgetary Financing Sources -			93,400.00
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
7.8	Expenditure transfers-in of financing sources (RC 09)/1	\$ 93,400.00	Total	\$ 93,400.00		
			Total Must Tie to Adjusted Balance			OK 0.00
			Cumulative Results Budgetary Financing Sources -			162.00
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
7.9	Expenditure transfers-out of financing sources (RC 09)/1	\$ 162.00	Total	\$ 162.00		
			Total Must Tie to Adjusted Balance			OK 0.00
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
7.10	Non-expenditure Transfer-In of Financing Sources - Capital Transfers (RC 11)	\$ -	Total	\$ -		
			Total Must Tie to Adjusted Balance			OK 0.00
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
7.11	Non-expenditure Transfers-Out of Financing Sources - Capital Transfers (RC 11)	\$ -	Total	\$ -		
			Total Must Tie to Adjusted Balance			OK 0.00
			Cumulative Results Budgetary Financing Sources -			11.00
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
7.12	Revenue and Other Financing Sources - Cancellations (RC 36)	\$ 11.00	Total	\$ 11.00		
			Total Must Tie to Adjusted Balance			OK 0.00



Agency Financial Report to Closing Package Reconciliation Template  
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as of September 30, 2018

			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
7.13	Collections for others transferred to the General Fund of the U.S. Government (RC 44)	\$ -	Total	\$ -		
			Total Must Tie to Adjusted Balance		OK	0.00
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
7.14	Other budgetary financing sources (RC 29)/1, 8	\$ -	Total	\$ -		
			Total Must Tie to Adjusted Balance		OK	0.00
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
7.15	Warrants issued (RC 41)	\$ -	Total	\$ -		
			Total Must Tie to Adjusted Balance		OK	0.00
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
7.16	Appropriations outstanding - used (RC 39)	\$ -	Total	\$ -		
			Total Must Tie to Adjusted Balance		OK	0.00
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
7.17	General Fund of the U.S. Government financed appropriations - expended (RC 38)/1	\$ -	Total	\$ -		
			Total Must Tie to Adjusted Balance		OK	0.00
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
7.18	Trust fund warrants issued net of adjustments (RC 45)	\$ -	Total	\$ -		
			Total Must Tie to Adjusted Balance		OK	0.00
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			

Agency Financial Report to Closing Package Reconciliation Template  
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Cancellations of Revenue and Other Financing Sources -					
7.19 General Fund (RC 36)	\$	-	Total	\$	-
			Total Must Tie to Adjusted Balance	OK	0.00

Total budgetary financing					
7.20 sources	CALC	\$	17,004,286.00	Total budgetary financing sources	\$ 17,004,286.00
This line is calculated. Equals sum of lines 7.1 through 7.19.					

8	Other Financing Sources: TITLE				
			Cumulative Results Other Financing Sources - Trai	1,987.00	
			To be filled out by Agency		
			To be filled out by Agency		
			To be filled out by Agency		
			To be filled out by Agency		
8.1	Transfers-In Without Reimbursement (RC 18)/1	\$	1,987.00	Total	\$ 1,987.00
			Total Must Tie to Adjusted Balance	OK	0.00

			Cumulative Results Other Financing Sources - Tran	462.00	
			To be filled out by Agency		
			To be filled out by Agency		
			To be filled out by Agency		
			To be filled out by Agency		
8.2	Transfers-Out Without Reimbursement (RC 18)/1	\$	462.00	Total	\$ 462.00
			Total Must Tie to Adjusted Balance	OK	0.00

			Imputed Financing	481,498.00	
			To be filled out by Agency		
			To be filled out by Agency		
			To be filled out by Agency		
			To be filled out by Agency		
8.3	Imputed Financing Sources (RC 25)/1	\$	481,498.00	Total	\$ 481,498.00
			Total Must Tie to Adjusted Balance	OK	0.00

			Cumulative Results Other Financing Sources - Oth	968,751.00	
			Incidental Custodial Collections Note 20	57,787.00	
			To be filled out by Agency		
			To be filled out by Agency		
			To be filled out by Agency		
8.4	Non-Entity Collections Transferred to the General Fund (RC 44)	\$	1,026,538.00	Total	\$ 1,026,538.00
			Total Must Tie to Adjusted Balance	OK	0.00

			Cumulative Results Other Financing Sources - Oth	(433,153.00)	
			Incidental Custodial Collections Note 20	(6,361.00)	
			To be filled out by Agency		
			To be filled out by Agency		
			To be filled out by Agency		
8.5	Accrual for Non-Entity Amounts To Be Collected and Transferred to the General Fund of the U.S. Government (RC 48)	\$	(439,514.00)	Total	\$ (439,514.00)
			Total Must Tie to Adjusted Balance	OK	0.00

			To be filled out by Agency		
			To be filled out by Agency		
			To be filled out by Agency		
			To be filled out by Agency		
			To be filled out by Agency		

8.6 Other Non-Budgetary Financing Sources for debt accruals/amortization (RC 37)/1		\$ -	Total	\$ -	OK	0.00
			Total Must Tie to Adjusted Balance			
			Cumulative Results Other Financing Sources - Oth 8.00			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
8.7 Other Non-Budgetary Financing Sources (RC 29)/1, 9		\$ 8.00	Total	\$ 8.00	OK	0.00
			Total Must Tie to Adjusted Balance			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
8.8 Other financing sources for the General Fund of the U.S. Government (RC 37)/1		\$ -	Total	\$ -	OK	0.00
			Total Must Tie to Adjusted Balance			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
8.9 Transfer-in of agency's unavailable custodial and non- entity collections (RC 44)		\$ -	Total	\$ -	OK	0.00
			Total Must Tie to Adjusted Balance			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
8.10 Accrual of agency's amounts to be collected (RC 48)		\$ -	Total	\$ -	OK	0.00
			Total Must Tie to Adjusted Balance			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
			To be filled out by Agency			
8.11 Total Other Financing Sources		CALC \$ (103,993.00)	Total Other Financing Sources	\$ (103,993.00)		
		This line is calculated. Equals sum of lines 8.1 through 8.10				
9 Net Cost of Operations (+/-)		\$ 78,858,445.00	Net Cost of Operations (+/-)	\$ 78,858,445.00		
		Enter in the amount from Statement of Net Cost, <b>Net Cost of Operation</b>				
10 Ending Net Position Balance		CALC \$ 97,195,509.00	Ending Net Position Balance	\$ 97,195,509.00		
		This line is calculated. Equals sum of lines 4, 5.9, 6.5, 7.20, 8.11, and 9.				

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

Agency Financial Report to Closing Package Reconciliation Template  
Reclassified Statement of Changes in Net Position Reconciliation to Agency AFR  
as of September 30, 2018

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

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

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

**Note:** 01 Other Significant Events and Accounting Changes

**Fiscal Year:** 2018

**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.**

<b>Section:</b> A	<b>Section Name:</b> Significant events or transactions since the financial statement date that requires disclosure	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	
			<b>Rounding Method:</b> Thousands	<b>Decimal:</b> Zero

Line	Status	Line Description	NB	2018 - SEPTEMBER
4			Debit	
5			Debit	
6			Debit	

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

Line	Status	Line Description	NB	2018 - SEPTEMBER	2017 - SEPTEMBER	Previously Rptd	Line Item Changes
1	I	Related party receivables	Debit				
2	I	Related party payables	Credit				
3	I	Related party operating revenue	Debit				
4	I	Related party net cost of operations	Credit				
5	I	Related party economic dependency transactions	Debit				
6	I	Investments in related parties	Debit				
7	I	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 Other Significant Events and Accounting Changes

**Fiscal Year:** 2018

**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.	In October 2018, Hurricane Michael significantly impacted certain areas within the southeastern United States. Currently, DOT, in conjunction with other Federal entities, is assessing the estimated financial impact of the affected areas. DOT is expecting states impacted by Hurricane Michael to apply for emergency relief in the near future, however; the amounts are unknown as of the date of this report.
2	Describe any departures from U.S. GAAP. (SFFAS No. 7.par.64)	
3	When applying the general rule of the Statements of Federal Financial Accounting Standards (SFFAS) No. 7, par. 48, describe the specific potential accruals that are not made and the practical and inherent limitations affecting the accrual of taxes and duties. (SFFAS No. 7.par.64)	
4	Describe any change in accounting if a collecting entity adopts accounting standards that embody a fuller application of accrual accounting concepts that differ from that prescribed by SFFAS No. 7, par. 48. (SFFAS No. 7.par.64)	
5	Describe any additional significant accounting policies specific to the agency not included in GFRS Module GF006 FR Notes. (SFFAS No. 32, par. 29 & 30)	
6	Provide any other relevant information pertaining to the Federal Reserve earnings. (SFFAS No. 32, par. 29 & 30)	
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	

**U.S. Department of the Treasury  
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**Note:** 01 Other Significant Events and Accounting Changes

**Fiscal Year:** 2018

**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
14	Describe control relationships with entities under common ownership, management control, and conservatorship if the operating results or financial position could be significantly impacted as a result of the relationship. Include control relationships with and without transactions.	
15	Provide any other useful information on related parties.	

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

**Fiscal Year:** 2018

**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	2018 - SEPTEMBER	2017 - SEPTEMBER		
Cash and other monetary assets		D	A	0	0		
		Variance:		0	0	<b>Rounding Method:</b> Thousands	<b>Decimal:</b> Zero
Line	Status	Line Description		2018 - SEPTEMBER	2017 - 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  
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**Note:** 02 Cash and Other Monetary Assets

**Fiscal Year:** 2018

**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	2018 - SEPTEMBER	2017 - SEPTEMBER
1		Total cash reported to Treasury central acctg through the CTA/Stmt of Trans-SF224, Stmt of Acctability/Trans-SF1219/1220	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 organization/individual(s) for which the cash is being held.	
4	Describe the nature of the amount in the line item "Foreign currency."	
5	Disclose the method of exchange rate used on the financial statement date (Treasury exchange rate or prevailing market rate).	
6	Provide additional details describing the nature of and reasoning for cash held outside of Treasury (not reported to Treasury central accounting) for amounts reported in Section C, lines 2 through 6.	
7	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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**Note:** 03      Accounts and Taxes Receivable, Net

**Fiscal Year:** 2018

**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	2018 - SEPTEMBER	2017 - SEPTEMBER		
Accounts and taxes receivable, net		D	A	104,149	124,424		
		Variance:		0	0	<b>Rounding Method:</b> Thousands	<b>Decimal:</b> Zero
Line	Status	Line Description	2018 - SEPTEMBER	2017 - SEPTEMBER	Previously Rptd	Line Item Changes	
1		Accounts receivable, gross	106,815	124,672	124,672	0	
2		Related interest receivable-accounts receivable	3,262	2,580	2,580	0	
3		Penalties, fines, and administrative fees receivable-accounts receivable	42,683	37,927	37,927	0	
4		Less: allowance for loss on accounts receivable	-26,867	-24,796	-24,796	0	
5		Less: allowance for loss on interest receivable-accounts receivable	-2,299	-1,438	-1,438	0	
6		Less: allowance for loss on penalties, fines, and administrative fees receivable-accounts receivable	-19,445	-14,521	-14,521	0	
Total			104,149	124,424	124,424	0	

**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, Net

**Fiscal Year:** 2018

**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: Other Notes Info.**

<b>Section:</b> A	<b>Section Name:</b> Interest Receivable on Uncollectible Accounts and Taxes Receivables (SFFAS No. 1, par.55)	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	
			<b>Rounding Method:</b> Thousands	<b>Decimal:</b> Zero

Line	Status	Line Description	NB	2018 - SEPTEMBER	2017 - SEPTEMBER	Previously Rptd	Line Item Changes
2		Interest on uncollectible accounts-accounts receivable	Credit				

<b>Section:</b> B	<b>Section Name:</b> Criminal Restitution		<b>Line Attributes:</b> Dollars	
			<b>Rounding Method:</b> Thousands	<b>Decimal:</b> Zero

Line	Status	Line Description	NB	2018 - SEPTEMBER	2017 - SEPTEMBER	Previously Rptd	Line Item Changes
				<b>D</b>			
1		Gross dollar amount of receivables related to criminal restitution orders monitored by the agency	N/A	33			
2		Estimate of the net realizable value determined to be collectible for criminal restitution orders monitored by the agency	N/A	33			

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

**Note:** 03      Accounts and Taxes Receivable, Net

**Fiscal Year:** 2018

**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 (SFFAS No. 1, par.52)	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	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 Departments 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.
4	For criminal restitution orders being monitored, please provide the source of the case information (for example, PACER) and a brief description of the agency's procedures for tracking the case information.	DOT agencies coordinate case information with appropriate legal and/or Office of Inspectors General personnel. Accounts receivables are established for criminal restitution amounts where DOT is identified as a payee.
5	Does the agency have the authority to retain and use the collections of criminal restitution? If so, please provide a brief description of the agency's procedures for and accounting treatment of the collections.	Depends on the budget authority of the funds involving criminal restitution. Accounts receivables are established for criminal restitution amounts where DOT is a payee. The accounting treatment is the same for recording non-federal receivables (whether criminal in nature or not). Some of DOT agency authorizations allow for offsetting collections where collections can be used for agency obligations. These receivables follow the appropriate USSGL accounting treatment.
6	Does the agency disclose any information concerning criminal restitution in the agency financial report? If so, please list where in the financial report this information can be found.	DOT does not separately disclose any information concerning criminal restitution. Criminal debts are immaterial to the DOT consolidated financial statements. Criminal debts are handled in the same manner as non-federal receivables

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**Note:** 04B      Loan Guarantee Liabilities  
**Entity:** 6900      Department of Transportation

**Fiscal Year:** 2018

**Period:** SEPTEMBER

**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	2018 - SEPTEMBER	2017 - SEPTEMBER		
Loan guarantee liabilities		C	L	88,118	75,858		
		Variance:		0	0	<b>Rounding Method:</b> Thousands	<b>Decimal:</b> Zero
Line	Status	Line Description	2018 - SEPTEMBER	2017 - SEPTEMBER	Previously Rptd	Line Item Changes	
9		Federal Ship Financing Fund	88,021	75,753	75,753	0	
12							
13		OST Minority Business Resource Center Guaranteed Loan Program	97	105	105	0	
14							
15							
16							
17		All other loan guarantee liabilities					
Total			88,118	75,858	75,858	0	

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

**Note:** 04B      Loan Guarantee Liabilities

**Fiscal Year:** 2018

**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 (SFFAS No. 32, par. 27)

**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
9		Federal Ship Financing Fund	N/A	1,324,868	1,324,868	3,606	1,437,616	1,437,616	-86,063
12		OST Minority Business Resource Center	N/A	568	426	-14	559	419	-41
13			N/A						
14			N/A						
15			N/A						
16			N/A						
17		All other loans guarantee liabilities	N/A						
18		Total:	N/A	1,325,436	1,325,294	3,592	1,438,175	1,438,035	-86,104

**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.	<p>Interest on the loans is accrued based on the terms of the loan agreement. DOT does not accrue interest on nonperforming loans that have filed for bankruptcy protection. DOT management considers administrative costs to be insignificant.</p> <p>The Federal Ship Financing Fund (Title XI) downward technical reestimate was primarily the result of loan guarantee reductions in the principal outstanding as well as the reassessment of risk levels on high-risk loans.</p> <p>The sufficiency of DOT's loan and loan guarantee portfolio reserves at September 30, 2018, is subject to future market and economic 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.</p>

**U.S. Department of the Treasury  
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**Note:** 04C      Loans Receivable, Net**Fiscal Year:** 2018**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	2018 - SEPTEMBER	2017 - SEPTEMBER		
Loans receivable, net				D	A	17,081,395	14,693,297		
				Variance:		0	0	Rounding Method: Thousands	Decimal: Zero
Line	Status	Line Description	CY Loans receivable, gross	CY Interest receivable	CY Foreclosed property	CY Present value allowance	CY Value of assets related to direct loans	PY Loans Receivable, gross	
1		Federal Direct Student Loans							
2		Electric Loans							
3		Rural Housing Service							
4		Federal Family Education Loan							
5		Water and Environmental Loans							
6		Housing for the Elderly and Disabled							
7		Farm Loans							
8		Export-Import Bank Loans							
9		U.S. Agency for International Development							
10		Housing and Urban Development							
11		Telecommunications Loans							
12		Food Aid							
13		Railroad Rehabilitation Improvement Act	506,576		0		-98,509	408,067	585,831
14		TIFIA Loans	16,492,138			166,635	-235,068	16,423,705	14,199,111
15		Federal Ship Financing Fund	249,623					249,623	
16		OST Minority Business Resource Center	480		15		-495		500
17									
18		All other loans receivable							
Total			17,248,817		15	166,635	-334,072	17,081,395	14,785,442

**U.S. Department of the Treasury  
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**Note:** 04C      Loans Receivable, Net**Fiscal Year:** 2018**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

Line	Status	Line Description	PY Interest receivable	PY Foreclosed property	PY Present value	PY Value of assets related
1		Federal Direct Student Loans				
2		Electric Loans				
3		Rural Housing Service				
4		Federal Family Education Loan				
5		Water and Environmental Loans				
6		Housing for the Elderly and Disabled				
7		Farm Loans				
8		Export-Import Bank Loans				
9		U.S. Agency for International Development				
10		Housing and Urban Development				
11		Telecommunications Loans				
12		Food Aid				
13		Railroad Rehabilitation Improvement Act	0	0	-78,900	506,931
14		TIFIA Loans	0	166,635	-179,380	14,186,366
15		Federal Ship Financing Fund				
16		OST Minority Business Resource Center			-500	
17						
18		All other loans receivable				
Total			0	166,635	-258,780	14,693,297



**U.S. Department of the Treasury  
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**Note:** 04C      Loans Receivable, Net  
**Entity:** 6900      Department of Transportation

**Fiscal Year:** 2018

**Period:** SEPTEMBER

**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) (SFFAS No. 32, par. 27)

**Line Attributes:** Dollars

**Rounding Method:** Thousands

**Decimal:** Zero

Line	Status	Line Description	NB	2018 - SEPTEMBER	2017 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Federal Direct Student Loans	Debit				
2		Electric Loans	Debit				
3		Rural Housing Service	Debit				
4		Federal Family Education Loan	Debit				
5		Water and Environmental Loans	Debit				
6		Housing for the Elderly and Disabled	Debit				
7		Farm Loans	Debit				
8		Export-Import Bank Loans	Debit				
9		U.S. Agency for International Development	Debit				
10		Housing and Urban Development	Debit				
11		Telecommunication s Loans	Debit				
12		Food Aid	Debit				
13		Railroad Rehabilitation Improvement Program	Debit	22,080		25,789	
14		TIFIA Loans	Debit	9,308		-177,942	
15			Debit				
16			Debit				
17			Debit				
18		All other loans receivable	Debit				

**U.S. Department of the Treasury  
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**Note:** 04C      Loans Receivable, Net  
**Entity:** 6900      Department of Transportation

**Fiscal Year:** 2018      **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	Question	Answer
1	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	<p>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.</p> <p>Interest on the loans is accrued based on the terms of the loan agreement. DOT does not accrue interest on nonperforming loans that have filed for bankruptcy protection.</p> <p>The Railroad Rehabilitation Improvement Program's upward and downward reestimates were the result of an update for actual cash flows and changes in technical assumptions.</p> <p>The economic assumptions of the TIFIA upward and downward reestimates were the result of a reassessment of risk levels as well as estimated changes in future cash flows on loans.</p> <p>Actual interest rates used for FY 2018 loan disbursements were lower than the interest rate assumptions used during the budget formulation process at loan origination. The significant downward interest rate reestimate resulted from a combination of the lower actual interest rates used and the large loan disbursement amounts made over this time period.</p> <p>The sufficiency of DOT's loan and loan guarantee portfolio reserves at September 30, 2018, is subject to future market and economic 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.</p>
2	Provide an explanation for net loans receivable (increase/decrease) (Education only).	

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

**Fiscal Year:** 2018

**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	2018 - SEPTEMBER	2017 - SEPTEMBER		
Inventories and related property, net		D	A	969,154	947,285		
		Variance:		0	0	<b>Rounding Method:</b> Thousands	<b>Decimal:</b> Zero
Line	Status	Line Description	2018 - SEPTEMBER	2017 - SEPTEMBER	Previously Rptd	Line Item Changes	
1		Gross Inventory-balance beginning of year	965,734	954,969	954,969	0	
2		Prior-period adjustment (not restated)					
3		Capitalized acquisitions from the public	77,826	96,191	96,191	0	
4		Capitalized acquisitions from Government agencies					
5		Inventory sold or used	-52,079	-84,215	-84,215	0	
6		Total allowance for inventories and related property	-22,327	-19,660	-19,660	0	
Total			969,154	947,285	947,285	0	

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

**Fiscal Year:** 2018

**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 (SFFAS No. 32, pars. 16-18, 20)				Line Attributes: Dollars Rounding Method: Thousands		Decimal: Zero
Line	Status	Line Description	NB	2018 - SEPTEMBER	2017 - SEPTEMBER	Previously Rptd	Line Item Changes	
1		Inventory purchased for sale	Debit	249,468	241,244	241,244	0	
2		Inventory held in reserve for future sale to the public	Debit					
3		Inventory and operating materials and supplies held for repair	Debit	405,602	394,432	394,432	0	
4		Inventory-excess, obsolete, and unserviceable	Debit					
5		Operating materials and supplies held for use	Debit	245,788	239,178	239,178	0	
6		Operating materials and supplies held in reserve for future use	Debit	40,338	41,150	41,150	0	
7		Operating materials and supplies excess, obsolete, and unserviceable	Debit	3,095	2,513	2,513	0	
8		Stockpile materials held in reserve for future use	Debit					
9		Stockpile materials held for sale	Debit					
10		Forfeited property	Debit					
11		Other related property	Debit	47,190	48,428	48,428	0	
12		Total allowance for inventories and related property	Credit	22,327	19,660	19,660	0	
13		Total inventories and related property, net	N/A	969,154	947,285	947,285	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:** 2018

**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:** B **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	2018 - SEPTEMBER	2017 - 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:** C **Section Name:** Other Information-Number of Items/Volume

**No Data Flag:** YES

**Line Attributes:** Units

Line	Status	Line Description	NB	2018 - SEPTEMBER	2017 - 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				

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

**Fiscal Year:** 2018

**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: Text Data**

Line	Question	Answer
1	Method used to calculate allowance.	<p>Inventory is held for sale to the FAA field locations and other domestic entities and foreign governments and is classified as either held for sale, held for repair, or excess, obsolete, and unserviceable. Within the FAA's Franchise Fund, inventory is held for sale to the FAA field locations and other domestic entities and foreign governments. Inventory consists of materials and supplies that the FAA uses to support our nation's airspace system and is predominantly located at the FAA Mike Monroney Aeronautical Center in Oklahoma City. Inventory costs include material, labor, and applicable manufacturing overhead. Inventory costs include material, labor, and applicable manufacturing overhead. Inventory held for sale includes both purchased inventory and refurbished inventory. Inventory held for sale is valued using historical cost, applying the weighted moving average cost flow method.</p> <p>FAA field locations frequently exchange non-operational repairable units with the Franchise Fund. These components are classified as "held for repair" and valued using the direct method.</p> <p>Inventory may be deemed to be "excess, obsolete, and unserviceable" if, for example, the quantity exceeds projected demand for the foreseeable future or if the item has been technologically surpassed. The "excess, obsolete, and unserviceable" inventory is determined to have no residual net realizable value, therefore, a loss is recognized to write off the inventory in the current period. In prior years, an allowance was established for the book value of the "excess, obsolete, and unserviceable, inventory, until its final disposition. Operating materials and supplies primarily consist of unissued supplies that will be consumed in future operations. They are valued based on the weighted moving average cost method or on the basis of actual prices paid. Operating materials and supplies are expensed using the consumption method of accounting. Operating materials and supplies may be classified as excess, obsolete, and unserviceable and an allowance is established based on the condition of various asset categories and historical experience with disposing of such assets.</p>
2	Significant accounting principles and methods of applying those principles.	<p>Inventory is held for sale to the FAA field locations and other domestic entities and foreign governments and is classified as either held for sale, held for repair, or excess, obsolete, and unserviceable. Other inventory consists of raw materials and work in progress. Collectively, FAA's inventory is used to support our Nation's airspace system and is predominately located at the FAA Mike Monroney Aeronautical Center in Oklahoma City. Inventory that is deemed to be excess, obsolete and unserviceable is expected to have no net realizable value and a loss is recognized for the carrying amount. The carrying amount before identification as excess, obsolete and unserviceable inventory was \$6.9 million in FY 2018 and \$27.2 million in FY 2017. Operating materials and supplies consist primarily of unissued materials and supplies to be used in the repair and maintenance of FAA-owned aircraft and to support the training vessels and day-to-day operations at the U.S. Merchant Marine Academy.</p>
3	Provide a broad description of foreclosed property (SFFAS No. 32, par. 21)	N/A
4	Describe the process used to apply deemed cost as the alternative valuation method for opening balances of inventory, operating materials and supplies, or stockpile materials (SFFAS No. 48, par. 13)	N/A

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<b>Note:</b> 05	Inventories and Related Property	<b>Fiscal Year:</b> 2018	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 6900	Department of Transportation	<b>Agency Notes:</b> Note 7	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

**Tab: Text Data**

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

**U.S. Department of the Treasury  
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**Note:** 06 Property, Plant, and Equipment (PP&E)

**Fiscal Year:** 2018

**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	2018 - SEPTEMBER	2017 - SEPTEMBER			
Property, plant and equipment, net				D	A	12,741,027	13,151,814			
				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	32,282,690	19,130,876		13,151,814	32,237,728	18,762,484		13,475,244
2		Prior-period adjustments (not restated)								
3		Capitalized acquisitions from the public	1,334,441			1,334,441	1,281,642			1,281,642
4		Capitalized acquisitions from government agencies	2,705			2,705	3,182			3,182
5		Deletions from the Balance Sheet	-444,800	-432,081		-12,719	-1,243,781	-1,044,030		-199,751
6		Deletions related to partial impairment of PP&E								
7		Revaluations	1,716			1,716	3,919	8,089		-4,170
8		Stewardship reclassifications								
9		Depreciation/amortization		1,736,930		-1,736,930		1,404,333		-1,404,333
Total			33,176,752	20,435,725		12,741,027	32,282,690	19,130,876		13,151,814

**Threshold**

Line Description	Question	Answer
Line Item Notes - Depreciation/amortization (CY Accum. Depr./Amortization)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000.00 between the current fiscal year and prior fiscal year. (Unaudited)	Increase in accumulated depreciation for equipment and internal use software in FAA.



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

**Fiscal Year:** 2018

**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 (SFFAS No. 32, par. 23)

**Line Attributes:** Dollars

**Rounding Method:** Thousands

**Decimal:** Zero

Line	Status	Line Description	NB	2018 - SEPTEMBER	2017 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Buildings, structures, and facilities (including improvements to land)	Debit	6,859,302	6,842,049	6,842,049	0
2		Furniture, fixtures, and equipment (including aircraft, ships, vessels, small boats, and vehicles)	Debit	20,588,791	20,508,274	20,508,274	0
3		Construction in progress	Debit	1,545,787	1,160,896	1,160,896	0
4		Land and Land Rights	Debit				
5		Internal use software	Debit	3,878,337	3,465,243	3,465,243	0
6		Assets under capital lease	Debit	107,699	106,063	106,063	0
7		Leasehold improvements	Debit	196,836	200,165	200,165	0
8		Other property, plant and equipment	Debit				
9		Total property, plant and equipment	N/A	33,176,752	32,282,690	32,282,690	0

**Threshold**

Line Description	Question	Answer
Other Notes Info - Construction in progress (2018 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000.00 between the current fiscal year and prior fiscal year. (Unaudited)	Increase in Construction-in-Progress for FAA/
Other Notes Info - Internal use software (2018 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000.00 between the current fiscal year and prior fiscal year. (Unaudited)	Increase in internal use software for FAA.

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

**Fiscal Year:** 2018

**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 for each Category (SFFAS No. 32, par. 23)      **Line Attributes:** Dollars  
**Rounding Method:** Thousands      **Decimal:** Zero

Line	Status	Line Description	NB	2018 - SEPTEMBER	2017 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Buildings, structures, and facilities (including improvements to land)	Credit	3,823,037	3,762,518	3,762,518	0
2		Furniture, fixtures, and equipment (including aircraft, ships, vessels, small boats, and vehicles)	Credit	14,556,163	13,625,842	13,625,842	0
3		Internal use software	Credit	1,877,322	1,566,972	1,566,972	0
4		Assets under capital lease	Credit	51,311	51,289	51,289	0
5		Leasehold improvements	Credit	127,892	124,255	124,255	0
6		Other property, plant, and equipment	Credit				
7		Total accumulated depreciation/amortization	N/A	-20,435,725	-19,130,876	-19,130,876	0

Threshold				Question	Answer
<b>Line Description</b>					
Other Notes Info - Internal use software (2018 - SEPTEMBER)				Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000.00 between the current fiscal year and prior fiscal year. (Unaudited)	Increase in Internal use software in FAA.

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<b>Note:</b> 06	Property, Plant, and Equipment (PP&E)	<b>Fiscal Year:</b> 2018	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 6900	Department of Transportation	<b>Agency Notes:</b>	Note 8
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

<b>Section:</b> C	<b>Section Name:</b> Public-Private Partnerships (P3s) (SFFAS No. 49, par. 25)-for early implementers of SFFAS No. 49	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	
			<b>Rounding Method:</b> Thousands	<b>Decimal:</b> Zero

<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2018 - SEPTEMBER</b>
-------------	---------------	-------------------------	-----------	-------------------------

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

**Tab: Text Data**

Line	Question	Answer
1	Provide a general description of what constitutes general PP&E impairment (SFFAS No. 44, par. 26).	
2	For early implementers of SFFAS No. 49, provide a general description of P3 arrangements and transactions (SFFAS No. 49, par. 25).	
3	Describe the process used to apply deemed cost in establishing opening balances of general PP&E (SFFAS No. 50, par. 13).	
4	Describe the process used to elect an alternative valuation method for establishing an opening balance for land or land rights and the number of acres held at the end of the fiscal year (SFFAS No. 50, par. 13).	
5	Provide any other relevant information pertaining to this note and any material changes from the prior FY's depreciation methods and capitalization thresholds. In addition, describe briefly the significant accounting policies pertaining to this note.	<p>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 \$100 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 cost. The straight line method is generally used to depreciate capitalized assets.</p> <p>Construction-in-progress (CIP) primarily relates to national airspace assets, which are derived from centrally funded national systems development contracts, site preparation and testing, raw materials, and internal labor changes.</p>

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

**Fiscal Year:** 2018

**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	2018 - SEPTEMBER	2017 - SEPTEMBER		
Debt and equity securities		D	A	0	0		
		Variance:		0	0	<b>Rounding Method:</b> Thousands	<b>Decimal:</b> Zero
Line	Status	Line Description	2018 - SEPTEMBER	2017 - SEPTEMBER	Previously Rptd	Line Item Changes	
1		Fixed/Debt Securities (FASB ASC 320-10-50-1): Non-U.S. Government Securities					
2		Fixed/Debt Securities (FASB ASC 320-10-50-1): Commercial Securities					
3		Fixed/Debt Securities (FASB ASC 320-10-50-1): Mortgage/asset backed Securities					
4		Fixed/Debt Securities (FASB ASC 320-10-50-1): Corporate and other bonds					
5		All other Fixed Income/Debt Securities (FASB ASC 320-10-50-1) All: Other fixed/debt securities					
6		Equity Securities (FASB ASC 320-10-50-1): Common Stocks					
7		Equity Securities (FASB ASC 320-10-50-1): Unit Trusts					
8		Equity Securities (FASB ASC 320-10-50-1): All Other Equity Securities					
9		Other					
Total							

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

**Fiscal Year:** 2018

**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: 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								

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

**Fiscal Year:** 2018

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

**Fiscal Year:** 2018

**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								

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

**Fiscal Year:** 2018

**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

<b>Section:</b> D	<b>Section Name:</b> Other Information	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	
			<b>Rounding Method:</b> Thousands	<b>Decimal:</b> Zero

Line	Status	Line Description	NB	2018 - SEPTEMBER	2017 - 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				



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

**Fiscal Year:** 2018

**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

<b>Section:</b> D	<b>Section Name:</b> Other Information	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	
			<b>Rounding Method:</b> Thousands	<b>Decimal:</b> Zero

Line	Status	Line Description	NB	2018 - SEPTEMBER	2017 - 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				

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

**Fiscal Year:** 2018

**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 Info" 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.	

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**Note:** 08 Other Assets

**Fiscal Year:** 2018

**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	2018 - SEPTEMBER	2017 - SEPTEMBER		
Other assets		D	A	1,422,723	380,027		
		Variance:		0	0	<b>Rounding Method:</b> Thousands	<b>Decimal:</b> Zero
Line	Status	Line Description	2018 - SEPTEMBER	2017 - SEPTEMBER	Previously Rptd	Line Item Changes	
1		Advances and prepayments	1,422,637	379,899	379,899	0	
3		Regulatory assets					
4		Derivative assets					
5		Other assets	86	128	128	0	
Total			1,422,723	380,027	380,027	0	

**Threshold**

Line Description	Question	Answer
Line Item Notes - Advances and prepayments (2018 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000.00 between the current fiscal year and prior fiscal year. (Unaudited)	Increase due to an increase in advances to Amtrak by the Federal Railroad Administration.

**Tab: Text Data**

Line	Question	Answer
1	Provide a description of advances and prepayments on the "Line Item Notes" tab for line 1.	Public Other Assets are comprised of advances to States, employees, grantees, and contractors, for expenses not yet incurred and services not yet received.
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.	N/A
3	If derivatives are reported on your agency financial statements, provide all disclosures required in FASB ASC 815-10-50.	N/A
4	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	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.

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<b>Note:</b> 09	Accounts Payable	<b>Fiscal Year:</b> 2018	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 6900	Department of Transportation	<b>Agency Notes:</b> Financial Statements	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

**Tab: Line Item Notes**

Closing Package Line Description	NB	Account Type	2018 - SEPTEMBER	2017 - SEPTEMBER		
Accounts payable	C	L	609,683	651,661		
		<b>Variance:</b>	0	0	<b>Rounding Method:</b> Thousands	<b>Decimal:</b> Zero

Line	Status	Line Description	2018 - SEPTEMBER	2017 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Accounts Payable	609,683	651,661	651,661	0
		Total	609,683	651,661	651,661	0

**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.	<p>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 available 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 requiring budgetary resources are liabilities that have not in the past required and will not in the future require the use of budgetary resources (i.e. custodial collections).</p>

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

**Fiscal Year:** 2018

**Period:** SEPTEMBER

**Entity:** 6900 Department of Transportation

**Agency Notes:** Note 3

**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	CY Unamortized Discount	CY Unamortized premium	CY Net Investment	PY Par Value of the investment	PY Unamortized discount
15		Department of Transportation, Highway Trust Fund	Debit		41,211,650			41,211,650		
16		Department of Transportation, Airport and Airway Trust Fund	Debit		14,212,219			14,212,219		
24		United States Postal Service, Postal Service Fund	Debit							
25			Debit							
26			Debit							
27			Debit							
28		All other programs and funds	Debit		2,288,825		-11,934	2,276,891		
29		Total	N/A		57,712,694		-11,934	57,700,760		

**U.S. Department of the Treasury  
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**Note:** 10B Treasury Securities Held by Government Trust Funds, Revolving Funds, and Special Funds

**Fiscal Year:** 2018

**Period:** SEPTEMBER

**Entity:** 6900 Department of Transportation

**Agency Notes:** Note 3

**Status:** Complete

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

I = Inactive Line

**Section:** A **Section Name:** Investments in Federal Debt securities

**Line Attributes:** Dollars

**Rounding Method:** Thousands

**Decimal:** Zero

Line	Status	Line Description	NB	PY Unamortized premium	PY Net Investment
15		Department of Transportation, Highway Trust Fund	Debit		
16		Department of Transportation, Airport and Airway Trust Fund	Debit		
24		United States Postal Service, Postal Service Fund	Debit		
25			Debit		
26			Debit		
27			Debit		
28		All other programs and funds	Debit		
29		Total	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.	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. DOT has nonmarketable par value and market-based Treasury securities. DOT also has marketable securities issued by the Treasury at market price.

**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 (SFFAS)

**Fiscal Year:** 2018

**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	2018 - SEPTEMBER	2017 - SEPTEMBER		
Federal employee and veteran benefits payable		C	L	926,083	967,084		
		Variance:		0	0	Rounding Method: Thousands	Decimal: Zero
Line	Status	Line Description	2018 - SEPTEMBER	2017 - 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	869,087	881,188	967,084	-85,896	
6		Liability for other retirement and postemployment benefits	56,996	85,896		85,896	
7		Veterns education benefits					
Total			926,083	967,084	967,084	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 (SFFAS)

**Fiscal Year:** 2018

**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.**

<b>Section:</b> A	<b>Section Name:</b> Pension and Accrued Benefits Liability	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	
			<b>Rounding Method:</b> Thousands	<b>Decimal:</b> Zero

Line	Status	Line Description	NB	2018 - SEPTEMBER	2017 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Pension and accrued benefits liability-beginning of period (SFFAS No. 33, pars. 22-23)	Credit				
2		Prior-period adjustments (not restated)	Credit				
3		Prior (and past) service costs from plan amendments (or the initiation of a new plan) during the period	Credit				
4		Normal costs (SFFAS No. 5, par. 72)	Credit				
5		Interest on pension liability during the period (SFFAS No. 5, par. 72)	Credit				
6		Actuarial (gains)/losses (from experience) (SFFAS No. 33, pars. 22-23)	Credit				
7		Actuarial (gains)/losses (from assumption changes) (SFFAS No. 33, pars. 22-23)	Credit				
8		Other (SFFAS No. 33, pars. 22-23)	Credit				
9		Total pension expense (SFFAS No. 5, par.72)	N/A				



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

**Fiscal Year:** 2018

**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

<b>Section:</b> A	<b>Section Name:</b> Pension and Accrued Benefits Liability	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	
			<b>Rounding Method:</b> Thousands	<b>Decimal:</b> Zero

Line	Status	Line Description	NB	2018 - SEPTEMBER	2017 - SEPTEMBER	Previously Rptd	Line Item Changes
10		Less benefits paid (SFFAS No. 33, pars. 22-23)	Debit				
11		Pension and accrued benefits liability-end of period (SFFAS No. 3, pars. 22-23)	N/A				

<b>Section:</b> B	<b>Section Name:</b> Pension Liability Long-Term Significant Assumptions Used in the Current FY Valuation	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Percent	
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Line	Status	Line Description	NB	2018 - SEPTEMBER	2017 - 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				

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

Line	Status	Line Description	NB	2018 - SEPTEMBER	2017 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Post-retirement health and accrued benefits liability-beginning of period (SFFAS No. 33, par.22-23)	Credit				
2		Prior-period adjustments (not restated) (SFFAS No. 5, par. 88)	Credit				
3		Prior (and past) service costs from plan amendments	Credit				

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GF006 - FR Notes Report**

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

**Fiscal Year:** 2018

**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

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

Line	Status	Line Description	NB	2018 - SEPTEMBER	2017 - SEPTEMBER	Previously Rptd	Line Item Changes
		(or the initiation of a new plan) during the period					
4		Normal costs (SSFAS No. 5, par. 88)	Credit				
5		Interest on liability (SSFAS No. 5, par. 88)	Credit				
6		Actuarial (gains)/losses (from experience) (SFFAS No. 33, pars. 22-23)	Credit				
7		Actuarial (gains)/losses (from assumption changes) (SFFAS No. 33, pars. 22-23)	Credit				
8		Other (SSFAS No. 5, par. 88)	Credit				
9		Total post-retirement health benefits expense (SFFAS No. 33, pars. 22-23)	N/A				
10		Less claims paid (SFFAS No. 33, pars. 22-23)	Debit				
11		Post-retirement health and accrued benefits liability-end of period (SFFAS No. 33, pars. 22-23)	N/A				

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

**Fiscal Year:** 2018

**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:** D **Section Name:** Post-retirement Health Liability Significant Assumptions Used in Determining the Current FY Valuation **No Data Flag:** YES **Line Attributes:** Percent

Line	Status	Line Description	NB	2018 - SEPTEMBER	2017 - 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	2018 - SEPTEMBER	2017 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Nonmarketable Treasury securities held by the Thrift Savings Plan (TSP) Fund	Debit				
2		Total assets of pension (non-federal only) (SFFAS No.5, par. 68)	Debit				
3		Market value of investments in market-based and marketable sec included in line 2 (non-federal only)(SFFAS No.5,par.68)	Debit				
4		Total assets of other retirement benefit plans(non-federal only) (SFFAS No. 5, par. 85)	Debit				
5		Market value of investments in market-based and	Debit				

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

**Fiscal Year:** 2018

**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

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

Line	Status	Line Description	NB	2018 - SEPTEMBER	2017 - SEPTEMBER	Previously Rptd	Line Item Changes
		marketable sec included in line 4(non-federal only)(SFFAS no. 5, par.85)					

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

Line	Status	Line Description	NB	2018 - SEPTEMBER	2017 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Actuarial accrued life insurance benefits liability-beginning of period (SFFAS No. 33, pars. 22-23)	Credit				
2		Prior-period adjustments (not restated)	Credit				
3		Prior (and past) service costs from plan amendments (or the initiation of a new plan) during the period	Credit				
4		New entrant expense	Credit				
5		Interest on life insurance liability during the period (SFFAS No. 33, pars. 22-23)	Credit				
6		Actuarial (gains)/losses (from experience) (SFFAS No. 33,	Credit				

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

**Fiscal Year:** 2018

**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

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

Line	Status	Line Description	NB	2018 - SEPTEMBER	2017 - SEPTEMBER	Previously Rptd	Line Item Changes
		pars. 22-23)					
7		Actuarial (gains)/losses (from assumption changes) (SFFAS No. 33, pars. 22-23)	Credit				
8		Other (SFFAS No. 33, pars. 22-23)	Credit				
9		Total life insurance expense (SFFAS No. 33, pars. 22-23)	N/A				
10		Less costs paid (SFFAS No. 33, pars. 22-23)	Debit				
11		Actuarial accrued life insurance benefits liability-end of period (SFFAS No. 33, pars. 22-23)	N/A				

<b>Section:</b> M	<b>Section Name:</b> Civilian Actuarial Life Insurance Liability	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Percent
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Line	Status	Line Description	NB	2018 - SEPTEMBER	2017 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Rate of interest	N/A				
2		Rate of increases in salary	N/A				

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

**Fiscal Year:** 2018

**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 a description of the changes in the significant assumptions used in determining pension liability and the related expense (SFFAS No. 33, par.19).	
4	Provide a description of the changes in the significant assumptions used in determining the post-retirement health benefits liability and the related expense (SFFAS No. 33, par. 19).	
9	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note (SFFAS No. 32, par. 29).	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 \$869 million and the accrued payable and benefits portion is \$57 million. The accrued pay and benefits portion is included in AFR line item Public Accrued Pay and Benefits. The FECA Actuarial Liability is reflected in AFR Balance Sheet line Federal Employees Benefits Payable.

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**Note:** 12      Environmental and Disposal Liabilities

**Fiscal Year:** 2018

**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	2018 - SEPTEMBER	2017 - SEPTEMBER		
Environmental and disposal liabilities		C	L	1,102,308	1,203,762		
		Variance:		0	0	<b>Rounding Method:</b> Thousands	<b>Decimal:</b> Zero
Line	Status	Line Description	2018 - SEPTEMBER	2017 - SEPTEMBER	Previously Rptd	Line Item Changes	
7		Environmental Remediation	548,362	601,436	601,436	0	
8		Asset Disposal	553,946	602,326	602,326	0	
9							
10							
11							
12		Other environmental and disposal liabilities					
Total			1,102,308	1,203,762	1,203,762	0	

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<b>Note:</b> 12	Environmental and Disposal Liabilities	<b>Fiscal Year:</b> 2018	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 6900	Department of Transportation	<b>Agency Notes:</b> Note 12	
<b>Status:</b> 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	2018 - SEPTEMBER	2017 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Unrecognized portion of estimated total cleanup costs associated with general property, plant, and equipment	Debit				



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**Note:** 12 Environmental and Disposal Liabilities

**Fiscal Year:** 2018

**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	Provide a description of the type of environmental and disposal liabilities identified (SFFAS No. 32, par. 25).	<p>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 DOT owns the property, leases the property, or is identified as a responsible party by a regulatory agency.</p> <p>As of September 30, 2018 and 2017, DOT's environmental remediation liability primarily includes the removal of contaminants and remediation at various sites managed by the FAA and MARAD. To help manage the cleanup of the contaminated sites, the FAA established an Environmental Cleanup Program that includes three service areas, which are responsible for oversight of the contaminated sites. The service area personnel use both actual costs and an automated, parametric cost-estimating tool that provides estimates for all phases of investigation and remediation to estimate the environmental remediation liability.</p> <p>The FAA asset disposal liability is estimated using a combination of actual costs and project specific cost proposals for certain targeted facilities. The FAA uses the average decommissioning and cleanup costs of the targeted facilities as the cost basis for the other like facilities to arrive at the estimated environmental liability for asset disposal. The National Maritime Heritage Act requires that MARAD dispose of certain merchant vessels owned by the U.S. Government, including nonretention ships in the fleet. Residual fuel, asbestos, and solid polychlorinated biphenyls (PCB) sometimes exist onboard MARAD's nonretention ships. Nonretention ships are those MARAD vessels that no longer have a useful application and are pending disposition. The asset disposal liability as of September 30, 2018, includes the estimated cost of disposing 86 ships. In addition, DOT 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.</p> <p>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.</p> <p>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.</p> <p>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 known hazardous materials, and therefore do not have associated environmental liabilities.</p>
2	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note (SFFAS No. 32, par. 29).	

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<b>Note:</b> 13	Benefits Due and Payable	<b>Fiscal Year:</b> 2018	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 6900	Department of Transportation	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

**Tab: Line Item Notes**

Closing Package Line Description		NB	Account Type	2018 - SEPTEMBER	2017 - SEPTEMBER		
Benefits due and payable		C	L	0	0		
		Variance:		0	0	<b>Rounding Method:</b> Thousands	<b>Decimal:</b> Zero
Line	Status	Line Description	2018 - SEPTEMBER	2017 - SEPTEMBER	Previously Rptd	Line Item Changes	
9		Other entitlement benefits due and payable					
Total							

<b>Tab: Text Data</b>		<b>No Data Flag: YES</b>	
Line	Question	Answer	
1	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note. (SFFAS No. 32, par. 29)		

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<b>Note:</b> 14	Insurance and Guarantee Program Liabilities	<b>Fiscal Year:</b> 2018	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 6900	Department of Transportation	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

**Tab: Line Item Notes**

Closing Package Line Description		NB	Account Type	2018 - SEPTEMBER	2017 - SEPTEMBER		
Insurance and guarantee program liabilities		C	L	0	0		
		<b>Variance:</b>		0	0	<b>Rounding Method:</b> Thousands	<b>Decimal:</b> Zero
Line	Status	Line Description	2018 - SEPTEMBER	2017 - SEPTEMBER	Previously Rptd	Line Item Changes	
6		Other insurance programs					
Total							

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

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**Note:** 15 Other Liabilities**Fiscal Year:** 2018**Period:** SEPTEMBER**Entity:** 6900 Department of Transportation**Agency Notes:** Notes 13 and 14**Status:** Complete

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

I = Inactive Line

**Tab: Line Item Notes**

Closing Package Line Description		NB	Account Type	2018 - SEPTEMBER	2017 - SEPTEMBER		
Other liabilities		C	L	9,197,159	8,743,356		
		Variance:		0	0	<b>Rounding Method:</b> Thousands	<b>Decimal:</b> Zero
Line	Status	Line Description	2018 - SEPTEMBER	2017 - SEPTEMBER	Previously Rptd	Line Item Changes	
1		Deferred revenue	159,498	161,115	161,115	0	
2		Accrued wages and benefits	754,666	743,001	856,671	-113,670	
4		Other debt					
6		Legal and other contingencies	29,479	31,945	31,945	0	
7		Grant payments due to State and local governments and others	7,799,796	7,513,159	7,513,159	0	
8		Other employee and actuarial liabilities					
11		Custodial liabilities					
12		Accrued annual leave					
14		Advances and prepayments	329,423	170,026	170,026	0	
15		Deposit funds					
16		Non-federal power projects capital lease liabilities as well as disposal liabilities					
17		Derivative liabilities					
18							
19							
20							
21		Other Liabilities	124,297	124,110	10,440	113,670	
Total			9,197,159	8,743,356	8,743,356	0	

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<b>Note:</b> 15	Other Liabilities	<b>Fiscal Year:</b> 2018	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 6900	Department of Transportation	<b>Agency Notes:</b> Notes 13 and 14	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

**Tab: Other Notes Info.**

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

Line	Status	Line Description	NB	2018 - SEPTEMBER	2017 - SEPTEMBER	Previously Rptd
5		Grant payments due to State and local government as well as others (Transportation, HHS, and Education only)	Credit	7,799,796	7,513,159	7,513,159

**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 17 by including a description of the significant related amounts and providing the page number and the documentation support by email at financial.reports@fiscal.treasury.gov if amounts identified cannot be directly traced to the agency's financial report.	Other Liabilities are comprised of advances and prepayments to the public, accrued pay and benefits to employess, legal claims that are probable, and deferred credits t othe public. Other liabilities are disclosed in DOT AFR note 14.
2	Provide a detailed description and related amounts for balances that exceed \$500 million reported on the "Line Item Notes" tab, lines 18-21. Also provide the page number of the agency's financial report where the amount is identified.	The activity included in "Other Liabilites" include capital lease liabilities and other accrued liabilities.
3	If derivatives are reported on your agency financial statements, provide all disclosures required in FASB ASC 815-10-50.	
4	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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**Note:** 17 Prior-Period Adjustments  
**Entity:** 6900 Department of Transportation

**Fiscal Year:** 2018 **Period:** SEPTEMBER

**Agency Notes:** Note 13 and 14

**Status:** Complete

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

I = Inactive Line

**Tab: Other Notes Info.**

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

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

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

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

**U.S. Department of the Treasury  
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**Note:** 17 Prior-Period Adjustments

**Fiscal Year:** 2018

**Period:** SEPTEMBER

**Entity:** 6900 Department of Transportation

**Agency Notes:** Note 13 and 14

**Status:** Complete

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

I = Inactive Line

**Section:** C **Section Name:** Non-Federal Correction of Errors-Years Preceding the Prior Year

**No Data Flag:** YES

**Line Attributes:** Dollars  
**Rounding Method:** Thousands

**Decimal:** Zero

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

**Section:** D **Section Name:** Federal Correction of Errors-Years Preceding the Prior Year

**No Data Flag:** YES

**Line Attributes:** Dollars  
**Rounding Method:** Thousands

**Decimal:** Zero

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

**U.S. Department of the Treasury  
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**Note:** 17 Prior-Period Adjustments

**Fiscal Year:** 2018

**Period:** SEPTEMBER

**Entity:** 6900 Department of Transportation

**Agency Notes:** Note 13 and 14

**Status:** Complete

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

I = Inactive Line

**Section:** E **Section Name:** Non-Federal Immaterial Correction of Errors

**No Data Flag:** YES

**Line Attributes:** Dollars

**Rounding Method:** Thousands

**Decimal:** Zero

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

**Section:** F **Section Name:** Federal Immaterial Correction of Errors

**No Data Flag:** YES

**Line Attributes:** Dollars

**Rounding Method:** Thousands

**Decimal:** Zero

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



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**Note:** 17 Prior-Period Adjustments  
**Entity:** 6900 Department of Transportation

**Fiscal Year:** 2018 **Period:** SEPTEMBER  
**Agency Notes:** Note 13 and 14

**Status:** Complete

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

I = Inactive Line

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

<b>Section:</b> H	<b>Section Name:</b> Closing Package Reclassifications/Adjustments (Notes)		<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
			<b>Rounding Method:</b> Thousands	

Line	Status	Line Description	NB	Amount	C
1		Federal Employees' Compensation Act (FECA Benefits)	N/A	-85,896	
2		Liability for other retirement and postemployment benefits	N/A	85,896	
3			N/A		
4		Accrued wages and benefits	N/A	-113,670	
5		Other liabilities	N/A	113,670	
6		Note 22 - Section D - Line 24-All Other Funds From Dedicated Collections, Column 6 - All Other Financing Sources	N/A	-1,111,806	
7		Note 22 - Section D - Line 6-	N/A	-171,917	

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**Note:** 17 Prior-Period Adjustments

**Fiscal Year:** 2018

**Period:** SEPTEMBER

**Entity:** 6900 Department of Transportation

**Agency Notes:** Note 13 and 14

**Status:** Complete

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

I = Inactive Line

**Section:** H **Section Name:** Closing Package Reclassifications/Adjustments  
(Notes)

**Line Attributes:** Dollars  
**Rounding Method:** Thousands

**Decimal:** Zero

Line	Status	Line Description	NB	Amount	C
		Highway Trust Fund, Column 7 - Program Gross Costs			
8		Note 22 - Section D - Line 24-All Other Funds From Dedicated Collections, Column 7 - Program Gross Costs	N/A	-445,562	
9		Note 22 - Section D - Line 6- Highway Trust Fund, Column 8- Program Earned Revenue	N/A	32,482	
10		Note 22 - Section D - Line 24-All Other Funds From Dedicated Collections, Column 8-Program Earned Revenue	N/A	-31,103	
11		Total	N/A	1,727,906	

**Section:** I **Section Name:** Non-Federal Change in Accounting Principles

**No Data Flag:** YES

**Line Attributes:** Dollars  
**Rounding Method:** Thousands

**Decimal:** Zero

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

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**Note:** 17 Prior-Period Adjustments  
**Entity:** 6900 Department of Transportation

**Fiscal Year:** 2018 **Period:** SEPTEMBER  
**Agency Notes:** Note 13 and 14

**Status:** Complete

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

I = Inactive Line

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

Line	Status	Line Description	NB	Amount	C
9			N/A		
10			N/A		
11		Total	N/A		

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

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

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**Note:** 17 Prior-Period Adjustments  
**Entity:** 6900 Department of Transportation

**Fiscal Year:** 2018 **Period:** SEPTEMBER  
**Agency Notes:** Note 13 and 14

**Status:** Complete

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

I = Inactive Line

**Tab: Text Data**

Line	Question	Answer
1	Describe the restatements to the prior FY that resulted from correcting errors that occurred in the prior FY (data reported in Sections A and B).	
2	Describe any errors that occurred in FYs preceding the prior FY that adjusted the prior FY beginning net position (data reported in Sections C and D).	
3	Describe any immaterial errors that occurred in the prior period(s) that were corrected against the current FY operations (data reported in Sections E and F).	
4	Describe any reclassifications/adjustments of the prior FY reporting in the current FY Closing Package-Financial Statements (data reported in Section G). Exclude amounts reported as restatements in Sections A and B.	
5	Describe any reclassifications/adjustments of the prior FY reporting in the current FY Closing Package-Notes (data reported in Section H).	To reclassify the Liability for other retirement and postemployment benefits amount of \$85,896 that was reflected in GFRS Note 11 -Line 5, FECA in the prior year.  To correctly reflect \$113,670 in GFRS Note 15 -Line 21 Other Liabilities, In prior year the amount was included in Accrued Wages and Benefits - Line 5.
6	Describe the adjustments to the current FY or prior FY beginning net position that resulted from changes in accounting principles as reported on the Reclassified Statement of Operations and Changes in Net Position, line 2.1 and line 3.1 (data reported in Sections I and J)	
7	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	DOT did not report FY17 activity in Note 22 Section D due to a misinterpretation of what was required to be reported in Note 22 Section D. DOT has reported the FY18 activity in Note 22 Section D. DOT is providing the FY 17 Note 22, Section D amounts for comparative closing package purposes only.

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<b>Note:</b> 18 Contingencies	<b>Fiscal Year:</b> 2018	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 6900 Department of Transportation	<b>Agency Notes:</b> Note 16	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.	
<b>I = Inactive Line</b>		

**Tab: Other Notes Info.**

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

Line	Status	Line Description	NB	2018 - SEPTEMBER	2017 - SEPTEMBER	Previously Rptd	Line Item Changes
3			Credit				
4			Credit				
5			Credit				
6	I		Credit				
7	I		Credit				
8		Other insurance contingencies	Credit				
9		Total	N/A				

<b>Section:</b> B	<b>Section Name:</b> Litigation, Claims and Assessments (SFFAS No. 5, pars. 35-42)		<b>Line Attributes:</b> Dollars	
			<b>Rounding Method:</b> Thousands	<b>Decimal:</b> Zero

Line	Status	Line Description	NB	CY Measured amount (accrued estimated)	CY Estimated Range(Low end)	CY Estimated Range (High end)	CY Probable loss(Unable to determine)	PY Measured amount (accrued estimated)	PY Estimated Range(Low end)
1		Probable	Credit	29,477	29,477	29,477			
2		Reasonably Possible	Credit	311,223	311,223	591,273			

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

<b>Section:</b> C	<b>Section Name:</b> Environmental Litigation, Claims, and Assessments (SFFAS No. 5, pars. 35-42)		<b>Line Attributes:</b> Dollars	
			<b>Rounding Method:</b> Thousands	<b>Decimal:</b> Zero

Line	Status	Line Description	NB	CY Accrued/Estimated amount	CY Estimated Range (Low end)	CY Estimated Range (High end)	CY Probable amount (Unable to determine)	PY Accrued/Estimated amount	PY Estimated Range (Low end)
1		Probable	Credit						
2		Reasonably Possible	Credit	157,500	157,500	157,500			

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

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<b>Note:</b> 18	Contingencies	<b>Fiscal Year:</b> 2018	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 6900	Department of Transportation	<b>Agency Notes:</b> Note 16	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: D		Section Name: Other Contingencies (SFFAS No. 5, pars. 35-42)				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		60,800,000		55,200,000		
3			Credit						
4			Credit						

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**Note:** 18 Contingencies

**Fiscal Year:** 2018

**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. (SFFAS No. 5, par. 41)	
2	Provide the nature of the litigation contingencies, including the range of loss for probable liabilities (SFFAS No. 5, par. 39).	As of September 30, 2018 and 2017, DOT's contingent liabilities, in excess of amounts accrued (Note 14), for asserted and pending legal claims reasonably possible of loss were estimated at \$311.2 million and \$389.5 million, respectively. DOT does not have material amounts of known unasserted claims. As of September 30, 2018 and 2017, DOT's contingent liabilities for asserted and pending legal claims with a probable loss were estimated at \$29.5 million and \$31.9 million, respectively.
3	Provide the nature of the litigation contingencies including the range of loss for reasonably possible contingencies (SFFAS No. 5, pars. 40-41).	As of September 30, 2018 and 2017, DOT's contingent liabilities, in excess of amounts accrued (Note 14), for asserted and pending legal claims reasonably possible of loss were estimated at \$311.2 million and \$389.5 million, respectively. DOT does not have material amounts of known unasserted claims. As of September 30, 2018 and 2017, DOT's contingent liabilities for asserted and pending legal claims with a probable loss were estimated at \$29.5 million and \$31.9 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. (SFFAS No. 5, par. 42)	
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.	FHWA preauthorizes 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. As of September 30, 2018 and 2017, FHWA has preauthorized \$60.8 billion and \$55.2 billion, respectively, under these arrangements. These commitments have not been recognized in the DOT consolidated financial statements at September 30, 2018 and 2017.
7	Provide an explanation for any variance greater than 10 percent between the legal letter management schedule and legal contingencies reported in this note.	

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**Note:** 19 Commitments**Fiscal Year:** 2018**Period:** SEPTEMBER**Entity:** 6900 Department of Transportation**Agency Notes:** Note 15, 16 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:** Capital Leases-Assets (SFFAS No. 6, pars. 18 & 20)**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		107,699		
2		Land	Debit				
3		Equipment	Debit				
4		Software license	Debit				
5		Other	Debit				
6		Accumulated depreciation/amortization	Credit		51,311		
7		Net assets under capital leases	N/A		56,388		

**Section:** B **Section Name:** Capital leases-Liability (SFFAS No. 5, par. 44)**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		78,310		
2		Imputed interest	Debit		14,451		
3		Executory costs including any profit	Debit				
4		Total capital lease liability	N/A		-63,859		

**Section:** C **Section Name:** Commitments-Operating Leases and Undelivered Orders (SFFAC No. 1, par. 118)**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	1,558,555	498,606		
2		Undelivered orders (unpaid)	Credit	649,858	110,510,905		
3		Undelivered orders (paid)	Credit	475,804	1,422,713		



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**Note:** 19 Commitments**Fiscal Year:** 2018**Period:** SEPTEMBER**Entity:** 6900 Department of Transportation**Agency Notes:** Note 15, 16 and 19**Status:** Complete**The accompanying notes are an integral part of these financial statements.****I = Inactive Line****Section:** D **Section Name:** Other Commitments (SFFAC No. 1, par. 118)**Line Attributes:** Dollars**Rounding Method:** Thousands**Decimal:** Zero

Line	Status	Line Description	NB	CY Federal	CY Non-federal	PY Federal	PY Non-federal
1		Callable capital subscriptions for Multilateral Development Banks	Credit				
2		Agriculture direct loans and guarantees	Credit				
3		Long-term satellite and systems	Credit				
4		Power purchase obligations	Credit				
5		Grant programs- Airport improvement program	Credit		600,000		
6		Fuel purchase obligations	Credit				
7		Conservation Reserve program	Credit				
8		Senior GSE Preferred Stock Purchase Agreement	Credit				
9		Other purchase obligations	Credit				
10		U.S. Participation in the International Monetary Fund	Credit				
11			Credit				
12			Credit				
13			Credit				
14			Credit				
15			Debit				
16		Total	N/A		-600,000		

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**Note:** 19      Commitments

**Fiscal Year:** 2018

**Period:** SEPTEMBER

**Entity:** 6900      Department of Transportation

**Agency Notes:**    Note 15, 16 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 any other relevant information pertaining to this note. Explain any amounts listed in Section D in detail and reference the note and location in the agency's Performance and Accountability Report (PAR). At a minimum, describe briefly the significant accounting policies pertaining to this note.

FAA's Airport Improvement Program (AIP) 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 90 percent of the eligible costs.

FAA has authority under 49 U.S.C. 47110(e) to issue letters of intent to enter into a series of annual AIP grant agreements. FAA records an obligation when a grant is awarded. As of September 30, 2018, FAA had letters of intent extending through FY 2026 totaling \$7.3 billion. As of September 30, 2018, FAA had obligated \$6.7 billion of this total amount, leaving \$0.6 billion unobligated. As of September 30, 2017, FAA had letters of intent extending through FY 2026 totaling \$7.1 billion. As of September 30, 2017, FAA had obligated \$6.6 billion of this total amount, leaving \$0.5 billion unobligated.

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**Note:** 22 Funds From Dedicated Collections

**Fiscal Year:** 2018

**Period:** SEPTEMBER

**Entity:** 6900 Department of Transportation

**Agency Notes:** Note 17 and 18

**Status:** Complete

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

I = Inactive Line

**Tab: Other Notes Info.**

**Section:** A **Section Name:** Assets-Current Year (SFFAS No. 27, par. 30.1, as amended by SFFAS No. 43)

**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 D	Other non-Federal Assets D
6		Highway Trust Fund	N/A		3,295,751	41,211,650	4,808	191,787	203,551
8		Airport and Airway	N/A		1,135,600	14,212,219	68,296		
17		Harbor Maintenance Trust Fund	N/A						
19			N/A						
20			N/A						
21			N/A						
22			N/A						
23			N/A						
24		All other funds from dedicated collections	N/A		3,036,337	2,276,891	6,877	6,576,935	2,122,318
25		Intra-agency funds from dedicated collections elimination amounts	N/A						
26		Total	N/A		7,467,688	57,700,760	79,981	6,768,722	2,325,869

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**Note:** 22 Funds From Dedicated Collections

**Fiscal Year:** 2018

**Period:** SEPTEMBER

**Entity:** 6900 Department of Transportation

**Agency Notes:** Note 17 and 18

**Status:** Complete

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

I = Inactive Line

**Section:** A **Section Name:** Assets-Current Year (SFFAS No. 27, par. 30.1, as amended by SFFAS No. 43)

**Line Attributes:** Dollars

**Rounding Method:** Thousands

**Decimal:** Zero

Line	Status	Line Description	NB	Total Assets
6		Highway Trust Fund	N/A	44,907,547
8		Airport and Airway	N/A	15,416,115
17		Harbor Maintenance Trust Fund	N/A	
19			N/A	
20			N/A	
21			N/A	
22			N/A	
23			N/A	
24		All other funds from dedicated collections	N/A	14,019,358
25		Intra-agency funds from dedicated collections elimination amounts	N/A	
26		Total	N/A	74,343,020

**Section:** B **Section Name:** Liabilities and Net Position-Current Year (SFFAS No. 27, par. 30.1, as amended by SFFAS No. 43)

**Line Attributes:** Dollars

**Rounding Method:** Thousands

**Decimal:** Zero

Line	Status	Line Description	NB	Benefits due and payable C	Other federal liabilities C	Other non-Federal liabilities C	Total liabilities	Ending net position C	Total liabilities and net position
6		Highway Trust Fund	N/A		190,467	6,965,167	-7,155,634	37,751,913	-44,907,547
8		Airport and Airway	N/A		6,192,534		-6,192,534	9,223,581	-15,416,115
17		Harbor Maintenance Trust Fund	N/A						
19			N/A						
20			N/A						
21			N/A						
22			N/A						
23			N/A						

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**Note:** 22 Funds From Dedicated Collections

**Fiscal Year:** 2018

**Period:** SEPTEMBER

**Entity:** 6900 Department of Transportation

**Agency Notes:** Note 17 and 18

**Status:** Complete

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

I = Inactive Line

**Section:** B **Section Name:** Liabilities and Net Position-Current Year (SFFAS No. 27, par. 30.1, as amended by SFFAS No. 43)

**Line Attributes:** Dollars

**Rounding Method:** Thousands

**Decimal:** Zero

Line	Status	Line Description	NB	Benefits due and payable C	Other federal liabilities C	Other non-Federal liabilities C	Total liabilities	Ending net position C	Total liabilities and net position
24		All other funds from dedicated collections	N/A		358,193	2,981,019	-3,339,212	10,680,146	-14,019,358
25		Intra-agency funds from dedicated collections elimination amounts	N/A						
26		Total	N/A		-6,741,194	-9,946,186	-16,687,380	-57,655,640	-74,343,020

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

**Line Attributes:** Dollars

**Rounding Method:** 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	49,985,740		748,639		42,614,772	
8		Airport and Airway	N/A	8,665,627		299,257		15,792,523	
17		Harbor Maintenance Trust Fund	N/A						
19			N/A						
20			N/A						
21			N/A						
22			N/A						
23			N/A						
24		All other funds from dedicated collections	N/A	9,602,913					
25		Intra-agency funds from dedicated collections elimination amounts	N/A						
26		Total	N/A	-68,254,280		-1,047,896		-58,407,295	

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**Note:** 22 Funds From Dedicated Collections

**Fiscal Year:** 2018

**Period:** SEPTEMBER

**Entity:** 6900 Department of Transportation

**Agency Notes:** Note 17 and 18

**Status:** Complete

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

I = Inactive Line

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

**Line Attributes:** Dollars  
**Rounding Method:** 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		159,277	56,001,451	244,936		-37,751,913
8		Airport and Airway	N/A		-15,533,830	1	5		-9,223,581
17		Harbor Maintenance Trust Fund	N/A						
19			N/A						
20			N/A						
21			N/A						
22			N/A						
23			N/A						
24		All other funds from dedicated collections	N/A		16,233,066	15,727,712	571,879		-10,680,146
25		Intra-agency funds from dedicated collections elimination amounts	N/A						
26		Total	N/A		-858,513	71,729,164	-816,820		-57,655,640

**Section:** D **Section Name:** Revenue, Financing, Expenses, and Other-Intra-  
Entity Eliminations with Non-Dedicated Collections  
Funds-Current FY

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

Line	Status	Line Description	NB	Investment Revenue from securities C	Income Taxes and payroll withholdings C	Unemployment and excise taxes C	Other taxes and receipts C	Royalties and other special revenue C	Other financing sources C
6		Highway Trust Fund	N/A						
8		Airport and Airway	N/A						
17		Harbor Maintenance Trust Fund	N/A						
19			N/A						
20			N/A						
21			N/A						
22			N/A						

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**Note:** 22 Funds From Dedicated Collections

**Fiscal Year:** 2018

**Period:** SEPTEMBER

**Entity:** 6900 Department of Transportation

**Agency Notes:** Note 17 and 18

**Status:** Complete

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

I = Inactive Line

Section: D		Section Name: Revenue, Financing, Expenses, and Other-Intra-Entity Eliminations with Non-Dedicated Collections Funds-Current FY				Line Attributes: Dollars Rounding Method: Thousands Decimal: Zero			
Line	Status	Line Description	NB	Investment Revenue from securities C	Income Taxes and payroll withholdings C	Unemployment and excise taxes C	Other taxes and receipts C	Royalties and other special revenue C	Other financing sources C
23			N/A						
24		All other funds from dedicated collections	N/A						-1,040,331
25		Intra-agency funds from dedicated collections elimination amounts	N/A						
26		Total	N/A						1,040,331
Line	Status	Line Description	NB	Gross cost or benefit payments D	Earned revenues C	Non-program expenses D			
6		Highway Trust Fund	N/A	170,705	-12,605				
8		Airport and Airway	N/A						
17		Harbor Maintenance Trust Fund	N/A						
19			N/A						
20			N/A						
21			N/A						
22			N/A						
23			N/A						
24		All other funds from dedicated collections	N/A	468,472	-35,081				
25		Intra-agency funds from dedicated collections elimination amounts	N/A						
26		Total	N/A	639,177	47,686				

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**Note:** 22 Funds From Dedicated Collections

**Fiscal Year:** 2018

**Period:** SEPTEMBER

**Entity:** 6900 Department of Transportation

**Agency Notes:** Note 17 and 18

**Status:** Complete

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

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**Section:** E      **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
1		Federal Old-Age and Survivors Insurance	N/A			
2		Federal Hospital Insurance (Medicare Part A)	N/A			
3		Federal Disability Insurance	N/A			
4		Unemployment	N/A			
5		Federal Supplementary Medical Insurance (Medicare Parts B and D)	N/A			
6		Highway Trust Fund	N/A	447,242	123,196	
7		Railroad Retirement	N/A			
8		Airport and Airway	N/A			
9		Exchange Stabilization Fund	N/A			
10		Black Lung Disability	N/A			
11		Land and Water Conservation Fund	N/A			
12		National Flood Insurance Program	N/A			
13		Ginnie Mae	N/A			
14		Reclamation Fund	N/A			
15		Decommissioning and Decontamination Fund	N/A			
16		Water and Related Resources Fund	N/A			
17		Harbor	N/A			



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**Note:** 22 Funds From Dedicated Collections

**Fiscal Year:** 2018

**Period:** SEPTEMBER

**Entity:** 6900 Department of Transportation

**Agency Notes:** Note 17 and 18

**Status:** Complete

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

I = Inactive Line

<b>Section:</b> E	<b>Section Name:</b> Intragovernmental Gross Cost and Revenue-Current FY	<b>Line Attributes:</b> Dollars	
		<b>Rounding Method:</b> Thousands	<b>Decimal:</b> Zero

Line	Status	Line Description	NB	Intragovernmental program cost or benefit payments D	Intragovernmental program earned revenues C	Intragovernmental non- program expenses D
		Maintenance Trust Fund				
18		Crime Victims Fund	N/A			
19			N/A			
20			N/A			
21			N/A			
22			N/A			
23			N/A			
24		All other funds from dedicated collections	N/A	3,116,412	185,260	
25		Intra-agency funds from dedicated collections elimination amounts (consolidated presentation only)	N/A			
26		Total	N/A	3,563,654	-308,456	

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**Note:** 22 Funds From Dedicated Collections

**Fiscal Year:** 2018

**Period:** SEPTEMBER

**Entity:** 6900 Department of Transportation

**Agency Notes:** Note 17 and 18

**Status:** Complete

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

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**Tab: Text Data**

**Line**

**Question**

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).

**Answer**

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 HTF was created 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.

The HTF consists of the Highway Corpus Trust Fund and certain accounts of FHWA, FMCSA, FRA, FTA, 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.

Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users (SAFETEA-LU) legislation (P.L. 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.

The 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.

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

Aviation Insurance Revolving Fund  
Pipeline Safety  
Emergency Preparedness Grant  
Aviation User Fees  
Aviation Operations  
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

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**Note:** 22 Funds From Dedicated Collections

**Fiscal Year:** 2018

**Period:** SEPTEMBER

**Entity:** 6900 Department of Transportation

**Agency Notes:** Note 17 and 18

**Status:** Complete

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

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Line	Question	Answer
		<p>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</p> <p>For the periods ended September 30, 2018 and 2017, respectively, funds from dedicated collections are summarized in the following charts. Intra-agency transactions have not been eliminated in the amounts presented. In addition, this note presents only the funds from dedicated collections that are financing sources available for future expenses, and funds that have been expended but have not yet achieved their designated purpose, such as construction in progress. As such, PP&amp;E that has been placed in service, that was funded from dedicated collections, are excluded from this note; these funds are no longer available for future expenditure and have been used for their intended purpose.</p>
2	State the legal authority for the administrative entity of each fund to use the revenues and other financing sources based on SFFAS No. 27, par. 23.1, as amended by SFFAS No. 43.	<p>The DOT Septmeber 30, 2018 financial statements reflect excise taxes certified by the IRS through June 30, 2018 and excie taxes distributed by the U.S. Treasury, Office of Tax Analysis (OTA) for the period June 30, 2018 to September 30, 2018, as specified by FASAB Statement of Federal Financial Accounting Standard (SFFAS) Number 7, Accounting for Revenue and Other Financing Sources. The HTF and AATF receive their 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 seposits of excise taxes into and making expenditures from the HTF and AATF. Subsequently, Congress authorizes DOT to liquidate 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.</p>
3	Explain any changes 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).	
4	Provide the sources of revenue and other financing for amounts reported in columns 3 through 8 of Sections C in the "Other Notes Info" tab (SFFAS No. 27, par. 23.2, as amended by SFFAS No. 43).	<p>HTF's programs and activioies are primarily financed from excise taxes collected on specific motor fuels, trucks taxes, and fines and penalties. The Highway Revenue Acu of 1982 established two accounts within the HTF, the Highway Account and the Mass Transit Account.</p> <p>The AATF was authorized by the Airpory and Airway Revenue Act of 1970 to provide funding for the Federal commitment to the Nation's aviation system.</p> <p>Funding currently comes from several aviation-related excise tax collections from passenger tickets, passenger flight segments, international arrivals/departures, cargo waybills, and aviation fuels.</p>

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**Note:** 22 Funds From Dedicated Collections

**Fiscal Year:** 2018

**Period:** SEPTEMBER

**Entity:** 6900 Department of Transportation

**Agency Notes:** Note 17 and 18

**Status:** Complete

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

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**Tab: Text Data**

Line	Question	Answer
		Effective July 15, 2016, the FAA Extension, Safety, and Security Act of 2016, P.L. 114-190, Airport and Airway Extension Act of 2015, P.L. 114-55 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 to September 30, 2017. On September 29, 2017, President Trump signed the Disaster Tax Relief and Airport and Airway Extension Act of 2017, which extended the AATF authorizations and related revenue authorities to March 31, 2018. On March 23, 2018, President Trump signed the Consolidated Appropriations Act for FY 2018 (P.L. 115-141) which further extended the AATF authorization to September 30, 2018. On September 29, 2018, President Trump signed the Airport and Airway Extension Act of 2018, Part II (P.L. 115-250) which further extended the AATF authorization to October 7, 2018. On October 5, 2018, President Trump signed the FAA Reauthorization Act of 2018 (P.L. 115-254) which extended the AATF authorizations and related revenue authorities to September 30, 2023.
5	Provide any other relevant information pertaining to this note, including explanations for prior-period adjustments, if any. At a minimum, describe briefly the significant accounting policies pertaining to this note. (SFFAS No. 32, par. 29)	

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<b>Note:</b> 25	Stewardship Land	<b>Fiscal Year:</b> 2018	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 6900	Department of Transportation	<b>Agency Notes:</b> Note 9	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

<b>Section:</b> A	<b>Section Name:</b> Stewardship Land (SFFAS No. 29, par. 40d)	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Units
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Line	Status	Line Description	NB	2018 - SEPTEMBER	Previously Rptd
1		Public Land	N/A		
2		National Forest System	N/A		
3		National Wildlife Refuge System	N/A		
4		National Park System	N/A		
5		Withdrawn public land	N/A		
6		Mission Land	N/A		
7		Water, power, and recreation	N/A		
8		Geographic management areas	N/A		
9		National fish hatcheries	N/A		
10		Conservation areas	N/A		
11		National marine monuments	N/A		
12		All other	N/A		

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

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

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**Note:** 26 Heritage Assets

**Fiscal Year:** 2018

**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		Arrtifacts and Other Collections	N/A	6,861.0000	6,855.0000
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 Ship Savannah	N/A	1.0000	1.0000
3		Buildings and Structures	N/A	35.0000	35.0000
4			N/A		
5			N/A		

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**Note:** 26      Heritage Assets  
**Entity:** 6900      Department of Transportation

**Fiscal Year:** 2018

**Period:** SEPTEMBER

**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 nonretention status, artifact items are collected, inventoried, photographed, and relocated to secure shoreside 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, D.C. metropolitan area. 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 Historic 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 MARA, determined to be in excess of the needs of the collection, or destroyed while on loan.
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 Historic 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 determined to be in excess of the needs of the collection, or destroyed while on loan.

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**Note:** 27      Fiduciary Activities**Fiscal Year:** 2018**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-Current FY**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
7		Maritime Guarnateed Loans-Escrow Funds TAS 69X6040	N/A	4,849	5,743				
8			N/A						
9			N/A						
10			N/A						
11			N/A						

Line	Status	Line Description	NB	Liability due & payable to beneficiaries C	Other liabilities C	Total fiduciary net assets
------	--------	------------------	----	---	---------------------	----------------------------

7		Maritime Guarnateed Loans-Escrow Funds TAS 69X6040	N/A			10,592
8			N/A			
9			N/A			
10			N/A			
11			N/A			

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

Line	Status	Line Description	NB	CY Total number of fiduciary funds- all funds	PY Total number of fiduciary funds- all funds
1		Total number of fiduciary funds-all funds	N/A	1.0000	



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**Note:** 27      Fiduciary Activities

**Fiscal Year:** 2018

**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)).	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.  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.
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 Loan Escrow Fund-TAS-60x6040.
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.	

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<b>Note:</b> 30	Disclosure Entities and Related Parties	<b>Fiscal Year:</b> 2018	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 6900	Department of Transportation	<b>Agency Notes:</b> Note 23	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

**Tab: Other Notes Info.**

<b>Section:</b> B	<b>Section Name:</b> Disclosre Entity Reporting (other than the Central Banking System)	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	
			<b>Rounding Method:</b> Thousands	<b>Decimal:</b> Zero

Line	Status	Line Description	NB	2018 - SEPTEMBER
------	--------	------------------	----	------------------

D

1			N/A	
2			N/A	
3			N/A	
4			N/A	
5			N/A	
6			N/A	
7			N/A	
8			N/A	
9			N/A	
10			N/A	
11			N/A	
12			N/A	
13			N/A	
14			N/A	
15			N/A	

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**Note:** 30 Disclosure Entities and Related Parties

**Fiscal Year:** 2018

**Period:** SEPTEMBER

**Entity:** 6900 Department of Transportation

**Agency Notes:** Note 23

**Status:** Complete

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

**I = Inactive Line**

**Tab: Text Data**

Line	Question	Answer
3	Provide name and description of the disclosure entity, including information about how its mission relates to federal policy objectives, actions taken on behalf of the federal government, its organization, and any significant involvement with outside parties. (SFFAS No. 47, par. 75a)	Amtrak is a private, for-profit corporation under 49 U.S.C. ? 24301 and District of Columbia law and is not a department, agency, or instrumentality of the federal government. Amtrak is governed by an independent Board of Directors comprised of 10 directors. The Secretary of Transportation (Secretary), who is a director by statute, and 8 of the other Amtrak directors, are appointed by the U.S. President with the advice and consent of the Senate. The President of Amtrak also is a board member and is appointed by the Board. Amtrak provides intercity passenger railroad service as a transportation alternative to highway, bus, passenger car, and airline services in certain markets, in addition to serving as a contractor in various capacities for several commuter rail agencies. Amtrak?s mission is delivering intercity transportation with superior safety, customer service and financial excellence, which is directly tied to the statutorily defined mission of Amtrak ?to provide efficient and effective intercity passenger rail mobility consisting of high quality service that is trip-time competitive with other intercity travel options and that is consistent with the goals set forth in [49 U.S.C. ? 24101(c)].? 49 U.S.C. ? 24101(b). As a private, for-profit organization, Amtrak does not take actions on behalf of the federal government but benefits the national economy by providing a transportation option in 46 states and the District of Columbia
4	Describe the relationship between the federal government and disclosure entity, including relevant information regarding "how control or influence over the disclosure entity is exercised, key terms of contractual agreements, statutes, or other legal authorities, and the percentage of ownership interest and/or voting rights." (SFFAS No. 47, par. 75b)	The federal government (through the Department of Transportation) owns 100% of Amtrak?s preferred stock (109,396,994 shares of \$100 par value). 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 (see Section 415(c), Pub. L. 105-134, 111 Stat. 2590 (December 2, 1997)). The Act also eliminated further issuance of preferred stock to the Department. Each share of preferred stock is convertible into 10 shares of common stock. Four common stockholders (private sector corporations) own 9,385,694 shares of \$10 par value common stock. The common stockholders have voting rights for ?amendments to Amtrak?s Articles of Incorporation proposed by the Board of Directors and for certain other extraordinary events.? Although preferred stock is convertible to common stock, the Department would not convert its holdings without Congressional authorization. The Department does not recognize 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. In addition to the purchase/ownership of the Amtrak preferred stock, the Department has provided funding to Amtrak, since 1972, primarily through grants and loans.
5	Describe intervention actions, the primary reason for the intervention, and the "federal government's plan relative to monitoring, operating and/or disposing of the disclosure entity and/or a statement that the intervention is not expected to be permanent." (SFFAS No. 47, par. 75c)	
6	Describe and summarize assets, liabilities, revenues, expenses, gains, and losses recognized in the financial statements of the reporting entity as a consequence of transactions with or interests in the disclosure entity and the basis for determining the amounts reported (or reference to other note disclosures where such information is provided). (SFFAS No. 47, par. 75d)	Amtrak receives grants from DOT, through the Federal Railroad Administration (FRA), that cover a portion of the corporation?s annual operating expenses and capital investments. Funding provided to Amtrak through grant agreements are included in DOT?s annual budget. DOT?s responsibility to obligate and administer federal grants to Amtrak, 49 U.S.C. ? 24319, and ability to execute loan agreements with Amtrak, 45

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

**Note:** 30 Disclosure Entities and Related Parties

**Fiscal Year:** 2018

**Period:** SEPTEMBER

**Entity:** 6900 Department of Transportation

**Agency Notes:** Note 23

**Status:** Complete

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

I = Inactive Line

**Tab: Text Data**

Line	Question	Answer
		<p>U.S.C. ? 822, provides DOT with general regulatory oversight associated with the use of federal grant and loan funding that applies to all FRA grant programs. 45 U.S.C. ? 822 and 49 U.S.C. ? 24319 provides DOT general regulatory oversight and the responsibility to obligate and administer federal grants and loans. As of September 30, 2018, DOT has 14 open grants with Amtrak with an undelivered orders balance of approximately \$1.5 billion.</p> <p>In each fiscal year for which Amtrak draws down funds under its 2016 RRIF loan and/or makes repayments towards the loan, the Department records amounts paid out to Amtrak and amounts Amtrak repays to the Department in its financial system. The RRIF loan is accounted for in accordance with SFFAS 2 (see Note 6). As of September 30, 2018, the undelivered order balance of the RRIF loan is \$2.3 billion and the amount disbursed is \$137 million.</p> <p>In addition, to the grants and loans provided to Amtrak, the Department has possession of two long-term notes with 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 recognize the long-term 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.</p> <p>Key financial indicators are revenue growth and targeted decrease in adjusted operating earnings, which are reviewed on a regular basis (monthly/quarterly/annually) and compared with the comparable period in the prior year to show trends.</p> <p>Amtrak publishes an annual audited financial statement and monthly unaudited performance reports. These documents are available on Amtrak's website.</p> <p>In 2016, DOT entered into a loan agreement with Amtrak under the Railroad Rehabilitation and Improvement Financing (RRIF) program (2016 RRIF loan). The amount of the loan is \$2,450,000,000. The final maturity of the loan is the earlier of (a) twenty-nine (29) years from the date of the first disbursement under the financing agreement and (b) September 15, 2045. The interest rate is 2.23% and the credit risk premium, payable pro rata at each disbursement, is 5.80% or \$142,100,000. Amtrak is required to maintain funds in a dedicated debt service reserve account at amounts specified in the loan agreement. The loan shall be disbursed solely to pay directly for or to reimburse Amtrak for its prior payment of allowable costs incurred in connection with project elements.</p>
7	Describe the disclosure entity's key financial indicators and changes in the key financial indicators. (SFFAS No. 47, par. 75e)	
8	Provide information regarding the availability of the disclosure entity's annual financial reports and how they can be obtained. (SFFAS No. 47, par. 75f)	
9	In the event that contractual agreements, statutes, or other legal authorities obligate the reporting entity to provide financial support to the disclosure entity in the future, describe information regarding potential financial impacts (including those terms of the arrangements to provide financial support and liquidity, including events or circumstances that could expose the federal government to a loss). (SFFAS No. 47, par. 75g)	
10	Describe the nature of, and changes in, the risks and benefits associated with the control of, or other involvement with, the disclosure entity during the period. (SFFAS No. 47, par. 75h)	
11	Describe the "Other Notes Info" tab, Section B "maximum exposure to the gain or loss from the agencies involvement with the disclosure entity" including how the maximum exposure is determined. If amount cannot be quantified in "Other Notes Info" tab, narrative on maximum exposure determination can be offered. (SFFAS No. 47, par. 75i)	N/A

**U.S. Department of the Treasury  
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**Note:** 30      Disclosure Entities and Related Parties

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**Entity:** 6900      Department of Transportation

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

**I = Inactive Line**

**Tab: Text Data**

<b>Line</b>	<b>Question</b>	<b>Answer</b>
12	Describe other information that would provide an understanding of the potential financial impact, including financial-related exposures to risk of loss or potential gain to the reporting entity, resulting from the disclosure entity's operations, including important existing, currently-known demands, risks, uncertainties, events, conditions, and trends-both favorable and unfavorable. (SFFAS No. 47, par. 75j)	In the event of an Amtrak bankruptcy, the federal government would be at risk of financial loss as a result of longstanding debt and the 2016 RRIF loan. However, such risk of loss is limited given that each of these debts is secured with real property and/or equipment. In general, the federal government's losses in a bankruptcy would be offset by the value of the collateral. The risk of loss and delay in full and timely payments due to bankruptcy are part of most credit relationships, and are not unique to the federal government/Amtrak credit relationship.
13	Describe the nature of the federal government's relationship with the related party, including the name of the party or if aggregated, a description of the related parties. Such information also would include, as appropriate, the percentage of ownership interest. (SFFAS No. 47, par. 89a)	N/A
14	Describe other information that would provide an understanding of the relationship and potential financial reporting impact, including financial-related exposures to risk of loss or potential gain to the reporting entity resulting from the relationship. (SFFAS No. 47, par. 89b)	N/A

## **DEPARTMENT OF TRANSPORTATION**

### **Government wide Financial Reporting System**

#### **Additional Note 31—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 dated July, 2017 to provide agencies with instructions to meet the requirements of GMRA. The TFM Volume 1, Part 2, Chapter 4700 requires agencies to:

1. Submit a Governmentwide Treasury Account Symbol Adjusted Trial Balance which will be used to populate the Reclassified Balance Sheet, Reclassified Statement of Net Cost, and Reclassified Statement of Changes in Net Position;
2. List Closing Package financial statement line items amounts identified as Federal by trading partner and amount;
3. Report notes information that is based on the Reclassified Balance Sheet line items and other notes information required to meet FASAB standards; and,
4. Report other data that is not based on Reclassified Balance Sheet line items and other data notes information required to meet FASAB standards; and
5. Report the information in the FR Notes Report and Other Data Report entitled "2016-September", "Prior Year", "Previously Reported", "Line Item Changes", "Threshold", and the information as of and for the year ended September 30, 2016 included in the "Text Data" of the FR Notes Reports and "Other Text Data" of the Other Data Reports. These are presented for purposes of additional analysis in accordance with TFM Chapter 4700 are not a required part of the closing package financial statements.

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

### **A. Reporting Entity:**

The 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)

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 consolidated into the DOT consolidated financial statements as the dollar value of its activities is not material to that of the Department taken as a whole. The SLSDC is subject to separate reporting requirements under the Government Corporation Control

Act and undergoes its own annual financial statement audit. SLSDC's financial statements are available via their website.

Pursuant to the Surface Transportation Board Reauthorization Act of 2015 (P.L. 114-110), as of October 1, 2015, the Surface Transportation Board (STB) became an independent agency and is no longer an Operating Administration of the DOT. For reporting purposes, the expired STB Treasury Appropriation/Fund Symbols for FY 2015 and prior will remain on DOT's books and records until canceled, as these funds were appropriated to DOT and obligated as such.

The Federal Accounting Standards Advisory Board (FASAB) issued Statement of Federal Financial Accounting Standards (SFFAS) 47, *Reporting Entity*, in December 2014, which is effective for FY 2018. Prior to FY 2018, the Department reported reporting entity considerations in accordance with FASAB Statement of Federal Accounting Concepts 2 (SFFAC 2), Entity and Display. SFFAS 47 establishes principles to identify organizations for which elected officials are accountable. The Statement provides guidance for determining what organizations Federal Agencies should report upon, whether such organizations are considered "consolidation entities" or "disclosure entities," and what information should be presented about those organizations. The Statement also requires information to be provided about related party relationships of such significance that it would be misleading to exclude information. The Department analyzed its existing relationships with other organizations and determined that our relationship with the National Passenger Railroad Corporation (Amtrak) required disclosure. No other relationships were identified that met the requirements for consolidation or disclosure. Further information regarding the Department's relationship with Amtrak can be found in Note 30.

## **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. 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 intradepartmental transactions and balances have been eliminated from the principal statements for presentation on a consolidated basis, except for the Combined 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, intraentity transactions have not been eliminated. Intradepartmental activity reported in a fund from dedicated collections is often offset with activity in other funds. Accordingly, the Department presents information for funds from dedicated collections and all other funds in the Balance Sheet and Statement of Changes in Net Position on a combined basis. Unless otherwise noted, all dollar amounts are presented in thousands.



The Consolidated Balance Sheets and certain accompanying notes to the consolidated financial statements 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). Nonentity 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 presents the gross costs of programs, less earned revenue, to arrive at the net cost of operations, for both the programs and the Department, 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 net position balances.

The Combined Statements of Budgetary Resources provide information about how budgetary resources were made available, as well as the status of budgetary resources 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 2018.

A Statement of Custodial Activity is not presented as DOT custodial activity is incidental to departmental operations and is not considered material to the consolidated financial statements taken as a whole.

On the Consolidated Balance Sheets and in certain accompanying notes to the consolidated 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 2018. 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 FY 2018 and FY 2017, 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's consolidated financial statements are prepared in accordance 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 United States 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. DOT has nonmarketable par value and market-based Treasury securities. DOT also has marketable securities issued by the Treasury at market price.

#### **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 is held for sale to the FAA field locations and other domestic entities and foreign governments and is classified as either held for sale; held for repair; or excess, obsolete, and unserviceable.

Within the FAA's Franchise Fund, inventory is held for sale to the FAA field locations and other domestic entities and foreign governments. Inventory consists of materials and supplies that the FAA uses to support our nation's airspace system and is predominantly located at the FAA Mike Monroney Aeronautical Center in Oklahoma City. Inventory costs include material, labor, and applicable manufacturing overhead.

Inventory held for sale includes both purchased inventory and refurbished inventory. Inventory held for sale is valued using historical cost, applying the weighted moving average cost flow method.

FAA field locations frequently exchange non-operational repairable units with the Franchise Fund. These components are classified as "held for repair" and valued using the direct method.

Inventory may be deemed to be "excess, obsolete, and unserviceable" if, for example, the quantity exceeds projected demand for the foreseeable future or if the item has been technologically surpassed. The "excess, obsolete, and unserviceable" inventory is determined to have no residual net realizable value, therefore, a loss is recognized to write off the inventory in the current period. In prior years, an allowance was established for the book value of the "excess, obsolete, and unserviceable" inventory, until its final disposition.

Operating materials and supplies primarily consist of unissued supplies that will be consumed in future operations. They are valued based on the weighted moving average cost method or on the basis of actual prices paid. Operating materials and supplies are expensed using the consumption method of accounting. Operating materials and supplies may be classified as excess, obsolete, and unserviceable and an allowance is established based on the condition of various asset categories and historical experience with disposing of such assets.

## **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 \$100 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.

## **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 available 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 requiring budgetary resources are liabilities that have not in the past required and will not in the future require the use of budgetary resources (i.e. custodial collections).

#### **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. 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 with GSA and other vendors, when granted the authority. Specifically, FAA and MARAD have general procurement provisions, pursuant to USC Title 49 Section 40110(c)(1) and Title 46 Section 50303, respectively. 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.

#### **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:**

Most Department employees are enrolled in the FEHB Program, which provides current and postretirement health benefits. 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 postretirement benefits for covered employees as an imputed cost.

#### **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 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 (IRS), 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 (DoD).

#### **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 nonexchange funding support from the dedicated collection of excise taxes.

The DOT September 30, 2018 financial statements reflect excise taxes certified by the IRS through June 30, 2018 and excise taxes distributed by the U.S. Treasury, Office of Tax Analysis (OTA) for the period June 30, 2018 to September 30, 2018, as specified by FASAB Statement of Federal Financial Accounting Standard (SFFAS) Number 7, Accounting for Revenue and Other Financing Sources. The HTF and AATF receive their 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 making expenditures from the HTF and AATF. Subsequently, Congress authorizes DOT to liquidate 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, multiyear 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 July 15, 2016, the FAA Extension, Safety, and Security Act of 2016, P.L. 114-190, Airport and Airway Extension Act of 2015, P.L. 114-55 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 to September 30, 2017. On September 29, 2017, President Trump signed the Disaster Tax Relief and Airport and Airway Extension Act of 2017, which extended the AATF authorizations and related revenue authorities to March 31, 2018. On March 23, 2018, President Trump signed the Consolidated Appropriations Act for FY 2018 (P.L. 115-141) which further extended the AATF authorization to September 30, 2018. On September 29, 2018, President Trump signed the Airport and Airway Extension Act of 2018, Part II (P.L. 115-250) which further extended the AATF authorization to October 7, 2018. On October 5, 2018, President Trump signed the FAA Reauthorization Act of 2018 (P.L. 115-254) which extended the AATF authorizations and related revenue authorities to September 30, 2023.

On December 4, 2015, former President Obama signed, into law, the Fixing America's Surface Transportation Act, or "FAST Act", (P.L. 114-94) providing funding for surface transportation through September 30, 2020. In FY 2018 and 2017, there were no new General Fund resources provided for the Highway Trust Fund.

On February 9th, 2018, the President signed the Bipartisan Budget Act of 2018 (P.L. 115-123), which, among other things, appropriated \$1.8 billion to several DOT Operating Administrations for disaster assistance related to Hurricanes Harvey, Irma, and Maria; and wildfires that occurred in 2017.

Effective October 1, 2018, the DOT is operating under a continuing resolution (CR), P.L. 115-245, to continue Government operations. The CR will be in effect through December 7, 2018, predominantly at FY 2018 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.

## **W. Subsequent Events**

In October 2018, Hurricane Michael significantly impacted certain areas within the southeastern United States. Currently, DOT, in conjunction with other Federal entities, is assessing the estimated financial impact of the affected areas. DOT is expecting states impacted by Hurricane Michael to apply for emergency relief in the near future, however; the amounts are unknown as of the date of this report.

## **X. Reclassifications**

Certain prior year amounts have been reclassified to conform with the current year presentation. Specifically, due to significant revisions in OMB Circular A-136 Financial Reporting Requirements in FY 2018, the Statement of Budgetary Resources and certain notes to the consolidated financial statements have been reclassified to conform to changes in reporting requirements.

## **Y. Taxes**

DOT, as a Federal entity is not subject to Federal, State, or local income taxes and, accordingly, does not record a provisions for income taxes in the accompanying financial statements.

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<b>Other Data:</b> 01	Taxes	<b>Fiscal Year:</b> 2018	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 6900	Department of Transportation	<b>Agency Notes:</b>	N/A
<b>Status:</b> Complete	I = Inactive Line		

**Tab: Other Data Info.**

<b>Section:</b> A		<b>Section Name:</b> Taxes (SSFAS No.7, par. 67.1 & 69.1)		<b>No Data:</b> YES		<b>Line Attributes:</b> Dollars	
						<b>Rounding Method:</b> User-Defined	
						<b>Decimal:</b> User-Defined	
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2018 - SEPTEMBER</b>	<b>2017 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>
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		Estimated payout (including principal and interest) of other claims for refunds pending judicial review by the federal courts	Debit				
4		Estimated payout of other claims for refunds under appeal	Debit				
5		Management's best estimate of unasserted claims for refunds	Debit				
6		Amount of assessments written off that continue to be statutorily collectible (excluded from accounts receivable)	Debit				

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<b>Other Data:</b> 01	Taxes	<b>Fiscal Year:</b> 2018	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 6900	Department of Transportation	<b>Agency Notes:</b>	N/A
<b>Status:</b> Complete	I = Inactive Line		

**Tab: Other Data Info.**

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

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

<b>Section:</b> C	<b>Section Name:</b> Tax Gap - Enter amounts that relate to tax gap (SFFAS No. 7, par 69.2), as described below.	<b>No Data:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> User-Defined
			<b>Rounding Method:</b> User-Defined	

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

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<b>Other Data:</b> 01	Taxes	<b>Fiscal Year:</b> 2018	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 6900	Department of Transportation	<b>Agency Notes:</b>	N/A
<b>Status:</b> Complete	I = Inactive Line		

**Tab: Other Data Info.**

**Section:** D      **Section Name:** Underreported Gross Tax Gap - Enter the percentage of the underreported gross tax gap for the current FY.      **No Data:** YES      **Line Attributes:** Percent

Line	Status	Line Description	NB	2018 - SEPTEMBER
1		Percentage of underreported gross tax gap	N/A	

**Section:** E      **Section Name:** Estimates of Total Income Tax Expenditure - relate to major corps and individual income tax exp est(SFFAS No. 52, par 9)      **No Data:** YES      **Line Attributes:**

Line	Status	Line Description	NB	2018	2019	2020	2021	2022

**Tab: Other Text Data**

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

Line	Question	Answer
1	Provide the explicit definitions of estimated amounts of the size of the tax gap. (SFFAS No. 7, pars. 67.1 & 69.2).	
2	Provide the appropriate explanations of the limited reliability of the estimates of the size of the tax gap. (SFFAS No. 7, pars. 67.1 & 69.2).	
3	Provide cross-references to portions of the tax gap due from identified noncompliant taxpayers and importers. (SFFAS No. 7, pars. 67.1 & 69.2)	
4	Provide the estimates of the annual tax gap (amounts should specifically define whether it	

**Agency Notes:** N/A

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

**Answer**

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<b>Other Data:</b> 08	Stewardship Investments	<b>Fiscal Year:</b> 2018	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 6900	Department of Transportation	<b>Agency Notes:</b>	RSSI-Investments
<b>Status:</b> Complete	I = Inactive Line		

**Tab: Other Data Info.**

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

Line	Status	Line Description	NB	2018 - SEPTEMBER
1		Surface Transportation	Debit	54,769,198
2		Air Transportation	Debit	3,166,777
3			Debit	
4			Debit	
5			Debit	
6		Other	Debit	

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

Line	Status	Line Description	NB	2018 - SEPTEMBER
1		Air Transportation	Debit	141,540
2			Debit	
3			Debit	
4			Debit	
5			Debit	
6		Other	Debit	



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<b>Other Data:</b> 08	Stewardship Investments	<b>Fiscal Year:</b> 2018	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 6900	Department of Transportation	<b>Agency Notes:</b>	RSSI-Investments
<b>Status:</b> Complete	I = Inactive Line		

**Tab: Other Data Info.**

<b>Section:</b> C		<b>Section Name:</b> Investment in Human Capital (SFFAS No. 8, par 94 )		<b>Line Attributes:</b> Dollars	
				<b>Rounding Method:</b> Thousands	<b>Decimal:</b> Zero
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2018 - SEPTEMBER</b>	
1		Surface Transportation	Debit	870,977	
2		Maritime Administration	Debit	24,831	
3			Debit		
4			Debit		
5			Debit		
6		Other	Debit		

<b>Section:</b> D		<b>Section Name:</b> Research and Development: Investments in Basic Research (SFFAS No. 8, par.100)		<b>Line Attributes:</b> Dollars	
				<b>Rounding Method:</b> Thousands	<b>Decimal:</b> Zero
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2018 - SEPTEMBER</b>	
1		Surface Transportation	Debit	7,644	
2		Air Transportation	Debit	65,933	
3			Debit		
4			Debit		
5			Debit		
6		Other	Debit		

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<b>Other Data:</b> 08	Stewardship Investments	<b>Fiscal Year:</b> 2018	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 6900	Department of Transportation	<b>Agency Notes:</b>	RSSI-Investments
<b>Status:</b> Complete	I = Inactive Line		

**Tab: Other Data Info.**

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

Line	Status	Line Description	NB	2018 - SEPTEMBER
1		Surface Transportation	Debit	75,037
2		Air Transportation	Debit	103,265
3			Debit	
4			Debit	
5			Debit	
6		Other	Debit	

**Tab: Other Text Data**

<b>Section:</b> A	<b>Section Name:</b> 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>FHWA 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 10 percent for the Interstate System and 20 percent for most other programs.</p> <p>FTA 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 construction of the Washington Metrorail System.</p>

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<b>Other Data:</b> 08	Stewardship Investments	<b>Fiscal Year:</b> 2018	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 6900	Department of Transportation	<b>Agency Notes:</b>	RSSI-Investments
<b>Status:</b> Complete	I = Inactive Line		

**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)	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 inflight deicing operations; better tools to predict and warn of weather hazards, turbulence, and wake vortices; aviation medicine; and human factors.

**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 FHWA. 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>FMCSA provides Motor Carrier Safety Assistance Program High Priority Grants to educate the general public about truck safety issues.</p> <p>The FTA National Transit Institute 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>NHTSA programs authorized under the HTF 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>PHMSA administers hazardous materials (hazmat) training. The purpose of hazmat training is to train State and local emergency personnel on the handling of hazmat in the event of a hazmat spill or storage problem.</p> <p>MARAD'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</p>

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<b>Other Data:</b> 08	Stewardship Investments	<b>Fiscal Year:</b> 2018	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 6900	Department of Transportation	<b>Agency Notes:</b>	RSSI-Investments
<b>Status:</b> Complete	I = Inactive Line		

<b>Tab: Other Text Data</b>		
<b>Section:</b> C	<b>Section Name:</b> Investment in Human Capital (SFFAS No. 8, par 94 )	
<b>Line</b>	<b>Question</b>	<b>Answer</b>
		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 trainingship maintenance and repair for federally owned training ships (all part of the National Defense Reserve Fleet).
<b>Tab: Other Text Data</b>		
<b>Section:</b> D	<b>Section Name:</b> Research and Development: Investments in Basic Research (SFFAS No. 8, par.100)	
<b>Line</b>	<b>Question</b>	<b>Answer</b>
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>FHWA 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>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, and 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 research and development program.</p> <p>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 inflight deicing operations; better tools to predict and warn of weather hazards, turbulence, and wake vortices; aviation medicine; and human factors.</p>
<b>Tab: Other Text Data</b>		
<b>Section:</b> E	<b>Section Name:</b> Research and Development: Investments in Applied Research (SFFAS No. 8, par 100)	
<b>Line</b>	<b>Question</b>	<b>Answer</b>
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).	FHWA 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

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<b>Other Data:</b> 08	Stewardship Investments	<b>Fiscal Year:</b> 2018	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 6900	Department of Transportation	<b>Agency Notes:</b>	RSSI-Investments
<b>Status:</b> Complete	I = Inactive Line		

Tab: Other Text Data		
<b>Section:</b> E	<b>Section Name:</b> Research and Development: Investments in Applied Research (SFFAS No. 8, par 100)	
Line	Question	Answer
		<p>accordance with the specifications within the appropriations act.</p> <p>FTA 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 problemsolving research.</p> <p>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, and 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 research and development program.</p> <p>PHMSA funds research and development activities for the following organizations and activities. The Office of Pipeline Safety is involved in research and development in information systems, risk assessment, mapping, and nondestructive evaluation. The Office of Hazardous Materials is involved in research, development, and analysis in regulation compliance, safety, and information systems.</p> <p>The OST Office of the Assistant Secretary for Research and Technology (formerly Research and Innovative Technology Administration) is the research and innovation focal point in advancing 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>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 inflight deicing operations; better tools to predict and warn of weather hazards, turbulence, and wake vortices; aviation medicine; and human factors.</p>

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<b>Other Data:</b> 09	Deferred Maintenance and Repairs	<b>Fiscal Year:</b> 2018	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 6900	Department of Transportation	<b>Agency Notes:</b>	RSI-Deferred Maintenance
<b>Status:</b> Complete	I = Inactive Line		

**Tab: Other Data Info.**

<b>Section:</b> A	<b>Section Name:</b> Cost Estimate (SFFAS No. 42, par. 16)	<b>Line Attributes:</b> Dollars	
		<b>Rounding Method:</b> Thousands	<b>Decimal:</b> Zero

Line	Status	Line Description	NB	2018 - SEPTEMBER	D
1		General property, plant, and equipment	N/A	1,194,819	
2		Heritage assets	N/A		
3		Stewardship land	N/A		

**Tab: Other Text Data**

<b>Section:</b> A	<b>Section Name:</b> Cost Estimate (SFFAS No. 42, par. 16)
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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 they include preventative maintenance, normal repairs, replacement of parts and structural components, and other activities needed to preserve assets in a condition to provide acceptable service and to achieve expected useful lives.
2	Provide a description of how deferred maintenance and repairs are measured.	<p>DOT's reporting of DM&amp;R includes the Operating Administrations of FAA and MARAD, which include facilities critical to our Nation's airspace and maritime operations.</p> <p>The FAA deferred maintenance includes facilities that must be maintained at 90 to 95 percent of prescribed levels to be considered in fair condition or better. DM&amp;R are estimated using condition assessment surveys to establish Facilities Condition Index scores and lifecycle short forecasts. The estimates include FAA's buildings, structures and facilities both staffed and unstaffed. The staffed facilities that directly support air traffic control operations are assessed for DM&amp;R and lifecycle costs on a rotating basis by a qualified engineering firm. DM&amp;R for unstaffed infrastructure facilities is determined by facility surveys. DM&amp;R estimates for the FAA long-range radar facilities supporting critical airspace system facilities were computed through actual onsite facility assessments based on the Plant (facility) Replacement Value as estimated by the long-range radar planning and requirements specialist located in FAA's service centers. DM&amp;R calculations for fuel storage tanks are determined based on the age of the structure. Additionally, FAA revised the methodology for computing the deferred maintenance for unstaffed infrastructure in FY 2017. FAA now maintains an itemized database that contains all active capital assets along</p>

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<b>Other Data:</b> 09	Deferred Maintenance and Repairs	<b>Fiscal Year:</b> 2018	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 6900	Department of Transportation	<b>Agency Notes:</b>	RSI-Deferred Maintenance
<b>Status:</b> Complete	I = Inactive Line		

Tab: Other Text Data		
<b>Section:</b> A		<b>Section Name:</b> Cost Estimate (SFFAS No. 42, par. 16)
Line	Question	Answer
		<p>with their associated lifecycles and replacement costs. The current computation is based upon asset lifecycles instead of the previous estimate methodology which was based upon a 2008 engineering assessment and annual sustainment requirements.</p> <p>The DM&amp;R at MARAD includes Ready Reserve Force (RRF) vessels at various locations, National Defense Reserve Fleet (NDRF) and facilities, and the U.S. Merchant Marine Academy (USMMA). 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>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. 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. 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&amp;R costs for NDRF and fleet facilities. The Computerized Maintenance Management System, or CMMS, is primarily used to track maintenance and repairs on the USMMA property.</p>

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<b>Other Data:</b> 09	Deferred Maintenance and Repairs	<b>Fiscal Year:</b> 2018	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 6900	Department of Transportation	<b>Agency Notes:</b>	RSI-Deferred Maintenance
<b>Status:</b> Complete	I = Inactive Line		

<b>Tab: Other Text Data</b>		
<b>Section:</b> A	<b>Section Name:</b> Cost Estimate (SFFAS No. 42, par. 16)	
<b>Line</b>	<b>Question</b>	<b>Answer</b>



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<b>Other Data:</b> 15	Budget Deficit Reconciliation	<b>Fiscal Year:</b> 2018	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 6900	Department of Transportation	<b>Agency Notes:</b>	SBR, Net Position, Custodial Note 20
<b>Status:</b> Complete	<b>I = Inactive Line</b>		

**Tab: Other Data Info.**

Section: A		Section Name: Operating Revenue to Budget Receipts (All entities must complete Sections A and B)				Line Attributes: Dollars		Rounding Method: Thousands		Decimal: Zero	
Line	Status	Line Description	NB	Budget Receipts	D	Operating Revenue	C	Difference Budget Receipts vs Operating Revenue	Cust Collections Trans to GF or Rec Agency	Cust Collections Received D from Collecting Agency	Adj Diff Between Budget Rec vs Operating Rev
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	58,193,047				58,193,047		58,379,454	-186,407
5		Estate and gift taxes	N/A								
6		Customs duties	N/A								
7		Other taxes and receipts (non-federal)	N/A	32,073		209,434		-177,361			-177,361
8		Miscellaneous Earned revenue	N/A								
9		Total	N/A	58,225,120		-209,434		58,015,686		-58,379,454	-363,768
Section: B		Section Name: Net Outlays to Statement of Budgetary Resources				Line Attributes: Dollars		Rounding Method: Thousands		Decimal: Zero	
Line	Status	Line Description	NB	CY - MTS net outlays- Table 5	D	CY - Agency SBR budgetary net outlays	C	CY - Difference			
1		Net Outlays (gross outlays less offsetting collections and distributed offsetting receipts)	N/A	78,494,451		78,473,687		20,764			

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<b>Other Data:</b> 15	Budget Deficit Reconciliation	<b>Fiscal Year:</b> 2018	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 6900	Department of Transportation	<b>Agency Notes:</b>	SBR, Net Position, Custodial Note 20
<b>Status:</b> Complete	<b>I = Inactive Line</b>		

**Tab: Other Data Info.**

**Section:** C      **Section Name:** Earned Revenue to Undistributed Offsetting Receipts-Employer Share, Employee Retirement (STATE, DOD and OPM only)      **No Data:** YES      **Line Attributes:**

Line	Status	Line Description	NB	CY - MTS undistributed offsetting receipts-Table 5	CY - Earned Revenue reported on agency PAR	CY - Difference
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**Section:** D      **Section Name:** Operating Revenue to Undistributed Offsetting Receipts      **No Data:** YES      **Line Attributes:** Dollars  
**Rounding Method:** User-Defined      **Decimal:** User-Defined

Line	Status	Line Description	NB	MTS undistributed offsetting receipts-Table 5 D	Misc earned revenue reported on SOCNP or SCA C	Difference
------	--------	------------------	----	---	--	------------

2		Spectrum auction proceeds	N/A			
3		Spectrum relocation activities	N/A			

**Tab: Other Text Data**

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

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 differences including: Treasury account symbol, dollar	The primary difference between the MTS Budget Receipts and Operating Revenue is the

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<b>Other Data:</b> 15	Budget Deficit Reconciliation	<b>Fiscal Year:</b> 2018	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 6900	Department of Transportation	<b>Agency Notes:</b>	SBR, Net Position, Custodial Note 20
<b>Status:</b> Complete	<b>I = Inactive Line</b>		

**Tab: Other Text Data**

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

Line	Question	Answer
	amounts, a reference to where these amounts can be traced, and whether this difference will be resolved next FY.	custodial revenue activity. The amount \$209M of Operating Revenue included donated revenue, interest revenue, penalties and fines, other revenue and custodial revenue. 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 Highway Trust Fund (HTF) and Airport and Airway Trust Fund (AATF). These are Treasury Managed Funds. There appears to be timing differences in the MTS reported amounts for HTF and AATF managed funds. DOT records amounts provided by the BFS in its financial statements and is reflected in Other Taxes and Receipts (Federal). The MTS Budget Receipts includes Excise Taxes for AATF and HTF of \$58 billion and Miscellaneous Excise Tax of \$134 million of Aviation User Fees.

**Tab: Other Text Data**

**Section:** B      **Section Name:** Net Outlays to Statement of Budgetary Resources

Line	Question	Answer
1	Provide a detailed description of the differences including: Treasury account symbol, dollar amounts, a reference to where these amounts can be traced, and whether this difference will be resolved next FY.	Net Outlays includes Budgetary Net Outlays

**Tab: Other Text Data**

**Section:** C      **Section Name:** Earned Revenue to Undistributed Offsetting Receipts-Employer Share, Employee Retirement (STATE, DOD and OPM only)      **No Data:** YES

Line	Question	Answer
1	Provide a cross-reference to intragovernmental earned revenue reported in PAR/AFR in the "Agency Notes" field.	
2	Provide a detailed description of the differences including: Treasury account symbol, dollar amounts, a reference to where these amounts can be traced, and whether this difference will be resolved next FY.	

**Tab: Other Text Data**

**Section:** D      **Section Name:** Operating Revenue to Undistributed Offsetting Receipts      **No Data:** YES

Line	Question	Answer
1	Provide a detailed description of the differences including: Treasury account symbol, dollar amounts, a reference to where these amounts can be traced, and whether this difference will be	

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<b>Other Data:</b> 15	Budget Deficit Reconciliation	<b>Fiscal Year:</b> 2018	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 6900	Department of Transportation	<b>Agency Notes:</b>	SBR, Net Position, Custodial Note 20
<b>Status:</b> Complete	I = Inactive Line		

<b>Tab: Other Text Data</b>			
<b>Section:</b> D	<b>Section Name:</b> Operating Revenue to Undistributed Offsetting Receipts	<b>No Data:</b> YES	
<b>Line</b>	<b>Question</b>	<b>Answer</b>	
	resolved next FY.		

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<b>Other Data:</b> 17	Federal Oil and Gas Resources	<b>Fiscal Year:</b> 2018	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 6900	Department of Transportation	<b>Agency Notes:</b>	N/A
<b>Status:</b> Complete	I = Inactive Line		

**Tab: Other Data Info.**

Section: A		Section Name: Asset Value for Oil and Gas Proved Resources - Offshore (SFFAS No. 38, pars. 15, 21)		No Data: YES		Line Attributes: Dollars		Rounding Method: User-Defined		Decimal: User-Defined	
Line	Status	Line Description	NB	2018 - SEPTEMBER	D	2017 - SEPTEMBER	D				
1		Oil and Lease Condensate	N/A								
2		Natural Gas, Wet After Lease Separation	N/A								
3			N/A								
4			N/A								
5			N/A								
Section: B		Section Name: Asset Value for Oil and Gas Proved Reserves - Onshore (SFFAS No. 38, pars. 15, 21)		No Data: YES		Line Attributes: Dollars		Rounding Method: User-Defined		Decimal: User-Defined	
Line	Status	Line Description	NB	2018 - SEPTEMBER	D	2017 - SEPTEMBER	D				
1		Oil and Lease Condensate	N/A								
2		Natural Gas, Wet After Lease Separation	N/A								
3			N/A								
4			N/A								
5			N/A								

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<b>Other Data:</b> 17	Federal Oil and Gas Resources	<b>Fiscal Year:</b> 2018	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 6900	Department of Transportation	<b>Agency Notes:</b>	N/A
<b>Status:</b> Complete	I = Inactive Line		

**Tab: Other Data Info.**

<b>Section:</b> C	<b>Section Name:</b> Quantity of Oil and Gas Proved Reserves - Offshore (SFFAS No. 38, par. 28e)	<b>No Data:</b> YES	<b>Line Attributes:</b> Units
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Line	Status	Line Description	NB	2018 - SEPTEMBER	2017 - SEPTEMBER
1		Oil and Lease Condensate	N/A		
2		Natural Gas, Wet After Lease Separation	N/A		
3			N/A		
4			N/A		
5			N/A		

<b>Section:</b> D	<b>Section Name:</b> Quantity of Oil and Gas Proved Reserves - Onshore (SFFAS No. 38, par. 28e)	<b>No Data:</b> YES	<b>Line Attributes:</b> Units
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Line	Status	Line Description	NB	2018 - SEPTEMBER	2017 - SEPTEMBER
1		Oil and Lease Condensate	N/A		
2		Natural Gas, Wet After Lease Separation	N/A		
3			N/A		
4			N/A		
5			N/A		

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<b>Other Data:</b> 17	Federal Oil and Gas Resources	<b>Fiscal Year:</b> 2018	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 6900	Department of Transportation	<b>Agency Notes:</b>	N/A
<b>Status:</b> Complete	I = Inactive Line		

**Tab: Other Data Info.**

<b>Section:</b> E	<b>Section Name:</b> Average of the Regional Average Prices for Oil and Gas Proved Reserves - Offshore (SFFAS No. 38, par. 28e)	<b>No Data:</b> YES	<b>Line Attributes:</b> Dollars	<b>Rounding Method:</b> User-Defined	<b>Decimal:</b> User-Defined
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Line	Status	Line Description	NB	2018 - SEPTEMBER	D	2017 - 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				

<b>Section:</b> F	<b>Section Name:</b> Average of the Regional Average Prices for Oil and Gas Proved Reserves - Onshore (SFFAS No. 38, par. 28e)	<b>No Data:</b> YES	<b>Line Attributes:</b> Dollars	<b>Rounding Method:</b> User-Defined	<b>Decimal:</b> User-Defined
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Line	Status	Line Description	NB	2018 - SEPTEMBER	D	2017 - SEPTEMBER	D
1		Oil and Lease Condensate	N/A				
2		Natural Gas, Wet After Lease Separation	N/A				
3			N/A				
4			N/A				
5			N/A				

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<b>Other Data:</b> 17	Federal Oil and Gas Resources	<b>Fiscal Year:</b> 2018	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 6900	Department of Transportation	<b>Agency Notes:</b>	N/A
<b>Status:</b> Complete	I = Inactive Line		

**Tab: Other Data Info.**

<b>Section:</b> G	<b>Section Name:</b> Average Royalty Rate for Oil and Gas Proved Reserves - Offshore (SFFAS No. 38, par. 28e)	<b>No Data:</b> YES	<b>Line Attributes:</b> Percent
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Line	Status	Line Description	NB	2018 - SEPTEMBER	2017 - SEPTEMBER
1		Oil and Lease Condensate	N/A		
2		Natural Gas, Wet After Lease Separation	N/A		
3			N/A		
4			N/A		
5			N/A		

<b>Section:</b> H	<b>Section Name:</b> Average Royalty Rate for Oil and Gas Proved Reserves - Onshore (SFFAS No. 38, par. 28e)	<b>No Data:</b> YES	<b>Line Attributes:</b> Percent
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Line	Status	Line Description	NB	2018 - SEPTEMBER	2017 - SEPTEMBER
1		Oil and Lease Condensate	N/A		
2		Natural Gas, Wet After Lease Separation	N/A		
3			N/A		
4			N/A		
5			N/A		



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<b>Other Data:</b> 17	Federal Oil and Gas Resources	<b>Fiscal Year:</b> 2018	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 6900	Department of Transportation	<b>Agency Notes:</b>	N/A
<b>Status:</b> Complete			

**Tab: Other Data Info.**

**Section:** I      **Section Name:** Quantity of Gulf of Mexico Provided Reserves-Royalty Relief Provisions (SFFAS No. 38, par. 28h)      **No Data:** YES

**Section:** J      **Section Name:** Net Present Value of Gulf of Mexico Proved Reserves-Royalty Relief Provisions (SFFAS No. 38, par. 28h)      **No Data:** YES      **Rounding Method:** User-Defined      **Decimal:** User-Defined

**Tab: Other Text Data**

**Section:** A      **Section Name:** Asset Value for Oil and Gas Proved Resources - Offshore (SFFAS No. 38, pars. 15, 21)      **No Data:** YES

Line	Question	Answer

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<b>Other Data:</b> 17	Federal Oil and Gas Resources	<b>Fiscal Year:</b> 2018	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 6900	Department of Transportation	<b>Agency Notes:</b>	N/A
<b>Status:</b> Complete			

<b>Tab: Other Text Data</b>			
<b>Section:</b> B	<b>Section Name:</b> Asset Value for Oil and Gas Proved Reserves - Onshore (SFFAS No. 38, pars. 15, 21)	<b>No Data:</b> YES	
<b>Line</b>	<b>Question</b>	<b>Answer</b>	
<b>Tab: Other Text Data</b>			
<b>Section:</b> C	<b>Section Name:</b> Quantity of Oil and Gas Proved Reserves - Offshore (SFFAS No. 38, par. 28e)	<b>No Data:</b> YES	
<b>Line</b>	<b>Question</b>	<b>Answer</b>	
<b>Tab: Other Text Data</b>			
<b>Section:</b> D	<b>Section Name:</b> Quantity of Oil and Gas Proved Reserves - Onshore (SFFAS No. 38, par. 28e)	<b>No Data:</b> YES	
<b>Line</b>	<b>Question</b>	<b>Answer</b>	
<b>Tab: Other Text Data</b>			
<b>Section:</b> E	<b>Section Name:</b> Average of the Regional Average Prices for Oil and Gas Proved Reserves - Offshore (SFFAS No. 38, par. 28e)	<b>No Data:</b> YES	

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<b>Other Data:</b> 17	Federal Oil and Gas Resources	<b>Fiscal Year:</b> 2018	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 6900	Department of Transportation	<b>Agency Notes:</b>	N/A
<b>Status:</b> Complete	<b>I = Inactive Line</b>		

**Tab: Other Text Data**

**Section:** E      **Section Name:** Average of the Regional Average Prices for Oil and Gas Proved Reserves - Offshore (SFFAS No. 38, par. 28e)      **No Data:** YES

Line	Question	Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions) of federal oil and gas resources.	
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.	
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

**Tab: Other Text Data**

**Section:** F      **Section Name:** Average of the Regional Average Prices for Oil and Gas Proved Reserves - Onshore (SFFAS No. 38, par. 28e)      **No Data:** YES

Line	Question	Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions) of federal oil and gas resources.	
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.	
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

**Tab: Other Text Data**

**Section:** G      **Section Name:** Average Royalty Rate for Oil and Gas Proved Reserves - Offshore (SFFAS No. 38, par. 28e)      **No Data:** YES

Line	Question	Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions) of federal oil and gas resources.	
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.	
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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<b>Other Data:</b> 17	Federal Oil and Gas Resources	<b>Fiscal Year:</b> 2018	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 6900	Department of Transportation	<b>Agency Notes:</b>	N/A
<b>Status:</b> Complete	<b>I = Inactive Line</b>		

<b>Tab: Other Text Data</b>			
<b>Section:</b> H	<b>Section Name:</b> Average Royalty Rate for Oil and Gas Proved Reserves - Onshore (SFFAS No. 38, par. 28e)	<b>No Data:</b> YES	
<b>Line</b>	<b>Question</b>	<b>Answer</b>	
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.		
<b>Tab: Other Text Data</b>			
<b>Section:</b> I	<b>Section Name:</b> Quantity of Gulf of Mexico Provided Reserves-Royalty Relief Provisions (SFFAS No. 38, par. 28h)	<b>No Data:</b> YES	
<b>Line</b>	<b>Question</b>	<b>Answer</b>	
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.		
<b>Tab: Other Text Data</b>			
<b>Section:</b> J	<b>Section Name:</b> Net Present Value of Gulf of Mexico Proved Reserves-Royalty Relief Provisions (SFFAS No. 38, par. 28h)	<b>No Data:</b> YES	
<b>Line</b>	<b>Question</b>	<b>Answer</b>	
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions) of federal oil and gas resources.		
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.		
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.		

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<b>Other Data:</b> 18	Federal Natural Resources (Other than Oil and Gas)	<b>Fiscal Year:</b> 2018	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 6900	Department of Transportation	<b>Agency Notes:</b>	N/A
<b>Status:</b> Complete	I = Inactive Line		

**Tab: Other Data Info.**

<b>Section:</b> A	<b>Section Name:</b> Asset Value for Federal Natural Resources (Other than Oil and Gas) (SFFAS Technical Bulletin 2011-1, pars. 17-19)	<b>No Data:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> User-Defined
			<b>Rounding Method:</b> User-Defined	

Line	Status	Line Description	NB	2018 - SEPTEMBER
1		Coal Royalties	Debit	
2			Debit	

<b>Section:</b> B	<b>Section Name:</b> Annual Rent Payment Rate for Federal Natural Resources (Other than Oil and Gas) (SFFAS Tech Bulletin 2011-1 par. 27b)	<b>No Data:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> User-Defined
			<b>Rounding Method:</b> User-Defined	

Line	Status	Line Description	NB	2018 - SEPTEMBER
1		Coal Leases	Debit	
2			Debit	
3			Debit	
4			Debit	
5			Debit	
6			Debit	
7			Debit	
8			Debit	

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<b>Other Data:</b> 18	Federal Natural Resources (Other than Oil and Gas)	<b>Fiscal Year:</b> 2018	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 6900	Department of Transportation	<b>Agency Notes:</b>	N/A
<b>Status:</b> Complete	I = Inactive Line		

**Tab: Other Data Info.**

<b>Section:</b> C	<b>Section Name:</b> Royalty Rate for Federal Natural Resources (Other than Oil and Gas) (SFFAS Technical Bulletin 2011-1, par. 27b)	<b>No Data:</b> YES	<b>Line Attributes:</b> Percent
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Line	Status	Line Description	NB	2018 - SEPTEMBER
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1		Surface-mining Methods (Coal)	N/A	
2		Underground Mining (Coal)	N/A	
3			N/A	
4			N/A	
5			N/A	
6			N/A	
7			N/A	
8			N/A	

**Tab: Other Text Data**

<b>Section:</b> A	<b>Section Name:</b> Asset Value for Federal Natural Resources (Other than Oil and Gas) (SFFAS Technical Bulletin 2011-1, pars. 17-19)	<b>No Data:</b> YES
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Line	Question	Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method and significant assumptions) of federal natural resources other than oil and gas. Also provide information related to significant federal natural resources (other than oil and gas) that were not required to be reported per TB 2011-1 and explain why they were not reported.	
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.	
3	Provide any other relevant information pertaining to the note. At minimum, describe briefly the significant accounting policies pertaining to this note.	

**Tab: Other Text Data**

<b>Section:</b> B	<b>Section Name:</b> Annual Rent Payment Rate for Federal Natural Resources (Other than Oil and Gas) (SFFAS Tech Bulletin 2011-1 par. 27b)	<b>No Data:</b> YES
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Line	Question	Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement	

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<b>Other Data:</b> 18	Federal Natural Resources (Other than Oil and Gas)	<b>Fiscal Year:</b> 2018	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 6900	Department of Transportation	<b>Agency Notes:</b>	N/A
<b>Status:</b> Complete	I = Inactive Line		

**Tab: Other Text Data**

<b>Section:</b> B	<b>Section Name:</b> Annual Rent Payment Rate for Federal Natural Resources (Other than Oil and Gas) (SFFAS Tech Bulletin 2011-1 par. 27b)	<b>No Data:</b> YES
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Line	Question	Answer
	method and significant assumptions) of federal natural resources other than oil and gas. Also provide information related to significant federal natural resources (other than oil and gas) that were not required to be reported per TB 2011-1 and explain why they were not reported.	
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.	
3	Provide any other relevant information pertaining to the note. At minimum, describe briefly the significant accounting policies pertaining to this note.	

**Tab: Other Text Data**

<b>Section:</b> C	<b>Section Name:</b> Royalty Rate for Federal Natural Resources (Other than Oil and Gas) (SFFAS Technical Bulletin 2011-1, par. 27b)	<b>No Data:</b> 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.	

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<b>Other Data:</b> 20	Components of Direct Loan and Loan Guarantee Financing Account Activity	<b>Fiscal Year:</b> 2018	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 6900	Department of Transportation	<b>Agency Notes:</b>	Note 6
<b>Status:</b> Complete	<b>I = Inactive Line</b>		

**Tab: Other Data Info.**

<b>Section:</b> A	<b>Section Name:</b> Components of Loans Receivable, Gross (Direct Loans/Defaulted Guaranteed Loans)-Current FY	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
		<b>Rounding Method:</b> Thousands	

Line	Status	Line Description	NB	Loans Receivable, gross- beginning of the year	Disbursements(loans D disb/defaulted guar loans) D	Repayments	D	Losses	D	Write-offs	D	Capitalized interest	D
1		Federal Direct Student Loans	N/A										
2		Electric Loans	N/A										
3		Rural Housing Service	N/A										
4		Federal Family Education Loan	N/A										
5		Water and Environmental Loans	N/A										
6		Housing for the Elderly and Disabled	N/A										
7		Farm Loans	N/A										
8		Export-Import Bank Loans	N/A										
9		U.S. Agency for International Development	N/A										
10		Housing and Urban Development (excluding Housing for the Elderly and Disabled)	N/A										
11		Telecommunication loans	N/A										
12		Food Aid	N/A										
13			N/A										
14			N/A										
15			N/A										
16			N/A										
17			N/A										
18		All other loans receivable	N/A	14,785,442	2,629,508	-766,196						350,440	



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

<b>Other Data:</b> 20	Components of Direct Loan and Loan Guarantee Financing Account Activity	<b>Fiscal Year:</b> 2018	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 6900	Department of Transportation	<b>Agency Notes:</b>	Note 6
<b>Status:</b> Complete	<b>I = Inactive Line</b>		

**Tab: Other Data Info.**

<b>Section:</b> A	<b>Section Name:</b> Components of Loans Receivable, Gross (Direct Loans/Defaulted Guaranteed Loans)-Current FY	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
		<b>Rounding Method:</b> Thousands	

Line	Status	Line Description	NB	Loans Receivable, gross- beginning of the year	D	Disbursements(loans disb/defaulted guar loans) D	Repayments	D	Losses	D	Write-offs	D	Capitalized interest	D
19		Total	N/A	14,785,442		2,629,508	-766,196						350,440	
Line	Status	Line Description	NB	Capitalized dividends	D	Other	D	Loans receivable, gross- end of year						
1		Federal Direct Student Loans	N/A											
2		Electric Loans	N/A											
3		Rural Housing Service	N/A											
4		Federal Family Education Loan	N/A											
5		Water and Environmental Loans	N/A											
6		Housing for the Elderly and Disabled	N/A											
7		Farm Loans	N/A											
8		Export-Import Bank Loans	N/A											
9		U.S. Agency for International Development	N/A											
10		Housing and Urban Development (excluding Housing for the Elderly and Disabled)	N/A											
11		Telecommunication loans	N/A											
12		Food Aid	N/A											
13			N/A											
14			N/A											
15			N/A											
16														

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

<b>Other Data:</b> 20	Components of Direct Loan and Loan Guarantee Financing Account Activity	<b>Fiscal Year:</b> 2018	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 6900	Department of Transportation	<b>Agency Notes:</b>	Note 6
<b>Status:</b> Complete	<b>I = Inactive Line</b>		

**Tab: Other Data Info.**

<b>Section:</b> A	<b>Section Name:</b> Components of Loans Receivable, Gross (Direct Loans/Defaulted Guaranteed Loans)-Current FY	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
		<b>Rounding Method:</b> Thousands	

Line	Status	Line Description	NB	Capitalized dividends	D	Other	D	Loans receivable, gross-end of year
			N/A					
17			N/A					
18		All other loans receivable	N/A			249,623		17,248,817
19		Total	N/A			249,623		17,248,817

<b>Section:</b> B	<b>Section Name:</b> Components of Loan Guarantees, Gross-Current FY	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Two
		<b>Rounding Method:</b> Whole-Dollars	

Line	Status	Line Description	NB	2018 - SEPTEMBER
1		Other	Debit	-5,905,054.42
2		Default Claim Payments to Lenders	Debit	247,989,465.00
3		Fees Received	Credit	12,938,507.00
4		Sale Proceeds on Foreclosed Property	Credit	249,622,855.70

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

<b>Other Data:</b> 20	Components of Direct Loan and Loan Guarantee Financing Account Activity	<b>Fiscal Year:</b> 2018	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 6900	Department of Transportation	<b>Agency Notes:</b>	Note 6
<b>Status:</b> Complete	<b>I = Inactive Line</b>		

**Tab: Other Data Info.**

<b>Section:</b> C	<b>Section Name:</b> Credit Reform Subsidy Reestimate Amounts, Loan Modifications, and Subsidy Expense (Income), in Whole Dollars	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Two
		<b>Rounding Method:</b> Whole-Dollars	

Line	Status	Line Description	NB	CY Direct Loans	PY Direct Loans	CY Loan Guarantees	PY Loan Guarantees
1		Credit reform subsidy reestimate amounts, in whole dollars	Credit	223,655,777.58	443,317,295.64	16,413,168.53	86,016,453.14
2		Loan modification amounts, in whole dollars	Credit	1,534,964.15	-11,591,840.12		
3		Upward reestimate amounts (pd/transferred to the Financing Fund)	Credit	464,570,647.86	7,435,569.37	1,322.00	554,870.72
4		Downward reestimate amounts (pd/transferred to the General Fund Receipt Account)	Debit	793,007,210.88	135,391,464.16	140,030,133.23	47,853,189.71
5		Total subsidy expense (income) for new Direct Loans/Loan Guarantees	Credit	253,633,016.89	312,030,016.49	20,332,219.00	6,250.00
6		Negative Subsidy Amounts (pd/transferred to the General Fund Receipt Account)	Debit	124,245.72	9,272,666.77		

**Tab: Other Text Data**

<b>Section:</b> A	<b>Section Name:</b> Components of Loans Receivable, Gross (Direct Loans/Defaulted Guaranteed Loans)-Current FY
-------------------	---

Line	Question	Answer
1	Provide details regarding the programs reported in Section A 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>

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

<b>Other Data:</b> 20	Components of Direct Loan and Loan Guarantee Financing Account Activity	<b>Fiscal Year:</b> 2018	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 6900	Department of Transportation	<b>Agency Notes:</b>	Note 6
<b>Status:</b> Complete	I = Inactive Line		

**Tab: Other Text Data**

**Section:** A      **Section Name:** Components of Loans Receivable, Gross (Direct Loans/Defaulted Guaranteed Loans)-Current FY

Line	Question	Answer
		<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 FY 1992.</p> <p>Interest on the loans is accrued based on the terms of the loan agreement. DOT does not accrue interest on nonperforming 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 leverage substantial private coinvestment 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</p>

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

<b>Other Data:</b> 20	Components of Direct Loan and Loan Guarantee Financing Account Activity	<b>Fiscal Year:</b> 2018	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 6900	Department of Transportation	<b>Agency Notes:</b>	Note 6
<b>Status:</b> Complete	<b>I = Inactive Line</b>		

**Tab: Other Text Data**

**Section:** A      **Section Name:** Components of Loans Receivable, Gross (Direct Loans/Defaulted Guaranteed Loans)-Current FY

Line	Question	Answer
		contracts.
2	Provide a detailed description of the amounts reported in Section A that comprise the "Other" line.	Receivable acquired in conjunction with default payment for guaranteed loan program.
3	Provide any other relevant information pertaining to this note.	

**Tab: Other Text Data**

**Section:** B      **Section Name:** Components of Loan Guarantees, Gross-Current FY

Line	Question	Answer
1	Provide a detailed description of the amounts reported in Section B that comprise the "Other" line.	Subsidy expense for Federal Ship Financing Fund (Title XI)
2	Provide any other relevant information pertaining to this note.	

**Tab: Other Text Data**

**Section:** C      **Section Name:** Credit Reform Subsidy Reestimate Amounts, Loan Modifications, and Subsidy Expense (Income), in Whole Dollars

Line	Question	Answer
1	Provide details regarding credit reform subsidy reestimates reported in Section C line 1, including a cross-reference to agency PAR.	<p>The economic assumptions of the TIFIA upward and downward reestimates were the result of a reassessment of risk levels as well as estimated changes in future cash flows on loans. Actual interest rates used for FY 2018 loan disbursements were lower than the interest rate assumptions used during the budget formulation process at loan origination. The significant downward interest rate reestimate resulted from a combination of the lower actual interest rates used and the large loan disbursement amounts made over this time period.</p> <p>The Railroad Rehabilitation Improvement Program's upward and downward reestimates were the result of an update for actual cash flows and changes in technical assumptions.</p> <p>The Federal Ship Financing Fund (Title XI) downward technical reestimate was primarily the result of loan guarantee reductions in the principal outstanding as well as the reassessment of risk levels on high-risk loans.</p> <p>The sufficiency of DOT's loan and loan guarantee portfolio reserves at September 30, 2018, is subject to future market and economic conditions. DOT continues to evaluate market risks in light of evolving economic conditions. The impact of such risks on DOT's portfolio</p>

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

<b>Other Data:</b> 20	Components of Direct Loan and Loan Guarantee Financing Account Activity	<b>Fiscal Year:</b> 2018	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 6900	Department of Transportation	<b>Agency Notes:</b>	Note 6
<b>Status:</b> Complete	<b>I = Inactive Line</b>		

**Tab: Other Text Data**

**Section:** C      **Section Name:** Credit Reform Subsidy Reestimate Amounts, Loan Modifications, and Subsidy Expense (Income), in Whole Dollars

Line	Question	Answer
		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.
2	Provide details regarding the timing of the subsidy reestimate, including whether or not the agency's programs accrue the subsidy reestimate at the end of the fiscal year or if they only record the subsidy reestimate expense (income). If multiple programs record the subsidy reestimates differently, please note the difference.	Subsidy reestimates are accrued at the end of the fiscal year for all DOT credit reform loan programs.
3	Provide details regarding any loan modifications reported in Section C line 3, including a cross-reference to agency PAR.	Loan modification is for TIFIA loan for change in repayment terms, conditions and profiles
4	Provide details regarding any subsidy expense (income) reported in Section C line 6, including a cross-reference to agency PAR.	Subsidy expense is the application of the subsidy rate on new loans disbursed.
5	Provide any other relevant information pertaining to this note.	

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**Attachment 3.** Management's Representation  
Letter for the DOT Closing Package Financial  
Statements



U.S. Department of  
Transportation  
Office of the Secretary  
of Transportation

1200 New Jersey Avenue SE  
Washington, DC 20590

NOV 15 2018

KPMG LLP  
1801 K Street NW  
Washington, DC 20006

Ladies and Gentlemen:

We are providing this letter in connection with your audit of the closing package financial statements of the U.S. Department of Transportation (“Department” or “DOT”), which comprise the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) Reconciliation Report – Reclassified Balance Sheet as of September 30, 2018, and the related GTAS Reconciliation Reports – Reclassified Statement of Net Cost and Reclassified Statement of Operations and Changes in Net Position for the year then ended, and the related notes to the financial statements, for the purpose of expressing an opinion as to whether the closing package financial statements present fairly, in all material respects, the financial position, net cost and changes in net position of the Department in accordance with U.S. generally accepted accounting principles. The notes to the financial statements comprise the following:

- GTAS Closing Package Lines Loaded Report,
- Financial Report (FR) Notes Report (except for the information entitled “2017 - September”, “Prior Year”, “PY”, “Previously Reported”, “Line Item Changes”, “Threshold”, and the information as of and for the year-ended September 30, 2017 in the “Text Data”), and
- Additional Note No. 30 (except for the information as of and for the year-ended September 30, 2017).

The closing package financial statements were prepared to comply with requirements of the U.S. Department of the Treasury’s *Treasury Financial Manual* (TFM) Volume I, Part 2, Chapter 4700 (TFM Chapter 4700) for the purpose of providing financial information to the 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 sheet of the Department as of September 30, 2018, and the related consolidated statements of net cost, changes in net position, and combined statement of budgetary resources (hereinafter referred to as “general-purpose financial statements”) for the year then ended.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.



Except where otherwise stated below, immaterial matters less than \$40 million collectively are not considered to be exceptions that require disclosure for the purpose of the following representations. This amount is not necessarily indicative of amounts that would require adjustment to or disclosure in the closing package financial statements.

These supplemental representations are in addition to the letter of representations made on November 13, 2018 in connection with the audits of the Department's general-purpose financial statements.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves, as of November 15, 2018:

1. No information has come to our attention that would cause us to believe that any of the representations that we provided to you in our management representation letter on the general-purpose financial statements dated November 13, 2018 should be modified.
2. No events have occurred subsequent to November 13, 2018 and through the date of this letter that would require adjustment to or disclosure in the closing package financial statements.
3. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated July 16, 2018, for the preparation and fair presentation of the closing package financial statements in accordance with U.S. generally accepted accounting principles and the presentation requirements set forth in the TFM Chapter 4700.
4. We have made available to you:
  - a. All records, documentation, and information that is relevant to the preparation and fair presentation of the closing package financial statements;
  - b. Additional information that you have requested from us for the purpose of the audit of the closing package financial statements; and
  - c. Unrestricted access and the full cooperation of personnel within the Department from whom you determined it necessary to obtain audit evidence related to the closing package financial statements.
5. We have identified and disclosed to you all laws, regulations, and provisions of contracts and grant agreements, including those related to treaties and international agreements, that have a direct and material effect on the determination of closing package financial statement amounts.
6. We have disclosed to you all known actual or possible litigation, claims, and assessments, including those related to treaties and international agreements, whose effects should be considered when preparing the closing package financial statements.
7. We have disclosed to you, in writing, all known instances of non-compliance or suspected non-compliance with laws (including the Antideficiency Act), regulations,

contracts and agreements, whose effects should be considered when preparing closing package financial statements.

8. Except as disclosed to you in writing, there have been no communications from regulatory/oversight agencies, such as the Office of Management and Budget (OMB) or GAO; other governmental entities or agencies, such as the U.S. Department of Treasury; or governmental representatives, employees, or others concerning investigations or allegations of noncompliance with laws or regulations, deficiencies in financial reporting practices, or other matters that could have a material adverse effect on the closing package financial statements, Required Supplementary Information (RSI), or Required Supplementary Stewardship Information (RSSI).
9. All material transactions have been recorded in the accounting records and reflected in the closing package financial statements.
10. The effects of the uncorrected closing package financial statement misstatements summarized in the accompanying schedule are immaterial, both individually and in the aggregate, to the closing package financial statements taken as a whole.
11. We acknowledge our responsibility for the design, implementation, and maintenance of programs and controls to prevent, deter, and detect fraud; for adopting sound accounting policies; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the closing package financial statements and to provide reasonable assurance against the possibility of misstatements that are material to the closing package financial statements, whether due to error or fraud. We understand that the term “fraud” is defined as an intentional act by one or more individuals among management, those charged with governance, employees, or third parties, involving the use of deception that results in a misstatement in financial statements that are the subject of an audit.
12. There are no deficiencies, significant deficiencies, or material weaknesses in the design or operation of internal control over financial reporting specifically related to the closing package financial statements of which we are aware, which could adversely affect the Department’s ability to initiate, authorize, record, process, or report financial data. We have applied the definitions of a “significant deficiency” and a “material weakness” in accordance with the definitions in AU-C Section 265.07, *Communicating Internal Control Related Matters Identified in an Audit*.
13. We have disclosed to you the results of our assessment of the risk that the closing package financial statements may be materially misstated as a result of fraud.
14. We have no knowledge of any fraud or suspected fraud affecting the entity involving:
  - a. Management,
  - b. Employees who have significant roles in internal control over financial reporting, or

- c. Others where the fraud could have a material effect on the closing package financial statements.
- 15. We have no knowledge of any allegations of fraud, or suspected fraud (related to the closing package financial statements), affecting the Department's closing package financial statements communicated by employees, former employees, regulators, or others.
- 16. We have no knowledge of any officer or member of the governing body of the Department, or any other person acting under the direction thereof, having taken any action to fraudulently influence, coerce, manipulate, or mislead you during your audit.
- 17. We acknowledge our responsibility for the RSI and RSSI in accordance with the prescribed guidelines and:
  - a. The RSI and RSSI contain no material misstatement of fact and, except for Other Data Report Nos. 8 and 9, are measured and presented in accordance with the prescribed guidelines, and are consistent with the closing package financial statements. Other Data Reports Nos. 8 and 9 contain material departures from the prescribed guidelines because the information included in these Other Data Reports presents the information required by the TFM Chapter 4700 and not the information required by U.S. generally accepted accounting principles for the Department's closing package financial statements.
  - b. The methods of measurement or presentation of the RSI and RSSI have not changed from those used in the prior period;
  - c. The significant assumptions or interpretations underlying the measurement or presentation of the RSI and RSSI are reasonable and appropriate in the circumstances.
  - d. The closing package financial statements are prepared in accordance with the TFM Chapter 4700 for the purpose of providing financial information to the U.S. Department of the Treasury and the GAO to use in preparing and auditing the *Financial Report of the U.S. Government*. In accordance with that guidance we have 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 closing package financial statements.
- 18. We fulfilled our responsibility for the preparation and presentation of the Other Information (OI) included in the documents containing the closing package financial statements and auditors' report, and for ensuring the consistency of such information with the closing package financial statements, RSI, and RSSI and:
  - a. The OI included in the documents containing the closing package financial statements and auditors' report is consistent with the closing package financial statements, RSI, and RSSI and contains no material misstatement of fact.

- b. The methods of measurement or presentation of the OI have not changed from those used in the prior period.
  - c. There are no significant assumptions or interpretations underlying the measurement or presentation of the OI that have not been disclosed to you.
18. We have appropriately identified and eliminated intra-entity transactions and balances for financial reporting purposes. We have appropriately identified, recorded, and disclosed intra-governmental transactions and balances.
19. We resolved material differences in intragovernmental transactions and balances with our Federal entity trading partners and appropriate adjustments have been made to address reconciling items.

Very truly yours,  
U.S. Department of Transportation



Jeffrey A. Rosen  
*Deputy Secretary*



Lana Hurdle  
*Acting Chief Financial Officer and Assistant Secretary for Budget and Programs*

U.S. Department of the Transportation  
Summary of Audit Misstatements - Uncorrected  
For year ended September 30, 2018  
Amounts shown in thousands

Method used to quantify audit misstatements: Roll-over

						Impact of audit misstatements on financial statement captions											
		Correcting Entry Required at Current Period End				Statement of Net Cost Effect Debit/(Credit)			Statement of Changes in Net Position		Balance Sheet (2) Effect Debit/(Credit)			Statement of Budgetary Resources			
W/P Ref	#	SGL Accounts (1) and Description	Debit (SGL N/G)	(Credit) (SGL N/G)	Type of Error Factual Misstatement (FM) or Judgmental Misstatements (JM) or Projected Misstatements (PM)	Net cost effect of correcting the balance sheet in prior period (carried forward from prior period's column C)	Net cost effect of correcting the current period balance sheet	Rollover (Income Statement) method	Beginning Balance	Financing Sources	Net Position (3) at period end	Assets	Liabilities	Budgetary Resources	Status of Budgetary Resources Obligations	Unobligated Balance	Net Outlays
			A			B	C	D=B+C	E	F	G=D+E+F	H	I	J	K(a)	K(b)	L
2.6.12.01 (DOT-AM-01)	1	6100-Operating Expenses (N)	249,257		JM		249,257	249,257			249,257						
		2110 - Accounts Payable (N)		(249,257)				-			-		(249,257)				
		4801-Undelivered Orders, Obligations, Unpaid	249,257					-			-				249,257		
		4901-Delivered Orders-Obligations, Unpaid		(249,257)				-			-				(249,257)		
		To record the effect of understatements in the accounts payable as a result of DOT not recording an accrual for estimated invoices not yet processed or received related to non-grant expenses															
2.6.12.02 (DOT-AM-02)	2	6100-Operating Expenses (N)	262,891		JM		262,891	262,891			262,891						
		2190-Other Liabilities Grant Accrual (N)		(262,891)				-			-		(262,891)				
		4801-Undelivered Orders, Obligations, Unpaid	262,891					-			-				262,891		
		4901-Delivered Orders-Obligations, Unpaid		(262,891)				-			-				(262,891)		
		To record the effect of understatements in the grants payable as a result of DOT OA (excluding FHWA) not recording an accrual for estimated invoices not received related to grant expenses															
PY (DOT-AM-05)	4	7400 - Prior Period Adjustments Due to Correction of Errors (N)	161,090		JM			-	161,090		161,090		-				
		6100 Operating Expenses (N)		(161,090)			(161,090)				(161,090)						
		To adjust for the current year impact of the prior year net understatement in the accounts payable as a result of DOT not recording an accrual for estimated invoices not received related to non-grant expenses.															
								-			-						
PY (DOT-AM-06)	5	7400 - Prior Period Adjustments Due to Correction of Errors (N)	161,284		JM			-	161,284		161,284						
		6100 Operating Expenses (N)		(161,284)			(161,284)				(161,284)						
		To adjust for the current year impact of the prior year net understatement in the grants payable as a result of DOT not recording an accrual for estimated invoices not received related to grant expenses.															
								-			-						
3.2.GP.4-GP-03.05 (DOT-AM-03)	6	6100-Operating Expenses (N)	199,672		JM		199,672	199,672			199,672		-				
		2190-Other Liabilities Grant Accrual (N)		(199,672)				-			-		(199,672)				
		4801-Undelivered Orders, Obligations, Unpaid	199,672												199,672		
		4901-Delivered Orders-Obligations, Unpaid		(199,672)											(199,672)		
		To record the effect of understatements in the grants payable as a result of FHWA not recording an accrual for estimated invoices not received related to grant expenses.															
2.6.12 DOT-AM-04	7							-			-						
		Total Assets	208,601		FM								208,601				
		Total Liabilities		(11,811)										(11,811)			
		Total Financing Sources		(196,790)						(196,790)		(196,790)					
		To adjust for the impact of Saint Lawrence Seaway Development Corporation activities that DOT has not consolidated into the financial statements. Impact is understatement of total assets, total liabilities, and financing sources. Net impact of activities on the SNC and SBR are all below Group AMPT and therefore, have not been added to this schedule.															
Aggregate of audit misstatements - uncorrected						(322,374)	711,820	389,446	322,374	(196,790)	515,030	208,601	(723,631)	-	-	-	
Financial statement amounts (per final financial statements)								78,858,445	(99,480,167)	(76,573,787)	(97,195,509)	127,211,616	(30,016,107)	155,555,336	(99,900,218)	(55,655,118)	(83,286,809)
Audit misstatements - uncorrected after tax effect as a percentage of financial statement amounts								0.5%	-0.3%	0.3%	-0.5%	0.2%	2.4%	0.0%	0.0%	0.0%	0.0%

Communication of Audit Misstatements - Uncorrected

Discussed with: Dan King Date: 11/9/2018

Discussed by: Leslie Barefoot

# U.S. DOT IG Fraud & Safety Hotline

[hotline@oig.dot.gov](mailto:hotline@oig.dot.gov) | (800) 424-9071

<https://www.oig.dot.gov/hotline>

## Our Mission

OIG conducts audits and investigations on behalf of the American public to improve the performance and integrity of DOT's programs to ensure a safe, efficient, and effective national transportation system.

**OFFICE OF INSPECTOR GENERAL**  
U.S. Department of Transportation  
1200 New Jersey Ave SE  
Washington, DC 20590



[www.oig.dot.gov](https://www.oig.dot.gov)