

Department of Commerce Fiscal Year 2018 Closing Package Financial Statements

FINAL REPORT NO. OIG-19-007-A

December 4, 2018



U.S. Department of Commerce
Office of Inspector General
Office of Audit and Evaluation



December 4, 2018

MEMORANDUM FOR: Lisa Casias
Acting Chief Financial Officer/ Assistant Secretary for
Administration, and Deputy Assistant Secretary for Administration

Carol N. Rice

FROM: Carol N. Rice
Assistant Inspector General for Audit and Evaluation

SUBJECT: *Department of Commerce Fiscal Year 2018 Closing Package
Financial Statements, Final Report No. OIG-19-007-A*

I am pleased to provide you with the attached audit report, which presents an unmodified opinion on the Department's fiscal year 2018 closing package financial statements. KPMG LLP (KPMG), an independent public accounting firm, performed the audit in accordance with U.S. generally accepted auditing standards, standards applicable to financial audits contained in *Government Auditing Standards*, and Office of Management and Budget (OMB) Bulletin No. 19-01, *Audit Requirements for Federal Financial Statements*.

In its audit of the Department's closing package financial statements, KPMG:

- determined that the closing package financial statements were fairly presented in all material respects and in conformity with U.S. generally accepted accounting principles;
- identified no deficiencies in internal control over financial reporting specific to the closing package financial statements that were considered to be a material weakness; and
- identified no instances of noncompliance with certain provisions of laws, regulations, contracts, and grant agreements that are required to be reported under *Government Auditing Standards* or OMB Bulletin No. 19-01.

My office oversaw the audit performance. We reviewed KPMG's report and related documentation and made inquiries of its representatives. Our review disclosed no instances where KPMG did not comply, in all material respects, with U.S. generally accepted government auditing standards. However, our review—as differentiated from an audit in accordance with these standards—was not intended to enable us to express, and we do not express, any opinion on the Department's closing package financial statements, conclusions about the effectiveness of internal control over financial reporting, or conclusions on compliance. KPMG is solely responsible for the attached audit report and the conclusions expressed in it.

We appreciate the cooperation and courtesies the Department extended to KPMG during the audit.

Attachment

cc: Steve Kunze, Deputy Chief Financial Officer and Director for Financial Management
MaryAnn Mausser, Audit Liaison

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United States Department of Commerce
Closing Package
September 30, 2018
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KPMG LLP
Suite 12000
1801 K Street, NW
Washington, DC 20006

Independent Auditors' Report

Inspector General, U.S. Department of Commerce and
Secretary, U.S. Department of Commerce

Report on the Closing Package Financial Statements

We have audited the accompanying Closing Package Financial Statement Report of the U.S. Department of Commerce (Department), 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 (except for the information as of and for the year ended September 30, 2017).

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 Commerce 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 custodial activity, and combined statement of budgetary resources (hereinafter referred to as the general-purpose financial statements) for the year then ended. The notes to the closing package financial statements are those that the U.S. Department of the Treasury deemed relevant to the *Financial Report of the U.S. Government*. Our opinion is not modified with respect to this matter.

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 Commerce as of and for the years ended September 30, 2018 and 2017, and our report thereon, dated November 14, 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 No. 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* is presented for purposes of additional analysis in accordance with TFM Chapter 4700 and is not a required part of the closing package financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the closing package financial statements as of and for the year ended September 30, 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 14, 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 material weaknesses and significant deficiency:

- Material Weakness: Controls over Accounting for Internal Use Software
- Material Weakness: Due Diligence over Accounting Treatment
- Significant Deficiency: Information Technology General Controls



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. 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

November 16, 2018

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: 1300 - Department of Commerce

| | | Final Amount |
|----------|-----------------------------------------------------------------------------------------|---------------------|
| 1 | Assets | |
| 2 | Non-federal | |
| 2.1 | Cash and other monetary assets | 8,768,260.75 |
| 2.2 | Accounts and taxes receivable, net | 45,303,656.47 |
| 2.3 | Loans receivable, net | 460,490,386.93 |
| 2.4 | Inventories and related property, net | 125,675,066.67 |
| 2.5 | Property, plant, and equipment, net | 16,286,411,217.43 |
| 2.8 | Other assets | 2,068,658,863.70 |
| 2.9 | Total non-federal assets | 18,995,307,451.95 |
| 3 | Federal | |
| 3.1 | Fund balance with Treasury (RC 40)/1 | 28,794,045,476.93 |
| 3.2 | Federal investments (RC 01)/1 | 6,242,060,217.72 |
| 3.3 | Accounts receivable (RC 22)/1 | 102,943,946.02 |
| 3.5 | Interest receivable - investments (RC 02)/1 | 2,375,351.02 |
| 3.8 | Transfers receivable (RC 27)/1 | 1,801,041.00 |
| 3.10 | Advances to others and prepayments (RC 23)/1 | 42,050,692.72 |
| 3.13 | Total federal assets | 35,185,276,725.41 |
| 4 | Total assets | 54,180,584,177.36 |
| 5 | Liabilities: | |
| 6 | Non-federal | |
| 6.1 | Accounts payable | 1,951,875,714.58 |
| 6.3 | Federal employee and veteran benefits payable | 962,211,441.09 |
| 6.4 | Environmental and disposal liabilities | 145,677,143.81 |
| 6.9 | Other liabilities | 1,977,086,391.67 |
| 6.10 | Total non-federal liabilities | 5,036,850,691.15 |
| 7 | Federal | |
| 7.1 | Accounts payable (RC 22)/1 | 123,647,786.64 |
| 7.2 | Accounts payable, capital transfers (RC 12)/1 | 1,391,385.32 |
| 7.6 | Loans payable (RC 17)/1 | 452,562,967.98 |
| 7.8 | Benefit program contributions payable (RC 21)/1 | 65,954,741.56 |
| 7.9 | Advances from others and deferred credits (RC 23)/1 | 331,973,433.91 |
| 7.10 | Liability to the General Fund of the U.S. Government for custodial and other non-entity | 9,951,996.21 |
| 7.11 | Other liabilities (without reciprocals) (RC 29)/1 | 6,265,428,357.17 |
| 7.14 | Total federal liabilities | 7,250,910,668.79 |
| 8 | Total liabilities | 12,287,761,359.94 |
| 9 | Net position: | |
| 9.1 | Net Position - funds from dedicated collections | 17,459,156,664.95 |
| 9.2 | Net Position - funds other than those from dedicated collections | 24,434,378,353.18 |
| 10 | Total net position | 41,893,535,018.13 |
| 11 | Total liabilities and net position | 54,181,296,378.07 |

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: 1300 - Department of Commerce

| | | Final Amount |
|-----------|------------------------------------------------------------|---------------------|
| 1 | Gross cost | |
| 2 | Non-federal gross cost | 9,399,538,630.98 |
| 4 | Gains/losses from changes in actuarial assumptions | -12,000,000.00 |
| 6 | Total non-federal gross cost | 9,387,538,630.98 |
| 7 | Federal gross cost | |
| 7.1 | Benefit program costs (RC 26) /2 | 982,224,150.14 |
| 7.2 | Imputed costs (RC 25) /2 | 300,334,971.05 |
| 7.3 | Buy/sell cost (RC24) /2 | 1,899,462,535.61 |
| 7.4 | Purchase of assets (RC 24) /2 | 54,595,507.90 |
| 7.6 | Borrowing and other interest expense (RC05) /2 | 17,179,006.82 |
| 7.8 | Other expenses (without reciprocals) (RC 29) | 301,253,834.58 |
| 8 | Total federal gross cost | 3,555,050,006.10 |
| 9 | Department total gross cost | 12,942,588,637.08 |
| 10 | Earned revenue | |
| 11 | Non-federal earned revenue | 3,561,852,660.40 |
| 12 | Federal earned revenue | |
| 12.2 | Buy/sell revenue (exchange) (RC 24) /2 | 731,781,557.70 |
| 12.3 | Purchase of assets offset (RC 24) / 2 | 54,595,507.90 |
| 12.5 | Borrowing and other interest revenue (exchange) (RC 05) /2 | 1,659,530.34 |
| 12.7 | Other revenue (without reciprocal) (RC 29) /2 | -10,888.38 |
| 13 | Total federal earned revenue | 788,025,707.56 |
| 14 | Department total earned revenue | 4,349,878,367.96 |
| 15 | Net cost of operations | 8,592,710,269.12 |

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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: 1300 - Department of Commerce

| | | Final Amount |
|----------|--------------------------------------------------------------------------------------------|---------------------|
| 1 | Net position, beginning of period | 37,829,358,582.69 |
| 2 | Non-federal prior-period adjustments: | |
| 2.2 | Corrections of errors - non-federal | 0.00 |
| 3 | Federal prior-period adjustments | |
| 3.2 | Corrections of errors - federal (RC 29) | 0.00 |
| 4 | Net position, beginning of period - adjusted | 37,829,358,582.69 |
| 5 | Non-federal non-exchange revenue: | |
| 5.7 | Other taxes and receipts | 1,039,109,395.58 |
| 5.9 | Total non-federal non-exchange revenue | 1,039,109,395.58 |
| 6 | Federal non-exchange revenue: | |
| 6.1 | Federal securities interest revenue including associated gains and losses (non-exchange) | 13,119,382.25 |
| 6.5 | Total federal non-exchange revenue | 13,119,382.25 |
| 7 | Budgetary financing sources: | |
| 7.1 | Appropriations received as adjusted (rescissions and other adjustments) (RC 41) /1 | 12,129,741,488.53 |
| 7.2 | Appropriations used (RC 39) | 9,022,717,177.26 |
| 7.3 | Appropriations expended (RC 38) / 1 | 9,022,717,177.26 |
| 7.6 | Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08) /1 | 204,432,594.53 |
| 7.7 | Non-expenditure transfers-out of unexpended appropriations and financing sources (RC 08) | 1,503,286.56 |
| 7.8 | Expenditure transfers-in of financing sources (RC 09) /1 | 5,901,428,896.18 |
| 7.9 | Expenditure transfers-out of financing sources (RC 09) /1 | 442,965,000.00 |
| 7.14 | Other budgetary financing sources (RC 29) /1, 8 | -4,220,155.57 |
| 7.20 | Total budgetary financing sources | 17,786,914,537.11 |
| 8 | Other financing sources: | |
| 8.1 | Transfers-in without reimbursement (RC 18) /1 | 2,133,783.27 |
| 8.2 | Transfers-out without reimbursement (RC 18) /1 | 210,764.96 |
| 8.3 | Imputed financing sources (RC 25) /1 | 300,334,971.05 |
| 8.4 | Non-entity collections transferred to the General Fund of the U.S. Government (RC 44) | 567,163,263.42 |
| 8.5 | Accrual for non-entity amounts to be collected and transferred to the General Fund of the | 9,395,279.39 |
| 8.7 | Other non-budgetary financing sources (RC 29) /1, 9 | -5,907,956,056.93 |
| 8.11 | Total other financing sources | -6,182,256,610.38 |
| 9 | Net cost of operations (+/-) | 8,592,710,269.12 |
| 10 | Net position, end of period | 41,893,535,018.13 |

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

GF005G - GTAS Closing Package Lines Loaded Report

Entity: 1300 - Department of Commerce

Fiscal Year: 2018

Period: SEPTEMBER

Reported In: DOLLARS

Decimal: TWO

GTAS CPL Last Loaded: 11/14/2018 10:11 AM

| <u>GFRS Line Description</u> | <u>Fed/Non Fed Indicator</u> | <u>Trading Partner FR Entity</u> | <u>Amount</u> |
|------------------------------------|------------------------------|----------------------------------|--------------------|
| Accounts and taxes receivable, net | N | | 45,303,656.47 |
| Accounts payable | N | | (1,951,875,714.58) |
| Accounts payable (RC 22) | F | 0300 | (116,044.22) |
| Accounts payable (RC 22) | F | 0400 | (1,857,929.12) |
| Accounts payable (RC 22) | F | 1000 | (21,478.60) |
| Accounts payable (RC 22) | F | 1100 | (105,073.62) |
| Accounts payable (RC 22) | F | 1137 | (83,659.14) |
| Accounts payable (RC 22) | F | 1200 | (191,784.30) |
| Accounts payable (RC 22) | F | 1400 | (621,118.31) |
| Accounts payable (RC 22) | F | 1500 | (569,843.00) |
| Accounts payable (RC 22) | F | 1601 | (1,519,080.40) |
| Accounts payable (RC 22) | F | 1900 | (2,429,808.42) |
| Accounts payable (RC 22) | F | 2000 | (29,924,162.40) |
| Accounts payable (RC 22) | F | 2400 | (5,001,772.07) |
| Accounts payable (RC 22) | F | 2700 | (32,750.46) |
| Accounts payable (RC 22) | F | 2800 | (35,244.54) |
| Accounts payable (RC 22) | F | 2900 | 3,795.40 |
| Accounts payable (RC 22) | F | 3300 | (378,072.13) |
| Accounts payable (RC 22) | F | 4700 | (11,792,653.66) |
| Accounts payable (RC 22) | F | 4900 | 25,168.84 |
| Accounts payable (RC 22) | F | 6800 | (451,287.14) |
| Accounts payable (RC 22) | F | 6900 | (273,930.96) |

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

GF005G - GTAS Closing Package Lines Loaded Report

Entity: 1300 - Department of Commerce

Fiscal Year: 2018

Period: SEPTEMBER

Reported In: DOLLARS

Decimal: TWO

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| <u>GFRS Line Description</u> | <u>Fed/Non Fed Indicator</u> | <u>Trading Partner FR Entity</u> | <u>Amount</u> |
|---------------------------------------------|------------------------------|----------------------------------|-----------------|
| Accounts payable (RC 22) | F | 7000 | (3,567,420.76) |
| Accounts payable (RC 22) | F | 7500 | (2,057,253.95) |
| Accounts payable (RC 22) | F | 8000 | (59,889,848.45) |
| Accounts payable (RC 22) | F | 8600 | 15,602.92 |
| Accounts payable (RC 22) | F | 8800 | (121,285.86) |
| Accounts payable (RC 22) | F | 8900 | (45,941.49) |
| Accounts payable (RC 22) | F | 9300 | (9,500.00) |
| Accounts payable (RC 22) | F | 9554 | (11,425.00) |
| Accounts payable (RC 22) | F | 9567 | (700.00) |
| Accounts payable (RC 22) | F | DE00 | (2,583,285.80) |
| Accounts payable, capital transfers (RC 12) | F | 2000 | (1,391,385.32) |
| Accounts receivable (RC 22) | F | 0800 | 785.00 |
| Accounts receivable (RC 22) | F | 1100 | 12,000.00 |
| Accounts receivable (RC 22) | F | 1200 | 2,295,779.07 |
| Accounts receivable (RC 22) | F | 1400 | 6,426,815.69 |
| Accounts receivable (RC 22) | F | 1500 | 729,175.85 |
| Accounts receivable (RC 22) | F | 1601 | 8,044,614.10 |
| Accounts receivable (RC 22) | F | 1900 | 1,064,550.33 |
| Accounts receivable (RC 22) | F | 2000 | 365,997.96 |
| Accounts receivable (RC 22) | F | 2400 | 673,415.61 |
| Accounts receivable (RC 22) | F | 2800 | 3,163,112.98 |
| Accounts receivable (RC 22) | F | 2900 | 19,077.38 |

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

GF005G - GTAS Closing Package Lines Loaded Report

Entity: 1300 - Department of Commerce

Fiscal Year: 2018

Period: SEPTEMBER

Reported In: DOLLARS

Decimal: TWO

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| <u>GFRS Line Description</u> | <u>Fed/Non Fed Indicator</u> | <u>Trading Partner FR Entity</u> | <u>Amount</u> |
|------------------------------|------------------------------|----------------------------------|---------------|
| Accounts receivable (RC 22) | F | 3400 | 0.01 |
| Accounts receivable (RC 22) | F | 3600 | 194,344.01 |
| Accounts receivable (RC 22) | F | 4700 | 124,132.08 |
| Accounts receivable (RC 22) | F | 4846 | 84,340.68 |
| Accounts receivable (RC 22) | F | 4900 | 1,371,788.60 |
| Accounts receivable (RC 22) | F | 5100 | 0.01 |
| Accounts receivable (RC 22) | F | 5901 | 65,900.45 |
| Accounts receivable (RC 22) | F | 6100 | 18,380.93 |
| Accounts receivable (RC 22) | F | 6800 | 6,698,716.73 |
| Accounts receivable (RC 22) | F | 6900 | 26,248,471.91 |
| Accounts receivable (RC 22) | F | 7000 | 11,117,956.60 |
| Accounts receivable (RC 22) | F | 7200 | 2,301,582.74 |
| Accounts receivable (RC 22) | F | 7300 | 27,867.21 |
| Accounts receivable (RC 22) | F | 7500 | 2,087,243.59 |
| Accounts receivable (RC 22) | F | 8000 | 1,525,282.32 |
| Accounts receivable (RC 22) | F | 8300 | 74,420.41 |
| Accounts receivable (RC 22) | F | 8600 | 45,878.18 |
| Accounts receivable (RC 22) | F | 8900 | 2,917,514.92 |
| Accounts receivable (RC 22) | F | 9100 | 131,999.76 |
| Accounts receivable (RC 22) | F | 9513 | 4,735,201.74 |
| Accounts receivable (RC 22) | F | 9524 | 16,633.74 |
| Accounts receivable (RC 22) | F | 9555 | 83,201.54 |

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

GF005G - GTAS Closing Package Lines Loaded Report

Entity: 1300 - Department of Commerce

Fiscal Year: 2018

Period: SEPTEMBER

Reported In: DOLLARS

Decimal: TWO

GTAS CPL Last Loaded: 11/14/2018 10:11 AM

| <u>GFRS Line Description</u> | <u>Fed/Non Fed Indicator</u> | <u>Trading Partner FR Entity</u> | <u>Amount</u> |
|--------------------------------------------------------------------------------------------|------------------------------|----------------------------------|-----------------|
| Accounts receivable (RC 22) | F | 9563 | 191,727.00 |
| Accounts receivable (RC 22) | F | 9564 | 476,997.59 |
| Accounts receivable (RC 22) | F | 9566 | 16,213.30 |
| Accounts receivable (RC 22) | F | 9577 | 525,277.04 |
| Accounts receivable (RC 22) | F | 9999 | 384,963.99 |
| Accounts receivable (RC 22) | F | DE00 | 18,682,584.97 |
| Accrual for non-entity amounts to be collected and transferred to the General Fund (RC 48) | G | 9900 | 9,395,279.39 |
| Advances from others and deferred credits (RC 23) | F | 0000 | (7,927.85) |
| Advances from others and deferred credits (RC 23) | F | 0100 | (934.02) |
| Advances from others and deferred credits (RC 23) | F | 0200 | (19,804.43) |
| Advances from others and deferred credits (RC 23) | F | 0300 | (1,027.77) |
| Advances from others and deferred credits (RC 23) | F | 1000 | (69,795.23) |
| Advances from others and deferred credits (RC 23) | F | 1100 | (13,124.92) |
| Advances from others and deferred credits (RC 23) | F | 1125 | 839.70 |
| Advances from others and deferred credits (RC 23) | F | 1200 | (13,088,419.33) |
| Advances from others and deferred credits (RC 23) | F | 1400 | (3,048,388.61) |
| Advances from others and deferred credits (RC 23) | F | 1500 | (65,442,016.12) |
| Advances from others and deferred credits (RC 23) | F | 1601 | (5,383,688.44) |
| Advances from others and deferred credits (RC 23) | F | 1800 | (290,293.13) |
| Advances from others and deferred credits (RC 23) | F | 1900 | (12,622,502.12) |
| Advances from others and deferred credits (RC 23) | F | 2000 | (529,776.07) |
| Advances from others and deferred credits (RC 23) | F | 2400 | (9,722.28) |

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Entity: 1300 - Department of Commerce

Fiscal Year: 2018

Period: SEPTEMBER

Reported In: DOLLARS

Decimal: TWO

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| <u>GFRS Line Description</u> | <u>Fed/Non Fed Indicator</u> | <u>Trading Partner FR Entity</u> | <u>Amount</u> |
|---------------------------------------------------|------------------------------|----------------------------------|-----------------|
| Advances from others and deferred credits (RC 23) | F | 2700 | (258,973.53) |
| Advances from others and deferred credits (RC 23) | F | 2800 | (20,269.62) |
| Advances from others and deferred credits (RC 23) | F | 3100 | (4,470,221.27) |
| Advances from others and deferred credits (RC 23) | F | 3300 | (5,645.04) |
| Advances from others and deferred credits (RC 23) | F | 3400 | (562.26) |
| Advances from others and deferred credits (RC 23) | F | 3600 | (306,335.43) |
| Advances from others and deferred credits (RC 23) | F | 4700 | (1,158,203.75) |
| Advances from others and deferred credits (RC 23) | F | 4846 | (75,150.35) |
| Advances from others and deferred credits (RC 23) | F | 4900 | (8,961,068.72) |
| Advances from others and deferred credits (RC 23) | F | 5000 | (1,649.09) |
| Advances from others and deferred credits (RC 23) | F | 5100 | (1,520,215.96) |
| Advances from others and deferred credits (RC 23) | F | 5600 | (9,768.58) |
| Advances from others and deferred credits (RC 23) | F | 5901 | (38,160.00) |
| Advances from others and deferred credits (RC 23) | F | 6000 | (37.70) |
| Advances from others and deferred credits (RC 23) | F | 6100 | (1,029,563.23) |
| Advances from others and deferred credits (RC 23) | F | 6400 | (145,866.73) |
| Advances from others and deferred credits (RC 23) | F | 6500 | (569.82) |
| Advances from others and deferred credits (RC 23) | F | 6800 | (219,358.86) |
| Advances from others and deferred credits (RC 23) | F | 6900 | (10,905,383.41) |
| Advances from others and deferred credits (RC 23) | F | 7000 | (21,598,258.66) |
| Advances from others and deferred credits (RC 23) | F | 7100 | (7,459.29) |
| Advances from others and deferred credits (RC 23) | F | 7200 | (1,273,311.32) |

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|---------------------------------------------------|------------------------------|----------------------------------|-----------------|
| Advances from others and deferred credits (RC 23) | F | 7300 | (468,052.17) |
| Advances from others and deferred credits (RC 23) | F | 7500 | (61,241,852.99) |
| Advances from others and deferred credits (RC 23) | F | 8000 | (2,094,419.50) |
| Advances from others and deferred credits (RC 23) | F | 8600 | (40,951,623.06) |
| Advances from others and deferred credits (RC 23) | F | 8800 | (1,402.23) |
| Advances from others and deferred credits (RC 23) | F | 8900 | (3,130,344.28) |
| Advances from others and deferred credits (RC 23) | F | 9100 | (30,746,695.45) |
| Advances from others and deferred credits (RC 23) | F | 9513 | (1,378,937.15) |
| Advances from others and deferred credits (RC 23) | F | 9515 | (749,862.00) |
| Advances from others and deferred credits (RC 23) | F | 9554 | (3,932.86) |
| Advances from others and deferred credits (RC 23) | F | 9555 | (5,000.00) |
| Advances from others and deferred credits (RC 23) | F | 9564 | (7,521.95) |
| Advances from others and deferred credits (RC 23) | F | 9573 | (1,120.45) |
| Advances from others and deferred credits (RC 23) | F | 9999 | (1,492,405.28) |
| Advances from others and deferred credits (RC 23) | F | DE00 | (37,167,651.30) |
| Advances to others and prepayments (RC 23) | F | 0300 | 545,386.66 |
| Advances to others and prepayments (RC 23) | F | 0400 | 1,032,129.71 |
| Advances to others and prepayments (RC 23) | F | 1400 | 24,677,554.00 |
| Advances to others and prepayments (RC 23) | F | 1601 | 35,199.55 |
| Advances to others and prepayments (RC 23) | F | 1800 | 1,765,460.12 |
| Advances to others and prepayments (RC 23) | F | 1900 | 2,367,220.00 |
| Advances to others and prepayments (RC 23) | F | 2000 | (90,969.14) |

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|---------------------------------------------------------------------------------|------------------------------|----------------------------------|---------------------|
| Advances to others and prepayments (RC 23) | F | 2400 | 2,013.00 |
| Advances to others and prepayments (RC 23) | F | 6900 | 399,817.20 |
| Advances to others and prepayments (RC 23) | F | 7500 | 1,589,333.11 |
| Advances to others and prepayments (RC 23) | F | DE00 | 9,727,548.51 |
| Appropriations Used (RC 39) | G | 9900 | 9,022,717,177.26 |
| Appropriations expended (RC 38) | G | 9900 | (9,022,717,177.26) |
| Appropriations received as adjusted (rescissions and other adjustments) (RC 41) | G | 9900 | (12,129,741,488.53) |
| Benefit program contributions payable (RC 21) | F | 1601 | (25,308,050.86) |
| Benefit program contributions payable (RC 21) | F | 1900 | (466,232.74) |
| Benefit program contributions payable (RC 21) | F | 2400 | (40,180,457.96) |
| Benefit program costs (RC 26) | F | 1601 | 14,977,410.24 |
| Benefit program costs (RC 26) | F | 1900 | 6,166,834.21 |
| Benefit program costs (RC 26) | F | 2400 | 956,874,615.22 |
| Benefit program costs (RC 26) | F | 2600 | 1,329,476.61 |
| Benefit program costs (RC 26) | F | 6900 | 1,291,453.86 |
| Benefit program costs (RC 26) | F | DE00 | 1,584,360.00 |
| Borrowing and other interest expense (RC 05) | F | 1500 | 473.54 |
| Borrowing and other interest expense (RC 05) | F | 2000 | 17,178,533.28 |
| Borrowing and other interest revenue (exchange) (RC 05) | F | 2000 | (1,659,530.34) |
| Buy/sell costs (RC 24) | F | 0300 | 386,657.59 |
| Buy/sell costs (RC 24) | F | 0400 | 22,670,228.02 |
| Buy/sell costs (RC 24) | F | 1000 | (194.00) |

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|------------------------------|------------------------------|----------------------------------|----------------|
| Buy/sell costs (RC 24) | F | 1100 | 851,154.63 |
| Buy/sell costs (RC 24) | F | 1200 | 8,064,652.21 |
| Buy/sell costs (RC 24) | F | 1400 | 45,371,523.07 |
| Buy/sell costs (RC 24) | F | 1500 | 1,929,742.37 |
| Buy/sell costs (RC 24) | F | 1601 | 1,147,325.31 |
| Buy/sell costs (RC 24) | F | 1800 | 29,025,487.75 |
| Buy/sell costs (RC 24) | F | 1900 | 52,645,499.69 |
| Buy/sell costs (RC 24) | F | 2000 | 23,930,556.57 |
| Buy/sell costs (RC 24) | F | 2400 | 13,397,337.13 |
| Buy/sell costs (RC 24) | F | 2600 | 23,692,584.24 |
| Buy/sell costs (RC 24) | F | 2700 | 132,878.92 |
| Buy/sell costs (RC 24) | F | 2800 | 106,553.14 |
| Buy/sell costs (RC 24) | F | 2900 | 5,130.03 |
| Buy/sell costs (RC 24) | F | 3100 | 606,051.94 |
| Buy/sell costs (RC 24) | F | 3300 | 314,374.19 |
| Buy/sell costs (RC 24) | F | 3301 | 43,220.47 |
| Buy/sell costs (RC 24) | F | 3400 | 120,000.00 |
| Buy/sell costs (RC 24) | F | 3600 | 15,500.00 |
| Buy/sell costs (RC 24) | F | 4500 | 37,348.00 |
| Buy/sell costs (RC 24) | F | 4700 | 435,818,598.50 |
| Buy/sell costs (RC 24) | F | 4900 | 8,230,450.84 |
| Buy/sell costs (RC 24) | F | 5000 | (15,000.00) |

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|-------------------------------------|------------------------------|----------------------------------|------------------|
| Buy/sell costs (RC 24) | F | 6800 | 739,713.22 |
| Buy/sell costs (RC 24) | F | 6900 | 9,108,593.94 |
| Buy/sell costs (RC 24) | F | 7000 | 34,277,206.25 |
| Buy/sell costs (RC 24) | F | 7200 | 306,597.00 |
| Buy/sell costs (RC 24) | F | 7300 | 67,544.96 |
| Buy/sell costs (RC 24) | F | 7500 | 9,526,082.03 |
| Buy/sell costs (RC 24) | F | 8000 | 1,101,669,096.87 |
| Buy/sell costs (RC 24) | F | 8600 | (113,811.15) |
| Buy/sell costs (RC 24) | F | 8800 | 1,626,168.01 |
| Buy/sell costs (RC 24) | F | 8900 | 20,445,987.01 |
| Buy/sell costs (RC 24) | F | 9100 | 110,000.00 |
| Buy/sell costs (RC 24) | F | 9300 | 3,232.54 |
| Buy/sell costs (RC 24) | F | 9549 | 22,695.00 |
| Buy/sell costs (RC 24) | F | 9550 | 26,111.12 |
| Buy/sell costs (RC 24) | F | 9559 | 5,601,003.00 |
| Buy/sell costs (RC 24) | F | 9567 | 116,945.48 |
| Buy/sell costs (RC 24) | F | 9577 | 30,000.00 |
| Buy/sell costs (RC 24) | F | DE00 | 59,429,750.13 |
| Buy/sell revenue (Exchange) (RC 24) | F | 0000 | (4,779.37) |
| Buy/sell revenue (Exchange) (RC 24) | F | 0100 | (1,511.67) |
| Buy/sell revenue (Exchange) (RC 24) | F | 0200 | (32,025.98) |
| Buy/sell revenue (Exchange) (RC 24) | F | 0300 | (1,662.62) |

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|-------------------------------------|------------------------------|----------------------------------|-----------------|
| Buy/sell revenue (Exchange) (RC 24) | F | 1000 | (101,016.05) |
| Buy/sell revenue (Exchange) (RC 24) | F | 1100 | (55,630.18) |
| Buy/sell revenue (Exchange) (RC 24) | F | 1125 | (3,930.12) |
| Buy/sell revenue (Exchange) (RC 24) | F | 1200 | (25,205,177.21) |
| Buy/sell revenue (Exchange) (RC 24) | F | 1400 | (22,597,673.88) |
| Buy/sell revenue (Exchange) (RC 24) | F | 1500 | (54,154,010.03) |
| Buy/sell revenue (Exchange) (RC 24) | F | 1601 | (89,465,029.85) |
| Buy/sell revenue (Exchange) (RC 24) | F | 1800 | (540,435.14) |
| Buy/sell revenue (Exchange) (RC 24) | F | 1900 | (16,700,125.68) |
| Buy/sell revenue (Exchange) (RC 24) | F | 2000 | (1,669,691.25) |
| Buy/sell revenue (Exchange) (RC 24) | F | 2400 | (1,145,979.18) |
| Buy/sell revenue (Exchange) (RC 24) | F | 2600 | (55.17) |
| Buy/sell revenue (Exchange) (RC 24) | F | 2700 | (969,423.42) |
| Buy/sell revenue (Exchange) (RC 24) | F | 2800 | (26,957,434.86) |
| Buy/sell revenue (Exchange) (RC 24) | F | 2900 | (66,005.18) |
| Buy/sell revenue (Exchange) (RC 24) | F | 3100 | (3,313,750.19) |
| Buy/sell revenue (Exchange) (RC 24) | F | 3300 | (8,288.81) |
| Buy/sell revenue (Exchange) (RC 24) | F | 3400 | 205.38 |
| Buy/sell revenue (Exchange) (RC 24) | F | 3600 | (1,159,839.58) |
| Buy/sell revenue (Exchange) (RC 24) | F | 4500 | (100,000.00) |
| Buy/sell revenue (Exchange) (RC 24) | F | 4700 | (2,840,954.55) |
| Buy/sell revenue (Exchange) (RC 24) | F | 4846 | (170,986.39) |

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|-------------------------------------|------------------------------|----------------------------------|-----------------|
| Buy/sell revenue (Exchange) (RC 24) | F | 4900 | (19,014,259.00) |
| Buy/sell revenue (Exchange) (RC 24) | F | 5000 | (4,505.00) |
| Buy/sell revenue (Exchange) (RC 24) | F | 5100 | (240,330.78) |
| Buy/sell revenue (Exchange) (RC 24) | F | 5600 | (202,211.79) |
| Buy/sell revenue (Exchange) (RC 24) | F | 5901 | (830,850.36) |
| Buy/sell revenue (Exchange) (RC 24) | F | 6100 | (1,070,299.22) |
| Buy/sell revenue (Exchange) (RC 24) | F | 6400 | (236,782.85) |
| Buy/sell revenue (Exchange) (RC 24) | F | 6500 | (902.21) |
| Buy/sell revenue (Exchange) (RC 24) | F | 6800 | (25,936,243.64) |
| Buy/sell revenue (Exchange) (RC 24) | F | 6900 | (55,221,564.62) |
| Buy/sell revenue (Exchange) (RC 24) | F | 7000 | (80,868,128.19) |
| Buy/sell revenue (Exchange) (RC 24) | F | 7200 | (14,924,574.69) |
| Buy/sell revenue (Exchange) (RC 24) | F | 7300 | (634,417.15) |
| Buy/sell revenue (Exchange) (RC 24) | F | 7500 | (76,228,305.53) |
| Buy/sell revenue (Exchange) (RC 24) | F | 8000 | (13,296,741.53) |
| Buy/sell revenue (Exchange) (RC 24) | F | 8300 | (406,835.34) |
| Buy/sell revenue (Exchange) (RC 24) | F | 8600 | (25,344,520.55) |
| Buy/sell revenue (Exchange) (RC 24) | F | 8800 | (241,663.85) |
| Buy/sell revenue (Exchange) (RC 24) | F | 8900 | (18,318,984.76) |
| Buy/sell revenue (Exchange) (RC 24) | F | 9100 | (29,092,217.65) |
| Buy/sell revenue (Exchange) (RC 24) | F | 9511 | (6,675.00) |
| Buy/sell revenue (Exchange) (RC 24) | F | 9513 | (7,673,503.37) |

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|----------------------------------------------------------------------------------------------|------------------------------|----------------------------------|--------------------|
| Buy/sell revenue (Exchange) (RC 24) | F | 9515 | (97,849.00) |
| Buy/sell revenue (Exchange) (RC 24) | F | 9524 | (96,492.42) |
| Buy/sell revenue (Exchange) (RC 24) | F | 9554 | (6,300.49) |
| Buy/sell revenue (Exchange) (RC 24) | F | 9555 | (465,986.22) |
| Buy/sell revenue (Exchange) (RC 24) | F | 9559 | (3,284.00) |
| Buy/sell revenue (Exchange) (RC 24) | F | 9563 | (291,821.77) |
| Buy/sell revenue (Exchange) (RC 24) | F | 9564 | (644,446.58) |
| Buy/sell revenue (Exchange) (RC 24) | F | 9566 | (20,884.30) |
| Buy/sell revenue (Exchange) (RC 24) | F | 9573 | (1,813.88) |
| Buy/sell revenue (Exchange) (RC 24) | F | 9577 | (1,598,805.40) |
| Buy/sell revenue (Exchange) (RC 24) | F | 9999 | (4,397,172.16) |
| Buy/sell revenue (Exchange) (RC 24) | F | DE00 | (107,096,973.42) |
| Cash and other monetary assets | N | | 8,768,260.75 |
| Corrections of errors - federal (RC 29) | Z | | 0.00 |
| Corrections of errors - non-federal | N | | 0.00 |
| Environmental and disposal liabilities | N | | (145,677,143.81) |
| Expenditure transfers-in of financing sources (RC 09) | F | 2000 | (6,270,365.00) |
| Expenditure transfers-in of financing sources (RC 09) | F | 2700 | (5,895,158,531.18) |
| Expenditure transfers-out of financing sources (RC 09) | F | 1500 | 442,965,000.00 |
| Federal employee and veteran benefits payable | N | | (962,211,441.09) |
| Federal investments (RC 01) | F | 2000 | 6,242,060,217.72 |
| Federal securities interest revenue including associated gains and losses (non-exchange) (RC | F | 2000 | (13,119,382.25) |

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|---------------------------------------------------------------------------------|------------------------------|----------------------------------|---------------------|
| 03) | | | |
| Fund balance with Treasury (RC 40) | G | 9900 | 28,794,045,476.93 |
| Gains/losses from changes in actuarial assumptions | N | | (12,000,000.00) |
| Imputed costs (RC 25) | F | 1900 | 3,923,966.04 |
| Imputed costs (RC 25) | F | 2000 | 28,949,599.80 |
| Imputed costs (RC 25) | F | 2400 | 255,001,669.05 |
| Imputed costs (RC 25) | F | 7000 | 10,390,039.49 |
| Imputed costs (RC 25) | F | 7500 | 2,069,696.67 |
| Imputed financing source (RC 25) | F | 1900 | (3,923,966.04) |
| Imputed financing source (RC 25) | F | 2000 | (28,949,599.80) |
| Imputed financing source (RC 25) | F | 2400 | (255,001,669.05) |
| Imputed financing source (RC 25) | F | 7000 | (10,390,039.49) |
| Imputed financing source (RC 25) | F | 7500 | (2,069,696.67) |
| Interest receivable-investments (RC 02) | F | 2000 | 2,375,351.02 |
| Inventories and related property, net | N | | 125,675,066.67 |
| Liability to the General Fund for custodial and other non-entity assets (RC 46) | G | 9900 | (9,951,996.21) |
| Loans payable (RC 17) | F | 2000 | (452,562,967.98) |
| Loans receivable, net | N | | 460,490,386.93 |
| Net position - funds from dedicated collections | B | | (17,459,156,664.95) |
| Net position - funds other than those from dedicated collections | B | | (24,434,378,353.18) |
| Net position, beginning of period | N | | (37,829,358,582.69) |
| Non-Federal Earned Revenue | N | | (3,561,852,660.40) |

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|------------------------------------------------------------------------------------------|------------------------------|----------------------------------|--------------------|
| Non-Federal gross cost | N | | 9,399,538,630.98 |
| Non-entity collections transferred to the General Fund (RC 44) | G | 9900 | 567,163,263.42 |
| Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08) | F | 1100 | (12,013,000.00) |
| Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08) | F | 1200 | (154,867,577.00) |
| Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08) | F | 1400 | (26,930,017.53) |
| Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08) | F | 1500 | (1,500,000.00) |
| Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08) | F | 7200 | (7,622,000.00) |
| Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08) | F | 9564 | (1,500,000.00) |
| Non-expenditure transfers-out of unexpended appropriations and financing sources (RC 08) | F | 1100 | 363,479.57 |
| Non-expenditure transfers-out of unexpended appropriations and financing sources (RC 08) | F | 1400 | 987,842.39 |
| Non-expenditure transfers-out of unexpended appropriations and financing sources (RC 08) | F | 2000 | 151,964.60 |
| Other assets | N | | 2,068,658,863.70 |
| Other budgetary financing sources (RC 29) "Z" | Z | | 4,220,155.57 |
| Other expenses (without reciprocals) (RC 29) "Z" | Z | | 301,253,834.58 |
| Other liabilities | N | | (1,977,086,391.67) |
| Other liabilities (without reciprocals) (RC 29) | Z | | (6,265,428,357.17) |
| Other non-budgetary financing sources (RC 29) "Z" | Z | | 5,907,956,056.93 |
| Other revenue (without reciprocals) (RC 29) "Z" | Z | | 10,888.38 |
| Other taxes and receipts | N | | (1,039,109,395.58) |
| Property, plant and equipment, net | N | | 16,286,411,217.43 |
| Purchase of Assets Offset (RC 24) | F | 0400 | (1,042.67) |
| Purchase of Assets Offset (RC 24) | F | 1400 | 57,646.66 |

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

GF005G - GTAS Closing Package Lines Loaded Report

Entity: 1300 - Department of Commerce

Fiscal Year: 2018

Period: SEPTEMBER

Reported In: DOLLARS

Decimal: TWO

GTAS CPL Last Loaded: 11/14/2018 10:11 AM

| <u>GFRS Line Description</u> | <u>Fed/Non Fed Indicator</u> | <u>Trading Partner FR Entity</u> | <u>Amount</u> |
|---------------------------------------------|------------------------------|----------------------------------|-----------------|
| Purchase of Assets Offset (RC 24) | F | 2000 | (94,755.48) |
| Purchase of Assets Offset (RC 24) | F | 2400 | (630,144.81) |
| Purchase of Assets Offset (RC 24) | F | 4700 | (15,361,758.54) |
| Purchase of Assets Offset (RC 24) | F | 4900 | (153,486.16) |
| Purchase of Assets Offset (RC 24) | F | 6900 | (5,872.47) |
| Purchase of Assets Offset (RC 24) | F | 7000 | (2,270,000.00) |
| Purchase of Assets Offset (RC 24) | F | 8900 | (87,911.28) |
| Purchase of Assets Offset (RC 24) | F | DE00 | (36,048,183.15) |
| Purchase of assets (RC 24) | F | 0400 | 1,042.67 |
| Purchase of assets (RC 24) | F | 1400 | (57,646.66) |
| Purchase of assets (RC 24) | F | 2000 | 94,755.48 |
| Purchase of assets (RC 24) | F | 2400 | 630,144.81 |
| Purchase of assets (RC 24) | F | 4700 | 15,361,758.54 |
| Purchase of assets (RC 24) | F | 4900 | 153,486.16 |
| Purchase of assets (RC 24) | F | 6900 | 5,872.47 |
| Purchase of assets (RC 24) | F | 7000 | 2,270,000.00 |
| Purchase of assets (RC 24) | F | 8900 | 87,911.28 |
| Purchase of assets (RC 24) | F | DE00 | 36,048,183.15 |
| Transfers receivable (RC 27) | F | 2000 | 1,801,041.00 |
| Transfers-in without reimbursement (RC 18) | F | 1400 | (703,150.00) |
| Transfers-in without reimbursement (RC 18) | F | 8900 | (1,430,633.27) |
| Transfers-out without reimbursement (RC 18) | F | 1400 | 210,716.92 |

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

GF005G - GTAS Closing Package Lines Loaded Report

Entity: 1300 - Department of Commerce

Fiscal Year: 2018

Period: SEPTEMBER

Reported In: DOLLARS

Decimal: TWO

GTAS CPL Last Loaded: 11/14/2018 10:11 AM

GFRS Line Description

Fed/Non Fed Indicator

Trading Partner FR Entity

Amount

Transfers-out without reimbursement (RC 18)

F

1500

48.04

**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: 1300 | Department of Commerce | Agency Notes: Note 1 | |
| Status: Complete | The accompanying notes are an integral part of these financial statements. | | I = Inactive Line |

Tab: Other Notes Info.

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

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

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

| 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: 1300 Department of Commerce

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. | FY 2018 and FY 2017: N/A |
| 2 | Describe any departures from U.S. GAAP. (SFFAS No. 7.par.64) | FY 2018 and FY 2017: The Department does not have any material departures from U.S. GAAP. |
| 3 | When applying the general rule of the Statements of Federal Financial Accounting Standards (SFFAS) No. 7, par. 48, describe the specific potential accruals that are not made and the practical and inherent limitations affecting the accrual of taxes and duties. (SFFAS No. 7.par.64) | FY 2018 and FY 2017: N/A |
| 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) | FY 2018 and FY 2017: N/A |
| 5 | Describe any additional significant accounting policies specific to the agency not included in GFRS Module GF006 FR Notes. (SFFAS No. 32, par. 29 & 30) | FY 2018 and FY 2017: N/A |
| 6 | Provide any other relevant information pertaining to the Federal Reserve earnings. (SFFAS No. 32, par. 29 & 30) | FY 2018 and FY 2017: N/A |
| 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. | FY 2018 and FY 2017: N/A |
| 8 | Describe the nature of the related party relationship and transactions pertaining to the amount in the "Other Notes Info" tab, "Related party payables" line. | FY 2018 and FY 2017: N/A |
| 9 | Describe the "Other Notes Info" tab, "Related party operating revenue" transactions along with the related party relationship and include transactions with zero or nominal balances, guarantees, and other terms. Also, describe changes in related party terms. | FY 2018 and FY 2017: N/A |
| 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. | FY 2018 and FY 2017: N/A |
| 11 | Describe related party economic dependency (that is, major customers, suppliers, franchisors, franchisees, distributors, general agents, borrowers, and lenders) relationships and transactions included in the "Other Notes Info" tab, "Related party economic dependency transactions" section. | FY 2018 and FY 2017: N/A |
| 12 | Provide details on the investments in related parties. | FY 2018 and FY 2017: N/A |
| 13 | Provide details on related party leases | FY 2018 and FY 2017: N/A |

**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: 1300 | Department of Commerce | 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. | FY 2018 and FY 2017: N/A |
| 15 | Provide any other useful information on related parties. | FY 2018 and FY 2017: N/A |

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

| | | | |
|----------------------------|----------------------------------------------------------------------------|--------------------------------------------|--------------------------|
| Note: 02 | Cash and Other Monetary Assets | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: Note 5, Balance Sheet | |
| Status: In-Progress | 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 | 8,768 | 5,736 | | |
| | | Variance: | | 0 | 0 | Rounding Method: Thousands Decimal: Zero | |
| Line Status | Line Description | | | 2018 - SEPTEMBER | 2017 - SEPTEMBER | Previously Rptd | Line Item Changes |
| 3 | Other cash-not restricted | | | 8,768 | 5,736 | 5,736 | 0 |
| 4 | Other cash-restricted | | | | | | |
| 7 | Foreign currency | | | | | | |
| | Total | | | 8,768 | 5,736 | 5,736 | 0 |

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

| | | | |
|----------------------------|-----------------------------------------------------------------------------------|--------------------------|--------------------------|
| Note: 02 | Cash and Other Monetary Assets | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: | Note 5, Balance Sheet |
| Status: In-Progress | 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 | 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 | | Cash not yet deposited with Treasury | Credit | 8,401 | 5,359 |
| 3 | | Imprest Fund | Credit | 342 | 338 |
| 4 | | Other Cash | Credit | 25 | 39 |
| 5 | | | Credit | | |
| 6 | | | Credit | | |
| 7 | | Total cash reported in Note 2. | N/A | -8,768 | -5,736 |

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

Note: 02 Cash and Other Monetary Assets

Fiscal Year: 2018

Period: SEPTEMBER

Entity: 1300 Department of Commerce

Agency Notes: Note 5, Balance Sheet

Status: In-Progress

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

I = Inactive Line

Tab: Text Data

| Line | Question | Answer |
|------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | Describe the nature of the amount in the line item "Other cash-not restricted." | FY 2018 and FY 2017: Other cash-not restricted primarily includes Cash Not Yet Deposited with Treasury which primarily represents patent and trademark fees that were not processed as of September 30, 2018 and 2017, due to the lag time between receipt and initial review. Certain bureaus maintain other cash for operational necessity, such as law enforcement activities and for environments that do not permit the use of electronic payments. |
| 3 | If the cash is restricted because it is non-entity, state the organization/individual(s) for which the cash is being held. | FY 2018 and FY 2017: N/A |
| 4 | Describe the nature of the amount in the line item "Foreign currency." | FY 2018 and FY 2017: N/A |
| 5 | Disclose the method of exchange rate used on the financial statement date (Treasury exchange rate or prevailing market rate). | FY 2018 and FY 2017: N/A |
| 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. | FY 2018 and FY 2017: N/A |
| 7 | Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note. | This footnote has been prepared from the accounting records of the Department in conformance with U.S. generally accepted accounting principles (GAAP) and the form and content for entity financial statements specified by the Office of Management and Budget (OMB) in revised Circular NO. A-136, Financial Reporting Requirements. GAAP for federal entities are the standards prescribed by the Federal Accounting Standards Advisory Board (FASAB), which is the official body for setting the accounting standards of the U.S. government. |

**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: 1300 | Department of Commerce | Agency Notes: Balance Sheet and Notes 1 and 4 | |
| Status: In-Progress | 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 | 45,304 | 46,385 | | |
| | | Variance: | 0 | 0 | | |
| | | | | | Rounding Method: Thousands | Decimal: Zero |

| Line Status | Line Description | 2018 - SEPTEMBER | 2017 - SEPTEMBER | Previously Rptd | Line Item Changes |
|-------------|------------------------------------------------------------------------------------------------------|------------------|------------------|-----------------|-------------------|
| 1 | Accounts receivable, gross | 50,643 | 51,307 | 51,307 | 0 |
| 2 | Related interest receivable-accounts receivable | 9 | 12 | 12 | 0 |
| 3 | Penalties, fines, and administrative fees receivable-accounts receivable | 4,111 | 5,269 | 5,269 | 0 |
| 4 | Less: allowance for loss on accounts receivable | -6,057 | -6,401 | -6,401 | 0 |
| 5 | Less: allowance for loss on interest receivable-accounts receivable | 0 | -3,802 | -3,802 | 0 |
| 6 | Less: allowance for loss on penalties, fines, and administrative fees receivable-accounts receivable | -3,402 | | | |
| | Total | 45,304 | 46,385 | 46,385 | 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: 1300 | Department of Commerce | Agency Notes: Balance Sheet and Notes 1 and 4 | |
| Status: In-Progress | The accompanying notes are an integral part of these financial statements. | | I = Inactive Line |

Tab: Other Notes Info.

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

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

| | | | | |
|-------------------|-------------------------------------------|--------------------------|-----------------------------------|----------------------|
| Section: B | Section Name: Criminal Restitution | No Data Flag: YES | Line Attributes: Dollars | Decimal: Zero |
| | | | Rounding Method: Thousands | |

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

**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: 1300 Department of Commerce

Agency Notes: Balance Sheet and Notes 1 and 4

Status: In-Progress

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) | FY 2018 and FY 2017: This allowance is estimated periodically using methods such as the identification of specific delinquent receivables and the analysis of aging schedules and historical trends adjusted for current market conditions. |
| 3 | Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note. | FY 2018 and FY 2017: Please see additional information in Note 31 for the Department's significant accounting policies pertaining to this note. |
| 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. | FY 2018: N/A |
| 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. | FY 2018: N/A |
| 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. | FY 2018: N/A |

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

| | | | |
|-------------------------|----------------------------------------------------------------------------|--------------------------|--------------------------|
| Note: 04B | Loan Guarantee Liabilities | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | 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 | |
| Loan guarantee liabilities | | C | L | 0 | 0 | |
| | | Variance: | | 0 | 0 | |
| | | | | Rounding Method: Thousands | | |
| | | | | Decimal: Zero | | |
| Line | Status | Line Description | 2018 - SEPTEMBER | 2017 - SEPTEMBER | Previously Rptd | Line Item Changes |
| 12 | | | | | | |
| 13 | | | | | | |
| 14 | | | | | | |
| 15 | | | | | | |
| 16 | | | | | | |
| 17 | | All other loan guarantee liabilities | | | | |
| Total | | | | | | |

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

| | | | |
|-------------------------|----------------------------------------------------------------------------|--------------------------|--------------------------|
| Note: 04B | Loan Guarantee Liabilities | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: N/A | |
| Status: Complete | The accompanying notes are an integral part of these financial statements. | | I = Inactive Line |

Tab: Other Notes Info.

| Section: A | Section Name: Other Related Information (SFFAS No. 32, par. 27) | No Data Flag: YES | Line Attributes: Dollars | Decimal: Zero | | | | | |
|-------------------|------------------------------------------------------------------------|------------------------------------------|-----------------------------------|-----------------------------------------|---------------------------------------------|----------------------|-----------------------------------------|---------------------------------------------|----------------------|
| | | | Rounding Method: Thousands | | | | | | |
| Line | Status | Line Description | NB | CY Face Value of Loans Outstanding D | CY Amount Guaranteed by the Government D | CY Subsidy Expense D | PY Face Value of Loans Outstanding D | PY Amount Guaranteed by the Government D | PY Subsidy Expense D |
| 12 | | | N/A | | | | | | |
| 13 | | | N/A | | | | | | |
| 14 | | | N/A | | | | | | |
| 15 | | | N/A | | | | | | |
| 16 | | | N/A | | | | | | |
| 17 | | All other loans guarantee liabilities | N/A | | | | | | |
| 18 | | Total: | N/A | | | | | | |

| Tab: Text Data | | No Data Flag: YES |
|-----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| Line | Question | Answer |
| 1 | Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note. | |

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

| | | | |
|----------------------------|----------------------------------------------------------------------------|---------------------------------------------------------|--------------------------|
| Note: 04C | Loans Receivable, Net | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: Footnote 1, 6, 9 and Balance Sheet | |
| Status: In-Progress | 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 | 460,490 | 432,896 | |
| | | 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 | NOAA Direct Loan Programs | 430,113 | 3,770 | | 25,321 | 459,204 | 405,102 |
| 14 | EDA Direct Loan Programs | 70 | | | -1 | 69 | 510 |
| 15 | NOAA Loan Guarantee Programs | 8,531 | | | -7,314 | 1,217 | 8,595 |
| 16 | | | | | | | |
| 17 | | | | | | | |
| 18 | All other loans receivable | | | | | | |
| | Total | 438,714 | 3,770 | | 18,006 | 460,490 | 414,207 |

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

Note: 04C Loans Receivable, Net
Entity: 1300 Department of Commerce

Fiscal Year: 2018

Period: SEPTEMBER

Agency Notes: Footnote 1, 6, 9 and Balance Sheet

Status: In-Progress

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 | | NOAA Direct Loan Programs | 3,131 | | 22,870 | 431,103 |
| 14 | | EDA Direct Loan Programs | 5 | | -2 | 513 |
| 15 | | NOAA Loan Guarantee Programs | 0 | | -7,315 | 1,280 |
| 16 | | | | | | |
| 17 | | | | | | |
| 18 | | All other loans receivable | | | | |
| Total | | | 3,136 | | 15,553 | 432,896 |

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

Note: 04C Loans Receivable, Net
Entity: 1300 Department of Commerce

Fiscal Year: 2018 **Period:** SEPTEMBER
Agency Notes: Footnote 1, 6, 9 and Balance Sheet

Status: In-Progress

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 | | Fisheries Finance Traditional Loans | Debit | -4,883 | -12,022 | -12,022 | -12,022 |
| 14 | | Crab Buyback Loans | Debit | -3,480 | 5,655 | 5,655 | 5,655 |
| 15 | | Bering Sea and Aleutian Islands Non-Pollock Buyback | Debit | -257 | 121 | 121 | 121 |
| 16 | | Pacific Groundfish Buyback Loans | Debit | 262 | 1,113 | 1,113 | 1,113 |
| 17 | | | Debit | | | | |
| 18 | | All other loans receivable | Debit | -548 | -34 | -34 | 0 |

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

Note: 04C Loans Receivable, Net
Entity: 1300 Department of Commerce

Fiscal Year: 2018

Period: SEPTEMBER

Agency Notes: Footnote 1, 6, 9 and Balance Sheet

Status: In-Progress

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. | FY 2018 and FY 2017: Please see Additional Note 31 for the Department's significant accounting policies pertaining to this note. |
| 2 | Provide an explanation for net loans receivable (increase/decrease) (Education only). | N/A |

**U.S. Department of the Treasury
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| | | | |
|----------------------------|----------------------------------------------------------------------------|----------------------------------------------------|--------------------------|
| Note: 05 | Inventories and Related Property | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: Notes 1, 7, and Balance Sheet | |
| Status: In-Progress | 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 | 125,675 | 108,063 | | |
| | | Variance: | | 0 | 0 | Rounding Method: Thousands | Decimal: Zero |

| Line Status | Line Description | 2018 - SEPTEMBER | 2017 - SEPTEMBER | Previously Rptd | Line Item Changes |
|--------------------|------------------------------------------------------|-------------------------|-------------------------|------------------------|--------------------------|
| 1 | Gross Inventory-balance beginning of year | 114,721 | 119,964 | 119,964 | 0 |
| 2 | Prior-period adjustment (not restated) | 33,924 | | | |
| 3 | Capitalized acquisitions from the public | 27,738 | 33,085 | 33,085 | 0 |
| 4 | Capitalized acquisitions from Government agencies | | -176 | -176 | |
| 5 | Inventory sold or used | -27,464 | -38,152 | -38,152 | 0 |
| 6 | Total allowance for inventories and related property | -23,244 | -6,658 | -6,658 | 0 |
| | Total | 125,675 | 108,063 | 108,063 | 0 |

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Note: 05 Inventories and Related Property

Fiscal Year: 2018

Period: SEPTEMBER

Entity: 1300 Department of Commerce

Agency Notes: Notes 1, 7, and Balance Sheet

Status: In-Progress

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 | | Decimal: Zero |
|-------------------|---------------|------------------------------------------------------------------------------------------------------|-----------|-------------------------|---------------------------------|------------------------|--------------------------|
| Line | Status | Line Description | NB | 2018 - SEPTEMBER | 2017 - SEPTEMBER | Previously Rptd | Line Item Changes |
| 1 | | Inventory purchased for sale | Debit | 27,366 | 25,606 | 25,606 | 0 |
| 2 | | Inventory held in reserve for future sale to the public | Debit | | | | |
| 3 | | Inventory and operating materials and supplies held for repair | Debit | 34,810 | 33,005 | 33,005 | 0 |
| 4 | | Inventory-excess, obsolete, and unserviceable | Debit | | | | |
| 5 | | Operating materials and supplies held for use | Debit | 86,743 | 56,109 | 56,109 | 0 |
| 6 | | Operating materials and supplies held in reserve for future use | Debit | | | | |
| 7 | | Operating materials and supplies excess, obsolete, and unserviceable | Debit | | | | |
| 8 | | Stockpile materials held in reserve for future use | Debit | | | | |
| 9 | | Stockpile materials held for sale | Debit | | | | |
| 10 | | Forfeited property | Debit | | | | |
| 11 | | Other related property | Debit | | | | |
| 12 | | Total allowance for inventories and related property | Credit | 23,244 | 6,657 | 6,657 | 0 |
| 13 | | Total inventories and related property, net | N/A | 125,675 | 108,063 | 108,063 | 0 |

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|----------------------------|-----------------------------------------------------------------------------------|----------------------------------------------------|--------------------------|
| Note: 05 | Inventories and Related Property | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: Notes 1, 7, and Balance Sheet | |
| Status: In-Progress | 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 | | | | |

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Note: 05 Inventories and Related Property

Fiscal Year: 2018

Period: SEPTEMBER

Entity: 1300 Department of Commerce

Agency Notes: Notes 1, 7, and Balance Sheet

Status: In-Progress

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>Method Used for Materials & Supplies-NOAA's National Logistics Support Center (NLSC): The methodology for calculating the allowance for excess, obsolete, and unserviceable inventory items at fiscal year-end is the same for both supplies and equipment held at NLSC and consists of the upgrade and the systems decommissioning portions. The upgrade portion is calculated net of realizable value as the average of parts declared excess in the previous five years. For systems decommissioning, the National Weather Service (NWS) identifies systems that will be excessed in the next three years. Excess systems are valued net of the applicable net realizable value.</p> <p>Method Used for Materials & Supplies-NOAA's National Reconditioning Center (NRC): The allowance for excess, obsolete, and unserviceable operating materials and supplies inventory at the NWS's National Reconditioning Center consists of two parts. First, an allowance for equipment beyond economic repair for the previous five fiscal years. Secondly, equipment tagged for replacement within the next year is valued and included in the allowance at the full inventory value. The value of equipment tagged for the next two years is calculated by multiplying the inventory value times the percentage of the number of repairs in the last fiscal year to the total unserviceable inventory count. The percentage is never less than twenty percent nor greater than one hundred percent. Inventory expected to be replaced in the three fiscal years and beyond is assessed at full value.</p> |
| 2 | Significant accounting principles and methods of applying those principles. | Inventory, Materials, and Supplies, Net are stated at the lower of cost or net realizable value primarily under the average, weighted average, and deemed cost methods, and are adjusted for the results of physical inventories. Inventory, Materials, and Supplies are expensed when consumed. There are no restrictions on their sale, use, or disposition. |
| 3 | Provide a broad description of foreclosed property (SFFAS No. 32, par. 21) | FY 2018 and FY 2017: 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) | Census utilized a valuation method that first totaled individual items with cost and quantity on hand; divided that amount by the total individual items to obtain a percentage. Next, the total actual value of the items with known cost is divided by the percentage computed to obtain the estimated known cost of all items on hand to derive a subtotal. Finally, the industry standard waste percentage is deducted to arrive at the total amount reported. |
| 5 | Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note. | Please see additional Note 31 for the Department's significant accounting policies pertaining to this note. |

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|----------------------------|----------------------------------------------------------------------------|-------------------------------------------------------|--------------------------|
| Note: 06 | Property, Plant, and Equipment (PP&E) | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: Notes 1, 8, 24 and Balance Sheet | |
| Status: In-Progress | 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 | 16,286,411 | 15,402,997 | | |
| | | 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 | 24,294,355 | 8,891,358 | 15,402,997 | 22,456,866 | 8,322,675 | 14,134,191 |
| 2 | Prior-period adjustments (not restated) | | | | | | |
| 3 | Capitalized acquisitions from the public | 2,046,583 | | 2,046,583 | 665,199 | | 665,199 |
| 4 | Capitalized acquisitions from government agencies | 57,369 | | 57,369 | 1,426,355 | | 1,426,355 |
| 5 | Deletions from the Balance Sheet | -117,987 | -119,538 | 1,551 | -255,174 | -222,264 | -32,910 |
| 6 | Deletions related to partial impairment of PP&E | | | | | | |
| 7 | Revaluations | 2,040 | | 2,040 | 1,110 | | 1,110 |
| 8 | Stewardship reclassifications | | | | -1 | | -1 |
| 9 | Depreciation/amortization | | 1,224,129 | -1,224,129 | | 790,947 | -790,947 |
| | Total | 26,282,360 | 9,995,949 | 16,286,411 | 24,294,355 | 8,891,358 | 15,402,997 |

| Line Description | Question | Answer |
|----------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Line Item Notes - Capitalized acquisitions from the public (CY PP&E) | 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) | Total Acquisitions from the Public increased by significantly due to the FY 2018 implementation of new assisted acquisitions guidance from Treasury for costs NOAA had with NASA. In FY 2017, costs with NASA were recorded as acquisitions from Govt. Agencies, and in FY 2018, under the newly released assisted acquisition guidance, these costs are recorded as acquisitions from the Public. |
| 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) | N/A below threshold. Change less than \$1 billion. |

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|----------------------------|-----------------------------------------------------------------------------------|--------------------------|----------------------------------|
| Note: 06 | Property, Plant, and Equipment (PP&E) | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: | Notes 1, 8, 24 and Balance Sheet |
| Status: In-Progress | 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 | 1,951,878 | 1,720,430 | 1,720,430 | 0 |
| 2 | | Furniture, fixtures, and equipment (including aircraft, ships, vessels, small boats, and vehicles) | Debit | 16,361,157 | 14,216,282 | 14,216,282 | 0 |
| 3 | | Construction in progress | Debit | 5,695,496 | 6,060,733 | 6,060,733 | 0 |
| 4 | | Land and Land Rights | Debit | 16,309 | 16,628 | 16,628 | 0 |
| 5 | | Internal use software | Debit | 1,620,353 | 1,498,376 | 1,498,376 | 0 |
| 6 | | Assets under capital lease | Debit | 10,475 | 10,475 | 10,475 | 0 |
| 7 | | Leasehold improvements | Debit | 615,108 | 763,939 | 763,939 | 0 |
| 8 | | Other property, plant and equipment | Debit | 11,584 | 7,492 | 7,492 | 0 |
| 9 | | Total property, plant and equipment | N/A | 26,282,360 | 24,294,355 | 24,294,355 | 0 |

| Threshold | Question | Answer |
|------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Other Notes Info - Furniture, fixtures, and equipment (including aircraft, ships, vessels, small boats, and vehicles) (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) | Furniture, Fixtures & Equipment increased by \$2.09 Billion primarily due to the following an increase in satellites/weather system personal property cost of \$2.05 billion, largely due to the capitalization of \$2.01 billion of costs for NOAA's Joint Polar Satellite System-1 (JPSS01) placed in service during FY 2018. |
| Other Notes Info - Buildings, structures, and facilities (including improvements to land) (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) | N/A below threshold. Variance is less than \$1 billion |

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|----------------------------|-----------------------------------------------------------------------------------|-------------------------------------------------------|--------------------------|
| Note: 06 | Property, Plant, and Equipment (PP&E) | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: Notes 1, 8, 24 and Balance Sheet | |
| Status: In-Progress | 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 | 810,457 | 726,676 | 726,676 | 0 |
| 2 | | Furniture, fixtures, and equipment (including aircraft, ships, vessels, small boats, and vehicles) | Credit | 7,707,829 | 6,843,939 | 6,843,939 | 0 |
| 3 | | Internal use software | Credit | 1,231,058 | 1,088,742 | 1,088,742 | 0 |
| 4 | | Assets under capital lease | Credit | 9,683 | 7,849 | 7,849 | 0 |
| 5 | | Leasehold improvements | Credit | 232,297 | 220,697 | 220,697 | 0 |
| 6 | | Other property, plant, and equipment | Credit | 4,625 | 3,455 | 3,455 | 0 |
| 7 | | Total accumulated depreciation/amortization | N/A | -9,995,949 | -8,891,358 | -8,891,358 | 0 |

| Threshold | | |
|------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|
| Line Description | Question | Answer |
| Other Notes Info - Furniture, fixtures, and equipment (including aircraft, ships, vessels, small boats, and vehicles) (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) | N/A below \$1 billion threshold. |
| 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) | N/A below \$1 billion threshold. |

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|----------------------------|-----------------------------------------------------------------------------------|-------------------------------------------------------|--------------------------|
| Note: 06 | Property, Plant, and Equipment (PP&E) | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: Notes 1, 8, 24 and Balance Sheet | |
| Status: In-Progress | The accompanying notes are an integral part of these financial statements. | | I = Inactive Line |

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

| Line | Status | Line Description | NB | 2018 - SEPTEMBER |
|------|--------|----------------------------------------------------------------------------|--------|------------------|
| 1 | | Amount received during the current fiscal year | Debit | |
| 2 | | Amount paid during the current fiscal year | Credit | |
| 3 | | Estimated amount to be received over the expected life of the P3s | Debit | |
| 4 | | Estimated amount to be paid in aggregate over the expected life of the P3s | Credit | |

| Tab: Text Data | | |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|
| Line | Question | Answer |
| 1 | Provide a general description of what constitutes general PP&E impairment (SFFAS No. 44, par. 26). | FY 2017 and FY 2018: Impairment is a significant and permanent decline in the expected service utility. |
| 2 | For early implementers of SFFAS No. 49, provide a general description of P3 arrangements and transactions (SFFAS No. 49, par. 25). | FY 2017 and FY 2018: N/A - DOC is not an early implementer of SFFAS 49. |
| 3 | Describe the process used to apply deemed cost in establishing opening balances of general PP&E (SFFAS No. 50, par. 13). | FY 2017 and FY 2018: N/A |
| 4 | Describe the process used to elect an alternative valuation method for establishing an opening balance for land or land rights and the number of acres held at the end of the fiscal year (SFFAS No. 50, par. 13). | FY 2017 and FY 2018: N/A |
| 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. | Please see additional Note 31 for the Department's significant accounting policies pertaining to this note. |

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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: 1300 | Department of Commerce | Agency Notes: | |
| Status: In-Progress | 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 | Rounding Method: Thousands | Decimal: 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: 1300 | Department of Commerce | Agency Notes: | |
| Status: In-Progress | 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: 1300 | Department of Commerce | Agency Notes: | |
| Status: In-Progress | 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 | | | | | | | | |

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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: 1300 | Department of Commerce | Agency Notes: | |
| Status: In-Progress | 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: 1300 | Department of Commerce | Agency Notes: | |
| Status: In-Progress | The accompanying notes are an integral part of these financial statements. | | I = Inactive Line |

| Section: D | | Section Name: Other Information | | | No Data Flag: YES | | Line Attributes: Dollars | |
|-------------------|---------------|-----------------------------------------------------------------------------------------------------------------|-----------|-------------------------|--------------------------|------------------------|-----------------------------------|--|
| | | | | | | | Rounding Method: Thousands | |
| | | | | | | | Decimal: Zero | |
| Line | Status | Line Description | NB | 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: 1300 | Department of Commerce | Agency Notes: | |
| Status: In-Progress | The accompanying notes are an integral part of these financial statements. | | I = Inactive Line |

| Section: D | | Section Name: Other Information | | No Data Flag: YES | | Line Attributes: Dollars | |
|-------------------|---------------|----------------------------------------------------------------------------------------------------------------------|-----------|--------------------------|-------------------------|-----------------------------------|-------------------------|
| | | | | | | Rounding Method: Thousands | |
| | | | | | | Decimal: Zero | |
| Line | Status | Line Description | NB | 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: 1300 | Department of Commerce | Agency Notes: | |
| Status: In-Progress | 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: 1300 | Department of Commerce | Agency Notes: Notes 1, 9, 22 and Balance Sheet | |
| Status: In-Progress | 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 | 2,068,659 | 334,156 | | |
| | | Variance: | 0 | 0 | | |
| | | | | | Rounding Method: Thousands | Decimal: Zero |

| Line Status | Line Description | 2018 - SEPTEMBER | 2017 - SEPTEMBER | Previously Rptd | Line Item Changes |
|-------------|--------------------------|------------------|------------------|-----------------|-------------------|
| 1 | Advances and prepayments | 54,792 | 36,703 | 36,703 | 0 |
| 3 | Regulatory assets | | | | |
| 4 | Derivative assets | | | | |
| 5 | Other assets | 2,013,867 | 297,453 | 297,453 | 0 |
| | Total | 2,068,659 | 334,156 | 334,156 | 0 |

Threshold

| Line Description | Question | Answer |
|---------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Line Item Notes - Other assets (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) | The Department's Other assets line increased by \$1.72 billion primarily due to increased cost contributions related to the buildout of the NPSBN. The Department reported \$2.01 billion in cost contributions as of September 30, 2018 and \$288.0 million as of September 30, 2017. |

Tab: Text Data

| Line | Question | Answer |
|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | Provide a description of advances and prepayments on the "Line Item Notes" tab for line 1. | FY 2018 and FY2017: Advances are payments the Department has made to cover a part or all of a grant recipient's anticipated expenses, or are advance payments for the cost of goods and services to be acquired. For grant awards, the recipient is required to periodically (for example, quarterly) report the amount of costs incurred. Prepayments are payments the Department has made to cover certain periodic expenses before those expenses are incurred, such as subscriptions and rent. |
| 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. | FY 2018: \$2.01 billion is related to cost contributions for the buildout of the Nationwide Public Safety Broadband Network (NPSBN). The NPSBN is a nationwide wireless interoperable broadband network dedicated to public safety. The cost contributions for the buildout of NPSBN embodies (a) future economic benefits as there are expected future revenue streams; and (b) future expected services to be received. FY 2017: N/A |
| 3 | If derivatives are reported on your agency financial statements, provide all disclosures required in FASB ASC 815-10-50. | FY 2018 and FY2017: 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. | FY 2018 and FY2017: Please see additional Note 31 for the Department's significant accounting policies pertaining to this note. |

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| Note: 09 | Accounts Payable | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: Note 1 and Balance Sheet | |
| Status: In-Progress | 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 | 1,951,876 | 443,669 | | |
| | | Variance: | 0 | 0 | Rounding Method: Thousands | Decimal: Zero |

| Line Status | Line Description | 2018 - SEPTEMBER | 2017 - SEPTEMBER | Previously Rptd | Line Item Changes |
|-------------|------------------|------------------|------------------|-----------------|-------------------|
| 1 | Accounts Payable | 1,951,876 | 443,669 | 443,669 | 0 |
| | Total | 1,951,876 | 443,669 | 443,669 | 0 |

Threshold

| Line Description | Question | Answer |
|-------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Line Item Notes - Accounts Payable (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) | The increase of \$1.51 billion is related to the estimated accrual entered related to the Nationwide Public Safety Broadband Network (NPSBN) Contract (Task Orders 3&4). There were several large deliverables related to build out of NPSBN completed by AT&T as of 9/30/2018 for which payment had not yet been made, causing an increase accounts payable balances as of 9/30/2018. |

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. | FY 2018 and FY 2017: Please see additional Note 31 for the Department's significant accounting policies pertaining to this note. |

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|----------------------------|----------------------------------------------------------------------------------------|---------------------------------------------------|--------------------------|
| Note: 10B | Treasury Securities Held by Government Trust Funds, Revolving Funds, and Special Funds | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: Notes 1, 3 and Balance Sheet | |
| Status: In-Progress | 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 | | |
| 24 | | United States Postal Service, Postal Service Fund | Debit | | | | | | | | |
| 25 | | NTIA Public Safety Trust Fund | Debit | 6,242,554 | -494 | 0 | 6,242,060 | 333,065 | 0 | | |
| 26 | | | Debit | | | | | | | | |
| 27 | | | Debit | | | | | | | | |
| 28 | | All other programs and funds | Debit | | | | | | | | |
| 29 | | Total | N/A | 6,242,554 | -494 | 0 | 6,242,060 | 333,065 | 0 | | |

| Line | Status | Line Description | NB | PY Unamortized premium | PY Net Investment |
|------|--------|---------------------------------------------------|-------|------------------------|-------------------|
| 24 | | United States Postal Service, Postal Service Fund | Debit | | |
| 25 | | NTIA Public Safety Trust Fund | Debit | 0 | 333,065 |
| 26 | | | Debit | | |
| 27 | | | Debit | | |
| 28 | | All other programs and funds | Debit | | |
| 29 | | Total | N/A | 0 | 333,065 |

| Threshold | | |
|-----------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Line Description | Question | Answer |
| Other Notes Info - NTIA Public Safety Trust Fund (CY Par value of the investment) | 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) | NTIA invested an additional \$5.9 billion in Spectrum Auction proceeds (transferred from FCC during FY 2018) into one-day Treasury Certificates resulting in an increase in the value of DOC investments in FY 2018 vs FY 2017. |

| 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. | FY 2018 and FY 2017: Please see Additional Note 31 for the Department's significant accounting policies pertaining to this note. |

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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: 1300 | Department of Commerce | Agency Notes: Notes 1, 13 and Balance Sheet | |
| Status: In-Progress | 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 | 962,211 | 962,277 | | |
| | | 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 | | | 654,600 | 644,200 | 644,200 | 0 |
| 2 | Post-retirement health and accrued benefits | | | 40,300 | 41,400 | 41,400 | 0 |
| 3 | Veterans compensation and burial benefits | | | | | | |
| 4 | Life insurance and accrued benefits | | | | | | |
| 5 | Federal Employees' Compensation Act (FECA) benefits | | | 187,092 | 200,336 | 200,336 | 0 |
| 6 | Liability for other retirement and postemployment benefits | | | 80,219 | 76,341 | 76,341 | 0 |
| 7 | Veterans education benefits | | | | | | |
| | Total | | | 962,211 | 962,277 | 962,277 | 0 |

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Fiscal Year: 2018

Period: SEPTEMBER

Entity: 1300 Department of Commerce

Agency Notes: Notes 1, 13 and Balance Sheet

Status: In-Progress

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

I = Inactive Line

Tab: Other Notes Info.

Section: A **Section Name:** Pension and Accrued Benefits Liability

Line Attributes: Dollars

Rounding Method: Thousands

Decimal: 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 | 644,200 | 633,000 | 633,000 | 0 |
| 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 | 13,800 | 12,800 | 12,800 | 0 |
| 5 | | Interest on pension liability during the period (SFFAS No. 5, par. 72) | Credit | 22,700 | 23,600 | 23,600 | 0 |
| 6 | | Actuarial (gains)/losses (from experience) (SFFAS No. 33, pars. 22-23) | Credit | 9,600 | -7,500 | -7,500 | 0 |
| 7 | | Actuarial (gains)/losses (from assumption changes) (SFFAS No. 33, pars. 22-23) | Credit | -9,600 | 7,500 | 7,500 | 0 |
| 8 | | Other (SFFAS No. 33, pars. 22-23) | Credit | | | | |
| 9 | | Total pension expense (SFFAS No. 5, par.72) | N/A | -36,500 | -36,400 | -36,400 | 0 |

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Fiscal Year: 2018

Period: SEPTEMBER

Entity: 1300 Department of Commerce

Agency Notes: Notes 1, 13 and Balance Sheet

Status: In-Progress

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

I = Inactive Line

Section: A **Section Name:** Pension and Accrued Benefits Liability

Line Attributes: Dollars

Rounding Method: Thousands

Decimal: 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 | 26,100 | 25,200 | 25,200 | 0 |
| 11 | | Pension and accrued benefits liability-end of period (SFFAS No. 3, pars. 22-23) | N/A | -654,600 | -644,200 | -644,200 | 0 |

Section: B **Section Name:** Pension Liability Long-Term Significant Assumptions Used in the Current FY Valuation

Line Attributes: Percent

| Line | Status | Line Description | NB | 2018 - SEPTEMBER | 2017 - SEPTEMBER | Previously Rptd | Line Item Changes |
|------|--------|-----------------------------------------|-----|------------------|------------------|-----------------|-------------------|
| 1 | | Rate of interest (except OPM) | N/A | 3.4200 | 3.6000 | 3.6000 | .0000 |
| 2 | | Rate of inflation (except OPM) | N/A | 1.3500 | 1.5900 | 1.5900 | .0000 |
| 3 | | Projected salary increases (except OPM) | N/A | 1.8500 | 2.0900 | 2.0900 | .0000 |

Section: C **Section Name:** Post-retirement Health and Accrued Benefits

Line Attributes: Dollars

Rounding Method: Thousands

Decimal: 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 | 41,400 | 36,500 | 36,500 | 0 |
| 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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Fiscal Year: 2018

Period: SEPTEMBER

Entity: 1300 Department of Commerce

Agency Notes: Notes 1, 13 and Balance Sheet

Status: In-Progress

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

I = Inactive Line

Section: C **Section Name:** Post-retirement Health and Accrued Benefits

Line Attributes: Dollars

Rounding Method: Thousands

Decimal: 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 | 1,300 | 1,300 | 1,300 | 0 |
| 5 | | Interest on liability (SSFAS No. 5, par. 88) | Credit | 1,400 | 1,300 | 1,300 | 0 |
| 6 | | Actuarial (gains)/losses (from experience) (SSFAS No. 33, pars. 22-23) | Credit | 1,100 | 900 | 900 | 0 |
| 7 | | Actuarial (gains)/losses (from assumption changes) (SSFAS No. 33, pars. 22-23) | Credit | -2,400 | 3,600 | 3,600 | 0 |
| 8 | | Other (SSFAS No. 5, par. 88) | Credit | | | | |
| 9 | | Total post-retirement health benefits expense (SSFAS No. 33, pars. 22-23) | N/A | -1,400 | -7,100 | -7,100 | 0 |
| 10 | | Less claims paid (SSFAS No. 33, pars. 22-23) | Debit | 2,500 | 2,200 | 2,200 | 0 |
| 11 | | Post-retirement health and accrued benefits liability-end of period (SSFAS No. 33, pars. 22-23) | N/A | -40,300 | -41,400 | -41,400 | 0 |

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| Note: 11 | Federal Employee and Veteran Benefits Payable-Liabilities for Benefits for Services Provided to Federal Employees (SFFAS) | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: Notes 1, 13 and Balance Sheet | |
| Status: In-Progress | 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 | Line Attributes: Percent | | | | | |
| Line | Status | Line Description | NB | 2018 - SEPTEMBER | 2017 - SEPTEMBER | Previously Rptd | Line Item Changes |
| 1 | | Rate of Interest | N/A | 3.3800 | 3.5500 | 3.5500 | .0000 |
| 2 | | Single equivalent rate of medical trend | N/A | | | | |
| 3 | | Ultimate rate of medical trend | N/A | 4.2000 | 4.4500 | 4.4500 | .0000 |

| | | | | | | | |
|-------------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------|---------------------------------|--------------------------------------|------------------------------|------------------------|--------------------------|
| 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 |
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| Status: In-Progress | The accompanying notes are an integral part of these financial statements. | | I = Inactive Line |

| | | | | | | | |
|-------------------|----------------------------|--------------------------------------------------------------------------|---------------------------------|--------------------------------------|------------------------------|------------------------|--------------------------|
| Section: F | Section Name: Other | No Data Flag: YES | Line Attributes: Dollars | Rounding Method: User-Defined | Decimal: User-Defined | | |
| Line | Status | Line Description | NB | 2018 - SEPTEMBER | 2017 - SEPTEMBER | Previously Rptd | Line Item Changes |
| | | marketable sec included in line 4(non-federal only)(SFFAS no. 5, par.85) | | | | | |

| | | | | | | | |
|-------------------|-------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|---------------------------------|-----------------------------------|-------------------------|------------------------|--------------------------|
| Section: L | Section Name: Civilian Life Insurance and Accrued Benefits | No Data Flag: YES | Line Attributes: Dollars | Rounding Method: Thousands | Decimal: Zero | | |
| Line | Status | Line Description | NB | 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: 1300 | Department of Commerce | Agency Notes: Notes 1, 13 and Balance Sheet | |
| Status: In-Progress | The accompanying notes are an integral part of these financial statements. | | I = Inactive Line |

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

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

| | | | |
|-------------------|------------------------------------------------------------------|--------------------------|---------------------------------|
| Section: M | Section Name: Civilian Actuarial Life Insurance Liability | No Data Flag: YES | Line Attributes: Percent |
|-------------------|------------------------------------------------------------------|--------------------------|---------------------------------|

| 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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Fiscal Year: 2018

Period: SEPTEMBER

Entity: 1300 Department of Commerce

Agency Notes: Notes 1, 13 and Balance Sheet

Status: In-Progress

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. | FY 2018 and FY 2017: N/A |
| 2 | For pension plans that differ from the Civil Service Retirement System (CSRS), the Federal Employee Retirement System (FERS), and the Military Retirement System (MRS), describe how and why the assumptions differ from one of those plans (SFFAS No. 5, par. 67). | FY 2018 and FY 2017: The NOAA Corps is a uniformed service. Members of the NOAA Corps receive the same retirement and medical benefits and services as do military personnel. Therefore, in the absence of any specific data on NOAA Corps personnel demographics, the Department believes it is appropriate to use the same actuarial assumptions, which have been developed for similar systems, such as the system covering current and former members of the U.S. Military. Therefore, some of the assumptions used for the NOAA Corps Retirement System valuation are identical to those utilized for recent actuarial valuations of the U.S. Military System. The discount rate was determined in accordance with the Statement of Federal Accounting Standard (SFFAS) 33. |
| 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). | FY 2018 and FY 2017: SFFAS 33 sets out that if the benefit plan is not being funded, the discount rate should be based on long-term assumptions such as Treasury borrowing rates for securities of similar maturity to the period over which the payments are to be made. The discount rate was determined in accordance with SFFAS 33, and updated. The annual basic pay scale increases and annual inflation economic assumptions were also updated. The Department of Defense (DOD) Office of the Actuary periodically reviews the demographic assumptions that are used in the actuarial valuation of military retirement benefits. In keeping with past practice, the assumptions used by the DOD Office of the Actuary are also used for the NOAA Corps retirement benefit plan and post-retirement medical benefit plan actuarial valuations. For FY 2017, the new mortality rates that were implemented for the September 30, 2016 actuarial valuation were used. These assumptions continue to be a reasonable and appropriate basis for projecting NOAA's future mortality experience. |
| 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). | FY 2018 and FY 2017: SFFAS 33 sets out that if the benefit plan is not being funded, the discount rate should be based on long-term assumptions such as Treasury borrowing rates for securities of similar maturity to the period over which the payments are to be made. The discount rate was determined in accordance with SFFAS 33, and updated. The medical claims cost assumptions used for the NOAA Corps Post-Retirement Health Benefits actuarial valuations was based upon those used recently for the Department of Defense Medicare-Eligible Retiree Health Care Fund Actuarial Valuation. These analyses were prepared by the DOD Office of Actuary. For FY 2018, the 2016 medical claim rates were projected to 2018 using medical trend assumptions. NOAA incorporated these changes in its September 30, 2018 actuarial valuation. For FY 2017, the 2015 medical claim rates were projected to 2017 using medical trend assumptions. NOAA incorporated these changes in its September 30, 2017 actuarial |

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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: 1300 | Department of Commerce | Agency Notes: Notes 1, 13 and Balance Sheet | |
| Status: In-Progress | The accompanying notes are an integral part of these financial statements. | | I = Inactive Line |

| Tab: Text Data | | |
|-----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| Line | Question | Answer |
| 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). | valuation. FY 2018 and FY 2017: Please see additional Note 31 for the Department's significant accounting policies pertaining to the note. |

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|----------------------------|----------------------------------------------------------------------------|-----------------------------------------------------|--------------------------|
| Note: 12 | Environmental and Disposal Liabilities | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: Notes 1, 14, and Balance Sheet | |
| Status: In-Progress | 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 | 145,677 | 145,147 | | |
| | | Variance: | | 0 | 0 | Rounding Method: Thousands Decimal: Zero | |
| Line Status | Line Description | | | 2018 - SEPTEMBER | 2017 - SEPTEMBER | Previously Rptd | Line Item Changes |
| 7 | Pribilof Islands Cleanup | | | 1,066 | 1,326 | 1,326 | 0 |
| 8 | Nuclear Reactor | | | 61,937 | 60,725 | 60,725 | 0 |
| 9 | Non-reactor Radiological Facilities | | | 8,672 | 8,330 | 8,330 | 0 |
| 10 | Asbestos - related Cleanup Costs | | | 72,188 | 72,991 | 72,991 | 0 |
| 11 | | | | | | | |
| 12 | Other environmental and disposal liabilities | | | 1,814 | 1,775 | 1,775 | 0 |
| | Total | | | 145,677 | 145,147 | 145,147 | 0 |

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|----------------------------|-----------------------------------------------------------------------------------|-----------------------------------------------------|--------------------------|
| Note: 12 | Environmental and Disposal Liabilities | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: Notes 1, 14, and Balance Sheet | |
| Status: In-Progress | The accompanying notes are an integral part of these financial statements. | | I = Inactive Line |

Tab: Other Notes Info.

| Section: A | | Section Name: Other Related Information | | | | Line Attributes: Dollars | |
|-------------------|--------|--------------------------------------------------------------------------------------------------------------|-------|------------------|------------------|-----------------------------------|----------------------|
| | | | | | | Rounding Method: Thousands | Decimal: Zero |
| Line | Status | Line Description | NB | 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 | 13,102 | 14,293 | 17 | 14,276 |

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Note: 12 Environmental and Disposal Liabilities

Fiscal Year: 2018

Period: SEPTEMBER

Entity: 1300 Department of Commerce

Agency Notes: Notes 1, 14, and Balance Sheet

Status: In-Progress

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).

FY 2018 and 2017: The Department has incurred asbestos-related cleanup costs related to the costs of removing, containing, and/or disposing of asbestos-containing materials from property, plant, and equipment; specifically, from facilities owned by NIST and NOAA, and from ships owned by NOAA. The Department has estimated its liabilities for asbestos related cleanup costs for both friable and non-friable asbestos-related cleanup costs. Estimates of asbestos-related cleanup costs are reviewed periodically, and updated as appropriate, to account for actual or estimated increases or decreases in asbestos containing materials, material change due to inflation or deflation, and changes in regulations, plans, and/or technology.

NIST operates a nuclear reactor licensed by the U.S. Nuclear Regulatory Commission, in accordance with NIST's mission of setting standards and examining new technologies. NIST's Environmental and Disposal Liability estimates were updated for FY 2018, pursuant to U.S. Nuclear Regulatory Commission Regulation (NUREG)-1307, Rev 16, which states: licenses must annually adjust the estimate of the cost of decommissioning their plants in dollars of the current year, as a part of the process to provide reasonable assurance that adequate funds for decommissioning will be available when needed. The Department currently estimates the cost of decommissioning this facility to be \$75.0 million. NIST's decommissioning estimate includes an assumption that an offsite waste disposal facility will become available, when needed, estimated in 2029. Currently, an offsite disposal location has not been identified, and NIST's Environmental Disposal Liability estimate includes an amount approved by the Nuclear Regulatory Commission for offsite waste disposal. The total estimated decommissioning cost is being accrued on a straight-line basis over the expected life of the facility. Under current legislation, funds to cover the expense of decommissioning the facility's nuclear reactor should be requested in a separate appropriation when the decommissioning date becomes relatively certain.

The Department has incurred cleanup costs related to the costs of removing, containing, and/or disposing of hazardous waste from facilities used by NOAA. The Department has estimated its liabilities for environmental cleanup costs at all NOAA-used facilities, including the decommissioning of ships. The largest of NOAA's environmental liabilities relates to the cleanup of the Pribilof Islands in Alaska, which contains waste from the U.S. Department of Defense's use during World War II. Such cleanup costs are the responsibility of the Department because it became the successor agency of the waste generated from war-related programs.

The Department does not recognize a liability for environmental cleanup costs for NOAA-used facilities that are less than \$25 thousand per project. When an estimate of cleanup costs includes a range of possible costs, the most likely cost is reported. When no cost is more likely than another, the lowest estimated cost in the range is reported. The liability is reduced as progress payments are made.

The Department may have liabilities associated with lead-based paints at certain NOAA facilities. The Department has scheduled surveys to assess the potential for liabilities caused by lead-based paint contamination. All known issues, however, are contained, and NOAA facilities meet current environmental standards. No cost estimates are presently available for facilities that have not yet been assessed for lead-based paint issues.

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Note: 12 Environmental and Disposal Liabilities

Fiscal Year: 2018

Period: SEPTEMBER

Entity: 1300 Department of Commerce

Agency Notes: Notes 1, 14, and Balance Sheet

Status: In-Progress

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

I = Inactive Line

Tab: Text Data

Line

Question

Answer

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).

FY 2018 and 2017: This footnote has been prepared from the accounting records of the Department in conformance with U.S. generally accepted accounting principles (GAAP) and the form and content for entity financial statements specified by the Office of Management and Budget (OMB) in revised Circular NO. A-136, Financial Reporting Requirements. GAAP for federal entities are the standards prescribed by the Federal Accounting Standards Advisory Board (FASAB), which is the official body for setting the accounting standards of the U.S. government.

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|----------------------------|----------------------------------------------------------------------------|--------------------------|--------------------------|
| Note: 13 | Benefits Due and Payable | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: | |
| Status: In-Progress | 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 | Rounding Method: Thousands | Decimal: Zero |

| Line Status | Line Description | 2018 - SEPTEMBER | 2017 - SEPTEMBER | Previously Rptd | Line Item Changes |
|-------------|--------------------------------------------|------------------|------------------|-----------------|-------------------|
| 9 | Other entitlement benefits due and payable | | | | |
| | Total | | | | |

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

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

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|----------------------------|-----------------------------------------------------------------------------------|--------------------------|--------------------------|
| Note: 14 | Insurance and Guarantee Program Liabilities | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: N/A | |
| Status: In-Progress | 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 | | |
| | | Variance: | | 0 | 0 | Rounding Method: Thousands | Decimal: 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: 1300 | Department of Commerce | Agency Notes: Notes 1, 12, 15, 17, 20 and Balance Sheet | |
| Status: In-Progress | 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 | 1,977,086 | 1,841,867 | | |
| | | Variance: | 0 | 0 | | Rounding Method: Thousands Decimal: Zero |

| Line Status | Line Description | 2018 - SEPTEMBER | 2017 - SEPTEMBER | Previously Rptd | Line Item Changes |
|-------------|--------------------------------------------------------------------------------------|------------------|------------------|------------------|-------------------|
| 1 | Deferred revenue | 1,176,159 | 1,010,852 | 1,010,852 | 0 |
| 2 | Accrued wages and benefits | 168,734 | 166,745 | 166,745 | 0 |
| 4 | Other debt | | | | |
| 6 | Legal and other contingencies | 300 | 39,472 | 39,472 | 0 |
| 7 | Grant payments due to State and local governments and others | 129,678 | 135,995 | 135,995 | 0 |
| 8 | Other employee and actuarial liabilities | | | | |
| 11 | Custodial liabilities | 24 | 22 | 22 | 0 |
| 12 | Accrued annual leave | 363,253 | 347,320 | 347,320 | 0 |
| 14 | Advances and prepayments | | | | |
| 15 | Deposit funds | 126,498 | 131,806 | 131,806 | 0 |
| 16 | Non-federal power projects capital lease liabilities as well as disposal liabilities | 21 | 273 | 273 | 0 |
| 17 | Derivative liabilities | | | | |
| 18 | | | | | |
| 19 | | | | | |
| 20 | | | | | |
| 21 | Other Liabilities | 12,419 | 9,382 | 9,382 | 0 |
| | Total | 1,977,086 | 1,841,867 | 1,841,867 | 0 |

Threshold

| Line Description | Question | Answer |
|-------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|
| Line Item Notes - Deferred revenue (2018 - SEPTEMBER) | Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000 between the current fiscal year and prior fiscal year. (unaudited) | N/A - change in deferred revenue is less than \$1 billion. Immaterial. |

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Note: 15 Other Liabilities
Entity: 1300 Department of Commerce

Fiscal Year: 2018 **Period:** SEPTEMBER
Agency Notes: Notes 1, 12, 15, 17, 20 and Balance Sheet

Status: In-Progress

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

I = Inactive Line

Tab: Text Data

| Line | Question | Answer |
|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | Provide more details on the liabilities reported on the "Line Item Notes" tab for each line 1 through 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. | FY 2018 and FY 2017: Other Liabilities include (1) Deferred Revenue, which primarily represents patent and trademark application and user fees that are pending action; (2) Accrued Annual Leave, which represents annual leave and compensatory leave earned by employees but not disbursed as of September 30; (3) Accrued Grants, which relates to a diverse array of financial assistance programs and projects concerned with the entire spectrum of business and economic development efforts; (4) Accrued Wages and Benefits earned by employees but not yet disbursed as of September 30; and (5) Deposit funds, which represents balances held in customer deposit accounts by the Department. |
| 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. | FY 2018 and FY 2017: N/A |
| 3 | If derivatives are reported on your agency financial statements, provide all disclosures required in FASB ASC 815-10-50. | FY 2018 and FY 2017: 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. | FY 2018 and FY 2017: Please see additional Note 31 for the Department's significant accounting policies pertaining to this note. |

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| Note: 17 | Prior-Period Adjustments | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: N/A | |
| Status: Complete | The accompanying notes are an integral part of these financial statements. | | I = Inactive Line |

Tab: Other Notes Info.

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

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

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

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

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|-------------------------|----------------------------------------------------------------------------|--------------------------|--------------------------|
| Note: 17 | Prior-Period Adjustments | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: N/A | |
| Status: Complete | The accompanying notes are an integral part of these financial statements. | | I = Inactive Line |

| | | | | |
|-------------------|--------------------------------------------------------------------------------------|--------------------------|-----------------------------------|----------------------|
| Section: C | Section Name: Non-Federal Correction of Errors-Years Preceding the Prior Year | No Data Flag: YES | Line Attributes: Dollars | Decimal: Zero |
| | | | Rounding Method: Thousands | |

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

| | | | | |
|-------------------|----------------------------------------------------------------------------------|--------------------------|-----------------------------------|----------------------|
| Section: D | Section Name: Federal Correction of Errors-Years Preceding the Prior Year | No Data Flag: YES | Line Attributes: Dollars | Decimal: Zero |
| | | | Rounding Method: Thousands | |

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

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| Note: 17 | Prior-Period Adjustments | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: N/A | |
| Status: Complete | The accompanying notes are an integral part of these financial statements. | | I = Inactive Line |

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

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

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

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

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| Note: 17 | Prior-Period Adjustments | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: N/A | |
| Status: Complete | The accompanying notes are an integral part of these financial statements. | | I = Inactive Line |

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

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

| | | | | |
|-------------------|-------------------------------------------------------------------------------|--------------------------|-----------------------------------|----------------------|
| Section: H | Section Name: Closing Package Reclassifications/Adjustments (Notes) | No Data Flag: YES | Line Attributes: Dollars | Decimal: Zero |
| | | | Rounding Method: Thousands | |

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

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| Note: 17 | Prior-Period Adjustments | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: N/A | |
| Status: Complete | The accompanying notes are an integral part of these financial statements. | | I = Inactive Line |

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

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

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

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

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Note: 17 Prior-Period Adjustments

Fiscal Year: 2018

Period: SEPTEMBER

Entity: 1300 Department of Commerce

Agency Notes: N/A

Status: Complete

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

I = Inactive Line

Tab: Text Data

No Data Flag: YES

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

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|----------------------------|----------------------------------------------------------------------------|------------------------------------------|--------------------------|
| Note: 18 | Contingencies | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: Notes 1, 12, and 17 | |
| Status: In-Progress | The accompanying notes are an integral part of these financial statements. | | I = Inactive Line |

Tab: Other Notes Info.

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

| Line | Status | Line Description | NB | 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 | | | | |

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

| Line | Status | Line Description | NB | CY Measured amount (accrued estimated) | CY Estimated Range(Low end) | CY Estimated Range (High end) | CY Probable loss(Unable to determine) | PY Measured amount (accrued estimated) | PY Estimated Range(Low end) |
|------|--------|---------------------|--------|----------------------------------------|-----------------------------|-------------------------------|---------------------------------------|----------------------------------------|-----------------------------|
| 1 | | Probable | Credit | 300 | 300 | 300 | | 39,472 | 39,472 |
| 2 | | Reasonably Possible | Credit | 39,783 | 39,783 | 39,783 | | 29,882 | 29,882 |

| Line | Status | Line Description | NB | PY Estimated Range (High end) |
|------|--------|---------------------|--------|-------------------------------|
| 1 | | Probable | Credit | 39,472 |
| 2 | | Reasonably Possible | Credit | 29,882 |

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

| Line | Status | Line Description | NB | CY Accrued/Estimated amount | CY Estimated Range (Low end) | CY Estimated Range (High end) | CY Probable amount (Unable to determine) | PY Accrued/Estimated amount | PY Estimated Range (Low end) |
|------|--------|---------------------|--------|-----------------------------|------------------------------|-------------------------------|------------------------------------------|-----------------------------|------------------------------|
| 1 | | Probable | Credit | | | | | | |
| 2 | | Reasonably Possible | Credit | 280,303 | 280,303 | 280,303 | | 305,303 | 305,303 |

| Line | Status | Line Description | NB | PY Estimated Range (High Range) |
|------|--------|---------------------|--------|---------------------------------|
| 1 | | Probable | Credit | |
| 2 | | Reasonably Possible | Credit | 305,303 |

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| Note: 18 | Contingencies | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: Notes 1, 12, and 17 | |
| Status: In-Progress | The accompanying notes are an integral part of these financial statements. | | I = Inactive Line |

| | | | |
|-------------------|---------------------------------------------------------------------|--------------------------|--------------------------------------|
| Section: D | Section Name: Other Contingencies (SFFAS No. 5, pars. 35-42) | No Data Flag: YES | Line Attributes: Dollars |
| | | | Rounding Method: User-Defined |
| | | | Decimal: User-Defined |

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

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Note: 18 Contingencies
Entity: 1300 Department of Commerce

Fiscal Year: 2018 **Period:** SEPTEMBER
Agency Notes: Notes 1, 12, and 17

Status: In-Progress

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) | Answer: FY 2018 & FY 2017: N/A |
| 2 | Provide the nature of the litigation contingencies, including the range of loss for probably liabilities (SFFAS No. 5, par. 39). | <p>Range of Loss: FY 2018: \$300 thousand FY 2017: \$39.5 million</p> <p>FY 2018 and FY 2017: The Department is subject to potential liabilities where adverse outcomes are probable, and claims are approximately \$300 thousand and \$39.5 million as of September 30, 2018 and 2017, respectively, and which are included as Contingent Liabilities in the Department's Consolidated Balance Sheets. For most of these claims, any amounts ultimately due will be paid out of Treasury's Judgment Fund. For certain claims to be paid by Treasury's Judgment Fund, once the claims are settled or court judgments are assessed relative to the Department, the liability will be removed and an Imputed Financing Source From Cost Absorbed by Others will be recognized. However, agencies are required to reimburse the Judgment Fund for payments pursuant to the Contract Disputes Act (CDA) and the Notification and Federal Employees Antidiscrimination and Retaliation Act of 2002 (No FEAR).</p> |
| 3 | Provide the nature of the litigation contingencies including the range of loss for reasonably possible contingencies (SFFAS No. 5, pars. 40-41). | <p>Range of Loss: FY 2018: \$ 320.1 million FY 2017: \$ 335.2 million</p> <p>Nature FY 2018 and FY 2017: Environmental: The Department and other federal agencies are subject to potential liabilities for a variety of environmental cleanup costs, many of which are associated with the Second World War, at various sites within the U.S. Since some of the potential liabilities represent claims with no stated amount, the exact amount of total potential liabilities is unknown, but may exceed \$280.3 million as of September 30, 2018 and \$305.3 million as of September 30, 2017. For these potential liabilities, it is reasonably possible that an adverse outcome will result. It is not possible, however, to speculate as to a range of loss. In the absence of a settlement agreement, decree, or judgment, there is neither an allocation of response costs between the U.S. government and other potentially responsible parties, nor is there an attribution of such costs to or among the federal agencies implicated in the claims. Although the Department has been implicated as a responsible party, the U.S. Department of Justice was unable to provide an amount for these potential liabilities that is attributable to the Department. Of these potential liabilities, all will be funded by Treasury's Judgment Fund, if any amounts are ultimately due.</p> <p>Other: The Department and other federal agencies are subject to other potential liabilities. Since some of the potential liabilities represent claims with no stated amount, the exact amount of total potential liabilities is unknown, but may exceed \$39.8 million as of</p> |

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Note: 18 Contingencies

Fiscal Year: 2018

Period: SEPTEMBER

Entity: 1300 Department of Commerce

Agency Notes: Notes 1, 12, and 17

Status: In-Progress

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

I = Inactive Line

Tab: Text Data

| Line | Question | Answer |
|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | | September 30, 2018 and \$29.9 million as of September 30, 2017. For these potential liabilities, it is reasonably possible that an adverse outcome will result. It is not possible, however, to speculate as to a range of loss. Of these potential liabilities, most will be funded by Treasury's Judgment Fund, if any amounts are ultimately due. |
| 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) | Answer: FY 2018 & FY 2017: N/A |
| 5 | Describe the other claims that may derive from treaties or international agreements. | Answer: FY 2018 & FY 2017: N/A |
| 6 | Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note. | For FY 2018 and FY 2017: Please see additional Note 31 for the Department's significant accounting policies pertaining to the note. |
| 7 | Provide an explanation for any variance greater than 10 percent between the legal letter management schedule and legal contingencies reported in this note. | FY 2018: Amounts payable to Treasury related to Settled Cases requiring repayment to the Judgment Fund under the Contract Dispute Act are reported in the Other Liabilities footnote. |

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| Note: 19 | Commitments | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: Notes 1, 15, 17, and 19 | |
| Status: In-Progress | 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 | | 1,942 | | 1,942 |
| 2 | | Land | Debit | | | | |
| 3 | | Equipment | Debit | | 8,533 | | 8,533 |
| 4 | | Software license | Debit | | | | |
| 5 | | Other | Debit | | | | |
| 6 | | Accumulated depreciation/amortization | Credit | | 9,683 | | 7,849 |
| 7 | | Net assets under capital leases | N/A | | 792 | | 2,626 |

| | | | |
|-------------------|----------------------------------------------------------------------|-----------------------------------|----------------------|
| 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 | | 26 | | 340 |
| 2 | | Imputed interest | Debit | | | | 7 |
| 3 | | Executory costs including any profit | Debit | | 5 | | 60 |
| 4 | | Total capital lease liability | N/A | | -21 | | -273 |

| | | | |
|-------------------|--------------------------------------------------------------------------------------------------|-----------------------------------|----------------------|
| 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 | 1,467,931 | 91,688 | 1,479,242 | 117,721 |
| 2 | | Undelivered orders (unpaid) | Credit | 1,972,165 | 9,788,719 | 1,658,192 | 4,822,424 |
| 3 | | Undelivered orders (paid) | Credit | 195,952 | 80,258 | 859,555 | 90,727 |

| | | |
|-------------------------|-----------------|---------------|
| Threshold | | |
| Line Description | Question | Answer |

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|----------------------------|-----------------------------------------------------------------------------------|----------------------------------------------|--------------------------|
| Note: 19 | Commitments | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: Notes 1, 15, 17, and 19 | |
| Status: In-Progress | The accompanying notes are an integral part of these financial statements. | | I = Inactive Line |

| | | | |
|-------------------|--------------------------------------------------------------------------------------------------|-----------------------------------|----------------------|
| Section: C | Section Name: Commitments-Operating Leases and Undelivered Orders (SFFAC No. 1, par. 118) | Line Attributes: Dollars | Decimal: Zero |
| | | Rounding Method: Thousands | |

| Threshold | Question | Answer |
|----------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Line Description Other Notes Info - Undelivered orders (unpaid) (CY Federal) | Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000 between the current fiscal year and prior fiscal year. (Unaudited) | Variance is less than \$1 billion. |
| Other Notes Info - Undelivered orders (unpaid) (CY Non-Federal) | Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000 between the current fiscal year and prior fiscal year. (Unaudited) | The increase of \$4.97B is mainly due to an increase of \$4.43B in the NTIA Network Construction Fund primarily due to a large new obligation of \$5.50 billion for the buildout of the Nationwide Public Safety Broadband Network (NPSBN). |

| | | | |
|-------------------|----------------------------------------------------------------|-----------------------------------|----------------------|
| Section: D | Section Name: Other Commitments (SFFAC No. 1, par. 118) | Line Attributes: Dollars | Decimal: Zero |
| | | Rounding Method: Thousands | |

| 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 | 9,277,108 | 1,833,487 | 5,092,773 | 2,278,904 |
| 4 | | Power purchase obligations | Credit | | | | |
| 5 | | Grant programs-Airport improvement program | Credit | | | | |
| 6 | | Fuel purchase obligations | Credit | | | | |
| 7 | | Conservation Reserve program | Credit | | | | |
| 8 | | Senior GSE Preferred Stock Purchase Agreement | Credit | | | | |
| 9 | | Other purchase obligations | Credit | | | | |

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|----------------------------|-----------------------------------------------------------------------------------|----------------------------------------------|--------------------------|
| Note: 19 | Commitments | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: Notes 1, 15, 17, and 19 | |
| Status: In-Progress | 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 | Decimal: Zero |
| | | Rounding Method: Thousands | |

| Line | Status | Line Description | NB | CY Federal | CY Non-federal | PY Federal | PY Non-federal |
|------|--------|-------------------------------------------------------|--------|------------|----------------|------------|----------------|
| 10 | | U.S. Participation in the International Monetary Fund | Credit | | | | |
| 11 | | | Credit | | | | |
| 12 | | | Credit | | | | |
| 13 | | | Credit | | | | |
| 14 | | | Credit | | | | |
| 15 | | | Debit | | | | |
| 16 | | Total | N/A | -9,277,108 | -1,833,487 | -5,092,773 | -2,278,904 |

| Threshold | Question | Answer |
|---------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Other Notes - Long-term satellite and systems (CY Federal) | Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000 between the current fiscal year and prior fiscal year. (Unaudited) | The increase of \$4.18 billion primarily due to the following: an increase of \$6.37 billion for Polar Follow-on: the large increase is due in part for the completion of the build of Joint Polar Satellite Systems (JPSS)- 2 instruments to continue the build and assembly of JPSS-3 and JPSS-4 instruments and space craft preparation. This increase is offset by a) a decrease in JPSS of \$774.6 million in part due to JPSS-1 being placed in service during FY 2018; and b) a decrease in Geostationary Operational Environmental Satellites (GOES) of \$743.3 million due to increased construction-in-progress from FY 2017 to FY 2018 of \$445.2 million for GOES satellites. |
| Other Notes Info - Long-term satellite and systems (CY Non-federal) | Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000 between the current fiscal year and prior fiscal year. (Unaudited) | No explanation required, variance is less than \$1 billion. |

| 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. | The Operating Leases - Federal reported is a) for FY 2018, estimated real property rent payments to GSA for FY 2019 through FY 2023; and b) for FY 2017, estimated real property rent payments to GSA for FY 2018 through FY 2022. Please see additional Note 31 for the Department's significant accounting policies pertaining to this note. |

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Note: 22 Funds From Dedicated Collections

Fiscal Year: 2018

Period: SEPTEMBER

Entity: 1300 Department of Commerce

Agency Notes: Balance Sheet, SCNP, Notes 1 and 22

Status: In-Progress

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 |
|------|--------|-------------------------------------------------------------------------------|-----|-------------------------------------|---------------------------------|-------------------------------------------------------|-----------------------|------------------------|-------------------------------|
| 17 | | Harbor Maintenance Trust Fund | N/A | | | | | | |
| 19 | | NTIA Network Construction Fund | N/A | | 5,893,821 | | | 2,461 | 2,014,944 |
| 20 | | NTIA Digital Television Transition & Public Safety Fund | N/A | | 8,820,778 | | | 208 | |
| 21 | | | N/A | | | | | | |
| 22 | | | N/A | | | | | | |
| 23 | | | N/A | | | | | | |
| 24 | | All other funds from dedicated collections | N/A | 6,836 | 3,066,357 | | | 6,248,728 | 543,315 |
| 25 | | Intra-agency funds from dedicated collections elimination amounts | N/A | | | | | | |
| 26 | | Total | N/A | 6,836 | 17,780,956 | | | 6,251,397 | 2,558,259 |

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|----------------------------|-----------------------------------------------------------------------------------|----------------------------------------------------------|--------------------------|
| Note: 22 | Funds From Dedicated Collections | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: Balance Sheet, SCNP, Notes 1 and 22 | |
| Status: In-Progress | 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 | | | | | | | |
| 17 | | Harbor Maintenance Trust Fund | N/A | | | | | | | | |
| 19 | | NTIA Network Construction Fund | N/A | 7,911,226 | | | | | | | |
| 20 | | NTIA Digital Television Transition & Public Safety Fund | N/A | 8,820,986 | | | | | | | |
| 21 | | | N/A | | | | | | | | |
| 22 | | | N/A | | | | | | | | |
| 23 | | | N/A | | | | | | | | |
| 24 | | All other funds from dedicated collections | N/A | 9,865,236 | | | | | | | |
| 25 | | Intra-agency funds from dedicated collections elimination amounts | N/A | | | | | | | | |
| 26 | | Total | N/A | 26,597,448 | | | | | | | |

| 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 | | |
| 17 | | Harbor Maintenance Trust Fund | N/A | | | | | | | | |
| 19 | | NTIA Network Construction Fund | N/A | | 622 | 1,406,854 | -1,407,476 | 6,503,750 | -7,911,226 | | |
| 20 | | NTIA Digital Television Transition & Public Safety Fund | N/A | | | 245 | -245 | 8,820,741 | -8,820,986 | | |
| 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: 1300 | Department of Commerce | Agency Notes: Balance Sheet, SCNP, Notes 1 and 22 | |
| Status: In-Progress | 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 | | 6,274,600 | 1,455,970 | -7,730,570 | 2,134,667 | -9,865,237 |
| 25 | | Intra-agency funds from dedicated collections elimination amounts | N/A | | | | | | |
| 26 | | Total | N/A | | -6,275,222 | -2,863,069 | -9,138,291 | -17,459,158 | -26,597,449 |

| 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 |
| 17 | | Harbor Maintenance Trust Fund | N/A | | | | | | |
| 19 | | NTIA Network Construction Fund | N/A | 6,536,360 | | | | | |
| 20 | | NTIA Digital Television Transition & Public Safety | N/A | 8,822,969 | | | | | |
| 21 | | | N/A | | | | | | |
| 22 | | | N/A | | | | | | |
| 23 | | | N/A | | | | | | |
| 24 | | All other funds from dedicated collections | N/A | 2,065,350 | | 13,090 | | | 21,906 |
| 25 | | Intra-agency funds from dedicated collections elimination amounts | N/A | | | | | | |
| 26 | | Total | N/A | -17,424,679 | | -13,090 | | | -21,906 |

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| Note: 22 | Funds From Dedicated Collections | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: Balance Sheet, SCNP, Notes 1 and 22 | |
| Status: In-Progress | 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 | |
| 17 | | Harbor Maintenance Trust Fund | N/A | | | | | | | |
| 19 | | NTIA Network Construction Fund | N/A | | 54,267 | 86,877 | | | -6,503,750 | |
| 20 | | NTIA Digital Television Transition & Public Safety | N/A | | | 2,228 | | | -8,820,741 | |
| 21 | | | N/A | | | | | | | |
| 22 | | | N/A | | | | | | | |
| 23 | | | N/A | | | | | | | |
| 24 | | All other funds from dedicated collections | N/A | | 42,945 | 3,436,262 | 3,427,637 | | -2,134,666 | |
| 25 | | Intra-agency funds from dedicated collections elimination amounts | N/A | | | | | | | |
| 26 | | Total | N/A | | -97,212 | 3,525,367 | -3,427,637 | | -17,459,157 | |

| Section: D | | | | Section Name: Revenue, Financing, Expenses, and Other-Intra-Entity Eliminations with Non-Dedicated Collections Funds-Current FY | | No Data Flag: YES | | Line Attributes: Dollars | | Rounding Method: Thousands | | Decimal: Zero |
|-------------------|--------|--------------------------------|-----|----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|---------------------------------|----------------------------|---------------------------------------|---------------------------|-----------------------------------|--|----------------------|
| 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 | | | |
| 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 | N/A | | | | | | | | | |

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|----------------------------|-----------------------------------------------------------------------------------|----------------------------------------------------------|--------------------------|
| Note: 22 | Funds From Dedicated Collections | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: Balance Sheet, SCNP, Notes 1 and 22 | |
| Status: In-Progress | 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 | No Data Flag: YES | 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 |
|------|--------|----------------------------------------------------------------------------------|-----|--------------------------------------|-----------------------------------------|---------------------------------|----------------------------|---------------------------------------|---------------------------|
| 25 | | collections Intra-agency funds from dedicated collections elimination amounts | N/A | | | | | | |
| 26 | | Total | N/A | | | | | | |

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

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Note: 22 Funds From Dedicated Collections

Fiscal Year: 2018

Period: SEPTEMBER

Entity: 1300 Department of Commerce

Agency Notes: Balance Sheet, SCNP, Notes 1 and 22

Status: In-Progress

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

I = Inactive Line

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 | | | |
| 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: 1300 | Department of Commerce | Agency Notes: Balance Sheet, SCNP, Notes 1 and 22 | |
| Status: In-Progress | The accompanying notes are an integral part of these financial statements. | | I = Inactive Line |

| 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 |
| | | Maintenance Trust Fund | | | | |
| 18 | | Crime Victims Fund | N/A | | | |
| 19 | | NTIA Network Construction Fund | N/A | 14,323 | | |
| 20 | | NTIA Digital Television Transition & Public Safety Fund | N/A | 2,303 | | |
| 21 | | | N/A | | | |
| 22 | | | N/A | | | |
| 23 | | | N/A | | | |
| 24 | | All other funds from dedicated collections | N/A | 739,678 | 6,757 | |
| 25 | | Intra-agency funds from dedicated collections elimination amounts (consolidated presentation only) | N/A | | | |
| 26 | | Total | N/A | 756,304 | -6,757 | |

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Note: 22 Funds From Dedicated Collections

Fiscal Year: 2018

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Agency Notes: Balance Sheet, SCNP, Notes 1 and 22

Status: In-Progress

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

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Tab: Text Data

| Line | Question | Answer |
|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | Provide a general description of the individual funds from dedicated collections reported in the "Other Notes Info" tab (SFFAS No. 27, par. 33, as amended by SFFAS No. 43). Also describe how the entity accounts for and reports the fund (SFFAS No. 27, par. 23.1, as amended by SFFAS No. 43). | <p>FY 2017 and 2018: NTIA's Network Construction Fund primarily provides funding for the federal portion of cost contributions towards the buildout of the Nationwide Public Safety Broadband Network (NPSBN) and for operations of the First Responder Network Authority (FirstNet) an independent authority within NTIA. FirstNet shall ensure the establishment of a nationwide interoperable broadband network to help police, firefighters, emergency medical service professionals, and other public safety officials stay safe and do their jobs. The Network Construction Fund in FY 2018 received transfers in totaling \$54.3 million from NTIA's Public Safety Trust Fund, and also through FY 2016 similarly received transfers in from NTIA's Public Safety Trust Fund totaling \$6.77 billion.</p> <p>The law establishing the Network Construction Fund can be found under Section 6206 of the Middle Class Tax Relief and Job Creation Act of 2012.</p> <p>The NTIA Digital Television Transition and Public Safety Trust Fund which is part of the First NTIA's Digital Television Transition and Public Safety Fund made digital television available to every home in America, improved communications between local, state, and federal agencies, allowed smaller television stations to broadcast digital television, and improved how warnings are received when disasters occur. NTIA received initial funding from borrowings from Treasury, and repaid Treasury from the proceeds of the auction of recovered analog spectrum which was completed in March 2008. The proceeds from the auction provided funding for several programs, and \$7.36 billion was transferred in September 2009 to the General Fund of the U.S. Government as required by the Deficit Reduction Act of 2005. The Fund has a Fund Balance with Treasury of \$8.82 billion, and Net Position, Cumulative Results of Operations balance of \$8.82 billion included in the Balance Sheet as of September 30, 2018 reported in this Note. The law establishing programs under this fund can be found in the Deficit Reduction Act of 2005, Sections 3001-3014.</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>FY 2018: NTIA Network Construction Fund & Public Safety Trust Fund: Middle Class Tax Relief and Job Creation Act of 2012, enacted on February 22, 2012, P.L. 112-96</p> <p>FY 2018: NTIA Digital Television Transition and Public Safety Fund: Digital Television and Public Safety Act, Title II enacted on February 8, 2006, P.L. 109-171.</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). | FY 2018 and FY 2017: N/A |
| 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>FY 2018: NTIA Network Construction Fund: Transfer in from NTIA Public Safety Trust Fund. Other Funds from Dedicated Collections: - NOAA Damage Assessment and Restoration Revolving Fund: Non-exchange revenue for recovered funds from several sources; and Transfers In/(Out) Without Reimbursement, Net from U.S. Department of the Interior.</p> |

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Note: 22 Funds From Dedicated Collections

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Period: SEPTEMBER

Entity: 1300 Department of Commerce

Agency Notes: Balance Sheet, SCNP, Notes 1 and 22

Status: In-Progress

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, 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) | <p>Answer</p> <ul style="list-style-type: none"> - NTIA Public Safety Trust Fund: Transfers in of Auction Proceeds from Federal Communications Commission; Interest Income on Investments; Transfer(s) Out to NTIA Network Construction Fund; and Financing Sources Used for Recognizing Liability to General Fund of the U.S. Government for Deficit Reduction. - USPTO Funds from Dedicated collections: Imputed Financing Sources from Cost Absorbed by Others. - Others: Non-exchange Revenue; Transfers In/(Out) Without Reimbursement, Net; and Other Budgetary Financing Sources/(Uses), Net <p>FY 2017: Other Funds from Dedicated Collections:</p> <ul style="list-style-type: none"> - NIST Wireless Innovation Fund: Transfer(s) in from NTIA Public Safety Trust Fund. - NOAA Damage Assessment and Restoration Revolving Fund: Non-exchange revenue for recovered funds from several sources; and Transfers In/(Out) Without Reimbursement, Net from U.S. Department of the Interior. - NTIA Public Safety Trust Fund: Transfer(s) out to NTIA Wireless Innovation Fund; Interest Income on Investments; and Financing Sources Used for Recognizing Liability to General Fund of the U.S. Government for Deficit Reduction. - USPTO Funds from Dedicated collections: Imputed Financing Sources from Cost Absorbed by Others. - Others: Non-exchange Revenue. <p>FY 2018 and FY 2017: Please see Additional Note 31 for the Department's significant accounting policies pertaining to this note.</p> |

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| Note: 25 | Stewardship Land | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: Note 24 | |
| Status: In-Progress | The accompanying notes are an integral part of these financial statements. | | I = Inactive Line |

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

| 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 | 1.0000 | 1.0000 |
| 11 | | National marine monuments | N/A | 18.0000 | 18.0000 |
| 12 | | All other | N/A | 10.0000 | 10.0000 |

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Entity: 1300 Department of Commerce

Fiscal Year: 2018 **Period:** SEPTEMBER
Agency Notes: Note 24

Status: In-Progress

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

I = Inactive Line

Tab: Text Data

| Line | Question | Answer |
|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | Describe the predominant uses of the stewardship land (SFFAS 29, par. 40c). | <p>FY 2018 and FY 2017: National Marine Sanctuaries: These protected waters provide a secure habitat for species close to extinction, and also protect historically significant shipwrecks and prehistoric artifacts. They are also used for recreational diving and sport fishing, and support valuable commercial industries such as fishing and kelp harvesting.</p> <p>Marine National Monuments: The marine National Monuments were created to protect the abundant and diverse coral, fish, and seabird populations; to facilitate exploration and scientific research; and to promote public education regarding the value of these national treasures. The establishment of the Monuments provides the opportunity to protect areas of outstanding scientific, cultural, conservation, and aesthetic value, and provide for the long-term preservation of these natural and cultural legacies.</p> <p>Aleutian Islands Habitat Conservation Area: On July 28, 2006, NOAA formally established the Aleutian Islands Habitat Conservation Area in Alaska. The conservation area established a network of fishing closures in the Aleutian Islands and Gulf of Alaska, and protects habitat for deep-water corals and other sensitive features that are slow to recover once disturbed by fishing gear or other activities. This effort is part of a network of marine protected areas in Alaskan waters designed to protect essential fish habitat and prevent any further damage of the area.</p> <p>NOAA Habitat Blueprint: NOAA has responsibility for protecting habitat for fish, threatened and endangered species, marine mammals, and other natural resources within the coastal zone. Recognizing the need for more concerted efforts to conserve, protect and restore habitat, NOAA developed the NOAA Habitat Blueprint to build on existing programs, prioritize its activities, and guide its future actions. This is being accomplished by creating Habitat Focus Areas.</p> |
| 2 | Provide a brief statement explaining how the stewardship land relates to the mission of the agency (SFFAS No. 29, par. 42a). | FY 2018 and FY 2017: Preservation of stewardship property, plant, and equipment (PP&E) promotes the Department's mission of providing effective management and monitoring of our Nation's resources and assets to support both environmental and economic health. The physical properties of stewardship PP&E resemble those of General PP&E that is capitalized traditionally in the Balance Sheet of the financial statements of federal entities. |
| 3 | Provide a brief description of the agency's stewardship policies for stewardship land (SFFAS No. 29, par. 42c). | FY 2018 and FY 2017: Written policy statements or permit guidelines for the National Marine Sanctuaries and Marine National Monuments have been developed for the areas of acoustic impacts, artificial reefs, climate change, invasive species, and marine debris. The Office of Marine National Sanctuaries answers the most frequently asked questions related to alternative energy and oil and gas policy decisions for national marine sanctuaries. |
| 4 | Provide any other information relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note. | This footnote has been prepared from the accounting records of the Department in conformance with U.S. generally accepted accounting principles (GAAP) and the form and content for entity financial statements specified by the Office of Management and Budget (OMB) in revised Circular NO. A-136, Financial Reporting Requirements. GAAP for federal entities are the standards prescribed by the Federal Accounting |

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| Note: 25 | Stewardship Land | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: Note 24 | |
| Status: In-Progress | The accompanying notes are an integral part of these financial statements. | | I = Inactive Line |

| Tab: Text Data | | |
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| Line | Question | Answer |
| | | Standards Advisory Board (FASAB), which is the official body for setting the accounting standards of the U.S. government. |

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|----------------------------|-----------------------------------------------------------------------------------|------------------------------|--------------------------|
| Note: 26 | Heritage Assets | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: Note 24 | |
| Status: In-Progress | The accompanying notes are an integral part of these financial statements. | | I = Inactive Line |

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|-------------------|-------------------------------------------------------------------------------|-------------------------------|-----------|----------------------------------------------------|--------------------------------------------------|
| 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 | | Individual Items | N/A | 111,412.0000 | 111,396.0000 |
| 2 | | Collections | N/A | 3.0000 | 3.0000 |
| 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 | | Heritage Assets | N/A | 6.0000 | 6.0000 |
| 2 | | | N/A | | |
| 3 | | | N/A | | |
| 4 | | | N/A | | |
| 5 | | | N/A | | |

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Note: 26 Heritage Assets
Entity: 1300 Department of Commerce

Fiscal Year: 2018 **Period:** SEPTEMBER
Agency Notes: Note 24

Status: In-Progress

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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). | <p>FY 2018 and FY 2017:</p> <p>Heritage assets are unique for their historical or natural significance, for their cultural, educational, or artistic importance, or for their significant architectural characteristics.</p> <p>Heritage Assets maintained by NOAA include the Galveston Laboratory, National Marine Fisheries Service (NMFS) St. George Sealing Plant; NMFS St. George Cottage; NMFS St. Paul Old Clinic/Hospital; NMFS Woods Hole Science Aquarium; and Great Lakes Environmental Research Laboratory/Lake Michigan Field Station. NOAA's historical artifacts are designated collection-type heritage assets if they help illustrate the social, educational, and cultural heritage of NOAA and its predecessor agencies (Coast and Geodetic Survey, U.S. Fish Commission, the Weather Bureau, the Institutes for Environmental Research, the Environmental Science Services Administration, etc.). These artifacts include, but are not limited to: books, journals, publications, photographs, motion pictures, manuscripts, records, nautical chart plates, bells, gyrocompasses, brass citations, flags, pennants, chronometers, ship seals, clocks, compasses, fittings, miscellaneous ship fragments, lithographic plates, barometers, rain gauges, and any items that represent the uniqueness of the mission of NOAA and its predecessor agencies.</p> <p>NIST currently maintains collection-type heritage assets under its Museum and History Program, which collects, preserves, and exhibits artifacts, such as scientific instruments, equipment, objects, and records of significance to NIST and predecessor agencies. This program provides institutional memory and demonstrates the contributions of NIST to the development of standards measurement, technology, and science. The Information Services Office (ISO) maintains the historical archives and rare book collection, and oversees the oral history program. The historical archives and rare book collection contain titles that are considered "classics" of historical scientific interest, books by prominent scientists, and books by NIST authors or about NIST work. Titles are recommended for inclusion by ISO staff and customers. Photos and manuscripts include images of NIST staff, facilities, and artifacts that demonstrate NIST's history and accomplishments.</p> <p>Collection-type heritage assets maintained by the Census Bureau are items considered unique for their historical, cultural, educational, technological, methodological, or artistic importance. They help illustrate the social, educational, and cultural heritage of the Census Bureau. Some items because of their age or obvious historical significance are inherently historical artifacts.</p> |
| 2 | Provide a brief description of the agency's stewardship policies for each major category of the heritage assets (SFFAS No. 29, par. 28c). | <p>FY 2018 and FY 2017:</p> <p>NOAA has established policies for heritage assets to ensure the proper care and handling of these assets under its control or jurisdiction. The Deputy Under Secretary of NOAA established the Heritage Assets Working Committee to administer NOAA's stewardship policies and procedures. In carrying out these policies and procedures, the</p> |

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Entity: 1300 Department of Commerce

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Status: In-Progress

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| Line | Question | Answer |
|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | | <p>Working Committee</p> <ul style="list-style-type: none"> -Maintains a nationwide inventory of heritage assets, ensuring that they are identified and recorded in the Personal Property Heritage Asset Accountability System; -Establishes nationwide NOAA policies, procedures, and standards for the preservation, security, handling, storage, and display of NOAA heritage assets; -Tracks and updates each loan of NOAA heritage assets, including assigning current values and inventory numbers, and reporting the current conditions of heritage assets; -Determines the feasibility of new asset loans, such as meters, standard tide gauges, portraits, and books for exhibit loans; and -Collects heritage assets and properties of historic, cultural, artistic, or educational significance to NOAA. <p>NIST's Museum and History Program has policies in place for acquisitions and loans. Objects are either on display or in storage and are not used by visitors. Archives, including the historical book collection, are used according to established research library policies and procedures. When considering artifacts for accession, the following criteria are considered:</p> <ul style="list-style-type: none"> -Direct connection to NIST program activity; -Direct connection to a NIST prominent person; -Physical size; and -Safety considerations. <p>The Census Bureau has in place a Project Charter that outlines policies and procedures for the acquisition and removal of Census Bureau's heritage assets. The Census Bureau Heritage Assets Committee decides if an item meets the criteria for a heritage asset based on the uniqueness, historical age, and/or if the item helps to illustrate the Census Bureau's historic contributions to the Nation's growth. If the item is deemed a heritage asset, the applicable property management office will ensure the heritage asset is catalogued and stored in a safe, secure environment, allowing for appropriate preservation and conservation. All necessary actions will be taken to reduce deterioration of heritage assets due to environmental conditions, and to limit damage, loss, and misuse of heritage assets. The Committee meets on a regular basis to determine if any heritage assets should be removed from the approved list, or if a newly arrived item should be classified as a heritage asset. Once a determination has been made to no longer classify an item as a heritage asset, the Census Bureau will follow any applicable established policies and procedures for surplus property.</p> |
| 3 | Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note. | <p>FY 2018 and 2017: This footnote has been prepared from the accounting records of the Department in conformance with U.S. generally accepted accounting principles (GAAP) and the form and content for entity financial statements specified by the Office of Management and Budget (OMB) in revised Circular NO. A-136, Financial Reporting Requirements. GAAP for federal entities are the standards prescribed by the Federal Accounting Standards Advisory Board (FASAB), which is the official body for setting the</p> |

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| Note: 26 | Heritage Assets | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: Note 24 | |
| Status: In-Progress | The accompanying notes are an integral part of these financial statements. | | I = Inactive Line |

| Tab: Text Data | | |
|-----------------------|-----------------|----------------------------------------------|
| Line | Question | Answer |
| | | accounting standards of the U.S. government. |

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|----------------------------|----------------------------------------------------------------------------|-------------------------------------|--------------------------|
| Note: 27 | Fiduciary Activities | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: Notes 1 and 21 | |
| Status: In-Progress | 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 | Decimal: Zero |
| | | Rounding Method: Thousands | |

| 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 | | Patent Cooperation Treaty | N/A | | 13,862 | | | | |
| 8 | | Madrid Protocol | N/A | | 704 | | | | |
| 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 | | Patent Cooperation Treaty | N/A | | | 13,862 |
| 8 | | Madrid Protocol | N/A | | | 704 |
| 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 | 2.0000 | 2.0000 |

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Note: 27 Fiduciary Activities
Entity: 1300 Department of Commerce

Fiscal Year: 2018 **Period:** SEPTEMBER
Agency Notes: Notes 1 and 21

Status: In-Progress

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)). | FY 2018 and FY 2017: The Patent Cooperation Treaty authorized the USPTO to collect patent filing and search fees on behalf of the World Intellectual Property Organization (WIPO), European Patent Office, Korean Intellectual Property Office, Russian Intellectual Property Organization, Australian Patent Office, Israeli Patent Office, Japanese Patent Office, and the Intellectual Property Office of Singapore from U.S. citizens requesting an international patent. The Madrid Protocol Implementation Act authorized the USPTO to collect trademark application fees on behalf of the International Bureau of the WIPO from U.S. citizens requesting an international trademark. |
| 2 | Provide information on any significant changes in fiduciary net assets from the prior period (SFFAS No. 31, par. 18(c)). | FY 2018 and FY 2017: N/A |
| 3 | Provide the TAS for all funds with fiduciary activities. | FY 2018 and FY 2017: Fiduciary activities are recorded in the Patent Cooperation Treaty Fund (13X6538) and the Madrid Protocol Fund (13X6554). |
| 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). | FY 2018 and FY 2017: N/A |
| 5 | Provide a description of any cash equivalents included in the Schedules of Fiduciary Net Assets. | FY 2018 and FY 2017: N/A |
| 6 | If separate audited financial statements are issued for an individual fiduciary activity with a fiscal yearend other than September 30, indicate the fiduciary activity's FY (SFFAS No. 31, par. 18(e)). | FY 2018 and FY 2017: N/A |
| 7 | If separate audited financial statements are issued for an individual fiduciary activity, disclose the basis of accounting used and the auditor's opinion on the current or most recent financial statements. If the auditor's opinion was not unqualified, disclose the reason(s) stated by the auditors and refer the reader to the audit opinion for further information (SFFAS No. 31, par. 22(a)). | FY 2018 and FY 2017: N/A |
| 8 | If separate audited financial statements are issued for an individual fiduciary activity, provide information on how the reader can obtain a copy of the financial statements and the audit opinion thereon (SFFAS No. 31, par. 22(b)). | FY 2018 and FY 2017: N/A |
| 9 | If more than one agency is responsible for administering a fiduciary activity, and the separate portions of the activity can be clearly identified with another responsible agency, identify the other agency(ies) involved in managing the activity (SFFAS No.31.par.19). | FY 2018 and FY 2017: N/A |
| 10 | Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note. | FY 2018 and FY 2017: Please see Note 31 for the Department's significant accounting policies pertaining to this note. |

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| | | | |
|-------------------------|-----------------------------------------------------------------------------------|-------------------------------------|--------------------------|
| Note: 30 | Disclosure Entities and Related Parties | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: Notes 1 and 25 | |
| Status: Complete | The accompanying notes are an integral part of these financial statements. | | I = Inactive Line |

Tab: Other Notes Info.

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

| 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: 1300 Department of Commerce

Agency Notes: Notes 1 and 25

Status: Complete

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

I = Inactive Line

Tab: Text Data

| Line | Question | Answer |
|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|
| 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) | FY 2018: See attached word document 'Note 30 - Disclosure Entities' for information. |
| 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) | FY 2018: See response to question 3. |
| 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) | FY 2018: See response to question 3. |
| 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) | FY 2018: See response to question 3. |
| 7 | Describe the disclosure entity's key financial indicators and changes in the key financial indicators. (SFFAS No. 47, par. 75e) | FY 2018: See response to question 3. |
| 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) | FY 2018: See response to question 3. |
| 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) | FY 2018: See response to question 3. |
| 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) | FY 2018: See response to question 3. |
| 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) | FY 2018: See response to question 3. |
| 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) | FY 2018: See response to question 3. |
| 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) | FY 2018: 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 | FY 2018: N/A |

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|-------------------------|-----------------------------------------------------------------------------------|--------------------------|--------------------------|
| Note: 30 | Disclosure Entities and Related Parties | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: | Notes 1 and 25 |
| Status: Complete | The accompanying notes are an integral part of these financial statements. | | I = Inactive Line |

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| Tab: Text Data | | |
| Line | Question | Answer |
| | potential gain to the reporting entity resulting from the relationship. (SFFAS No. 47, par. 89b) | |

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|-------------------------|------------------------|--------------------------|--------------------------|
| Other Data: 01 | Taxes | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: | N/A |
| Status: Complete | | I = Inactive Line | |

Tab: Other Data Info.

| | | | |
|-------------------|-----------------------------------------------------------|---------------------|--------------------------------------|
| Section: A | Section Name: Taxes (SSFAS No.7, par. 67.1 & 69.1) | No Data: 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 | | 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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|-------------------------|------------------------|--------------------------|--------------------------|
| Other Data: 01 | Taxes | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: | N/A |
| Status: Complete | I = Inactive Line | | |

Tab: Other Data Info.

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

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

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

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

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|-------------------------|------------------------|----------------------|-------------------|
| Other Data: 01 | Taxes | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: | N/A |
| Status: Complete | I = Inactive Line | | |

Tab: Other Data Info.

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|-------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------------------------|
| 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 (SFFAS 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 | |

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|-------------------------|------------------------|--------------------------|--------------------------|
| Other Data: 01 | Taxes | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: | N/A |
| Status: Complete | I = Inactive Line | | |

Tab: Other Text Data

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

| Line | Question | Answer |
|------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| | includes or excludes estimates of tax due on illegally-earned revenue). (SFFAS No. 7, pars. 67.1 & 69.2) | |
| 5 | Disclose the amounts by which trust funds may be over- or under-funded in comparison with the requirements of law, if reasonable estimable can be made. (SFFAS No. 7, pars. 67.1 & 69.2) | |
| 6 | Describe the general magnitude of tax expenditures and their impact on federal revenues during the fiscal year (SFFAS No. 52, par. 10). | |
| 7 | Provide the source in which the tax expenditure estimates were originally published, and how that information can be obtained (SFFAS No. 52, par. 10). | |

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| Other Data: 08 | Stewardship Investments | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: RSSI | |
| Status: Complete | | | |

I = Inactive Line

Tab: Other Data Info.

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

| Line | Status | Line Description | NB | 2018 - SEPTEMBER |
|------|--------|-------------------------------------------------|-------|------------------|
| 1 | | Public Works (EDA) | Debit | 136.2 |
| 2 | | Economic Adjustment Assistance | Debit | 23.6 |
| 3 | | Disaster Recovery (EDA) | Debit | 66.5 |
| 4 | | National Estuarine Research Reserves | Debit | 2.3 |
| 5 | | Coastal and Estuarine Land Conservation Program | Debit | .0 |
| 6 | | Other | Debit | 24.6 |

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

| Line | Status | Line Description | NB | 2018 - SEPTEMBER |
|------|--------|---------------------------------------------------------|-------|------------------|
| 1 | | Environmental and Climate (NOAA) | Debit | 85.5 |
| 2 | | Weather Service | Debit | 17.8 |
| 3 | | Marine Operations and Maintenance and Aircraft Services | Debit | .0 |
| 4 | | NIST Laboratories | Debit | 11.5 |
| 5 | | Fisheries | Debit | 15.0 |
| 6 | | Other | Debit | 38.6 |

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|-------------------------|-------------------------|---------------------------|--------------------------|
| Other Data: 08 | Stewardship Investments | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: RSSI | |
| Status: Complete | | | |

I = Inactive Line

Tab: Other Data Info.

| | | | |
|-------------------|-------------------------------------------------------------------------|----------------------------------|---------------------|
| Section: C | Section Name: Investment in Human Capital (SFFAS No. 8, par 94) | Line Attributes: Dollars | |
| | | Rounding Method: Millions | Decimal: One |

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

| | | | | |
|---|--|------------------------------------------------------|-------|------|
| 1 | | Educational Partnership Program | Debit | 15.3 |
| 2 | | Ernest F. Hollings Undergraduate Scholarship Program | Debit | 5.9 |
| 3 | | National Estuarine Research Program | Debit | 1.7 |
| 4 | | National Sea Grant College Program | Debit | .9 |
| 5 | | | Debit | |
| 6 | | Other | Debit | |

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

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

| | | | | |
|---|--|-----------------------------------------------------------------------------------------|-------|-------|
| 1 | | NIST Laboratories | Debit | 266.9 |
| 2 | | Manufacturing USA, Advanced Manufacturing Technology Consortia, and Tech Innov. Program | Debit | .6 |
| 3 | | | Debit | |
| 4 | | | Debit | |
| 5 | | | Debit | |
| 6 | | Other | Debit | |

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| Other Data: 08 | Stewardship Investments | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: RSSI | |
| Status: Complete | | | |

I = Inactive Line

Tab: Other Data Info.

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

| Line | Status | Line Description | NB | 2018 - SEPTEMBER |
|------|--------|---------------------------------------------------------|-------|------------------|
| 1 | | NIST Laboratories Program | Debit | 454.8 |
| 2 | | Environment and Climate | Debit | 403.1 |
| 3 | | Fisheries | Debit | 45.1 |
| 4 | | Marine Operations and Maintenance and Aircraft Services | Debit | 66.9 |
| 5 | | Weather Service | Debit | 1.7 |
| 6 | | Other | Debit | 143.7 |

Tab: Other Text Data

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

| Line | Question | Answer |
|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | Provide a description of federally-owned physical property transferred to state and local governments. (SFFAS No. 8, par 87). | N/A |
| 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>FY 2018</p> <p>Non-federal physical property investments are expenses included in the Department's Net Cost of Operations for the purchase, construction, or major renovation of physical property owned by state and local governments. Based on a review of the Department's programs, the Economic Development Administration (EDA) and the National Oceanic and Atmospheric Administration (NOAA) have significant investments in non-federal physical property.</p> <p>Please see separately submitted word document (CP Other Data 08 - Stewardship Investments) for the detailed explanation.</p> |

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|-------------------------|-------------------------|--------------------------|--------------------------|
| Other Data: 08 | Stewardship Investments | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: | RSSI |
| Status: 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) | <p>FY 2018:</p> <p>Investments in R&D are expenses that are included in the Department's Net Cost of Operations. The investments are divided into three categories: (1) basic research, the systematic study to gain knowledge or understanding of the fundamental aspects of phenomena and of observable facts without specific applications toward processes or products in mind; (2) applied research, the systematic study to gain knowledge or understanding necessary for determining the means by which a recognized and specific need may be met; and (3) development, the systematic use of the knowledge and understanding gained from research for the production of useful materials, devices, systems, or methods, including the design and development of prototypes and processes. The investments are made with the expectation of maintaining or increasing national economic productive capacity, or yielding other future economic or societal benefits. Based on a review of the Department's programs, the significant investments in R&D are by the National Institute of Standards and Technology (NIST) and NOAA.</p> <p>Please see separately submitted word document (CP Other Data 08 - Stewardship Investments) for the detailed explanation.</p> |

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>FY 2018:</p> <p>Human capital investments are expenses, included in the Department's Net Cost of Operations, for education and training programs that are intended to increase or maintain national economic productive capacity and produce outputs and outcomes that provide evidence of the constant or increasing national productive capacity. These investments exclude education and training expenses for federal civilian and military personnel. Based on a review of the Department's programs, the most significant investments in human capital are by NOAA.</p> <p>Please see separately submitted word document (CP Other Data 08 - Stewardship Investments) for the detailed explanation.</p> |

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|-------------------------|-------------------------|--------------------------|--------------------------|
| Other Data: 08 | Stewardship Investments | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: | RSSI |
| Status: Complete | | I = Inactive Line | |

Tab: Other Text Data

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

| Line | Question | Answer |
|------|-------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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>FY 2018:</p> <p>Investments in R&D are expenses that are included in the Department's Net Cost of Operations. The investments are divided into three categories: (1) basic research, the systematic study to gain knowledge or understanding of the fundamental aspects of phenomena and of observable facts without specific applications toward processes or products in mind; (2) applied research, the systematic study to gain knowledge or understanding necessary for determining the means by which a recognized and specific need may be met; and (3) development, the systematic use of the knowledge and understanding gained from research for the production of useful materials, devices, systems, or methods, including the design and development of prototypes and processes. The investments are made with the expectation of maintaining or increasing national economic productive capacity, or yielding other future economic or societal benefits. Based on a review of the Department's programs, the significant investments in basic R&D are by NIST.</p> <p>Please see separately submitted word document (CP Other Data 08 - Stewardship Investments) for the detailed explanation.</p> |

Tab: Other Text Data

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

| Line | Question | Answer |
|------|---------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | Provide a description of the major programs of federal investments in applied research used in the "Other Data Info" tab (SFFAS No. 8, par. 100). | <p>FY 2018:</p> <p>Investments in R&D are expenses that are included in the Department's Net Cost of Operations. The investments are divided into three categories: (1) basic research, the systematic study to gain knowledge or understanding of the fundamental aspects of phenomena and of observable facts without specific applications toward processes or products in mind; (2) applied research, the systematic study to gain knowledge or understanding necessary for determining the means by which a recognized and specific need may be met; and (3) development, the systematic use of the knowledge and understanding gained from research for the production of useful materials, devices, systems, or methods, including the design and development of prototypes and processes. The investments are made with the expectation of maintaining or increasing national economic productive capacity, or yielding other future economic or societal benefits. Based on a review of the Department's programs, the significant investments in applied R&D are by the National Institute of Standards and Technology (NIST) and NOAA.</p> |

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|-------------------------|-------------------------|--------------------------|--------------------------|
| Other Data: 08 | Stewardship Investments | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: | RSSI |
| Status: Complete | | I = Inactive Line | |

Tab: Other Text Data

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

| Line | Question | Answer |
|------|----------|--------------------------------------------------------------------------------------------------------------------------|
| | | Please see separately submitted word document (CP Other Data 08 - Stewardship Investments) for the detailed explanation. |

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|-------------------------|----------------------------------|--------------------------|--------------------------|
| Other Data: 09 | Deferred Maintenance and Repairs | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: RSI | |
| Status: Complete | | | |

I = Inactive Line

Tab: Other Data Info.

| | | | |
|-------------------|------------------------------------------------------------|-----------------------------------|----------------------|
| Section: A | Section Name: Cost Estimate (SFFAS No. 42, par. 16) | Line Attributes: Dollars | |
| | | Rounding Method: Thousands | Decimal: Zero |

| Line | Status | Line Description | NB | 2018 - SEPTEMBER | D |
|------|--------|----------------------------------------|-----|------------------|---|
| 1 | | General property, plant, and equipment | N/A | 796,678 | |
| 2 | | Heritage assets | N/A | 545 | |
| 3 | | Stewardship land | N/A | | |

Tab: Other Text Data

| | |
|-------------------|------------------------------------------------------------|
| Section: A | Section Name: Cost Estimate (SFFAS No. 42, par. 16) |
|-------------------|------------------------------------------------------------|

| Line | Question | Answer |
|------|-----------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | Provide a description of what constitutes deferred maintenance and repairs. | FY 2018: Deferred Maintenance and Repairs (DM&R) are maintenance and repairs that were not performed when they should have been, that were scheduled and not performed, or that were delayed for a future period. Maintenance and Repairs are activities directed towards keeping Property, Plant, and Equipment (PP&E) in acceptable operating condition. These activities include preventive maintenance, replacement of parts and structural components, and other activities needed to preserve the asset so that it can deliver acceptable performance and achieve its expected life. Maintenance and Repairs exclude activities aimed at expanding the capacity of an asset or otherwise upgrading it to serve needs different from, or significantly greater, than those originally intended. The significant portions of Departmental DM&R relate to PP&E of both the National Oceanic and Atmospheric Administration (NOAA) and the National Institute of Standards and Technology (NIST). These two entities comprise 92 percent of the Department's General PP&E, Net balance as of September 30, 2018. |
| 2 | Provide a description of how deferred maintenance and repairs are measured. | FY 2018: NOAA measures DM&R using Condition Assessment Surveys, which are periodic visual (i.e., physical) inspections of applicable PP&E to determine their current condition and estimated cost to correct any deficiencies, and by collecting information from its line offices. NOAA schedules its surveys for real property on a cyclical basis, with each appropriate asset being surveyed every five years. NOAA completed a condition survey of the entire applicable real property inventory in FY 2011. In FY 2015, NOAA started completing a new round of facility condition assessments (FCAs), and plans to complete assessments of the applicable inventory by the end of FY 2020. NOAA plans to continue a five-year assessment cycle so that the entire applicable inventory is assessed approximately every five years. NOAA performs condition assessment surveys for capitalized NOAA-owned buildings, |

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|-------------------------|----------------------------------|--------------------------|--------------------------|
| Other Data: 09 | Deferred Maintenance and Repairs | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: | RSI |
| Status: Complete | | I = Inactive Line | |

Tab: Other Text Data

Section: A **Section Name:** Cost Estimate (SFFAS No. 42, par. 16)

| Line | Question | Answer |
|------|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | | <p>structures with acquisition cost over \$200 thousand, heritage assets, and properties covered by capital lease that NOAA has executed. For financial reporting purposes, NOAA does not report on DM&R for: Owned real property that has been permanently removed from service or which NOAA is planning to permanently remove from service within five years; Structures with acquisition cost under \$200 thousand; and Land and Stewardship Land as land does not have deferred maintenance.</p> <p>NIST measures DM&R using FCA surveys, which are periodic visual inspections of PP&E to determine their current condition and estimates the costs to correct identified deficiencies. NIST accomplishes its facility condition assessments by contract. NIST originally scheduled its surveys on a cyclical basis with each appropriate asset being surveyed once every three years. For DM&R reporting purposes, NIST completed a baseline condition survey of the entire applicable inventory for the Gaithersburg, MD campus in 2011 and for the Boulder, CO campus in 2013. A third of the Gaithersburg inventory was reassessed in the third quarter of FY 2013, in the third quarter of FY 2014, and in the first quarter of FY 2015. A third of the Boulder inventory was reassessed in the second quarter of FY 2015, in the fourth quarter of FY 2016, and in the first quarter of FY 2017. Deficiencies can be added to the respective location's backlog in years when contractor inspections are not scheduled. During the scheduled on-site assessment, the contract inspector estimates the remaining useful life of various components that comprise a building's mechanical or electrical or architectural system, and records this information in the assessment software program. When a particular building system nears the end of its useful life, a new self-generated (by the software program) facility deficiency is added to the backlog list.</p> |

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| Other Data: 15 | Budget Deficit Reconciliation | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: | SCNP, SCA, SBR |
| Status: Complete | I = Inactive Line | | |

Tab: Other Data Info.

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

| Line | Status | Line Description | NB | Budget Receipts | D | Operating Revenue | C | Difference Budget Receipts vs Operating Revenue | Cust Collections Trans to GF or Rec Agency | Cust Collections Received D from Collecting Agency | C | Adj Diff Between Budget Rec vs Operating Rev |
|------|--------|--------------------------------------------|-----|-----------------|---|-------------------|---|-------------------------------------------------|--------------------------------------------|----------------------------------------------------|---|----------------------------------------------|
| 1 | | Individual income tax and tax withholdings | N/A | | | | | | | | | |
| 2 | | Corporation income taxes | N/A | | | | | | | | | |
| 3 | | Unemployment taxes | N/A | | | | | | | | | |
| 4 | | Excise taxes | N/A | | | | | | | | | |
| 5 | | Estate and gift taxes | N/A | | | | | | | | | |
| 6 | | Customs duties | N/A | | | | | | | | | |
| 7 | | Other taxes and receipts (non-federal) | N/A | 577,378 | | 1,039,109 | | -461,731 | 1,009,151 | -294 | | 547,714 |
| 8 | | Miscellaneous Earned revenue | N/A | | | | | | | | | |
| 9 | | Total | N/A | 577,378 | | -1,039,109 | | -461,731 | 1,009,151 | 294 | | 547,714 |

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

| 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 | 8,561,936 | | 8,550,736 | | 11,200 |

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| Other Data: 15 | Budget Deficit Reconciliation | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: | SCNP, SCA, SBR |
| Status: Complete | I = Inactive Line | | |

Tab: Other Data Info.

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|-------------------|----------------------------------------------------------------------------------------------------------------------------------------|---------------------|-------------------------|
| 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 |
|------|--------|------------------|----|----------------------------------------------------|--------------------------------------------|-----------------|
| | | | | | | |

| | | | |
|-------------------|-----------------------------------------------------------------------------|---------------------|---------------------------------------------------------------------------------------------------------|
| 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. | FY 2018: Significant custodial transfers out to the General Fund of the US Government (trading partner 099) are recorded in Reclassified SCNP line 8.4 A significant custodial transfer out to the US Department of Justice (trading partner 015) is recorded in Reclassified SCNP line 8.4. |
| 2 | Receiving agencies provide the Closing Package line in which the custodial transfer-in/revenue was recorded and the trading partner code. | FY 2018: A significant custodial transfer in from FCC (trading partner 027) is recorded in Reclassified SCNP line 7.8 |

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| Other Data: 15 | Budget Deficit Reconciliation | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: | SCNP, SCA, SBR |
| Status: Complete | I = Inactive Line | | |

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

| Line | Question | Answer |
|------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3 | Provide a detailed description of the differences including: Treasury account symbol, dollar amounts, a reference to where these amounts can be traced, and whether this difference will be resolved next FY. | <p>FY 2018: The Adjusted Difference of \$547.1 million can be primarily explained by an Adjusted Difference of \$559.4 million for BIS's general fund receipt account 1040, Fines, Penalties and Forfeitures, Customs, Commerce and Antitrust Laws. BIS collected \$1.00 billion of penalties in FY 2018 from a large Chinese cellular phone manufacturer, which is recorded as custodial nonfederal nonexchange revenue (penalties and fines). BIS, in FY 2018, transferred out the \$1.00 billion of custodial collections to the General Fund of the U.S. Government (\$557.0 million) and to the U.S. Department of Justice (\$443.0 million). Activity for Section A under BIS's general fund receipt account 1040 is as follows:</p> <p>(In Thousands) BIS General Fund Receipt Account 1040: Budget Receipts (MTS Table 4): \$558,989 Operating Revenue (GFRS non-federal nonexchange; nonfederal line 5.7, Other Taxes and Receipts): \$1,001,529 Difference Budget Receipts vs Operating Revenue: (\$442,542) Custodial Collections Transferred to General Fund of the U.S. Government or Receiving Agency: \$1,001,949 Custodial Collections Received from Collecting Agency: \$0 (not applicable) Adjusted Difference between Budget Receipts vs Operating Revenue: \$559,407</p> |

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. | FY 2018: Below the Department's threshold of 10% and \$10M. |

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 | |

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|-------------------------|-------------------------------|--------------------------|--------------------------|
| Other Data: 15 | Budget Deficit Reconciliation | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: | SCNP, SCA, SBR |
| Status: Complete | | I = Inactive Line | |

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 |
|------|-------------------|--------|
| | 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 resolved next FY. | |

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|-------------------------|-------------------------------|--------------------------|--------------------------|
| Other Data: 17 | Federal Oil and Gas Resources | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: | N/A |
| Status: Complete | I = Inactive Line | | |

Tab: Other Data Info.

| | | | | |
|-------------------|-----------------------------------------------------------------------------------------------------------|---------------------|--------------------------------------|------------------------------|
| Section: A | Section Name: Asset Value for Oil and Gas Proved Resources - Offshore (SFFAS No. 38, pars. 15, 21) | No Data: YES | Line Attributes: Dollars | Decimal: User-Defined |
| | | | Rounding Method: User-Defined | |

| Line | Status | Line Description | NB | 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 | Decimal: User-Defined |
| | | | Rounding Method: 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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|-------------------------|-------------------------------|--------------------------|--------------------------|
| Other Data: 17 | Federal Oil and Gas Resources | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: | N/A |
| Status: Complete | | I = Inactive Line | |

Tab: Other Data Info.

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|-------------------|-----------------------------------------------------------------------------------------------------|---------------------|-------------------------------|
| Section: C | Section Name: Quantity of Oil and Gas Proved Reserves - Offshore (SFFAS No. 38, par. 28e) | No Data: YES | Line Attributes: Units |
|-------------------|-----------------------------------------------------------------------------------------------------|---------------------|-------------------------------|

| 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 | | |

| | | | |
|-------------------|----------------------------------------------------------------------------------------------------|---------------------|-------------------------------|
| Section: D | Section Name: Quantity of Oil and Gas Proved Reserves - Onshore (SFFAS No. 38, par. 28e) | No Data: YES | Line Attributes: Units |
|-------------------|----------------------------------------------------------------------------------------------------|---------------------|-------------------------------|

| 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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|-------------------------|-------------------------------|--------------------------|--------------------------|
| Other Data: 17 | Federal Oil and Gas Resources | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: | N/A |
| Status: Complete | I = Inactive Line | | |

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|------------------------------|---------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------------------------|--------------------------------------|------------------------------|
| Tab: Other Data Info. | | | | | |
| Section: E | Section Name: Average of the Regional Average Prices for Oil and Gas Proved Reserves - Offshore (SFFAS No. 38, par. 28e) | No Data: YES | Line Attributes: Dollars | Rounding Method: User-Defined | Decimal: User-Defined |

| Line | Status | Line Description | NB | 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: F | Section Name: Average of the Regional Average Prices for Oil and Gas Proved Reserves - Onshore (SFFAS No. 38, par. 28e) | No Data: YES | Line Attributes: Dollars | Rounding Method: User-Defined | Decimal: User-Defined |
|-------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------------------------|--------------------------------------|------------------------------|

| 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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|-------------------------|-------------------------------|--------------------------|--------------------------|
| Other Data: 17 | Federal Oil and Gas Resources | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: | N/A |
| Status: Complete | | I = Inactive Line | |

Tab: Other Data Info.

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

| 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 | | |

| | | | |
|-------------------|--------------------------------------------------------------------------------------------------------------|---------------------|---------------------------------|
| Section: H | Section Name: Average Royalty Rate for Oil and Gas Proved Reserves - Onshore (SFFAS No. 38, par. 28e) | No Data: YES | Line Attributes: Percent |
|-------------------|--------------------------------------------------------------------------------------------------------------|---------------------|---------------------------------|

| 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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|-------------------------|-------------------------------|--------------------------|--------------------------|
| Other Data: 17 | Federal Oil and Gas Resources | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: | N/A |
| Status: Complete | | I = Inactive Line | |

Tab: Other Data Info.

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

| Line | Status | Line Description | NB | 2018 - SEPTEMBER |
|------|--------|-----------------------------------------|-----|------------------|
| 1 | | Oil and Lease Condensate | N/A | |
| 2 | | Natural Gas, Wet After Lease Separation | N/A | |
| 3 | | | N/A | |
| 4 | | | N/A | |
| 5 | | | N/A | |

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

| Line | Status | Line Description | NB | 2018 - SEPTEMBER |
|------|--------|-------------------------------------------------------|-------|------------------|
| 1 | | Royalty Free Proved Reserves Volumes (Gulf of Mexico) | Debit | |

Tab: Other Text Data

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

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

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| Other Data: 17 | Federal Oil and Gas Resources | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: | N/A |
| Status: Complete | I = Inactive Line | | |

Tab: Other Text Data

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

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

Tab: Other Text Data

Section: C **Section Name:** Quantity of Oil and Gas Proved Reserves - Offshore (SFFAS No. 38, par. 28e) **No Data:** YES

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

Tab: Other Text Data

Section: D **Section Name:** Quantity of Oil and Gas Proved Reserves - Onshore (SFFAS No. 38, par. 28e) **No Data:** YES

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

Tab: Other Text Data

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

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|-------------------------|-------------------------------|--------------------------|--------------------------|
| Other Data: 17 | Federal Oil and Gas Resources | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: | N/A |
| Status: Complete | I = Inactive Line | | |

Tab: Other Text Data

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

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

Tab: Other Text Data

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

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

Tab: Other Text Data

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

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

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| Other Data: 17 | Federal Oil and Gas Resources | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: | N/A |
| Status: Complete | I = Inactive Line | | |

Tab: Other Text Data

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

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

Tab: Other Text Data

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

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

Tab: Other Text Data

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

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

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| | | | |
|-------------------------|----------------------------------------------------|--------------------------|--------------------------|
| Other Data: 18 | Federal Natural Resources (Other than Oil and Gas) | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: | N/A |
| Status: Complete | I = Inactive Line | | |

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

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

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

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

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| | | | |
|-------------------------|----------------------------------------------------|--------------------------|--------------------------|
| Other Data: 18 | Federal Natural Resources (Other than Oil and Gas) | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: | N/A |
| Status: Complete | | I = Inactive Line | |

Tab: Other Data Info.

| | | | |
|-------------------|--------------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------------------------|
| Section: C | Section Name: Royalty Rate for Federal Natural Resources (Other than Oil and Gas) (SFFAS Technical Bulletin 2011-1, par. 27b) | No Data: YES | Line Attributes: Percent |
|-------------------|--------------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------------------------|

Line Status Line Description NB 2018 - SEPTEMBER

| Line | Status | Line Description | NB | 2018 - SEPTEMBER |
|------|--------|-------------------------------|-----|------------------|
| 1 | | Surface-mining Methods (Coal) | N/A | |
| 2 | | Underground Mining (Coal) | N/A | |
| 3 | | | N/A | |
| 4 | | | N/A | |
| 5 | | | N/A | |
| 6 | | | N/A | |
| 7 | | | N/A | |
| 8 | | | N/A | |

Tab: Other Text Data

| | | |
|-------------------|----------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| Section: A | Section Name: Asset Value for Federal Natural Resources (Other than Oil and Gas) (SFFAS Technical Bulletin 2011-1, pars. 17-19) | No Data: YES |
|-------------------|----------------------------------------------------------------------------------------------------------------------------------------|---------------------|

| Line | Question | Answer |
|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| 1 | Provide a concise statement explaining the nature and valuation (for example, measurement method and significant assumptions) of federal natural resources other than oil and gas. Also provide information related to significant federal natural resources (other than oil and gas) that were not required to be reported per TB 2011-1 and explain why they were not reported. | |
| 2 | Describe any significant changes in the estimation methodology, including the underlying assumptions. | |
| 3 | Provide any other relevant information pertaining to the note. At minimum, describe briefly the significant accounting policies pertaining to this note. | |

Tab: Other Text Data

| | | |
|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| Section: B | Section Name: Annual Rent Payment Rate for Federal Natural Resources (Other than Oil and Gas) (SFFAS Tech Bulletin 2011-1 par. 27b) | No Data: YES |
|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------|---------------------|

| Line | Question | Answer |
|------|-------------------------------------------------------------------------------------------|--------|
| 1 | Provide a concise statement explaining the nature and valuation (for example, measurement | |

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| | | | |
|-------------------------|----------------------------------------------------|--------------------------|--------------------------|
| Other Data: 18 | Federal Natural Resources (Other than Oil and Gas) | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: | N/A |
| Status: Complete | I = Inactive Line | | |

Tab: Other Text Data

Section: B **Section Name:** Annual Rent Payment Rate for Federal Natural Resources (Other than Oil and Gas) (SFFAS Tech Bulletin 2011-1 par. 27b) **No Data:** YES

| Line | Question | Answer |
|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| | method and significant assumptions) of federal natural resources other than oil and gas. Also provide information related to significant federal natural resources (other than oil and gas) that were not required to be reported per TB 2011-1 and explain why they were not reported. | |
| 2 | Describe any significant changes in the estimation methodology, including the underlying assumptions. | |
| 3 | Provide any other relevant information pertaining to the note. At minimum, describe briefly the significant accounting policies pertaining to this note. | |

Tab: Other Text Data

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

| Line | Question | Answer |
|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| 1 | Provide a concise statement explaining the nature and valuation (for example, measurement method and significant assumptions) of federal natural resources other than oil and gas. Also provide information related to significant federal natural resources (other than oil and gas) that were not required to be reported per TB 2011-1 and explain why they were not reported. | |
| 2 | Describe any significant changes in the estimation methodology, including the underlying assumptions. | |
| 3 | Provide any other relevant information pertaining to the note. At minimum, describe briefly the significant accounting policies pertaining to this note. | |

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| | | | |
|-------------------------|-------------------------------------------------------------------------|--------------------------|------------------------------|
| Other Data: 20 | Components of Direct Loan and Loan Guarantee Financing Account Activity | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: | Notes 1, 6 and Balance Sheet |
| Status: Complete | | I = Inactive Line | |

Tab: Other Data Info.

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

| 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 | 414,207 | 99,074 | -73,806 | | | | -761 | | | |

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| | | | |
|-------------------------|-------------------------------------------------------------------------|--------------------------|------------------------------|
| Other Data: 20 | Components of Direct Loan and Loan Guarantee Financing Account Activity | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: | Notes 1, 6 and Balance Sheet |
| Status: Complete | I = Inactive Line | | |

Tab: Other Data Info.

| | | | |
|-------------------|-----------------------------------------------------------------------------------------------------------------|-----------------------------------|----------------------|
| Section: A | Section Name: Components of Loans Receivable, Gross (Direct Loans/Defaulted Guaranteed Loans)-Current FY | Line Attributes: Dollars | Decimal: Zero |
| | | Rounding Method: 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 |
|------|--------|------------------|-----|---------------------------------------------------|----------------------------------------------------------|------------|---|--------|---|------------|---|----------------------|---|
| 19 | | Total | N/A | 414,207 | 99,074 | -73,806 | | | | -761 | | | |

| 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 | | | | | | | | |

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Bureau of the Fiscal Service
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| | | | |
|-------------------------|-------------------------------------------------------------------------|--------------------------|------------------------------|
| Other Data: 20 | Components of Direct Loan and Loan Guarantee Financing Account Activity | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: | Notes 1, 6 and Balance Sheet |
| Status: Complete | I = Inactive Line | | |

Tab: Other Data Info.

| | | | |
|-------------------|-----------------------------------------------------------------------------------------------------------------|-----------------------------------|----------------------|
| Section: A | Section Name: Components of Loans Receivable, Gross (Direct Loans/Defaulted Guaranteed Loans)-Current FY | Line Attributes: Dollars | Decimal: Zero |
| | | Rounding Method: 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 | | | | | 438,714 |
| 19 | | Total | N/A | | | | | 438,714 |

| | | | | |
|-------------------|----------------------------------------------------------------------|---------------------|-----------------------------------|----------------------|
| Section: B | Section Name: Components of Loan Guarantees, Gross-Current FY | No Data: YES | Line Attributes: Dollars | Decimal: Zero |
| | | | Rounding Method: Thousands | |

| Line | Status | Line Description | NB | 2018 - SEPTEMBER |
|------|--------|--------------------------------------|--------|------------------|
| 1 | | Other | Debit | |
| 2 | | Default Claim Payments to Lenders | Debit | |
| 3 | | Fees Received | Credit | |
| 4 | | Sale Proceeds on Foreclosed Property | Credit | |

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Bureau of the Fiscal Service
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| | | | |
|-------------------------|-------------------------------------------------------------------------|--------------------------|------------------------------|
| Other Data: 20 | Components of Direct Loan and Loan Guarantee Financing Account Activity | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: | Notes 1, 6 and Balance Sheet |
| Status: Complete | I = Inactive Line | | |

Tab: Other Data Info.

| | | | |
|-------------------|-----------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|----------------------|
| Section: C | Section Name: Credit Reform Subsidy Reestimate Amounts, Loan Modifications, and Subsidy Expense (Income), in Whole Dollars | Line Attributes: Dollars | Decimal: Zero |
| | | Rounding Method: Thousands | |

| 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 | 4,443 | 4,978 | | |
| 2 | | Loan modification amounts, in whole dollars | Credit | 0 | 0 | | |
| 3 | | Upward reestimate amounts (pd/transferred to the Financing Fund) | Credit | 7,997 | 30,764 | | |
| 4 | | Downward reestimate amounts (pd/transferred to the General Fund Receipt Account) | Debit | 7,445 | 15,299 | | |
| 5 | | Total subsidy expense (income) for new Direct Loans/Loan Guarantees | Credit | 4,463 | 189 | | |
| 6 | | Negative Subsidy Amounts (pd/transferred to the General Fund Receipt Account) | Debit | 4,463 | 189 | | |

Tab: Other Text Data

| | |
|-------------------|-----------------------------------------------------------------------------------------------------------------|
| Section: A | Section Name: 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. | FY 2018: The Department operates the following direct loan programs: EDA Drought Loan Portfolio EDA Economic Development Revolving Fund NOAA Alaska Purse Seine Fishery Buyback Loans NOAA Bering Sea and Aleutian Islands Non-Pollock Buyback Loans |

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| | | | |
|-------------------------|-------------------------------------------------------------------------|--------------------------|------------------------------|
| Other Data: 20 | Components of Direct Loan and Loan Guarantee Financing Account Activity | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: | Notes 1, 6 and Balance Sheet |
| Status: 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 |
|------|-----------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | | NOAA Bering Sea Pollock Fishery Buyback NOAA Coastal Energy Impact Program (CEIP) NOAA Crab Buyback Loans NOAA Federal Gulf of Mexico Reef Fish Buyback Loans NOAA Fisheries Finance Individual Fishing Quota (IFQ) Loans NOAA Fisheries Finance Traditional Loans NOAA Fisheries Loan Fund NOAA New England Groundfish Buyback Loans NOAA New England Lobster Buyback Loans NOAA Pacific Groundfish Buyback Loans |
| 2 | Provide a detailed description of the amounts reported in Section A that comprise the "Other" line. | FY 2018 Section A: Penalties, Fines, and Application fees; Foreclosed Property; and Miscellaneous |
| 3 | Provide any other relevant information pertaining to this note. | FY 2018: Please see Additional Note 31 for the Department's significant accounting policies pertaining to this note. |

Tab: Other Text Data

Section: B **Section Name:** Components of Loan Guarantees, Gross-Current FY **No Data:** YES

| Line | Question | Answer |
|------|-----------------------------------------------------------------------------------------------------|--------|
| 1 | Provide a detailed description of the amounts reported in Section B that comprise the "Other" line. | |
| 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. | FY 2018 and FY 2017: A subsidy reestimate is normally performed annually, as of September 30. The subsidy reestimate takes into account all factors that may have affected the estimated cash flows. Any adjustment resulting from the reestimate is recognized as a subsidy expense (or a reduction in subsidy expense). The portion of the Allowance for Subsidy Cost related to subsidy modifications and reestimates is calculated annually, as of September 30. The amounts of any downward subsidy reestimates as of September 30 must be disbursed to Treasury in the subsequent fiscal year. Appropriations are normally obtained in the following fiscal year for any upward subsidy reestimates. The FY 2018 and FY 2017 amounts are the |

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| | | | |
|-------------------------|-------------------------------------------------------------------------|--------------------------|------------------------------|
| Other Data: 20 | Components of Direct Loan and Loan Guarantee Financing Account Activity | Fiscal Year: 2018 | Period: SEPTEMBER |
| Entity: 1300 | Department of Commerce | Agency Notes: | Notes 1, 6 and Balance Sheet |
| Status: Complete | I = Inactive Line | | |

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 |
|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | | total of subsidy re-estimates for NOAA's direct loan programs as presented in the Department's Note 6 of its FY 2018 Agency Financial Report. |
| 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. | FY 2018 and FY 2017: Reestimates are accrued at year-end and executed in the following year. |
| 3 | Provide details regarding any loan modifications reported in Section C line 3, including a cross-reference to agency PAR. | FY 2018 and FY 2017: There were no loan modifications. |
| 4 | Provide details regarding any subsidy expense (income) reported in Section C line 6, including a cross-reference to agency PAR. | FY 2018 and FY 2017: This represents negative subsidy amounts on loans disbursed that was paid to the miscellaneous receipts account and subsequently swept by Treasury. |
| 5 | Provide any other relevant information pertaining to this note. | FY 2018 and FY 2017: Please see Additional Note 31 for the Department's significant accounting policies pertaining to this note. |

FY 2018:

**U.S Department of Treasury
Governmentwide Financial Reporting System
Additional Note to the Special-Purpose Financial Statements
Entity – 1300 Department of Commerce**

Attachment A - Summary of Significant Accounting Policies (Additional Note 31)

Basis of Presentation

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

1. Reclassify all items and amounts on the audited consolidated, department-level balance sheets, statements of net cost, changes in net position/income statement, and statement or note on custodial activity, if applicable, to the closing package financial statements;
2. List closing package financial statement line item amounts identified as Federal by trading partner and amount (amounts should be net of intra-bureau and intra-departmental eliminations);
3. Report notes information that is based on the closing package Reclassified Balance Sheet line items and other notes information required to meet U.S. generally accepted accounting principles; and
4. Report other data information that is not based on the closing package Reclassified Balance Sheet line items and other data noted information essential to meet the requirements of U.S. generally accepted accounting principles.

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

1. Reclassified Financial Statement (GF003F)
2. Federal Trading Partner Data (GF004F)
3. Closing Package Lines Loaded Report (GF005G)
4. Notes to the FR Financial Statements (GF006G)
5. Other FR Data (GF007G)

The generic format for the Closing Package financial statements is based on the U.S. Standard General Ledger (USSGL) crosswalk to the FR financial statements and notes. In August 2018, Treasury issued TFM Bulletin 2018-05, effective for fiscal year 2018. Normally, Treasury issues TFM bulletins or transmittal letters to revise the mapping of certain USSGL accounts to the Closing Package financial statements which results in agencies reclassifying the accompanying fiscal year Closing Package financial statements to conform to the current fiscal year 2018 presentation.

A. Reporting Entity

The Department of Commerce (the Department) is a cabinet-level agency of the Executive Branch of the U.S. government. Established in 1903 to promote U.S. business and trade, the Department's broad range of responsibilities includes predicting the weather, granting patents and registering trademarks, measuring economic growth, gathering and disseminating statistical data, expanding U.S. exports, developing innovative technologies, helping local communities improve their economic development capabilities, promoting minority entrepreneurial activities, and monitoring the stewardship of national assets. The Department is composed of 12 bureaus and Departmental Management.

For the *Consolidated Statements of Net Cost*, the Department's entities have been grouped together as follows:

- National Oceanic and Atmospheric Administration (NOAA)
- U.S. Patent and Trademark Office (USPTO)
- Economics and Statistics Administration (ESA) — based on organizational structure
 - Bureau of Economic Analysis (BEA)
 - Census Bureau
- National Institute of Standards and Technology (NIST) — based on organizational structure
 - National Technical Information Service (NTIS)
- International Trade Administration (ITA)
- Economic Development Administration (EDA)
- National Telecommunications and Information Administration (NTIA)¹
- Departmental Management (DM)
 - Gifts and Bequests
 - Herbert C. Hoover Building Renovation Project
 - Office of Inspector General (OIG)
 - Salaries and Expenses (S&E)
 - Working Capital Fund (WCF)
- Others
 - Bureau of Industry and Security (BIS)
 - Minority Business Development Agency (MBDA)

¹ The Middle Class Tax Relief and Job Creation Act of 2012 created the First Responder Network Authority (FirstNet), included in these financial statements, as an independent

authority within NTIA, to provide emergency responders with the first high-speed, nationwide network dedicated to public safety.

Disclosure Entities: The Federal Accounting Standards Advisory Board's (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) 47, Reporting Entity, is effective for the Department's FY 2018 financial reporting (earlier implementation not permitted). This standard is intended to guide federal agencies in recognizing complex, diverse organizations possessing varying legal designations (e.g., government agencies, not-for-profit organizations, and corporations) that are involved in addressing public policy challenges. It provides guidance for determining what organizations should be included in a federal agency's financial statements (consolidation entities) and footnote disclosures (disclosure entities; and related parties) for financial accountability purposes, and is not intended to establish whether an organization is or should be considered a federal agency for legal or political purposes.

The standard sets forth guidance to include, as a consolidation entity or disclosure entity, in the appropriate federal agency's financial reporting, (a) an organization with an account or accounts listed in the Budget of the U.S. Government, unless it is a nonfederal organization receiving federal financial assistance; (b) an organization for which the federal government holds a majority interest; and (c) an organization that is controlled by the federal government with risk of loss or expectation of benefit—the power to impose will on and/or govern, whether or not that ability is actively exercised, the financial and/or operating policies of another organization with the potential to be obligated to provide financial support or assume financial obligations or obtain financial resources or nonfinancial benefits. SFFAS 47 additionally establishes that an organization should be included as a consolidation entity or disclosure entity if it would be misleading to exclude it even though it does not meet one of the three inclusion principles.

The standard further provides guidance for determining if an organization should be reported as a consolidation entity or disclosure entity, including guidance for the performance of an assessment, as a whole, of the degree to which the following characteristics are met: (a) the organization is financed through taxes and other non-exchange revenues; (b) the organization is governed by Congress and/or the President; (c) the organization imposes or may impose risks and rewards to the federal government; and (d) the organization provides goods and services on a non-market basis. Some organizations are to a large degree insulated from political influence and are not intended to be funded primarily by taxes and other non-exchange revenue. Information about these types of discrete organizations should generally be disclosed in the footnotes as disclosure entities.

SFFAS 47 lastly sets forth guidance on footnote disclosure requirements for significant relationships with other parties. It requires footnote disclosures “if one party to an established relationship has the ability to exercise significant influence over the other party in making policy decisions, and the relationship is of such significance that it would be misleading to exclude information about it.”

Effective with the Department's FY 2018 financial reporting, the Department performs evaluations at least annually to determine if there are any organizations that should be included in the Department's financial reporting as consolidation entities, disclosure entities, and/or related parties.

Based on the Department's evaluation for FY 2018, the Department did not identify any consolidation entities or related parties for inclusion in the Department's FY 2018 financial reporting. See Note 30, Disclosure Entity, for information for the organization identified as a disclosure entity for the Department's FY 2018 financial reporting.

B. Basis of Accounting and Presentation

The Department's fiscal year ends September 30. These financial statements reflect both accrual and budgetary accounting transactions. Under the accrual method of accounting, revenues are recognized when earned and expenses are recognized when incurred, without regard to the receipt or payment of cash. Budgetary accounting is designed to recognize the obligation of funds according to legal requirements, which in many cases is made prior to the occurrence of an accrual-based transaction. Budgetary accounting is essential for compliance with legal constraints and controls over the use of federal funds.

These financial statements have been prepared from the accounting records of the Department in conformance with U.S. generally accepted accounting principles (GAAP) and the form and content for entity financial statements specified by the Office of Management and Budget (OMB) in Circular A-136, *Financial Reporting Requirements*. GAAP for federal entities are the standards prescribed by FASAB, which is the official body for setting the accounting standards of the U.S. government.

Throughout these financial statements, intragovernmental assets, liabilities, gross costs, earned revenue, transfers, and other activity represent activity or balances with other federal entities.

The Department has allocation transfer transactions with other federal agencies as both a transferring (parent) entity and as a receiving (child) entity. Allocation transfers are legal delegations by one department of its authority to obligate budget authority and outlay funds to another department. A separate fund account (allocation account) is created in the U.S. Department of the Treasury (Treasury) as a subset of the parent fund account for tracking and reporting purposes. All allocation transfers of balances are credited to this account, and subsequent obligations and outlays incurred by the child entity are charged to this allocation account as they execute the delegated activity on behalf of the parent entity. Generally, all financial activity related to these allocation transfers (e.g., budgetary resources, obligations incurred, gross costs, and outlays, gross) is reported in the financial statements of the parent entity, from which the underlying legislative authority, appropriations, and OMB apportionments are derived. EDA allocates funds, as the parent, to the U.S. Department of Agriculture's Rural Development Administration; all financial activity related to these EDA funds is reported in the Department's financial statements. EDA has received allocation transfers, as the child, from the Appalachian Regional

Commission. Census Bureau has received allocation transfers, as the child, from the U.S. Department of Health and Human Services.

C. Funds from Dedicated Collections

Funds from Dedicated Collections are financed by specifically identified revenues, often supplemented by other financing sources that are originally provided to the federal government by a non-federal source, which remain available over time. These specifically identified revenues and other financing sources are required by statute to be used for designated activities, benefits, or purposes, and must be accounted for separately from the federal government's general revenues.

Funds from Dedicated Collections include general funds, revolving funds (not including credit reform financing funds), special funds, and trust funds. (See Note 22, *Funds from Dedicated Collections*.)

D. Elimination of Intra-entity and Intra-Departmental Transactions and Balances

Transactions and balances within a reporting entity (intra-entity), and transactions and balances among the Department's entities (intra-Departmental), have been eliminated from the *Consolidated Balance Sheets* and *Consolidated Statements of Net Cost*, and are excluded from the consolidated total column of the *Consolidated Statements of Changes in Net Position*. The *Statements of Budgetary Resources* are presented on a combined basis; therefore, intra-Departmental and intra-entity transactions and balances have not been eliminated from these statements.

E. Assignment of Assets to Bureau/Reporting Entities

A Departmental asset is normally assigned by default to the bureau/reporting entity that authorized its acquisition and controls the asset. In situations where an asset is not directly obtained by a bureau/reporting entity or for any other situation where the assignment of the asset to a bureau(s)/reporting entity(ies) is an issue, the Department's Office of Financial Management (OFM) will gather relevant information from all appropriate sources to perform an evaluation of the appropriate assignment of the asset to bureau(s)/reporting entity(ies). OFM's evaluation will include collaboration within the Department and with others as appropriate. Upon the completion of OFM's evaluation, OFM will determine the appropriate assignment of the asset to bureau(s)/reporting entity(ies) and will communicate such results within the Department. There were not any significant assets assigned by the Department in FY 2018 and FY 2017.

F. Fund Balance with Treasury

Fund Balance with Treasury is the aggregate amount of funds in the Department's accounts with Treasury. Deposit Funds include amounts held in customer deposit accounts.

Treasury processes cash receipts and disbursements for the Department's domestic operations. Cash receipts and disbursements for the Department's overseas operations are primarily processed by the U.S. Department of State's financial service centers.

G. Federal Investments

Investments in federal securities consists of a non-marketable, market-based one-day certificate, and a non-marketable, market-based note, purchased by NTIA's Public Safety Trust Fund from Treasury.

Market-based One-day Certificate: The proceeds of the Federal Communications Commission's (FCC) broadcast incentive auctions were transferred to NTIA in August 2018, totaling \$5.90 billion. NTIA on a temporary basis, including on September 30, 2018, invested the funds in market-based one-day certificates purchased from Treasury, also referred to as overnight investments, at par value. The one-day certificates mature the next business day, earning interest at the daily Federal Reserve purchase agreement rate. Each business day, NTIA invested the principal balance plus interest earned. This investment is presented on the Department's *Consolidated Balance Sheet* at acquisition cost. In October and November 2018, NTIA replaced the investments in one-day certificates with investments in market-based notes.

Market-based Note: The note consists of an interest-bearing, market-based Treasury security purchased from Treasury at a discount. This investment is presented on the Department's *Consolidated Balance Sheet* at acquisition cost, net of amortization of the discount. The discount is amortized over the life of the note using the interest method. Under the interest method, the effective interest rate (the actual interest yield on amounts invested) multiplied by the carrying amount of the note at the start of the accounting period equals the interest income recognized during the period (the carrying amount changes each period by the amount of the amortized discount). The amount of the amortization of the discount is the difference between the effective interest recognized for the period and the nominal interest for the note. The market value of the note is not recorded on the *Consolidated Balance Sheet* because this investment is expected to be held to maturity. See Note 3, *Investments, Net* for disclosure of the market value of the note, which was provided by Treasury. For purposes of determining market values, investments should be grouped by the type of security, such as market-based or marketable Treasury securities. The market value of investments in a group is calculated by the market price of securities of that group at the financial reporting date multiplied by the number of securities held at the financial reporting date.

See Note 22, *Funds from Dedicated Collections – NTIA's Public Safety Trust Fund*, for more information on the Public Safety Trust Fund.

H. Accounts Receivable, Net

Accounts Receivable are recognized primarily when the Department performs reimbursable services or sells goods. Accounts Receivable are reduced to net realizable

value by an Allowance for Uncollectible Accounts. This allowance is estimated periodically using methods such as the identification of specific delinquent receivables, and the analysis of aging schedules and historical trends adjusted for current market conditions.

I. Advances to others and Prepayments

Advances are payments the Department has made to cover a part or all of a grant recipient's anticipated expenses, or are advance payments for the cost of goods and services to be acquired. For grant awards, the recipient is required to periodically (for example, quarterly) report the amount of costs incurred. Prepayments are payments the Department has made to cover certain periodic expenses before those expenses are incurred, such as subscriptions and rent.

J. Loans receivable, net

A direct loan is recorded as a receivable after the Department disburses funds to a borrower. The Department also makes loan guarantees with respect to the payment of all or part of the principal or interest on debt obligations of non-federal borrowers to non-federal lenders. A borrower-defaulted loan guaranteed by the Department is recorded as a receivable from the borrower after the Department disburses funds to the lender.

Interest Receivable generally represents uncollected interest income earned on loans. For past-due loans, only up to 180 days of interest income is generally recorded.

Foreclosed Property is acquired primarily through foreclosure and voluntary conveyance, and is recorded at the fair market value at the time of acquisition. Foreclosed Property is adjusted to the current fair market value each fiscal year-end.

Direct Loans and Loan Guarantees Obligated before October 1, 1991 (pre-FY 1992): Loans Receivable are reduced by an Allowance for Loan Losses, which is based on an analysis of each loan's outstanding balance. The value of each receivable, net of any Allowance for Loan Losses, is supported by the values of any pledged collateral and other assets available for liquidation, and by the Department's analysis of financial information of parties against whom the Department has recourse for the collection of these receivables.

Direct Loans and Loan Guarantees Obligated after September 30, 1991 (post-FY 1991): Post-FY 1991 obligated direct loans and loan guarantees and the resulting receivables are governed by the Federal Credit Reform Act of 1990.

For a direct or guaranteed loan disbursed during a fiscal year, a subsidy cost is initially recognized. Subsidy costs are intended to estimate the long-term cost to the U.S. government of its loan programs. The subsidy cost equals the present value of estimated cash outflows over the life of the loan, minus the present value of estimated cash inflows, discounted at the applicable Treasury interest rate. Administrative costs such as salaries are not included in the subsidy costs. Subsidy costs can arise from interest rate differentials,

interest subsidies, delinquencies and defaults, loan origination and other fees, and other cash flows. The Department calculates its subsidy costs based on a model created and provided by OMB.

A Loan Receivable is recorded at the present value of the estimated cash inflows less cash outflows. The difference between the outstanding principal of the loan and the present value of its net cash inflows is recorded as the Allowance for Subsidy Cost. A subsidy reestimate is normally performed annually, as of September 30. The subsidy reestimate takes into account all factors that may have affected the estimated cash flows. Any adjustment resulting from the reestimate is recognized as a subsidy expense (or a reduction in subsidy expense). The portion of the Allowance for Subsidy Cost related to subsidy modifications and reestimates is calculated annually, as of September 30.

The amounts of any downward subsidy reestimates as of September 30 must be disbursed to Treasury in the subsequent fiscal year. Appropriations are normally obtained in the following fiscal year for any upward subsidy reestimates.

K. Inventories and related property, net

Inventory, Materials, and Supplies, Net are stated at the lower of cost or net realizable value primarily under the average, weighted average, and deemed cost methods, and are adjusted for the results of physical inventories. Inventory, Materials, and Supplies are expensed when consumed. There are no restrictions on their sale, use, or disposition.

L. Property, plant, and equipment, net

General Property, Plant, and Equipment, Net (PP&E) is composed of capital assets used in providing goods or services. General PP&E is stated at full cost, including all costs related to acquisition, delivery, and installation, less Accumulated Depreciation. Acquisitions of General PP&E include assets purchased, or assets acquired through other means such as through transfer in from another federal entity, donation, devise (a will or clause of a will disposing of property), judicial process, exchange between a federal entity and a non-federal entity, and forfeiture. General PP&E also includes assets acquired through capital leases, which are initially recorded at the amount recognized as a liability for the capital lease at its inception.

Capitalization Thresholds:

Single-asset Acquisitions: The Department's policy is to capitalize single-asset acquisitions of General PP&E if the useful life is two years or more and the dollar amount meets the entity's single-asset acquisition capitalization threshold. Based on a Department-wide capitalization thresholds review, which reflects materiality and cost-benefit analyses, the Department's single-asset acquisition capitalization thresholds for both FY 2018 and FY 2017 are as follows: NOAA—\$200 thousand or more; NIST—\$100 thousand or more; USPTO—\$50 thousand or more; and all other bureaus and Departmental Management—

\$25 thousand or more, except that NTIA's First Responder Network Authority had a single-asset acquisition capitalization threshold of \$5 thousand for FY 2017.

Personal Property Bulk Acquisitions: For FY 2018 and FY 2017, NOAA has a personal property bulk acquisition capitalization threshold of \$1.0 million or more where individual items cost \$25 thousand or more but less than \$200 thousand; NIST has a personal property bulk acquisition capitalization threshold of \$500 thousand or more. All other bureaus and Departmental Management have a personal property bulk acquisition capitalization threshold of \$250 thousand or more, except that USPTO has a furniture bulk acquisition capitalization threshold of \$50 thousand or more and NTIA's First Responder Network Authority has a personal property bulk acquisition capitalization threshold of \$150 thousand or more for FY 2018 (\$50 thousand for FY 2017).

General PP&E not meeting the applicable capitalization threshold is expensed.

Depreciation: Depreciation is recognized on a straight-line basis over the estimated useful life of the asset with the exception of leasehold improvements, which are depreciated on a straight-line basis over the remaining life of the lease or over the useful life of the improvement, whichever is shorter. Land, Construction-in-progress, and Internal Use Software in Development are not depreciated.

Construction-in-progress: Costs for the construction, modification, or modernization of General PP&E are initially recorded as Construction-in-progress. The Department's construction-in-progress consists primarily of satellites under development for NOAA, and major laboratory renovations and construction projects under development for NIST. Upon completion of the work, the costs are transferred to the appropriate General PP&E account.

Internal Use Software: Internal Use Software includes purchased commercial off-the-shelf (COTS) software and internally or contractor-developed software solely to meet the Department's internal or operational needs. Internally developed software includes the full cost (direct and indirect cost) incurred during the software development stage. For contractor-developed software, capitalized costs include the costs for the contractor to design, program, install, and implement the software.

Real Property: GSA provides most of the facilities in which the Department operates, and generally charges rent based on comparable commercial rental rates under operating leases. Accordingly, GSA-owned properties under operating leases are not included in the Department's General PP&E. The Department's real property primarily consists of facilities for NIST and NOAA.

M. Other Assets - Cost Contribution to Buildout of Nationwide Public Safety Broadband Network, Net

This asset captures NTIA's cumulative cost contributions for the buildout of the Nationwide Public Safety Broadband Network (NPSBN) as described in Note 22, *Funds from Dedicated Collections – NTIA's Network Construction Fund*, less any accumulated amortization. Amortization of the cost contributions has begun in FY 2018. The cost contributions that are recorded as an asset include (a) costs incurred for completed and accepted AT&T contract performance for the buildout of the NPSBN under the First Responder Network Authority (FirstNet) to buildout, operate, and maintain the NPSBN; and (b) accrued costs for estimated, unbilled AT&T contract performance progress for buildout of the NPSBN.

An asset is recognized primarily because the cost contributions for the buildout of the NPSBN embodies (a) future economic benefits to NTIA from AT&T made possible in part by NTIA's cost contributions, as there are expected future revenue streams from AT&T to NTIA; and (b) future expected services to be received by NTIA from AT&T made possible in part by NTIA's cost contributions, as AT&T, will buildout, maintain, and operate the NPSBN, thereby assisting NTIA's FirstNet with achieving its important mission of ensuring the building, deployment, and operation of the first high-speed, nationwide wireless broadband network dedicated to public safety.

Amortization of the cost contributions is recorded for each completed/accepted milestone on a straight-line basis over the remaining time frame of the AT&T contract.

N. Non-entity Assets

Non-entity assets, included in the Department's *Consolidated Balance Sheets*, are assets held by the Department that are not available for use in its operations, and for which a liability has been recorded. Non-entity Fund Balance with Treasury includes customer deposits held by the Department until customer orders are received, and monies payable to the General Fund of the U.S. Government for custodial and loan programs activity.

O. Liabilities

A liability for federal accounting purposes is a probable and measurable future outflow or other sacrifice of resources as a result of past transactions or events.

Accounts Payable: Accounts Payable are amounts primarily owed for goods, services, or capitalized assets received, progress on contract performance by others, and other expenses due.

Debt to Treasury: The Department has borrowed funds from Treasury through the Fisheries Finance Financing Account for various NOAA direct loan programs. To simplify interest calculations, the Fisheries Finance Financing Account borrowings are dated October 1. Interest rates are based on a weighted average of rates during the term of the borrowed funds. The weighted average rate for each cohort's borrowing is recalculated at the end of each fiscal year during which disbursements are made. Annual interest payments on unpaid principal balances as of September 30 are required. Principal repayments are

required only at maturity, but are permitted at any time during the term of the loan. The Department's primary financing source for repayments of Debt to Treasury is the collection of principal on the associated Loans Receivable. Balances of any borrowed but undisbursed Fisheries Finance Financing Account debt will earn interest at the same rate used in calculating interest expense. The amounts reported for Debt to Treasury include accrued interest payable. See Note 11, *Debt to Treasury*, for information regarding maturity dates.

Unearned Revenue: Unearned Revenue is the portion of monies received for which goods and services have not yet been provided or rendered by the Department. Revenue is recognized as reimbursable costs are incurred, and the Unearned Revenue balance is reduced accordingly. Unearned Revenue also includes the balances of customer deposit accounts held by the Department.

The intragovernmental Unearned Revenue primarily relates to monies collected in advance under reimbursable agreements. The majority of the Unearned Revenue with the public represents patent and trademark application and user fees that are pending action.

Liability to General Fund of the U.S. Government for Deficit Reduction: NTIA's Public Safety Trust Fund was created as a result of Section 6413 of the Middle Class Tax Relief and Job Creation Act of 2012 (Act). The Act provides funding for specified programs and activities, to be derived from the proceeds of Federal Communications Commission auctions of spectrum licenses, to be deposited into the Public Safety Trust Fund. The Act directs the use of auction proceeds in an order of priority after the repayment of borrowings from Treasury (priority 1), which was fully completed in September 2015. Priority 8 of the Act specifies that any remaining amounts deposited into the Public Safety Trust Fund shall be deposited in the General Fund of the U.S. Government for deficit reduction. The Act further specifies that any amounts remaining in the Public Safety Trust Fund after the end of FY 2022 shall be deposited in the General Fund of the U.S. Government for deficit reduction. The Department records a liability (not covered by budgetary resources) to the General Fund of the U.S. Government for the monies owed for priority 8. A corresponding use of financing sources is recorded on the *Consolidated Statement of Changes in Net Position, Other Financing Sources (Non-exchange)* section. See Note 22, *Funds from Dedicated Collections – NTIA's Public Safety Trust Fund*, for more information on the Public Safety Trust Fund.

Custodial Payable to Treasury: Custodial Payable to Treasury represents the amount of applicable custodial non-exchange or exchange revenue yet to be transferred to the General Fund of the U.S. Government. See the *Consolidated Statements of Custodial Activity* and related Note 20 for more information on the Department's custodial activity.

Resources Payable to Treasury: Resources Payable to Treasury primarily includes assets in excess of liabilities that are being held as working capital in the Department's liquidating fund groups, which account for loan programs prior to October 1, 1991 (pre-FY 1992).

Accrued FECA Liability: The Federal Employees' Compensation Act (FECA) provides income and medical cost protection to covered federal civilian employees injured on the job, to employees who have incurred work-related occupational diseases, and to

beneficiaries of employees whose deaths are attributable to job-related injuries or occupational diseases. The FECA program is administered by the U.S. Department of Labor (DOL), which pays valid claims against the Department and subsequently seeks reimbursement from the Department for these paid claims. Accrued FECA Liability, included in Intragovernmental Other Liabilities, represents amounts due to DOL for claims paid on behalf of the Department.

Federal Employee Benefits:

Actuarial FECA Liability: Actuarial FECA Liability represents the liability for future workers' compensation (FWC) benefits, which includes the expected liability for death, disability, medical, and miscellaneous costs for approved cases. The liability is determined by DOL annually, as of September 30, using a method that utilizes historical benefits payment patterns related to a specific incurred period to predict the ultimate payments related to that period. Projected annual payments were discounted to present value based on OMB's interest rate assumptions which were interpolated to reflect the average duration in years for income payments and medical payments.

To provide more specifically for the effects of inflation on the liability for FWC benefits, wage inflation factors (Cost of Living Adjustment) and medical inflation factors (Consumer Price Index – Medical) are applied to the calculation of projected future benefits. The actual rates for these factors are also used to adjust the historical payments to current-year constant dollars.

For FY 2018, to test the reliability of the model, DOL performed comparisons between projected payments in the last year to actual amounts, by agency. Changes in the liability from last year's analysis to this year's analysis were also examined by DOL, by agency, with any significant differences by agency inspected in greater detail. The same reliability testing was performed in FY 2017. The model has been stable, and has projected the actual payments by agency well.

NOAA Corps Retirement System and NOAA Corps Blended Retirement System Liabilities, and Post-retirement Health Benefits Liability: These liabilities are recorded at the actuarial present value of projected benefits, calculated annually, as of September 30. The actuarial cost method used to determine these liabilities is the aggregate entry age normal method. Under this method, the actuarial present value of projected benefits is allocated on a level basis over the earnings or the service of the group between entry age and assumed exit ages. The portion of this actuarial present value allocated to the valuation year is called the normal cost. For purposes of calculating the normal cost, certain actuarial assumptions utilized for the actual valuation of the U.S. Military Retirement System are used. Actuarial gains and losses, and prior and past service costs, if any, are recognized immediately in the fiscal year they occur, without amortization. The medical claim rates used for the NOAA Corps Post-retirement Health Benefits Liability actuarial calculations are based on the claim rates used for the U.S. Department of Defense Medicare-Eligible Retiree Health Care Fund actuarial valuations. Demographic assumptions appropriate to covered personnel are

also used. For background information about these plans, see Note 31.S, *Employee Retirement Benefits*.

Environmental and Disposal Liabilities: The Department has incurred asbestos-related cleanup costs related to the costs of removing, containing, and/or disposing of asbestos-containing materials from property, plant, and equipment; specifically, from facilities owned by NIST and NOAA, and from ships owned by NOAA. The Department has estimated its liabilities for asbestos-related cleanup costs for both friable and nonfriable asbestos-related cleanup costs. Estimates of asbestos-related cleanup costs are reviewed periodically, and updated as appropriate, to account for actual or estimated increases or decreases in asbestos-containing materials, material changes due to inflation or deflation, and changes in regulations, plans, and/or technology.

NIST operates a nuclear reactor licensed by the U.S. Nuclear Regulatory Commission, in accordance with NIST's mission of setting standards and examining new technologies. NIST's Environmental and Disposal Liability estimates were updated for FY 2018, pursuant to U.S. Nuclear Regulatory Commission Regulation-1307, Rev 16, which states: "licenses must annually adjust the estimate of the cost of decommissioning their plants in dollars of the current year, as a part of the process to provide reasonable assurance that adequate funds for decommissioning will be available when needed." The Department currently estimates the cost of decommissioning this facility to be \$61.9 million. NIST's decommissioning estimate includes an assumption that an offsite waste disposal facility will become available (estimated in 2029), when needed. Currently, an offsite disposal location has not been identified, and NIST's Environmental and Disposal Liability estimate includes an amount approved by the Nuclear Regulatory Commission for offsite waste disposal. The total estimated decommissioning cost is being accrued on a straight-line basis over the expected life of the facility. Under current legislation, funds to cover the expense of decommissioning the facility's nuclear reactor should be requested in a separate appropriation when the decommissioning date becomes relatively certain.

The Department has incurred cleanup costs related to the costs of removing, containing, and/or disposing of hazardous waste from facilities used by NOAA. The Department has estimated its liabilities for environmental cleanup costs at all NOAA-used facilities, including the decommissioning of ships. The largest of NOAA's environmental liabilities relates to the cleanup of the Pribilof Islands in Alaska, which contains waste from the U.S. Department of Defense's use during World War II. Such cleanup activities are the responsibility of the Department because it became the successor agency of the waste generated from war-related programs. The Department does not recognize a liability for environmental cleanup costs for NOAA-used facilities that are less than \$25 thousand per project. When an estimate of cleanup costs includes a range of possible costs, the most likely cost is reported. When no cost is more likely than another, the lowest estimated cost in the range is reported. The liability is reduced as progress payments are made.

The Department may have liabilities associated with lead-based paints at certain NOAA facilities. All known issues are contained and NOAA facilities meet current environmental

standards. No cost estimates are presently available because no facilities are currently identified.

Accrued Payroll and Annual Leave: These categories include salaries, wages, and other compensation earned by employees, but not disbursed as of September 30. Annually, as of September 30, the balances of Accrued Annual Leave are adjusted to reflect current pay rates. Sick leave and other types of non-vested leave are expensed as taken.

Accrued Grants: The Department administers a diverse array of financial assistance programs and projects concerned with the entire spectrum of business and economic development efforts that promote activities such as expanding U.S. exports, creating jobs, contributing to economic growth, developing innovative technologies, promoting minority entrepreneurship, protecting coastal oceans, providing weather services, managing worldwide environmental data, and using telecommunications and information technologies to better provide public services. Disbursements of funds under the Department's grant programs are generally made when requested by recipients. These drawdown requests may be fulfilled before recipients make the expenditures under the grant. When the Department has disbursed funds but the recipient has not yet incurred expenses, these disbursements are recorded as advances to the recipient. If a recipient, however, has expenditures under the grant as of September 30 that have not been advanced by the Department as of September 30, such amounts are recorded as grant expenses and Accrued Grants as of September 30.

Capital Lease Liabilities: Capital leases are leases for property, plant, and equipment that transfer substantially all the benefits and risks of ownership to the Department.

Contingent Liabilities and Contingencies: A contingency is an existing condition, situation, or set of circumstances involving uncertainty as to possible gain or loss. The uncertainty will ultimately be resolved when one or more future events occur or fail to occur. A contingent liability (included in Other Liabilities) and an expense are recognized when a past event has occurred, and a future outflow or other sacrifice of resources is measurable and probable. A contingency is considered probable when the future confirming event or events are more likely than not to occur, with the exception of pending or threatened litigation and unasserted claims. For pending or threatened litigation and unasserted claims, a contingency is considered probable when the future confirming event or events are likely to occur. A contingency is disclosed in the *Notes to the Financial Statements* if any of the conditions for liability recognition are not met and there is at least a reasonable possibility that a loss or an additional loss may have been incurred. A contingency is considered reasonably possible when the chance of the future confirming event or events occurring is more than remote but less than probable. A contingency is not recognized as a contingent liability and an expense nor disclosed in the *Notes to the Financial Statements* when the chance of the future event or events occurring is remote. A contingency is considered remote when the chance of the future event or events occurring is slight.

Liabilities Not Covered by Budgetary Resources: These are liabilities, included in the Department's *Consolidated Balance Sheets*, for which actions are needed before budgetary resources can be provided. The Department anticipates that liabilities not covered by budgetary resources will be funded from future budgetary resources when required. These amounts are detailed in Note 16.

NTIA's Public Safety Trust Fund has assets on hand as of September 30 for its Liability to General Fund of the U.S. Government for Deficit Reduction; however, budgetary resources will need to be apportioned by OMB in order for the Public Safety Trust Fund to transfer funds against this liability.

Under accrual accounting, the expense for annual leave is recognized when the leave is earned. However, for most of the Department's fund groups, appropriations are provided to pay for the leave when it is taken. As a result, budgetary resources do not cover a large portion of the Department's *Accrued Annual Leave* liability.

The Department generally receives budgetary resources for its *Federal Employee Benefits* liability when needed for disbursements. Due to USPTO's funding structure, budgetary resources do not cover a portion of its Unearned Revenue. The Unearned Revenue reported in Note 16 is the portion of USPTO's Unearned Revenue that is considered not covered by budgetary resources. USPTO's Unearned Revenue is a liability for revenue received before the patent or trademark work has been completed. Budgetary resources derived from the current reporting period's revenue have been partially used to cover the current reporting period's costs associated with unearned revenue from a prior reporting period. In addition, the current patent fee structure sets low initial application fees that are followed by income from maintenance fees as a supplement in later years to cover the full cost of the patent examination and issuance processes. The combination of these funding circumstances requires USPTO to obtain additional budgetary resources to cover its liability for unearned revenue.

P. Commitments

Commitments are preliminary actions that will ultimately result in an obligation to the U.S. government if carried through, such as purchase requisitions, estimated travel orders, or unsigned contracts/grants. Major long-term commitments are disclosed in Note 17, *Commitments and Contingencies*.

Q. Net Position

Net Position is the residual difference between assets and liabilities, and is composed of Unexpended Appropriations and Cumulative Results of Operations.

Unexpended Appropriations represent the total amount of unexpended budget authority that is classified as appropriations, both obligated and unobligated. Unexpended Appropriations is increased for Appropriations Received, is reduced for Appropriations Used, and is adjusted for other changes in appropriations, such as transfers and rescissions.

Cumulative Results of Operations is the net result of the Department's operations since inception.

R. Revenues and Other Financing Sources

Appropriations Used: Most of the Department's operating funds are provided by congressional appropriations of budget authority. The Department receives appropriations on annual, multiple-fiscal year, and no-year bases. Upon expiration of an annual or multiple-fiscal year appropriation, the obligated and unobligated balances retain their fiscal year identity, and are maintained separately within an expired account. The unobligated balances can be used to make legitimate obligation adjustments, but are otherwise not available for expenditures. Annual and multiple-fiscal year appropriations are canceled at the end of the fifth fiscal year after expiration. No-year appropriations do not expire. Appropriations of budget authority are recognized as used when costs are incurred, for example, when goods and services are received or benefits and grants are provided.

Exchange and Non-exchange Revenue: The Department classifies revenue as either exchange revenue or non-exchange revenue. Exchange revenue is derived from transactions in which both the federal government and the other party receive value, including processing patents and registering trademarks, the sale of weather data, nautical charts, and navigation information, reimbursable revenue, and other sales of goods and services. Exchange revenue is presented in the Department's Consolidated Statements of Net Cost. Non-exchange revenue is derived from the federal government's sovereign right to demand payment; and, for example, includes revenue of NOAA's Damage Assessment and Restoration Revolving Fund as reported and described in Note 22, Funds from Dedicated Collections. Non-exchange revenue is recognized when a specifically identifiable, legally enforceable claim to resources arises, and to the extent that collection is probable and the amount is reasonably estimable. Non-exchange revenue is not considered to reduce the cost of the Department's operations and is therefore reported in the Consolidated Statements of Changes in Net Position as a financing source.

In certain cases, law or regulation sets the prices charged by the Department, and, for program and other reasons, the Department may not receive full cost (e.g., the processing of patents and registering of trademarks, and the sale of weather data, nautical charts, and navigation information). Prices set for products and services offered through the Department's working capital funds are intended to recover the full costs incurred by these activities.

Imputed Financing Sources from Cost Absorbed by Others (and Related Imputed Costs): In certain cases, operating costs of the Department are paid for in full or in part by funds appropriated to other federal entities. For example, Civil Service Retirement System pension benefits for applicable Departmental employees are paid for in part by the U.S. Office of Personnel Management (OPM), and certain legal judgments against the Department are paid for in full from the Judgment Fund maintained by Treasury. The Department includes applicable imputed costs in the Consolidated Statements of Net Cost. In addition, Imputed Financing Sources from Cost Absorbed by Others is recognized in the

Consolidated Statements of Changes in Net Position as an other financing source (non-exchange).

Transfers In/(Out): Intragovernmental transfers, for example, of budgetary resources, or of assets without reimbursement that are recorded at book value, are reported in the Consolidated Statements of Changes in Net Position.

S. Employee Retirement Benefits

Civil Service Retirement System (CSRS) and Federal Employees Retirement System (FERS): Most employees of the Department participate in either the CSRS or FERS defined-benefit pension plans. FERS went into effect on January 1, 1987. FERS and Social Security automatically cover most employees hired after December 31, 1983. Employees hired prior to January 1, 1984 could elect to either join FERS and Social Security, or remain in CSRS.

The Department is not responsible for and does not report CSRS or FERS assets, accumulated plan benefits, or liabilities applicable to its employees. OPM, which administers the plans, is responsible for and reports these amounts.

For CSRS-covered regular employees, the Department was required to make contributions to the plan equal to 7 percent of an employee's basic pay. Employees contributed 7 percent of basic pay. For each fiscal year, OPM calculates the U.S. government's service cost for covered employees, which is an estimate of the amount of funds, that, if accumulated annually and invested over an employee's career, would be enough to pay that employee's future benefits. Since the U.S. government's estimated service cost exceeds contributions made by employer agencies and covered employees, this plan is not fully funded by the Department and its employees. The Department has recognized an imputed cost, and an imputed financing source from cost absorbed by others, for the difference between the estimated service cost and the contributions made by the Department and its covered employees.

Effective October 1, 2014, for FERS-covered regular employees hired prior to January 1, 2013, the Department was required to make contributions of 13.2 percent of basic pay. Employees contributed 0.8 percent of basic pay. For regular employees hired after December 31, 2012, as defined in Public Law 112-96, Section 5001, the Department was required to make contributions of 11.1 percent of basic pay. Regular employees hired between December 31, 2012 and December 31, 2013 contributed 3.1 percent of basic pay. Regular employees hired after December 31, 2013 contributed 4.4 percent of basic pay. For each fiscal year, OPM calculates the U.S. government's service cost for covered employees. Since the U.S. government's estimated service cost exceeds contributions made by employer agencies and covered employees, this plan was not fully funded by the Department and its employees. The Department has recognized an imputed cost, and an imputed financing source from cost absorbed by others, for the difference between the

estimated service cost and the contributions made by the Department and its covered employees.

Employees participating in FERS are covered under the Federal Insurance Contributions Act, for which the Department contributes a matching amount to the Social Security Administration.

NOAA Corps Retirement System and NOAA Corps Blended Retirement System Liabilities: Active-duty officers of the NOAA Corps are covered by the legacy NOAA Corps Retirement System or the new NOAA Corps Blended Retirement System (BRS). The NOAA Corps Retirement System and the defined benefit portion of the NOAA Corps BRS is an unfunded, pay-as-you-go, defined benefit plan administered by the Department with the same features; participants do not contribute to the defined benefit plan for both of these retirement systems. Plan benefits are based primarily on years of service and compensation. Total participants for the two plans, as of September 30, 2018, included 315 active duty officers, 388 nondisability retiree annuitants, 15 disability retiree annuitants, and 62 surviving families. Key provisions include voluntary nondisability retirement after 20 years of active service, disability retirement, optional survivor benefits, Consumer Price Index (CPI) optional survivor benefits, and CPI adjustments for benefits.

The NOAA Corps BRS began on January 1, 2018. It is a new retirement plan that was implemented for members of the Uniformed Services, including NOAA Corps active-duty officers. This retirement system blends together the defined benefits of the legacy NOAA Corps Retirement System along with automatic and matching contributions to the Thrift Savings Plan (TSP) and a mid-career continuation pay bonus. All new hires on January 1, 2018 and after will automatically be enrolled into the NOAA Corps BRS. For those NOAA Corps active-duty officers with fewer than 12 years of service on December 31, 2017, there is an opportunity to opt into the NOAA Corps BRS at any time during calendar year 2018. NOAA Corps BRS will not only continue to award those who are vested at 20 years but will allow service members who choose to depart early to leave with some retirement savings and start on the path to a financially successful future.

Foreign Service Retirement and Disability System, and the Foreign Service Pension System: Foreign Commercial Officers are covered by the Foreign Service Retirement and Disability System and the Foreign Service Pension System. ITA makes contributions to the systems based on a percentage of an employee's pay. Both systems are multi-employer plans administered by the U.S. Department of State. The Department is not responsible for and does not report plan assets, accumulated plan benefits, or liabilities applicable to its employees. The U.S. Department of State, which administers the plan, is responsible for and reports these amounts.

Thrift Savings Plan (TSP): Employees covered by CSRS, FERS, and NOAA Corps BRS are eligible to contribute to the U.S. government's TSP, administered by the Federal Retirement Thrift Investment Board. The Department makes no matching contributions for CSRS-covered employees. A TSP account is automatically established for FERS-covered employees and NOAA Corps BRS members, and the Department makes a mandatory

contribution of one percent of basic pay upon eligibility. The Department also makes matching contributions of up to four percent of basic pay upon eligibility for FERS-covered employees and NOAA Corps BRS members. NOAA Corps BRS members entering service on or after January 1, 2018 will not begin receiving matching contributions until after completing two years of service.

Federal Employees Health Benefit (FEHB) Program: Most Departmental employees are enrolled in the FEHB Program, which provides post-retirement health benefits. OPM administers this program and is responsible for the reporting of liabilities. Employer agencies and covered employees are not required to make any contributions for post-retirement health benefits. OPM calculates the U.S. government's service cost for covered employees each fiscal year. The Department has recognized the entire service cost of these post-retirement health benefits for covered employees as an imputed cost, and an imputed financing source from cost absorbed by others.

NOAA Corps Post-retirement Health Benefits: Active-duty officers of the NOAA Corps are covered by the health benefits program for the NOAA Corps, which provides post-retirement health benefits. This is a pay-as-you-go plan administered by the Department. Participants do not make any contributions to this plan.

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, with the employee paying two-thirds of the cost and the Department paying one-third. Additional coverage is optional, to be paid fully by the employee. The basic life coverage may be continued into retirement if certain requirements are met. OPM administers this program and is responsible for the reporting of liabilities. For each fiscal year, OPM calculates the U.S. government's service cost for the post-retirement portion of basic life coverage. Because the Department's contributions to the basic life coverage are fully allocated by OPM 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 and an imputed financing source from cost absorbed by others.

T. Use of Estimates

The preparation of financial statements requires the Department to make estimates and assumptions that affect these financial statements. Actual results may differ from those estimates.

U. Tax Status

The Department is not subject to federal, state, or local income taxes. Accordingly, no provision for income taxes is recorded.

V. Fiduciary Activities

Fiduciary activities are the collection or receipt, and the management, protection, accounting, and disposition by the federal government of cash or other assets in which non-federal individuals or entities have an ownership interest that the federal government must uphold. Fiduciary cash and other assets are not assets of the federal government, and are not recognized in the Department's financial statements.

The Department's fiduciary activities consist of the following:

The Patent Cooperation Treaty authorizes USPTO to collect patent filing and search fees on behalf of the World Intellectual Property Organization (WIPO), European Patent Office, Korean Intellectual Property Office, Russian Intellectual Property Organization, Israeli Patent Office, Japanese Patent Office, Intellectual Property Office of Singapore, and Australian Patent Office from U.S. citizens requesting an international patent. The Madrid Protocol Implementation Act authorizes USPTO to collect trademark application fees on behalf of the International Bureau of WIPO from U.S. citizens requesting an international trademark. These fiduciary activities are reported in Note 21, *Fiduciary Activities*.

FY 2018 Closing Package Other Data 8, Stewardship Investments Other Text Data Tabs

Overall Information for Other Data 8, investments in Research and Development sections:

- **Applicable to sections B (Development), D (Basic), and E (Applied):**
NIST Laboratories Program previous total (development, basic, and applied) investments in Research and Development for FY 2014 through FY 2017 were as follows:
FY 2014 (\$657.5 million); FY 2015 (\$717.2 million); FY 2016 (\$756.0 million); and FY 2017 (\$734.2 million).
- **Applicable to sections B (Development) and E (Applied):**
NOAA Environmental and Climate previous total (development, and applied) investments in Research and Development for FY 2014 through FY 2017 were as follows:
FY 2014 (\$294.1 million); FY 2015 (\$298.4 million); FY 2016 (\$405.5 million); and FY 2017 (\$452.5 million).

Section A: Investments in Non-Federal physical property (SFFAS No. 8, par. 87)

2. **Provide a description of the major programs of federal investments in non-federal physical property used in the “Other Data Info” tab (SFFAS No. 8, par. 87).**

Answer continued (Descriptions of Major Programs):

FY 2018:

EDA:

EDA’s investments in non-federal physical property, other than Disaster Recovery, require matching funds by state and local governments of 20 to 50 percent. Disaster Recovery grants do not require matching funds and can be up to 100 percent of the investment costs.

Public Works: The Public Works program promotes long-term economic development in distressed areas by providing investments for vital public infrastructure and development facilities. These critical investments enable communities to attract new, or support existing, businesses that will generate new jobs and income for unemployed and underemployed residents. Among the types of projects funded are water, sewer, fiber optics, access roads, and facilities such as industrial and business parks, business incubator and skill training facilities, and port improvements.

Economic Adjustment Assistance: The Economic Adjustment Assistance program provides flexible investments for communities facing sudden or severe economic distress to diversify and stabilize their economies. Factors that seriously threaten the economic survival of communities include plant closures, military base closures or realignments, defense laboratory or contractor

downsizings, natural resource depletion, out-migration, under-employment, and the impacts of foreign trade.

Assistance to Coal Communities: This program competitively awards grants to coalitions of regionally-driven economic development and workforce development organizations anchored in impacted coal communities. These grants enable grantees to take deliberate and measured steps to build economic resilience, industry diversification, and promote new job creation opportunities. Competitive projects are tightly linked to existing economic and workforce development strategic plans. These activities should result in more competitive and resilient “pipelines” of skilled workers moving into new job opportunities. Eligible activities include helping communities: organize themselves to respond on behalf of affected workers and businesses; strengthen or develop targeted industry clusters; prepare and train the existing workforce for new jobs; and help and execute coordinated economic and workforce development activities based on communities’ strategic plans. These activities should result in more competitive and resilient “pipelines” of skilled workers moving into new job opportunities.

Disaster Recovery: EDA supports the repair of infrastructure and economic development-related facilities damaged by floods and other natural disasters. Funding for Disaster Recovery is generally through supplemental appropriations from Congress for recovery efforts to save, sustain, and preserve private enterprise and job creation in economically distressed communities.

NOAA:

National Estuarine Research Reserves (NERR): NERR system consists of 29 estuarine reserves protected by federal, state, and local partnerships that work to preserve and protect the Nation’s estuaries. NERR system helps to fulfill NOAA’s stewardship mission to sustain healthy coasts by improving the Nation’s understanding and stewardship of estuaries. Estuarine reserves are the areas where freshwater from rivers meet the ocean. These areas are known as bays, swamps, sloughs, and sounds. These important coastal habitats are used as spawning grounds and nurseries for the Nation’s commercial fish and shellfish. Estuaries filter much of the polluted runoff from rivers and streams that would otherwise contaminate oceans. The reserves were created with the passage of the Coastal Zone Management Act of 1972, and, as of September 30, 2018, encompassed approximately 1.4 million acres of estuarine waters, wetlands, and uplands. The most recent reserve, He’eia, HI, was designated on January 19, 2017. NERRs are state-operated and managed in cooperation with NOAA. NOAA’s investments in non-federal physical property are for the acquisition of lands and development or construction of facilities, auxiliary structures, and public access routes for any NERR site.

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

- 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).**

Answer continued (Descriptions of Major Programs):

FY 2018:

NIST:

NIST Laboratories Program:

For more than 100 years, NIST has maintained the national standards of measurement, a role that the U.S. Constitution assigns to the federal government. Today, NIST Laboratories address increasingly complex measurement challenges. NIST develops measurements focusing on the very small (e.g., nanotechnology devices), the very large (e.g., skyscrapers), the physical (e.g., methods for characterizing strands of DNA for forensic testing), and the virtual (e.g., methods for testing electronic health record systems).

- NIST Laboratories work at the frontiers of measurement science to ensure that the Nation's system of measurements is firmly grounded on a sound scientific and technical foundation. NIST also promotes the use of measurements based on the international system of units.
- NIST Laboratories work to assure that the Nation's realization of the basic and derived measurement units is consistent with the realization in other nations. NIST Laboratories engage in a number of international activities to support trade and global science, and to promote the international acceptance of the Nation's measurement standards.
- NIST Laboratories provide industry and academia with unique user facilities that support innovation in materials science, nanotechnology, and other emerging technology areas through the NIST Center for Neutron Research, which provides world-class neutron measurement capabilities to the Nation's research community, and through the NIST Center for Nanoscale Science and Technology, which supports nanotechnology development from discovery to production.
- NIST Laboratories also support the development of standards and specifications that define technical and performance requirements for goods and services. These standards—also known as documentary standards—are often developed collaboratively with the private sector through an open, consensus-based process. NIST scientists and engineers lend their expertise to these efforts in order to promote standards that are based on sound science, and to ensure that the standards are supported by effective measurements and testing methods for conformity. In addition, NIST is designated under the National Technology Transfer Advancement Act as the coordinator for all federal agencies using documentary standards that are developed by private sector consensus bodies to carry out their policy objectives.

Manufacturing USA:

Manufacturing USA was renamed from the National Network for Manufacturing Innovation in September 2016. This program was first appropriated funds of \$25.0 million in FY 2016, pursuant to the Revitalize American Manufacturing and Innovation Act of 2014 (RAMI). The FY 2017 appropriations for NIST also provided funding for this program of \$25.0 million. The

FY 2018 appropriations were \$15 million. This program and funding is part of government-wide efforts to strengthen the U.S. advanced manufacturing sector.

As part of its efforts to revitalize U.S. manufacturing, NIST proposed and Congress authorized (RAMI) Manufacturing USA, which would consist of a network of manufacturing innovation institutes where researchers, companies, universities, community colleges, and entrepreneurs can come together to develop new manufacturing technologies with broad applications, as well as train the workforce needed to work in advanced manufacturing industries. The primary goal is to ensure that American innovations and inventions, currently going off-shore for production in competitor nations, would be scaled up from the lab-scale experiments to industrial scale by developing new manufacturing processes to be used by entire industry sectors.

Each institute in Manufacturing USA has a unique technology focus with the objective of creating self-sustaining regional manufacturing hubs that have national impact. The institutes help support an ecosystem of manufacturing activity in regions of the United States. The institutes support manufacturing technology commercialization by helping to bridge the gap from the laboratory to the market and address core gaps in scaling manufacturing process technologies.

In FY 2018, six Manufacturing USA institutes were in their first year of operation, for a total of 14 manufacturing innovation institutes in the network. This included the first NIST-sponsored institute, on the topic of biopharmaceuticals manufacturing: the National Institute for Innovation in Manufacturing Biopharmaceuticals (NIIMBL). NIIMBL's mission is to accelerate biopharmaceutical manufacturing capabilities, and educate and train a world-leading biopharmaceutical manufacturing workforce, fundamentally advancing the United States competitiveness in this burgeoning industry. In addition, NIST's Office of Advanced Manufacturing provides infrastructure support for the network and all institutes within the network.

The Manufacturing USA network is operated by the interagency Advanced Manufacturing National Program Office of NIST. The office is staffed by representatives from federal agencies with manufacturing-related missions as well as fellows from manufacturing companies and universities, and provides infrastructure support for the network and all institutes within the network. The office operates in partnership with the U.S. Department of Defense, U.S. Department of Energy, National Aeronautics and Space Administration, National Science Foundation, U.S. Department of Education, U.S. Department of Agriculture, U.S. Department of Health and Human Services, and U.S. Department of Labor.

NOAA:

NOAA conducts a substantial program of environmental R&D in support of its mission, much of which is performed to improve the United States' understanding of and ability to predict environmental phenomena, and is intended to provide a solid scientific basis for environmental policy-making in government. The scope of research includes:

- Improving predictions and warnings associated with the weather, on timescales ranging from minutes to weeks;
- Improving predictions of climate, on timescales ranging from months to centuries; and
- Improving understanding of natural relationships to better predict and manage renewable marine resources and coastal and ocean ecosystems.

Environmental and Climate: The Office of Oceanic and Atmospheric Research (OAR) is NOAA's primary R&D office. This office conducts research in three major areas: climate research; weather and air quality research; and ocean, coastal, and Great Lakes research. NOAA's research laboratories, Climate Program Office, and research partners conduct wide-ranging research into complex climate systems, including the exploration and investigation of ocean habitats and resources. NOAA's research organizations conduct applied research to predict severe weather events and hazardous conditions that threaten life, property, and economic well

being. OAR research laboratories then develop high-resolution regional and global weather prediction models and software applications for forecasters that transfer into operations at the National Weather Service to significantly improve services to the public. These products are helping to evolve the National Weather Service into providing decision support to users in addition to weather forecasts.

Fisheries: NOAA's NMFS supports sustainable fisheries and protected resources management specifically improving aquaculture, improvements to fishery data collection and assessment, protected species science, techniques for reducing bycatch and other adverse impacts, adapting to climate change and other long-term ecosystem change, and socio-economic research. Other examples of R&D are process-oriented studies to understand mechanisms that control reproductive success, population genetics and stock structure, animal behavior, biophysical modeling, and the functional value of habitat.

Weather Service: NOAA's National Weather Service (NWS) conducts applied research and development to support integrated water prediction, with advances to the initial operational capability for the National Water Model, tsunami modeling for more accurate predictions, and development of the Next Generation Global Prediction System (NGGPS). NGGPS, a global prediction system to address growing service demands, will increase the accuracy of weather forecasts out to 30 days. The goal is to expand and accelerate critical weather forecasting research to operation through accelerated development and implementation of current global weather prediction models, improved data assimilation techniques, and improved software architecture and system engineering. Improvements to hurricane forecasts are being transitioned into operations; NGGPS as the backbone for NWS' environmental predictions will support these and all high-impact weather forecasts.

Other Programs: As a national lead for coastal stewardship, NOAA's National Ocean Service (NOS) supports research and development on the cartographic, hydrographic and oceanographic sciences that underpin mapping, observing, and modeling efforts. This research and development leads to new technologies, models, and products and tools. NOS conducts applied research and delivers scientific information for disaster response and management, protection, and restoration of ocean and coastal resources. Finally, NOS research contributes to the national effort to make the coast more resilient to natural and man-made changes. NOAA's National Environmental Satellite Data and Information Service, Center for Satellite Applications and Research accelerates the transfer of satellite observations of land, atmosphere, ocean, and climate from scientific research and development into routine operations, enabling NOAA to offer state-of-the-art data, products, and services to decision-makers.

NOAA's Spectrum Efficient National Surveillance Radar Program includes research and development activities to determine the feasibility of improving the efficiency and effectiveness of the spectrum use by federal radar operations. The primary focus is making available a minimum of 30 MHz in the 1300-1350 MHz band for reallocation to shared federal and non-federal use through updated radar technology.

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

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).

Answer continued (Descriptions of Major Programs):

FY 2018:

NOAA:

National Sea Grant College Program: Sea Grant is a nationwide network, administered through NOAA, of 34 university-based programs that work with coastal communities. With the adoption in 1966 of the National Sea Grant College Act, Congress established an academic/industry/government partnership that would enhance the Nation’s education, economy, and environment into the 21st century. The program supports activities designed to increase public awareness of coastal, ocean, and Great Lakes issues; to provide information to improve management decisions in coastal, ocean, and Great Lakes policy; and to train graduate students in marine and Great Lakes science. The Knauss Fellowship Program offers qualified masters and doctoral students the opportunity to spend a year working on marine and Great Lakes policy issues with the Executive and Legislative branches of the federal government. During FY 2018, the program awarded 57 fellowships: 15 fellowships funded by the National Sea Grant College Program, and 42 fellowships funded by other NOAA offices and other federal agencies. During FY 2018, NOAA’s National Marine Fisheries Service’s (NMFS) Sea Grant Graduate Fellowship Program began funding six new fellows. A total of 21 current Fellows have funding through at least 2018. Participants in this program can receive up to three years of funding.

National Estuarine Research Reserve Program: This program supports activities designed to increase public awareness of estuary issues, provide information to improve management decisions in estuarine areas, and train graduate students in estuarine science.

Educational Partnership Program: The NOAA **Educational Partnership Program (EPP)** with **Minority Serving Institutions (MSI)** provides financial assistance through competitive processes to minority serving institutions that support research and training of students in NOAA-related sciences (EPP Cooperative Science Centers). The program’s goal is to increase the number of trained and graduated students, from underrepresented communities in science and technology, directly related to NOAA’s mission. EPP/MSI also seeks to increase collaborative research efforts between NOAA scientists and researchers at minority serving academic institutions through the EPP Cooperative Science Centers. In FY 2018, EPP Cooperative Science Centers awarded approximately 75 degrees to students.

Ernest F. Hollings Undergraduate Scholarship Program: This program was established in 2005 to (1) increase undergraduate training in oceanic and atmospheric science, research, technology, and education, and foster multidisciplinary training opportunities; (2) increase public understanding and support for stewardship of the ocean and atmosphere and improve

environmental literacy; (3) recruit and prepare students for public service careers with NOAA and other agencies at the federal, state, and local levels of government; and (4) recruit and prepare students for careers as teachers and educators in oceanic and atmospheric science and to improve scientific and environmental education in the United States. In FY 2018, the program added 150 students.

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

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).

Answer continued (Descriptions of Major Programs):

FY 2018:

NIST:

NIST Laboratories Program:

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- NIST Laboratories also support the development of standards and specifications that define technical and performance requirements for goods and services. These standards—also known as documentary standards—are often developed collaboratively with the private

sector through an open, consensus-based process. NIST scientists and engineers lend their expertise to these efforts in order to promote standards that are based on sound science, and to ensure that the standards are supported by effective measurements and testing methods for conformity. In addition, NIST is designated under the National Technology Transfer Advancement Act as the coordinator for all federal agencies using documentary standards that are developed by private sector consensus bodies to carry out their policy objectives.

Manufacturing USA:

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network. The office operates in partnership with the U.S. Department of Defense, U.S. Department of Energy, National Aeronautics and Space Administration, National Science Foundation, U.S. Department of Education, U.S. Department of Agriculture, U.S. Department of Health and Human Services, and U.S. Department of Labor.

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

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).

Answer continued (Descriptions of Major Programs):

FY 2018:

NIST:

NIST Laboratories Program:

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- NIST Laboratories also support the development of standards and specifications that define technical and performance requirements for goods and services. These standards—also known as documentary standards—are often developed collaboratively with the private

sector through an open, consensus-based process. NIST scientists and engineers lend their expertise to these efforts in order to promote standards that are based on sound science, and to ensure that the standards are supported by effective measurements and testing methods for conformity. In addition, NIST is designated under the National Technology Transfer Advancement Act as the coordinator for all federal agencies using documentary standards that are developed by private sector consensus bodies to carry out their policy objectives.

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network. The office operates in partnership with the U.S. Department of Defense, U.S. Department of Energy, National Aeronautics and Space Administration, National Science Foundation, U.S. Department of Education, U.S. Department of Agriculture, U.S. Department of Health and Human Services, and U.S. Department of Labor.

NIST Public Safety Communications Research Program:

As part of the Middle Class Tax Relief and Job Creation Act of 2012, NIST received through FY 2017 one-time (non-recurring) mandatory budgetary resources of \$300.0 million from the National Telecommunications and Information Administration (NTIA) to help develop cutting-edge wireless technologies for public safety users. In partnership with industry and public safety organizations, NIST will continue to conduct research and develop new standards, technologies, and applications to advance public safety communications in support of NTIA's First Responder Network Authority's efforts to build an interoperable nationwide broadband network for first responders.

NOAA:

NOAA conducts a substantial program of environmental R&D in support of its mission, much of which is performed to improve the United States' understanding of and ability to predict environmental phenomena, and is intended to provide a solid scientific basis for environmental policy-making in government. The scope of research includes:

- Improving predictions and warnings associated with the weather, on timescales ranging from minutes to weeks;
- Improving predictions of climate, on timescales ranging from months to centuries; and
- Improving understanding of natural relationships to better predict and manage renewable marine resources and coastal and ocean ecosystems.

Environmental and Climate: The Office of Oceanic and Atmospheric Research (OAR) is NOAA's primary R&D office. This office conducts research in three major areas: climate research; weather and air quality research; and ocean, coastal, and Great Lakes research. NOAA's research laboratories, Climate Program Office, and research partners conduct wide-ranging research into complex climate systems, including the exploration and investigation of ocean habitats and resources. NOAA's research organizations conduct applied research to predict severe weather events and hazardous conditions that threaten life, property, and economic well being. OAR research laboratories then develop high-resolution regional and global weather prediction models and software applications for forecasters that transfer into operations at the National Weather Service to significantly improve services to the public. These products are helping to evolve the National Weather Service into providing decision support to users in addition to weather forecasts.

Fisheries: NOAA's NMFS supports sustainable fisheries and protected resources management specifically improving aquaculture, improvements to fishery data collection and assessment, protected species science, techniques for reducing bycatch and other adverse impacts, adapting to climate change and other long-term ecosystem change, and socio-economic research. Other

examples of R&D are process-oriented studies to understand mechanisms that control reproductive success, population genetics and stock structure, animal behavior, biophysical modeling, and the functional value of habitat.

Marine Operations and Maintenance and Aircraft Services: NOAA's Office of Marine and Aviation Operations (OMAO) manages a variety of specialized ships and aircraft that play a critical role in the in-situ collection of oceanographic, atmospheric, hydrographic, and fisheries data in support of NOAA's missions. The NOAA fleet operates throughout the world supporting a wide array of NOAA missions including fisheries research, nautical charting, hurricane reconnaissance and research, snow surveys, and specialized atmospheric and ocean research. NOAA ships range from large oceanographic research vessels capable of exploring the world's deepest oceans to smaller ships responsible for charting the shallow bays and inlets of the United States. NOAA aircraft range from the four engine WP-3D, capable of penetrating hurricanes, to the De Havilland Twin Otters, well-suited for water resource management data collection and marine mammal surveys where slower airspeeds and low altitudes are essential.

Weather Service: NOAA's National Weather Service (NWS) conducts applied research and development to support integrated water prediction, with advances to the initial operational capability for the National Water Model, tsunami modeling for more accurate predictions, and development of the Next Generation Global Prediction System (NGGPS). NGGPS, a global prediction system to address growing service demands, will increase the accuracy of weather forecasts out to 30 days. The goal is to expand and accelerate critical weather forecasting research to operation through accelerated development and implementation of current global weather prediction models, improved data assimilation techniques, and improved software architecture and system engineering. Improvements to hurricane forecasts are being transitioned into operations; NGGPS as the backbone for NWS' environmental predictions will support these and all high-impact weather forecasts.

Other Programs: As a national lead for coastal stewardship, NOAA's National Ocean Service (NOS) supports research and development on the cartographic, hydrographic and oceanographic sciences that underpin mapping, observing, and modeling efforts. This research and development leads to new technologies, models, and products and tools. NOS conducts applied research and delivers scientific information for disaster response and management, protection, and restoration of ocean and coastal resources. Finally, NOS research contributes to the national effort to make the coast more resilient to natural and man-made changes. NOAA's National Environmental Satellite Data and Information Service, Center for Satellite Applications and Research accelerates the transfer of satellite observations of land, atmosphere, ocean, and climate from scientific research and development into routine operations, enabling NOAA to offer state-of-the-art data, products, and services to decision-makers.

NOAA's Spectrum Efficient National Surveillance Radar Program includes research and development activities to determine the feasibility of improving the efficiency and effectiveness of the spectrum use by federal radar operations. The primary focus is making available a minimum of 30 MHz in the 1300-1350 MHz band for reallocation to shared federal and non-federal use through updated radar technology.

| Line No | Line Title | Line Type | Adjusted Balance (Calculated Amount) * | Line Description (Please Fill out)** | Amount (Please enter) | Difference (Calculated Amount) | Agency Comments |
|---------|-------------------------------------------------------------------|-------------|----------------------------------------|------------------------------------------------|-------------------------|--------------------------------|----------------------------------------------------------------------------------------|
| 1 | Assets | | | | | | |
| 2 | Non-Federal | | | | | | |
| | | | | Cash and Other Monetary Assets | 8,768.00 | | AFR is rounded to the nearest \$1000. |
| | | | | 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 | \$ | 8,768.00 | Total | \$ 8,768.00 | | |
| | | | | Total Must Tie to Adjusted Balance | | OK | 0.00 |
| | | | | Accounts Receivable, Net | 45,297.00 | | DOC USSGLs 131000, 131900, 134000, 136000, 136700, 137000 (Non-Federal) |
| | | | | Other (Note 9) | 6.00 | | Interest Receivable (DOC USSGL 134000) |
| | | | | 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 | \$ | 45,304.00 | Total | \$ 45,303.00 | | Rounding |
| | | | | Total Must Tie to Adjusted Balance | | Error | 1.00 |
| | | | | Direct Loans and Loan Guarantees, Net | 459,277.00 | | DOC USSGLs 134100, 134500, 135000, 135900, 136100, 136500, 139900 (Non-Federal) |
| | | | | Other (Note 9) | 1,213.00 | | Note Receivable (DOC USSGL 135000) |
| | | | | To be filled out by Agency | | | |
| | | | | To be filled out by Agency | | | |
| | | | | To be filled out by Agency | | | |
| 2.3 | Loans Receivable, Net | \$ | 460,490.00 | Total | \$ 460,490.00 | | |
| | | | | Total Must Tie to Adjusted Balance | | OK | 0.00 |
| | | | | Inventories, Materials, and Supplies | 125,675.00 | | AFR is rounded to the nearest \$1000. |
| | | | | 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 | \$ | 125,675.00 | Total | \$ 125,675.00 | | |
| | | | | Total Must Tie to Adjusted Balance | | OK | 0.00 |
| | | | | General Property, Plant, and Equipment | 16,286,411.00 | | AFR is rounded to the nearest \$1000. |
| | | | | 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 | \$ | 16,286,411.00 | Total | \$ 16,286,411.00 | | |
| | | | | 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 | | | |
| 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 | | | |
| 2.7 | Investments in GSEs (for use by Treasury only) | \$ | - | Total | \$ - | | |
| | | | | Total Must Tie to Adjusted Balance | | OK | 0.00 |
| | | | | Cost Contribution to Buildout of Nationwide Pt | 2,009,841.00 | | Advances and Prepayments |
| | | | | Other (Note 9) | 54,792.00 | | Bibliographic Database, General PP&E Permanently |
| | | | | Other (Note 9) | 2,816.00 | | Removed and Other |
| | | | | Other (Note 9) | 281.00 | | General PP&E Permanently Removed & Other |
| | | | | Other (Note 9) | 930.00 | | Other |
| 2.8 | Other Assets | \$ | 2,068,659.00 | Total | \$ 2,068,660.00 | | AFR amounts are rounded to the nearest thousand. |
| | | | | Total Must Tie to Adjusted Balance | | Error | (1.00) |
| 2.9 | Total Non-Federal Assets | CALC | \$ 18,995,307.00 | Total Non-Federal Assets | \$ 18,995,307.00 | | |
| | *This line is calculated. Equals sum of line 2.1 through 2.8. | | | | | | |
| 3 | Federal | | | | | | |
| | | | | Fund Balance with Treasury (Notes 2 and 19) | 28,794,045.00 | | 10100G\$\$\$ (DOC USSGL) |
| | | | | To be filled out by Agency | | | |
| | | | | To be filled out by Agency | | | |
| | | | | To be filled out by Agency | | | |
| | | | | To be filled out by Agency | | | |
| 3.1 | Fund Balance With Treasury (RC 40)1 | \$ | 28,794,045.00 | Total | \$ 28,794,045.00 | | |
| | | | | Total Must Tie to Adjusted Balance | | OK | 0.00 |
| | | | | Investments (Note 3 and 22) | 6,244,436.00 | | |
| | | | | Interest Receivable, Investments | (2,375.00) | | |
| | | | | To be filled out by Agency | | | |
| | | | | To be filled out by Agency | | | |
| | | | | To be filled out by Agency | | | |
| 3.2 | Federal Investments (RC 01)1 | \$ | 6,242,061.00 | Total | \$ 6,242,061.00 | | AFR Amounts are rounded to the nearest thousand. |
| | | | | Total Must Tie to Adjusted Balance | | OK | 0.00 |
| | | | | Accounts Receivable (Note 4) | 104,745.00 | | Line on AFR includes interest receivable, which is reported on GTAS Line 3.5 (see 3.8) |
| | | | | Interest Receivable (See Line 3.5) | (1,801.00) | | |
| | | | | To be filled out by Agency | | | |
| | | | | To be filled out by Agency | | | |
| | | | | To be filled out by Agency | | | |
| 3.3 | Accounts Receivable (RC 22)1 | \$ | 102,944.00 | Total | \$ 102,944.00 | | |
| | | | | 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 | | | |
| 3.4 | Accounts Receivable, Capital Transfers (RC 12)1 | \$ | - | Total | \$ - | | |
| | | | | Total Must Tie to Adjusted Balance | | OK | 0.00 |
| | | | | Interest Receivable | 2,375.00 | | Interest Receivable (134200FSA NTIA, Fund 8233) |
| | | | | To be filled out by Agency | | | |
| | | | | To be filled out by Agency | | | |
| | | | | To be filled out by Agency | | | |
| | | | | To be filled out by Agency | | | |
| 3.5 | Interest Receivable - Investments (RC 02)1 | \$ | 2,375.00 | Total | \$ 2,375.00 | | |
| | | | | 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 | | | |
| 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 | \$ | - | 0.00 |
| | | | | Total Must Tie to Adjusted Balance | | OK | |
| | | | | Accounts Receivable (Note 4) | 1,801.00 | | Interest Receivable (see line 3.3) |
| | | | | To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency | | | |
| 3.8 | Transfers Receivable (RC 27)1 | \$ | 1,801.00 | Total | \$ | 1,801.00 | |
| | | | | 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 | \$ | - | 0.00 |
| | | | | Total Must Tie to Adjusted Balance | | OK | |
| | | | | Advances and Prepayments | 42,051.00 | | |
| | | | | To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency | | | |
| 3.10 | Advances to Others and Prepayments (RC 23)1 | \$ | 42,051.00 | Total | \$ | 42,051.00 | |
| | | | | 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 | \$ | - | 0.00 |
| | | | | Total Must Tie to Adjusted Balance | | OK | |
| | | | | 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 | \$ | - | 0.00 |
| | | | | Total Must Tie to Adjusted Balance | | OK | |
| 3.13 | Total Federal Assets | CALC | \$ | 35,185,277.00 | Total Federal Assets | \$ | 35,185,277.00 |
| | This line is calculated. Equals sum of lines 3.1 through 3.12. | | | | | | |
| 4 | Total Assets | CALC | \$ | 54,180,584.00 | Total Assets | \$ | 54,180,584.00 |
| | This line is calculated. Equals sum of lines 2.9 and 3.14. | | | | | | |
| 5 | Liabilities: | TITLE | | | | | |
| 6 | Non-Federal | TITLE | | | | | |
| | | | | Accounts Payable | 1,951,876.00 | | |
| | | | | 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 | Accounts Payable | \$ | 1,951,876.00 | Total | \$ | 1,951,876.00 | 0.00 |
| | | | | Total Must Tie to Adjusted Balance | | OK | |
| | | | | 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 | \$ | - | 0.00 |
| | | | | Total Must Tie to Adjusted Balance | | OK | |
| | | | | Federal Employee Benefits Liabilities | 881,992.00 | | Total AFR Note 12-Accrued Payroll and Annual Leave totals \$596,920. (\$513,987 on line 6.9 + \$64,933) |
| | | | | Other-Accrued Payroll & Annual Leave | 64,933.00 | | Total of AFR Note 12-Other equals \$21,138 (\$15,286 on line 6.9 + \$5,852) |
| | | | | Note 12 - Other Liabilities | 15,286.00 | | |
| | | | | To be filled out by Agency To be filled out by Agency | | | |
| 6.3 | Federal Employee and Veteran Benefits Payable | \$ | 962,211.00 | Total | \$ | 962,211.00 | |
| | | | | Total Must Tie to Adjusted Balance | | OK | 0.00 |
| | | | | Environmental and Disposal Liabilities | 145,677.00 | | |
| | | | | 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 | | | |
| 6.4 | Environmental and Disposal Liabilities | \$ | 145,677.00 | Total | \$ | 145,677.00 | |
| | | | | 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 | \$ | - | 0.00 |
| | | | | Total Must Tie to Adjusted Balance | | OK | |
| | | | | 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 | | | |
| 6.6 | Loan Guarantee Liabilities | \$ | - | Total | \$ | - | 0.00 |
| | | | | Total Must Tie to Adjusted Balance | | OK | |
| | | | | 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 | | | |
| 6.7 | Liabilities to GSEs (for use by Treasury only) | \$ | - | Total | \$ | - | 0.00 |
| | | | | Total Must Tie to Adjusted Balance | | OK | |
| | | | | 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 | | | |
| 6.8 | Insurance and Guarantee Program Liabilities | \$ | - | Total | \$ | - | 0.00 |
| | | | | Total Must Tie to Adjusted Balance | | OK | |

| | | | | | |
|-----|-------------------|----|------------------------------------|--------------|-----------------------------------------------------------------------------------------------------------|
| | | | Accrued Payroll and Annual Leave | 531,987.00 | Total of AFR Note 12-Accrued Payroll and Annual Leave equals \$596,920 (\$531,987 + \$64,933 on line 6.3) |
| | | | Accrued Grants | 129,678.00 | |
| | | | Capital Lease Liabilities | 21.00 | |
| | | | Unearned Revenue | 1,309,548.00 | |
| | | | Other (Note 12)-Non Federal | 5,552.00 | Other |
| | | | Other (Note 12)-W/In Public | 300.00 | Contingent Liability |
| 6.9 | Other Liabilities | \$ | 1,977,086.00 | Total | \$ 1,977,086.00 |
| | | | Total Must Tie to Adjusted Balance | OK | 0.00 |

| | | | | | | | |
|------|-------------------------------|------|----|---------------------|--------------------------------------|----|---------------------|
| 6.10 | Total Non-Federal Liabilities | CALC | \$ | 5,036,850.00 | Total Non-Federal Liabilities | \$ | 5,036,850.00 |
|------|-------------------------------|------|----|---------------------|--------------------------------------|----|---------------------|

This line is calculated. Equals sum of lines 6.1 through 6.9.

| | | | | | |
|-----|----------------------------|-------|------------------------------------|--------------|-----------------------------------|
| 7 | Federal | TITLE | | | |
| | | | Accounts Payable | 97,337.00 | |
| | | | Other (Note 12) | 26,120.00 | Other (Account 219000F & 299000F) |
| | | | Other (Note 12) | | |
| | | | To be filled out by Agency | | |
| | | | To be filled out by Agency | | |
| 7.1 | Accounts Payable (RC 22)/1 | \$ | 123,648.00 | Total | \$ 123,457.00 |
| | | | Total Must Tie to Adjusted Balance | Error | 191.00 |

Difference related to ICDiffAdv (included in Other Liabilities) Accounts Receivable vs. Accounts Payable included in Other (Note 12) line of AFR.

| | | | | | |
|-----|-----------------------------------------------|----|------------------------------------|--------------|-------------------------------|
| | | | Other (Note 12) | 1,391.00 | Resources Payable to Treasury |
| | | | 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 | \$ | 1,391.00 | Total | \$ 1,391.00 |
| | | | 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 | | |
| 7.3 | 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 | | |
| | | | 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 to Treasury | 452,563.00 | AFR Note 12 - Debt to Treasury |
| | | | 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 | \$ | 452,563.00 | Total | \$ 452,563.00 |
| | | | 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 (Intragovernmental) | 65,955.00 | DOC USSGL 221500F, 222500F, 221300F |
| | | | 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 | \$ | 65,955.00 | Total | \$ 65,955.00 |
| | | | Total Must Tie to Adjusted Balance | OK | 0.00 |

| | | | | | |
|-----|-----------------------------------------------------|----|------------------------------------|--------------|----------------------|
| | | | Unearned Revenue | 331,973.00 | DOC USSGL 231000FSS |
| | | | 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 | \$ | 331,973.00 | Total | \$ 331,973.00 |
| | | | Total Must Tie to Adjusted Balance | OK | 0.00 |

| | | | | | |
|------|-----------------------------------------------------------------------------------|----|-----------------------------------------|--------------|----------------------------------------------------|
| | | | Other-Intragovernmental (Note 12) | 9,576.00 | AFR Note 12 Other Liabilities: Downward Subsidy |
| | | | Custodial Payable to Treasury (Note 20) | 376.00 | Reestimates Payable to Treasury (DOC SSSL 298500G) |
| | | | 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 | \$ | 9,952.00 | Total | \$ 9,952.00 |
| | | | Total Must Tie to Adjusted Balance | OK | 0.00 |

| | | | | | |
|------|---------------------------------------------------|----|--------------------------------------------------|--------------|-------------------------------------------------------------------------------|
| | | | Other (Intragovernmental) - Liability to the Ger | 6,244,436.00 | AFR Note 12 Other Liabilities Accrued Benefits \$54,615 - \$40,647 (line 7.8) |
| | | | Other (Note 12) Accrued Benefits | 13,969.00 | DOC SSSL 241000Z\$S |
| | | | Other (Intragovernmental) -Unearned Revenue | 6,503.00 | |
| | | | To be filled out by Agency | | |
| 7.11 | Other Liabilities (Without Reciprocals) (RC 29)/1 | \$ | 6,265,429.00 | Total | \$ 6,264,908.00 |
| | | | Total Must Tie to Adjusted Balance | Error | 521.00 |

Difference attributed to ICDiffAdv (included in Other Intragovernmental - Unearned Revenue) on AFR.

| | | | | | |
|------|----------------------------------------------------|----|------------------------------------|--------------|-------------|
| | | | To be filled out by Agency | | |
| | | | To be filled out by Agency | | |
| | | | To be filled out by Agency | | |
| | | | To be filled out by Agency | | |
| | | | To be filled out by Agency | | |
| 7.12 | Liability for Fund Balance with Treasury (RC 40)/1 | \$ | - | Total | \$ - |
| | | | Total Must Tie to Adjusted Balance | OK | 0.00 |

| | | | | | |
|------|-----------------------------|----|------------------------------------|--------------|-------------|
| | | | 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 | Other Liabilities (RC 30)/1 | \$ | - | Total | \$ - |
| | | | Total Must Tie to Adjusted Balance | OK | 0.00 |

| | | | | | | | |
|------|---------------------------|------|----|---------------------|----------------------------------|----|---------------------|
| 7.14 | Total Federal Liabilities | CALC | \$ | 7,250,911.00 | Total Federal Liabilities | \$ | 7,250,199.00 |
|------|---------------------------|------|----|---------------------|----------------------------------|----|---------------------|

This line is calculated. Equals sum of lines 7.1 through 7.13.

| | | | | | | | |
|----------|--------------------------|-------------|-----------|----------------------|--------------------------|-----------|----------------------|
| 8 | Total Liabilities | CALC | \$ | 12,287,761.00 | Total Liabilities | \$ | 12,287,049.00 |
|----------|--------------------------|-------------|-----------|----------------------|--------------------------|-----------|----------------------|

This line is calculated. Equals sum of lines 6,10 and 7.14.

| | | | | | | | |
|------------|--------------------------------------------------------|--------------|----------------------|----------------------------------------------|---------------|----------------------|--|
| 9 | Net Position: | TITLE | | | | | |
| | | | | Total Net Position - Funds from Dedicated Co | 17,459,157.00 | | |
| | | | | To be filled out by Agency | | | |
| | | | | To be filled out by Agency | | | |
| | | | | To be filled out by Agency | | | |
| | | | | To be filled out by Agency | | | |
| 9.1 | Net Position - Funds From Dedicated Collections | \$ | 17,459,157.00 | Total | \$ | 17,459,157.00 | |
| | | | | Total Must Tie to Adjusted Balance | OK | 0.00 | |

| | | | | | | | |
|------------|-------------------------------------------------------------------------|-----------|----------------------|------------------------------------------------|---------------|----------------------|--|
| | | | | Cumulative Results of Operation - All Other Fi | 15,342,603.00 | | |
| | | | | Unexpended Appropriations - All Other Funds | 9,091,775.00 | | |
| | | | | To be filled out by Agency | | | |
| | | | | To be filled out by Agency | | | |
| | | | | To be filled out by Agency | | | |
| 9.2 | Net Position - Funds Other Than Those From Dedicated Collections | \$ | 24,434,378.00 | Total | \$ | 24,434,378.00 | |
| | | | | Total Must Tie to Adjusted Balance | OK | 0.00 | |

| | | | | | | | |
|-----------|---------------------------|-------------|-----------|----------------------|---------------------------|-----------|----------------------|
| 10 | Total Net Position | CALC | \$ | 41,893,535.00 | Total Net Position | \$ | 41,893,535.00 |
|-----------|---------------------------|-------------|-----------|----------------------|---------------------------|-----------|----------------------|

This line is calculated. Equals sum of lines 9.1 and 9.2.

| | | | | | | | |
|-----------|-------------------------------------------|-------------|-----------|----------------------|-------------------------------------------|-----------|----------------------|
| 11 | Total Liabilities and Net Position | CALC | \$ | 54,181,296.00 | Total Liabilities and Net Position | \$ | 54,180,584.00 |
|-----------|-------------------------------------------|-------------|-----------|----------------------|-------------------------------------------|-----------|----------------------|

This line is calculated. Equals sum of lines 8 and 10.

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

** 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.

| Line No | Line Title | Line Type | Adjusted Balance (Calculated Amount) * | Line Description (Please Fill out)** | Amount (Please enter) | Difference (Calculated Amount) | Agency Comments |
|---------|----------------------------------------------------|-----------|----------------------------------------|--------------------------------------|-----------------------|--------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | Gross Costs | TITLE | | | | | |
| | | | | Total Gross Departmental Costs | 9,399,356,491.13 | | Per HFM Data (OMB A-136 no longer requires breakout between Public and Federal costs on SNC Statement) |
| | | | | 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 | | \$ 9,399,538,630.98 | Total | \$ 9,399,356,491.13 | | \$162K TAS 011 12/13 0033 (included in PR Entry 1300 GTAS Reports, but not reported in HFM as it is included in the financial statements for the Office of the President). TAS is cancelled as of 9/30/2018. |
| | | | | Total Must Tie to Adjusted Balance | Error | 182,139.85 | |
| | | | | 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 | |
| | | | | Total Gross Departmental Costs | (12,000,000.00) | | DOC USSGL 727100NX\$ |
| | | | | 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 | | \$ (12,000,000.00) | Total | \$ (12,000,000.00) | | |
| | | | | 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 | General PP&E Partial Impairment Loss | | \$ - | Total | \$ - | | |
| | | | | Total Must Tie to Adjusted Balance | OK | 0.00 | |
| 6 | Total Non-Federal Gross Cost | Calc | \$ 9,387,538,630.98 | Total Non-Federal Gross Cost | \$ 9,387,356,491.13 | | |
| | This line is the sum of lines 2 through 5. | | | | | | |
| 7 | Federal Gross Cost | TITLE | | | | | |
| | | | | Total Gross Departmental Costs | 982,224,150.14 | | DOC USSGL 64000F and 685000 |
| | | | | 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 | | \$ 982,224,150.14 | Total | \$ 982,224,150.14 | | |
| | | | | Total Must Tie to Adjusted Balance | OK | 0.00 | |
| | | | | Total Gross Departmental Costs | 300,334,971.05 | | DOC USSGL 673000F |
| | | | | To be filled out by Agency | | | |
| | | | | To be filled out by Agency | | | |
| | | | | To be filled out by Agency | | | |
| | | | | To be filled out by Agency | | | |
| 7.2 | Imputed Costs (RC25)/2 | | \$ 300,334,971.05 | Total | \$ 300,334,971.05 | | |
| | | | | Total Must Tie to Adjusted Balance | OK | 0.00 | |
| | | | | Total Gross Departmental Costs | 1,911,520,576.02 | | DOC USSGL 610000 (Federal Balances) |
| | | | | 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 | Buy/Sell Cost (RC24)/2 | | \$ 1,911,520,576.02 | Total | \$ 1,911,520,576.02 | | |
| | | | | Total Must Tie to Adjusted Balance | OK | 0.00 | |
| | | | | Total Gross Departmental Costs | 54,595,507.90 | | DOC USSGL 880200F |
| | | | | 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 | | \$ 54,595,507.90 | Total | \$ 54,595,507.90 | | |
| | | | | 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 | |
| | | | | Total Gross Departmental Costs | 17,179,006.82 | | DOC USSGL 631000 and 633000F |
| | | | | 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 | | \$ 17,179,006.82 | Total | \$ 17,179,006.82 | | |
| | | | | 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 | |
| | | | | Total Gross Departmental Costs | 301,253,834.58 | | |
| | | | | 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) | | \$ 301,253,834.58 | Total | \$ 301,253,834.58 | | |
| | | | | Total Must Tie to Adjusted Balance | OK | 0.00 | |
| 8 | Total Federal Gross Cost | Calc | \$ 3,567,108,046.51 | Total Federal Gross Cost | \$ 3,567,108,046.51 | | |
| | This line is the sum of lines 7.1 through 7.8. | | | | | | |

\$182k TAS 011 12/13 0035 (included in FR Entity 1300 GTAS Reports, but not reported in HFM as it is included in the financial statements for the Office of the President). TAS is cancelled as of 9/30/2018.

| | | | | | | | | | |
|----------------------------------------|-----------------------------|------|----|-------------------|--------------------------------------------|----|-------------------|-------------------|------------|
| 9 | Department Total Gross Cost | Calc | \$ | 12,954,646,677.49 | Department Total Gross Cost | \$ | 12,954,464,537.64 | \$ | 182,139.85 |
| This line is the sum of lines 6 and 8. | | | | | Less: HFM 880100FS\$ (not reported in AFR) | | | | |
| | | | | | | | | (54,595,507.90) | |
| | | | | | Less: IC Diff/Rev/Exp IC Diff/ | | | | |
| | | | | | Revenues/Expenses | | | (2,481,813.74) | |
| | | | | | Department Total Gross Cost (Per AFR) | | | 12,897,387,216.00 | |

| | | | | | | | | | |
|----|----------------------------|-------|----|------------------|-----------------------------------------------|------------------|------------------|--|------|
| 10 | Earned Revenue | Title | | | Earned Revenue | 3,561,838,562.70 | | | |
| | | | | | Statement of Custodial Activity - Other Reven | 14,097.70 | | | |
| | | | | | To be filled out by Agency | | | | |
| | | | | | To be filled out by Agency | | | | |
| | | | | | To be filled out by Agency | | | | |
| | | | | | To be filled out by Agency | | | | |
| 11 | Non-federal earned revenue | | \$ | 3,561,852,660.40 | Total | \$ | 3,561,852,660.40 | | |
| | | | | | Total Must Tie to Adjusted Balance | | OK | | 0.00 |

| | | | | | | | | | |
|------|---------------------------------------------|-------|----|---|------------------------------------|----|----|--|------|
| 12 | Federal Earned Revenue | Title | | | To be filled out by Agency | | | | |
| | | | | | To be filled out by Agency | | | | |
| | | | | | To be filled out by Agency | | | | |
| | | | | | To be filled out by Agency | | | | |
| | | | | | To be filled out by Agency | | | | |
| 12.1 | Benefit Program Revenue (exchange) (RC26)/2 | | \$ | - | Total | \$ | - | | |
| | | | | | Total Must Tie to Adjusted Balance | | OK | | 0.00 |

| | | | | | | | | | |
|------|--------------------------------------|--|----|----------------|------------------------------------|----------------|----------------|--|----------------|
| | | | | | Earned Revenue | 731,781,557.72 | | | |
| | | | | | To be filled out by Agency | | | | |
| | | | | | To be filled out by Agency | | | | |
| | | | | | To be filled out by Agency | | | | |
| | | | | | To be filled out by Agency | | | | |
| 12.2 | Buy/Sell Revenue (exchange) (RC24)/2 | | \$ | 731,781,557.70 | Total | \$ | 731,781,557.72 | | Rounding (.02) |
| | | | | | Total Must Tie to Adjusted Balance | | Error | | (0.02) |

| | | | | | | | | | |
|------|-------------------------------------|--|----|---------------|------------------------------------|---------------|---------------|--|------|
| | | | | | Earned Revenue | 54,595,507.90 | | | |
| | | | | | To be filled out by Agency | | | | |
| | | | | | To be filled out by Agency | | | | |
| | | | | | To be filled out by Agency | | | | |
| | | | | | To be filled out by Agency | | | | |
| 12.3 | Purchase of assets offset (RC 24)/2 | | \$ | 54,595,507.90 | Total | \$ | 54,595,507.90 | | |
| | | | | | Total Must Tie to Adjusted Balance | | OK | | 0.00 |

| | | | | | | | | | |
|------|------------------------------------------------------------------------------------------------|--|----|---|------------------------------------|----|----|--|------|
| | | | | | To be filled out by Agency | | | | |
| | | | | | To be filled out by Agency | | | | |
| | | | | | To be filled out by Agency | | | | |
| | | | | | To be filled out by Agency | | | | |
| | | | | | To be filled out by Agency | | | | |
| 12.4 | Federal securities interest revenue including associated gains and losses (exchange) (RC 03)/2 | | \$ | - | Total | \$ | - | | |
| | | | | | Total Must Tie to Adjusted Balance | | OK | | 0.00 |

| | | | | | | | | | |
|------|-----------------------------------------------------------|--|----|--------------|------------------------------------|--------------|--------------|--|------------------|
| | | | | | Earned Revenue | 1,659,530.34 | | | DOC USSGL 531200 |
| | | | | | To be filled out by Agency | | | | |
| | | | | | To be filled out by Agency | | | | |
| | | | | | To be filled out by Agency | | | | |
| | | | | | To be filled out by Agency | | | | |
| 12.5 | Borrowing and other interest revenue (exchange) (RC 05)/2 | | \$ | 1,659,530.34 | Total | \$ | 1,659,530.34 | | |
| | | | | | Total Must Tie to Adjusted Balance | | OK | | 0.00 |

| | | | | | | | | | |
|------|---------------------------|--|----|---|------------------------------------|----|----|--|------|
| | | | | | To be filled out by Agency | | | | |
| | | | | | To be filled out by Agency | | | | |
| | | | | | To be filled out by Agency | | | | |
| | | | | | To be filled out by Agency | | | | |
| | | | | | To be filled out by Agency | | | | |
| 12.6 | Borrowing gains (RC 06)/2 | | \$ | - | Total | \$ | - | | |
| | | | | | Total Must Tie to Adjusted Balance | | OK | | 0.00 |

| | | | | | | | | | |
|------|----------------------------------------------|--|----|-------------|------------------------------------|-------------|-------------|--|---------------------|
| | | | | | Earned Revenue | (10,888.38) | | | DOC USSGL 599100ZXS |
| | | | | | To be filled out by Agency | | | | |
| | | | | | To be filled out by Agency | | | | |
| | | | | | To be filled out by Agency | | | | |
| | | | | | To be filled out by Agency | | | | |
| 12.7 | Other revenue (without reciprocal) (RC 29)/2 | | \$ | (10,888.38) | Total | \$ | (10,888.38) | | |
| | | | | | Total Must Tie to Adjusted Balance | | OK | | 0.00 |

| | | | | | | | | | |
|--------------------------------------------|------------------------------|------|----|------------------|--------------------------------------------|----|------------------|------------------|--|
| 13 | Total Federal Earned Revenue | Calc | \$ | 788,025,707.56 | Total Federal Earned Revenue | \$ | 788,025,707.58 | | |
| This line is the sum of 12.1 through 12.7. | | | | | | | | | |
| Department Total Earned Revenue | | | | | Department Total Earned Revenue | | | | |
| 14 | Revenue | Calc | \$ | 4,349,878,367.96 | Revenue | \$ | 4,349,878,367.98 | | |
| This line is the sum of lines 11 and 13. | | | | | Less: HFM 880100FS\$ (not reported in AFR) | | | (54,595,507.90) | |
| | | | | | Less: HFM 832500NKS (custodial) | | | (3,209.32) | |
| | | | | | Department Total Earned Revenue (Per AFR) | | | 4,295,279,650.76 | |

| | | | | | | | | | |
|-------------------------------------------------------------|------------------------|------|----|------------------|------------------------------------------------------------------------------|----|------------------|----|------------------|
| 15 | Net Cost of Operations | Calc | \$ | 8,592,710,269.12 | Net Cost of Operations | \$ | 8,604,586,169.66 | | |
| This line is the result of subtracting line 14 from line 9. | | | | | Total Net Cost of Operations Per DOC AFR (Cell F110 - F185) Line 14 - Line 9 | | | \$ | 8,602,107,565.24 |

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.

| | | | | |
|--------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|---------------------------------------|----------------------------|
| | | 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 |
| Total Non-Federal Nonexchange Revenue | | | | |
| 5.9 | Nonexchange Revenue | CALC \$ 1,039,109.00 | Total Non-Federal Nonexchange Revenue | \$ 1,039,109.00 |
| | | This line is calculated. Equals sum of lines 5.1 through 5.8. | | |
| Federal Nonexchange | | | | |
| Revenue: TITLE | | | | |
| | | Other Financing Sources - Non Exchange Revenue | | 13,119.00 |
| | | 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 | Federal Securities Interest Revenue Including Associated Gains and Losses (Non-exchange) (RC 03)/1 | \$ 13,119.00 | Total | \$ 13,119.00 |
| | | Total Must Tie to Adjusted Balance | | OK 0.00 |
| Borrowings and Other Interest Revenue (Non-exchange) (RC 05)/1 | | | | |
| 6.2 | | \$ - | Total | \$ - |
| | | Total Must Tie to Adjusted Balance | | OK 0.00 |
| Benefit Program Revenue (Non-exchange) (RC 26)/1 | | | | |
| 6.3 | | \$ - | Total | \$ - |
| | | Total Must Tie to Adjusted Balance | | OK 0.00 |
| Other Taxes and Receipts (RC 45)/1 | | | | |
| 6.4 | | \$ - | Total | \$ - |
| | | Total Must Tie to Adjusted Balance | | OK 0.00 |
| Total Federal Nonexchange Revenue | | | | |
| 6.5 | Revenue | CALC \$ 13,119.00 | Total Federal Nonexchange Revenue | \$ 13,119.00 |
| | | This line is calculated. Equals sum of lines 6.1 through 6.4. | | |
| Budgetary Financing Sources: TITLE | | | | |
| | | Appropriations Received (Note 19) | | 12,199,709.00 |
| | | Rescissions/Sequestrations of Appropriations Cancellations and Other Adjustments | | (11,320.00) (58,538.00) |
| | | To be filled out by Agency | | |
| 7.1 | Appropriations Received As Adjusted (Rescissions and Other Adjustments) (RC 41)/1 | \$ 12,129,741.00 | Total | \$ 12,129,851.00 |
| | | Total Must Tie to Adjusted Balance | | Error 110.00 |
| Appropriations Used | | | | |
| | | Appropriations Used | | 9,022,535.00 |
| | | 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) | \$ 9,022,717.00 | Total | \$ 9,022,535.00 |
| | | Total Must Tie to Adjusted Balance | | Error 182.00 |
| Appropriations expended | | | | |
| | | Appropriations Used | | 9,022,535.00 |
| | | 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 | \$ 9,022,717.00 | Total | \$ 9,022,535.00 |
| | | Total Must Tie to Adjusted Balance | | Error 182.00 |
| Appropriation of unavailable special or trust fund receipts transfers-in (RC 07)/1 | | | | |
| 7.4 | | \$ - | Total | \$ - |
| | | Total Must Tie to Adjusted Balance | | OK 0.00 |
| Appropriation of unavailable special or trust fund receipts transfers-out (RC 07)/1 | | | | |
| 7.5 | | \$ - | Total | \$ - |
| | | Total Must Tie to Adjusted Balance | | OK 0.00 |
| Non-expenditure transfers-in of Unexpended Appropriations and Financing Sources (RC 08)/1 | | | | |
| | | Other Financing Sources (Non-Exchange) Transfer | | 193,811.00 |
| | | Budgetary Financing Sources - Appropriations Tra | | 10,622.00 |
| | | To be filled out by Agency | | |
| | | To be filled out by Agency | | |
| | | To be filled out by Agency | | |
| 7.6 | Non-expenditure transfers-in of Unexpended Appropriations and Financing Sources (RC 08)/1 | \$ 204,433.00 | Total | \$ 204,433.00 |
| | | Total Must Tie to Adjusted Balance | | OK 0.00 |
| Non-expenditure transfers-Out of Unexpended Appropriations and Financing Sources (RC 08)/1 | | | | |
| | | Other Financing Sources (Non-Exchange) Transfer | | 1,490.00 |
| | | To be filled out by Agency | | |
| | | To be filled out by Agency | | |
| | | To be filled out by Agency | | |
| | | To be filled out by Agency | | |
| 7.7 | Non-expenditure transfers-Out of Unexpended Appropriations and Financing Sources (RC 08)/1 | \$ 1,503.00 | Total | \$ 1,490.00 |
| | | Total Must Tie to Adjusted Balance | | Error 13.00 |
| Expenditure transfers-in of financing sources (RC 09)/1 | | | | |
| | | Transfer in of Proceeds from Federal Communicat | | 5,895,159.00 |
| | | Budgetary Financing Sources - Transfers in(out) v | | 6,270.00 |
| | | 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 | \$ 5,901,429.00 | Total | \$ 5,901,429.00 |
| | | Total Must Tie to Adjusted Balance | | OK 0.00 |
| Expenditure transfers-out of financing sources (RC 09)/1 | | | | |
| | | Transferred to the U.S. Department of Justice | | 442,965.00 |
| | | 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 | \$ 442,965.00 | Total | \$ 442,965.00 |
| | | 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 | | | | |

| | | | | | | | |
|------|----------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|-------------------------------|-------------------|---------------|--------|--------------------------------------------------------------------------------------------------------------------|
| 8.6 | Other Non-Budgetary Financing Sources for debt accruals/amortization (RC 37)*1 | \$ - | Total | \$ - | OK | 0.00 | |
| | | Total Must Tie to Adjusted Balance | | | OK | 0.00 | |
| | | Financing Sources Used for Recognizing Liability to Other Financing Sources/(Uses), Net | | (5,908,248.00) | | | DOC USSGL 5790 (NTIA Fund 8233) DOC USSGL 59000ZTS |
| | | To be filled out by Agency | | 294.00 | | | |
| | | To be filled out by Agency | | | | | |
| | | To be filled out by Agency | | | | | |
| 8.7 | Other Non-Budgetary Financing Sources (RC 29)*1, 9 | \$ (5,907,956.00) | Total | \$ (5,907,954.00) | | | Difference is attributed to a Z/N attribute cross on Fund 3200/DOC USSGL 59000. |
| | | Total Must Tie to Adjusted Balance | | | | (2.00) | |
| | | To be filled out by Agency | | | | | |
| | | To be filled out by Agency | | | | | |
| | | To be filled out by Agency | | | | | |
| | | To be filled out by Agency | | | | | |
| | | To be filled out by Agency | | | | | |
| 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 | | | 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 | | | | | |
| 8.9 | Transfer-in of agency's unavailable custodial and non-entity collections (RC 44) | \$ - | Total | \$ - | OK | 0.00 | |
| | | 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 | | | | | |
| 8.10 | Accrual of agency's amounts to be collected (RC 48) | \$ - | Total | \$ - | OK | 0.00 | |
| | | 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 | | | | | |
| 8.11 | Total Other Financing Sources CALC | \$ (6,182,256.00) | Total Other Financing Sources | \$ (6,182,382.00) | | | |
| | | This line is calculated. Equals sum of lines 8.1 through 8.10 | | | | | |
| 9 | Net Cost of Operations (+/-) | \$ 8,592,710.27 | Net Cost of Operations (+/-) | \$ 8,602,107.00 | \$ (9,396.73) | | See support on SNC tab for support of Reconciliation of GTAS Net Cost of Operations to AFR Net Cost of Operations. |
| | | Enter in the amount from Statement of Net Cost, Net Cost of Operation | | | | | |
| 10 | Ending Net Position Balance CALC | \$ 41,893,535.73 | Ending Net Position Balance | \$ 41,883,830.00 | \$ 9,705.73 | | Support for differences is detailed in the specific rows correlating to each individual difference above. |
| | | 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.

** 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.



THE SECRETARY OF COMMERCE
Washington, D.C. 20230

November 16, 2018

Ms. Robin Valentine
Partner
KPMG LLP
1801 K Street NW
Suite 12000
Washington, DC 20006

Ms. Valentine:

We are providing this letter in connection with your audit of the closing package financial statements of the U.S. Department of Commerce (Department), 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 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”, and “Threshold”, and the information as of and for the year-ended September 30, 2017 in the “Text Data”), and
- Additional Note No. 31 (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, custodial activity, 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 \$5 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 14, 2018 in connection with the audits of the Department's general-purpose financial statements.

We confirm, 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 16, 2018, the following representations were made to you during your audit:

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 14, 2018 should be modified.
2. No events have occurred subsequent to November 14, 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 October 15, 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 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. 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) and the GAO), other governmental entities or agencies (such as the U.S. Department of Treasury), 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 or, Required Supplementary Information (RSI), or Required Supplementary Stewardship Information (RSSI).

6. All transactions have been recorded in the accounting records and reflected in the closing package financial statements.
7. We believe that 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.
8. 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.
9. 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 that existed at any time during the year ended September 30, 2018.
10. 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.
11. We have no knowledge of any fraud or suspected fraud affecting the Department 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, RSI, or RSSI.
12. 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 received in communications from employees, former employees, regulators, or others.
13. We have no knowledge of any officer 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.

14. The Department has complied with all aspects of laws, regulations, and provisions of contracts and grant agreements that would have a material effect on the closing package financial statements in the event of noncompliance.
15. We acknowledge our responsibility for the RSI and RSSI in accordance with the prescribed guidelines and:
 - a. The RSI and RSSI contains no material misstatement of fact and, except for Other Data Report Nos. 9, 17, and 18, are measured and presented in accordance with the prescribed guidelines, and are consistent with the closing package financial statements. Other Data Reports Nos. 9, 17, and 18 contain material departures from the prescribed guidelines because the information included in these Other Data Reports is limited to the Department's information that will be used for the *Financial Report of the U.S. Government* and does not include all of the information required for the Department's component level 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, and include other omitted RSI or RSSI information applicable to the entity, that U.S. generally accepted accounting principles require to be presented to supplement the closing package financial statements.
16. 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.
 - 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.

Very truly yours,

U.S. Department of Commerce



Stephen Kunze
*Deputy Chief Financial Officer
and Director for Financial Management*



Lisa Casias
*Acting Chief Financial Officer/
Assistant Secretary for Administration
and Deputy Assistant Secretary for Administration*



Wilbur Ross
Secretary of Commerce

U. S. Department of Commerce
Summary of Unadjusted Misstatements - GAO Format
Consolidated Financial Statement Audit
September 30, 2018

| Department wide Financial Statement Line Item (Closing Package Line) | Adjustment Number | SGL Account Number | Description of Unadjusted Misstatement | Known Misstatements | | Likely Misstatements | | N/I impact |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|----------|----------------------|----------------------|----------------------|
| | | | | Debit | (Credit) | Debit | Credit | |
| Dr. 2.8 Other Assets Cr. 2 Non-federal gross cost | | 1410N 6100N | | 18 | (18) | | | (18) |
| Dr. 2.8 Other Assets Cr. 2 Non-federal gross cost | | 1410N 6100N | | | | 10,346 | (10,346) | (10,346) |
| Dr. 3.10 Advances to others and prepayments (RC 23)/1 Cr. 7.3 Buy/sell cost (RC24) - Footnote 2 | 1 | 1410F 6100F | To reclassify the estimated amount of costs expensed in FY18 pertaining to prepaid amounts. | 7,274 | (7,274) | | | (7,274) |
| Dr. 3.10 Advances to others and prepayments (RC 23)/1 Cr. 7.3 Buy/sell cost (RC24) - Footnote 2 | | 1410F 6100F | | | | 12,977 | (12,977) | (12,977) |
| FSA NFR #25 | | | | | | | | |
| Dr. 9.2 Net Position - funds other than those from dedicated collections Cr. 2 Non-federal gross cost | | 7400N 6100N | | 30 | (30) | | | (30) |
| Dr. 9.2 Net Position - funds other than those from dedicated collections Cr. 2 Non-federal gross cost | | 7400N 6100N | | | | 18,400 | (18,400) | (18,400) |
| Dr. 9.1 Net Position - funds from dedicated collections Cr. 7.3 Buy/sell cost (RC24) - Footnote 2 | 2 | 7400F 6100F | To correct amounts expensed in FY2018 related to FY2017. | 410 | (410) | | | (410) |
| Dr. 9.1 Net Position - funds from dedicated collections Cr. 7.3 Buy/sell cost (RC24) - Footnote 2 | | 7400F 6100F | | | | 26,000 | (26,000) | (26,000) |
| FSA NFR #26 | | | | | | | | |
| Dr. 2.5 Property, plant, and equipment, net Cr. 2 Non-federal gross cost | | 1890 6610 | | 40 | (40) | | | (40) |
| Dr. 2.5 Property, plant, and equipment, net Cr. 2.5 Property, plant, and equipment, net Cr. 2 Non-federal gross cost | 3 | 1890 1899 6610 | To recognize the cumulative value of planning costs associated with ships that was not capitalized. We noted that the PY adjustment is not material enough to warrant an entry, and the CY depreciation expense is below posting. | | | 24,400 | (12,800) (11,600) | (12,800) (11,600) |
| FSA NFR #10 | | | | | | | | |
| Dr.7.9 Advances from others and deferred credits (RC 23)/1 Cr. 6.9 Other liabilities Dr. 12.2 Buy/sell revenue (exchange) (RC 24) /2 Cr. 7.3 Buy/sell cost (RC24) /2 Non-GAAP | 4 | 2310 2990 5200 6100 | To correct the overstatement of revenue due to a non-GAAP policy. When EDA received funding from DOD for grantees, the funds should be treated as pass-through and held by EDA until disbursed to the grantee. Instead, EDA recognizes the funding as earned revenue and gross costs, which is not in accordance with accounting standards. | | | 18,306 91 | (18,306) (91) | 91 (91) |

U. S. Department of Commerce
Summary of Unadjusted Misstatements - GAO Format
Consolidated Financial Statement Audit
September 30, 2018

| Department wide Financial Statement Line Item (Closing Package Line) | Adjustment Number | SGL Account Number | Description of Unadjusted Misstatement | Known Misstatements | | Likely Misstatements | | N/I impact |
|----------------------------------------------------------------------------------------------------------------------|-------------------|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------|----------------------|-----------------------|------------|
| | | | | Debit | (Credit) | Debit | Credit | |
| Dr. 2.8 Other Assets Cr. 2 Non-federal gross cost | 5 | 1410N 6100N | To reclassify the estimated amount of costs expensed in FY2018 pertaining to prepaid amounts. | 1,300 | (1,300) | | | (1,300) |
| Dr. 2.8 Other Assets Cr. 2 Non-federal gross cost FSA NFR #8 | | 1410N 6100N | | | | 26,845 | (26,845) | (26,845) |
| Dr. 2.5 Property, plant, and equipment, net Cr. 2.5 Property, plant, and equipment, net | 6 | 1830 1832 | To transfer completed IUS from IUS in-development. We considered that this item was placed in service in September 2018 and thus the depreciation expense and accumulated depreciation are immaterial. NOTE that the projected misstatement is based on an error on an MUS sample basis of \$2m. The remaining reclassification (approx \$230 million) is related to a specific item sample. | 234,458 | (234,458) | | | |
| Dr. 2.5 Property, plant, and equipment, net Cr. 2.5 Property, plant, and equipment, net FSA NFR #31 | | 1830 1832 | | | | 4,103 | (4,103) | (4,103) |
| Dr. 2.8 Other Assets Cr. 2 Non-federal gross cost FSA NFR #29 | 7 | 1990 6610 | To capitalize NTIA grant expenses related to the NPSBN buildout. | | | 25,000 | (25,000) | (25,000) |
| Footnote 19 Undelivered Orders (unpaid) - Federal Undelivered Orders (unpaid) - Non-Federal FSA NFR 2018-24 | 8 | N/A N/A | To reduce the CY UDO balance for stale UDOs at NIST and NTIA. Since there is no SBR for the closing package, adjusted the line directly. | | (3,519) (7,776) | | (10,556) (17,703) | |
| Footnote 19 Undelivered Orders (unpaid) - Federal Undelivered Orders (unpaid) - Non-Federal FSA NFR 2018-34 | 9 | N/A N/A | To reduce the CY UDO balance for stale UDOs at NOAA. Since there is no SBR for the closing package, adjusted the line directly. | | (161) (174) | | (14,295) (180,451) | |
| Dr. 2.5 Property, plant, and equipment, net Cr. 2 Non-federal gross cost | 10 | 1832 6610 | To record understatement of PPE for IUS recorded as expenses. | 8,958 | (8,958) | | | (8,958) |
| Dr. 2.5 Property, plant, and equipment, net Cr. 2 Non-federal gross cost FSA NFR #16 | | 1832 6610 | | | | 48,872 | (48,872) | (48,872) |

U. S. Department of Commerce
Summary of Unadjusted Misstatements - GAO Format
Consolidated Financial Statement Audit
September 30, 2018

| Department wide Financial Statement Line Item (Closing Package Line) | Adjustment Number | SGL Account Number | Description of Unadjusted Misstatement | Known Misstatements | | Likely Misstatements | | N/I impact |
|-------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|--------------------|-----------------------------------------------------------------------------------------------------------------------------|---------------------|---------------------|----------------------|-----------|------------|
| | | | | Debit | (Credit) | Debit | Credit | |
| Dr. 2 Non-federal gross cost Cr. 2.5 Property, plant, and equipment, net | 11 | 6610 1832 | To record overstatement of PPE for unsupported IUS that should have been recorded as an expense. | 5,192 | (5,192) | | | 5,192 |
| Dr. 2 Non-federal gross cost Cr. 2.5 Property, plant, and equipment, net FSA NFR #16 | | 6610 1832 | | | | 23,910 | (23,910) | |
| Dr. 2 Non-federal gross cost Cr. 2.5 Property, plant, and equipment, net FSA NFR #16 | 12 | 6610 1832 | To record unsupported IUS-D activity in Q3 and Q4 2018, less the \$114M adjustment recorded by management (see the CAM #1). | | | 135,000 | (135,000) | 135,000 |
| Footnote 19 Undelivered Orders (unpaid) - Non-Federal Undelivered Orders (unpaid) - Federal FSA NFR 2018-33 | 13 | N/A N/A | To correct the UDO presentation for NIST. | 81,000 | (81,000) | | | |
| Footnote 6 Capitalized Acquisitions from the Public Deletions from the Balance Sheet (PPE Disposals) Revaluations REF: 4.6.2.B.05.1 | 14 | N/A N/A N/A | To correct presentation in FN6 to agree to the ETB for Census entry issue. | 38,267 | (36,227) (2,040) | | | |

On corrected sheet:
N/I Impact Total (46,768)