



Office of the Inspector General
U.S. Department of Justice



**Audit of the
U.S. Department of Justice
Annual Closing Package
Financial Statements
Fiscal Year 2016**

**AUDIT OF THE
U.S. DEPARTMENT OF JUSTICE
ANNUAL CLOSING PACKAGE
FINANCIAL STATEMENTS
FISCAL YEAR 2016**

**OFFICE OF THE INSPECTOR GENERAL
EXECUTIVE SUMMARY**

This audit report contains the Closing Package Financial Statements of the U.S. Department of Justice (Department) for the fiscal year (FY) ended September 30, 2016. The Office of the Inspector General (OIG) performed the audit in accordance with auditing standards generally accepted in the United States of America. An unmodified opinion means that the financial statements present fairly, in all material respects, the financial position and the results of the entity's operations in accordance with U.S. generally accepted accounting principles. The FY 2016 audit resulted in an unmodified opinion on the closing package financial statements. For FY 2015, the Department also received an unmodified opinion on its closing package financial statements (OIG Audit Report No. 16-02).

The Department's closing package financial statements were prepared in accordance with Volume I, Part 2 – Chapter 4700 of the U.S. Department of the Treasury's *Treasury Financial Manual* (TFM) and Treasury's Supplemental Guidance to the TFM dated October 17, 2016. Its purpose is to assist the U.S. Department of the Treasury in preparing the U.S. Government Financial Report by reclassifying the Department's general-purpose financial statements into a standard format that will be consolidated with other federal agencies, and by reporting the Department's intragovernmental balances by federal agency to facilitate elimination of transactions between federal agencies.

The Office of the Inspector General did not identify any material weaknesses, nor any significant deficiencies in internal control over financial reporting or instances of non-compliance or other matters that are required to be reported under *Government Auditing Standards* in the *Independent Auditor's Report on Closing Package Financial Statements*.

The OIG is not independent with respect to amounts pertaining to OIG operations that are presented in the financial statements. However, the amounts included for the OIG are not material to the Department's financial statements, and the OIG is organizationally independent with respect to all other aspects of the Department's activities.

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**AUDIT OF THE
U.S. DEPARTMENT OF JUSTICE
ANNUAL CLOSING PACKAGE
FINANCIAL STATEMENTS
FISCAL YEAR 2016**

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**Independent Auditor's Report on the
Closing Package Financial Statements**

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INDEPENDENT AUDITOR'S REPORT ON THE CLOSING PACKAGE FINANCIAL STATEMENTS

United States Attorney General
U.S. Department of Justice

Report on the Closing Package Financial Statements

We have audited the accompanying Closing Package Financial Statement Report of the U.S. Department of Justice (Department), which comprise the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) Reconciliation Report – Reclassified Balance Sheet as of September 30, 2016, and the related GTAS Reconciliation Reports – Reclassified Statement of Net Cost and Reclassified Statement of 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:

- the GTAS Closing Package Lines Loaded Report;
- Financial Report (FR) Notes Report (except for the information in the FR Notes Report entitled “2015 - September”, “Prior Year”, “PY”, “Previously Reported”, “Line Item Changes”, “Threshold”, and the information as of and for the year ended September 30, 2015 in the “Text Data” of the FR Notes Reports); and
- the accompanying Additional Note No. 30 (except for the information as of and for the year ended September 30, 2015).

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.

Auditor's 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; the standards applicable to financial audits contained in U.S. *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Bulletin No. 15-02, *Audit Requirements for Federal Financial Statements*. Those standards and OMB Bulletin No. 15-02 require that we plan and perform the audit to obtain reasonable assurance about whether the closing package financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the closing package financial statements. The procedures selected depend on the auditor's 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 agency'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 agency'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 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 opinion.

Opinion

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 Justice as of September 30, 2016, and its net costs 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. 30.b to the closing package financial statements, which describes that the accompanying closing package financial statements were prepared to comply with the requirements of the U.S. Department of the Treasury's *Treasury Financial Manual* (TFM) Volume I, Part 2, Chapter 4700 (*TFM Chapter 4700*) and Treasury's Supplemental Guidance to the TFM Volume I,

Part 2, Chapter 4700 dated October 17, 2016 (Supplemental Guidance) for the purpose of providing financial information to the U.S. Department of the Treasury and the U.S. Government Accountability Office 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, 2016, and the related consolidated statements of net cost and changes in net position, and combined statements of budgetary resources and custodial activity for the year ended September 30, 2016 (hereinafter referred to as "general-purpose financial statements"). Our opinion is not modified with respect to this matter.

Other Matters

Opinion on the General-Purpose Financial Statements

Other auditors have audited, in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and OMB Bulletin No. 15-02 the general-purpose financial statements of the Department as of and for the years ended September 30, 2016 and 2015. The other auditors' report thereon, dated November 11, 2016, expressed an unmodified opinion on those financial statements.

Required Supplementary Information and Required Supplementary Stewardship Information

U.S. generally accepted accounting principles require that the information, except for such information entitled "2015 - September", "Prior Year", "PY", "Previously Reported", "Line Item Changes", and "Threshold"; and the information as of and for the year ended September 30, 2015 included in the "Text Data" of the FR Notes Reports and "Other Text Data" of the Other Data Report, included in Other Data Report Nos. 1 (Other Data Info Section A and B only), 3 through 9, 12 (Other Data Info Section A only), 14, 17, and 18, 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 closing package financial statements, and other knowledge we obtained during our audit of the closing package financial statements. Although our opinion on the closing package financial statements is not affected, Other Data Report Nos. 9, 17, and 18 contain material departures from the prescribed guidelines because the information included in these Other Data Reports presents the required information for the *Financial Report of the U.S. Government* and not the required information for the Department's financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted Management's Discussion and Analysis and the Combining Statement of Budgetary Resources that U.S. generally accepted accounting principles require to be presented to supplement the closing package financial statements. Such missing information, although not a part of the closing package financial statements, is required by the Federal Accounting Standards Advisory Board, who considers it to be an essential part of financial reporting for placing the closing package financial statements in an appropriate operational, economic, or historical context. Our opinion on the 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 paragraph labeled *Required Supplementary Information and Required Supplementary Stewardship Information* are presented for purposes of additional analysis in accordance with *TFM Chapter 4700* and Supplemental Guidance and are not a required part of the closing package financial statements. We read the other information included with the closing package financial statements in order to identify material inconsistencies, if any, with the audited 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, 2016, 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 U.S. Department of the Treasury, OMB, and the U.S. Government Accountability Office 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 U.S. *Government Auditing Standards* and OMB Bulletin No. 15-02, other auditors have also issued reports dated November 11, 2016 on their consideration of the Department's internal control over financial reporting and the results of our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters that are required to be reported under *Government Auditing Standards*. Those reports are an integral part of an audit performed in accordance with U.S. *Government Auditing Standards* and OMB Bulletin No. 15-02 in considering the Department's internal control and compliance, and should be read in conjunction with this report in considering the results of our audit of the closing package financial statements.

The other auditors' audit of the general-purpose financial statements as of and for the year ended September 30, 2016 disclosed no instances of material weaknesses, significant deficiencies, or noncompliance and other matters.

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

In planning and performing our audit of the closing package financial statements as of and for the year ended September 30, 2016 we also considered the Department's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the closing package financial statements, but not for the purpose of expressing an opinion of 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 for the closing package financial statements was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material

weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses or significant deficiencies.

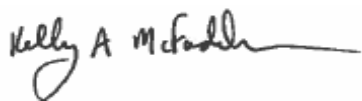
We noted certain additional matters that we have reported to management of the Department in a separate letter dated November 18, 2016.

Compliance and Other Matters Specific to the Closing Package Financial Statements

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

Purpose of the Other Reporting Required by Government Auditing Standards

The purpose of the communication provided 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 agency's internal control or on compliance. This communication is an integral part of an audit performed in accordance with U.S. generally accepted government auditing standards in considering internal control and compliance with provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the closing package financial statements. Accordingly, this communication is not suitable for any other purpose.



Kelly A. McFadden, CPA
Director, Financial Statement Audit Office
Office of the Inspector General
U.S. Department of Justice
Washington, D.C.

November 18, 2016

**GTAS Reconciliation Report
Reclassified Financial Statements**

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

Fiscal Period: 2016, 12 - September
Manual Adjustment Status: Certified

U.S. Department of Justice

	Adjusted Amount (thousands)
Assets	
Non-federal	
Cash and other monetary assets	267,680
Accounts and taxes receivable, net	95,043
Inventories and related property, net	252,418
Property, plant, and equipment, net	8,923,764
Other assets	341,635
Total non-federal assets	9,880,540
Federal	
Fund balance with Treasury (RC 40)	30,593,212
Federal investments (RC 01)	7,488,005
Accounts receivable (RC 22)	467,576
Interest receivable - investments (RC 02)	761
Interest receivable - loans and not otherwise classified (RC 04)	0
Transfers receivable (RC 27)	115,044
Benefit program contributions receivable (RC 21)	-2,151
Advances to others and prepayments (RC 23)	64,490
Other assets (without reciprocals) (RC 29)	1
Other assets (RC 30)	20
Total federal assets	38,726,958
Total assets	48,607,497
Liabilities:	
Non-federal	
Accounts payable	6,161,624
Federal employee and veteran benefits payable	1,743,990
Environmental and disposal liabilities	70,388
Other liabilities	11,266,986
Total non-federal liabilities	19,242,987
Federal	
Accounts payable (RC 22)	350,005
Benefit program contributions payable (RC 21)	416,537
Advances from others and deferred credits (RC 23)	219,227
Liability to the General Fund for custodial and other non-entity assets (RC 46)	6,975
Other liabilities (without reciprocals) (RC 29)	927,148
Other liabilities (RC 30)	0
Total federal liabilities	1,919,891
Total liabilities	21,162,878
Net position:	
Net Position - funds from dedicated collections	14,808,279
Net Position - funds other than those from dedicated collections	12,636,340
Total net position	27,444,619
Total liabilities and net position	48,607,497

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

Fiscal Period: 2016, 12 - September
Manual Adjustment Status: Certified

U.S. Department of Justice

	Adjusted Amount (thousands)
Gross cost	
Non-federal gross cost	32,500,564
Total non-federal gross cost	32,500,564
Federal gross cost	
Benefit program costs (RC 26)	3,509,724
Imputed costs (RC 25)	801,659
Buy/sell cost (RC24)	3,249,851
Purchase of assets (RC 24)	0
Purchase of assets offset (RC 24)	0
Borrowing and other interest expense (RC05)	181
Other expenses (without reciprocals) (RC 29)	752,582
Total federal gross cost	8,313,997
Department total gross cost	40,814,561
Earned revenue	
Non-federal earned revenue	1,643,555
Federal earned revenue	
Buy/sell revenue (exchange) (RC 24)	1,405,122
Federal securities interest revenue including associated gains and losses (exchange) (RC 03)	2,311
Total federal earned revenue	1,407,433
Department total earned revenue	3,050,988
Net cost of operations	37,763,572

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

Fiscal Period: 2016, 12 - September
Manual Adjustment Status: Certified

U.S. Department of Justice

	Adjusted Amount (thousands)
Net position, beginning of period	32,083,080
Non-federal prior-period adjustments:	
Federal prior-period adjustments	
Net position, beginning of period - adjusted	32,083,080
Non-federal non-exchange revenue:	
Individual income tax and tax withholdings (for use by Treasury only)	0
Other taxes and receipts	16,664,029
Total non-federal non-exchange revenue	16,664,029
Federal non-exchange revenue:	
Federal securities interest revenue including associated gains and losses (non-exchange) (RC 03)	34,336
Total federal non-exchange revenue	34,336
Budgetary financing sources:	
Appropriations received as adjusted (rescissions and other adjustments) (RC 41)	30,516,038
Appropriations used (RC 39)	30,186,613
Appropriations expended (RC 38)	30,186,613
Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08)	588,113
Non-expenditure transfers-out of unexpended appropriations and financing sources (RC 08)	2,356,933
Expenditure transfers-in of financing sources (RC 09)	249,362
Other budgetary financing sources (RC 29)	-5,341,371
Total budgetary financing sources	23,655,210
Other financing sources:	
Transfers-in without reimbursement (RC 18)	56,479
Transfers-out without reimbursement (RC 18)	58,098
Imputed financing sources (RC 25)	801,659
Non-entity collections transferred to the General Fund (RC 44)	8,028,375
Accrual for non-entity amounts to be collected and transferred to the General Fund (RC 48)	128
Total other financing sources	-7,228,463
Net cost of operations (+/-)	37,763,572
Net position, end of period	27,444,619

**GTAS Closing Package
Lines Loaded Report**

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

GF005G - GTAS Closing Package Lines Loaded Report

Entity: 1500 - Department of Justice	Fiscal Year: 2016	Period: SEPTEMBER
Reported In: DOLLARS	Decimal: TWO	GTAS CPL Last Loaded: 11/16/2016 06:11 PM

<u>GFRS Line Description</u>	<u>Fed/Non Fed Indicator</u>	<u>Trading Partner</u>	<u>FR Entity</u>	<u>Amount</u>
Accounts and taxes receivable, net	N			95,042,975.60
Accounts payable	N			(6,161,623,748.70)
Accounts payable (RC 22)	F	0300		(10,007.61)
Accounts payable (RC 22)	F	0400		(1,592,197.77)
Accounts payable (RC 22)	F	1000		(3,152,037.11)
Accounts payable (RC 22)	F	1100		10,900.00
Accounts payable (RC 22)	F	1200		(1,124,190.57)
Accounts payable (RC 22)	F	1300		(1,027,383.31)
Accounts payable (RC 22)	F	1400		(35,616.22)
Accounts payable (RC 22)	F	1601		(686,027.37)
Accounts payable (RC 22)	F	1800		(2,897,171.71)
Accounts payable (RC 22)	F	1900		(3,854,516.86)
Accounts payable (RC 22)	F	2000		(2,611,958.31)
Accounts payable (RC 22)	F	2300		(242,396.69)
Accounts payable (RC 22)	F	2400		(7,348,325.69)
Accounts payable (RC 22)	F	2600		64.02
Accounts payable (RC 22)	F	2800		(2,211.44)
Accounts payable (RC 22)	F	2900		(256.68)
Accounts payable (RC 22)	F	3100		(14,258.34)
Accounts payable (RC 22)	F	3300		(42,295.31)
Accounts payable (RC 22)	F	3600		(115,180.54)
Accounts payable (RC 22)	F	4500		(12,516.00)

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

GF005G - GTAS Closing Package Lines Loaded Report

Entity: 1500 - Department of Justice	Fiscal Year: 2016	Period: SEPTEMBER
Reported In: DOLLARS	Decimal: TWO	GTAS CPL Last Loaded: 11/16/2016 06:11 PM

<u>GFRS Line Description</u>	<u>Fed/Non Fed Indicator</u>	<u>Trading Partner</u>	<u>FR Entity</u>	<u>Amount</u>
Accounts payable (RC 22)	F		4700	(109,906,124.35)
Accounts payable (RC 22)	F		4900	(65,794.99)
Accounts payable (RC 22)	F		6400	(1,372.79)
Accounts payable (RC 22)	F		6800	(8,082.25)
Accounts payable (RC 22)	F		6900	(570,969.75)
Accounts payable (RC 22)	F		7000	(4,407,694.95)
Accounts payable (RC 22)	F		7500	(3,501,246.33)
Accounts payable (RC 22)	F		8000	(9,780.55)
Accounts payable (RC 22)	F		8800	(341,585.87)
Accounts payable (RC 22)	F		8900	(4,183,382.99)
Accounts payable (RC 22)	F		9300	(1,060.42)
Accounts payable (RC 22)	F		9513	(107,553.65)
Accounts payable (RC 22)	F		9567	(25,816.67)
Accounts payable (RC 22)	F		9999	(160,808,487.99)
Accounts payable (RC 22)	F		DE00	(41,308,399.29)
Accounts receivable (RC 22)	F		0000	0.00
Accounts receivable (RC 22)	F		0100	0.00
Accounts receivable (RC 22)	F		0200	0.00
Accounts receivable (RC 22)	F		0300	0.00
Accounts receivable (RC 22)	F		0400	3,135.10
Accounts receivable (RC 22)	F		0500	203,262.86
Accounts receivable (RC 22)	F		0800	0.00

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

GF005G - GTAS Closing Package Lines Loaded Report

Entity: 1500 - Department of Justice	Fiscal Year: 2016	Period: SEPTEMBER
Reported In: DOLLARS	Decimal: TWO	GTAS CPL Last Loaded: 11/16/2016 06:11 PM

<u>GFRS Line Description</u>	<u>Fed/Non Fed Indicator</u>	<u>Trading Partner FR Entity</u>	<u>Amount</u>
Accounts receivable (RC 22)	F	1000	603,727.87
Accounts receivable (RC 22)	F	1100	123,963.58
Accounts receivable (RC 22)	F	1125	71.50
Accounts receivable (RC 22)	F	1137	28,807.89
Accounts receivable (RC 22)	F	1200	123,781.08
Accounts receivable (RC 22)	F	1300	750,082.50
Accounts receivable (RC 22)	F	1400	1,341,507.40
Accounts receivable (RC 22)	F	1601	276,627.14
Accounts receivable (RC 22)	F	1800	313,043.08
Accounts receivable (RC 22)	F	1900	116,592,349.58
Accounts receivable (RC 22)	F	2000	10,365,768.36
Accounts receivable (RC 22)	F	2300	442,493.30
Accounts receivable (RC 22)	F	2400	8,510,327.09
Accounts receivable (RC 22)	F	2500	1,134.46
Accounts receivable (RC 22)	F	2600	133,863.70
Accounts receivable (RC 22)	F	2700	23,284.63
Accounts receivable (RC 22)	F	2800	321,665.17
Accounts receivable (RC 22)	F	2900	369,815.96
Accounts receivable (RC 22)	F	3100	129,987.68
Accounts receivable (RC 22)	F	3300	28,070.64
Accounts receivable (RC 22)	F	3301	6,505.54
Accounts receivable (RC 22)	F	3302	2,303.25

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

GF005G - GTAS Closing Package Lines Loaded Report

Entity: 1500 - Department of Justice	Fiscal Year: 2016	Period: SEPTEMBER	
Reported In: DOLLARS	Decimal: TWO	GTAS CPL Last Loaded: 11/16/2016 06:11 PM	

<u>GFRS Line Description</u>	<u>Fed/Non Fed Indicator</u>	<u>Trading Partner FR Entity</u>	<u>Amount</u>
Accounts receivable (RC 22)	F	3400	0.00
Accounts receivable (RC 22)	F	3600	2,097,762.17
Accounts receivable (RC 22)	F	4500	0.00
Accounts receivable (RC 22)	F	4700	4,134,423.35
Accounts receivable (RC 22)	F	4900	35,000.00
Accounts receivable (RC 22)	F	5000	12,541.17
Accounts receivable (RC 22)	F	5100	12,789.85
Accounts receivable (RC 22)	F	5400	0.00
Accounts receivable (RC 22)	F	5600	1,425,227.99
Accounts receivable (RC 22)	F	5901	20,574.00
Accounts receivable (RC 22)	F	6000	0.00
Accounts receivable (RC 22)	F	6100	52,737.08
Accounts receivable (RC 22)	F	6200	0.00
Accounts receivable (RC 22)	F	6300	146,099.39
Accounts receivable (RC 22)	F	6400	32,465.95
Accounts receivable (RC 22)	F	6500	0.00
Accounts receivable (RC 22)	F	6800	7,574,691.51
Accounts receivable (RC 22)	F	6900	1,447,578.84
Accounts receivable (RC 22)	F	7000	28,584,456.24
Accounts receivable (RC 22)	F	7100	0.00
Accounts receivable (RC 22)	F	7200	1,228,701.21
Accounts receivable (RC 22)	F	7300	20,820.67

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

GF005G - GTAS Closing Package Lines Loaded Report

Entity: 1500 - Department of Justice	Fiscal Year: 2016	Period: SEPTEMBER
Reported In: DOLLARS	Decimal: TWO	GTAS CPL Last Loaded: 11/16/2016 06:11 PM

<u>GFRS Line Description</u>	<u>Fed/Non Fed Indicator</u>	<u>Trading Partner FR Entity</u>	<u>Amount</u>
Accounts receivable (RC 22)	F	7400	0.00
Accounts receivable (RC 22)	F	7500	31,298,942.96
Accounts receivable (RC 22)	F	8000	47,466.16
Accounts receivable (RC 22)	F	8300	1,389.40
Accounts receivable (RC 22)	F	8400	0.00
Accounts receivable (RC 22)	F	8600	5,353.10
Accounts receivable (RC 22)	F	8800	0.00
Accounts receivable (RC 22)	F	8900	2,654,252.52
Accounts receivable (RC 22)	F	9000	0.00
Accounts receivable (RC 22)	F	9100	256,461.93
Accounts receivable (RC 22)	F	9300	0.00
Accounts receivable (RC 22)	F	9503	220.76
Accounts receivable (RC 22)	F	9512	625,501.51
Accounts receivable (RC 22)	F	9513	39,513,777.80
Accounts receivable (RC 22)	F	9515	131,477.50
Accounts receivable (RC 22)	F	9532	2,236.00
Accounts receivable (RC 22)	F	9538	38.25
Accounts receivable (RC 22)	F	9553	73,145.89
Accounts receivable (RC 22)	F	9554	0.00
Accounts receivable (RC 22)	F	9566	78,243.92
Accounts receivable (RC 22)	F	9567	(102,644.04)
Accounts receivable (RC 22)	F	9571	2,808,950.59

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GF005G - GTAS Closing Package Lines Loaded Report

Entity: 1500 - Department of Justice	Fiscal Year: 2016	Period: SEPTEMBER
Reported In: DOLLARS	Decimal: TWO	GTAS CPL Last Loaded: 11/16/2016 06:11 PM

<u>GFRS Line Description</u>	<u>Fed/Non Fed Indicator</u>	<u>Trading Partner</u>	<u>FR Entity</u>	<u>Amount</u>
Accounts receivable (RC 22)	F	9573		65,582.45
Accounts receivable (RC 22)	F	9999		40,039,801.52
Accounts receivable (RC 22)	F	DE00		162,554,677.91
Accrual for non-entity amounts to be collected and transferred to the General Fund (RC 48)	G	9900		128,091.11
Advances from others and deferred credits (RC 23)	F	1000		0.00
Advances from others and deferred credits (RC 23)	F	1100		(187,349.91)
Advances from others and deferred credits (RC 23)	F	1200		(56,693.16)
Advances from others and deferred credits (RC 23)	F	1300		(24,368.84)
Advances from others and deferred credits (RC 23)	F	1400		(300,911.29)
Advances from others and deferred credits (RC 23)	F	1601		(14,810.00)
Advances from others and deferred credits (RC 23)	F	1900		(13,437,760.52)
Advances from others and deferred credits (RC 23)	F	2000		0.00
Advances from others and deferred credits (RC 23)	F	2400		0.00
Advances from others and deferred credits (RC 23)	F	2600		0.00
Advances from others and deferred credits (RC 23)	F	2800		(900,968.50)
Advances from others and deferred credits (RC 23)	F	3600		(9,166.11)
Advances from others and deferred credits (RC 23)	F	4700		329,308.19
Advances from others and deferred credits (RC 23)	F	5100		0.00
Advances from others and deferred credits (RC 23)	F	5400		0.00
Advances from others and deferred credits (RC 23)	F	5600		0.00
Advances from others and deferred credits (RC 23)	F	6500		0.00
Advances from others and deferred credits (RC 23)	F	6800		0.00

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GF005G - GTAS Closing Package Lines Loaded Report

Entity: 1500 - Department of Justice	Fiscal Year: 2016	Period: SEPTEMBER
Reported In: DOLLARS	Decimal: TWO	GTAS CPL Last Loaded: 11/16/2016 06:11 PM

<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	6900	(247,395.78)
Advances from others and deferred credits (RC 23)	F	7000	(73,917,229.30)
Advances from others and deferred credits (RC 23)	F	7300	0.00
Advances from others and deferred credits (RC 23)	F	7500	(11,281,556.77)
Advances from others and deferred credits (RC 23)	F	8800	0.00
Advances from others and deferred credits (RC 23)	F	8900	0.00
Advances from others and deferred credits (RC 23)	F	9100	(108,707.43)
Advances from others and deferred credits (RC 23)	F	9513	0.00
Advances from others and deferred credits (RC 23)	F	9554	(305,250.40)
Advances from others and deferred credits (RC 23)	F	9999	(6,690,746.55)
Advances from others and deferred credits (RC 23)	F	DE00	(112,073,020.66)
Advances to others and prepayments (RC 23)	F	0300	668,060.74
Advances to others and prepayments (RC 23)	F	1300	13,148,810.19
Advances to others and prepayments (RC 23)	F	1400	40,293.33
Advances to others and prepayments (RC 23)	F	1900	18,606,713.93
Advances to others and prepayments (RC 23)	F	4700	6,090.90
Advances to others and prepayments (RC 23)	F	6900	5,632,510.71
Advances to others and prepayments (RC 23)	F	7500	15,300.00
Advances to others and prepayments (RC 23)	F	8600	11,725,722.07
Advances to others and prepayments (RC 23)	F	9100	2,068,813.86
Advances to others and prepayments (RC 23)	F	9513	169,166.50
Advances to others and prepayments (RC 23)	F	9515	1,329,749.10

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GF005G - GTAS Closing Package Lines Loaded Report

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Reported In: DOLLARS	Decimal: TWO	GTAS CPL Last Loaded: 11/16/2016 06:11 PM

<u>GFRS Line Description</u>	<u>Fed/Non Fed Indicator</u>	<u>Trading Partner</u>	<u>FR Entity</u>	<u>Amount</u>
Advances to others and prepayments (RC 23)	F	9999		9,002,820.84
Advances to others and prepayments (RC 23)	F	DE00		2,075,593.78
Appropriations Used (RC 39)	G	9900		30,186,612,863.96
Appropriations expended (RC 38)	G	9900		(30,186,612,863.96)
Appropriations received as adjusted (rescissions and other adjustments) (RC 41)	G	9900		(30,516,038,489.05)
Benefit program contributions payable (RC 21)	F	1601		(283,649,803.43)
Benefit program contributions payable (RC 21)	F	2400		(132,887,058.41)
Benefit program contributions payable (RC 21)	F	7500		13.60
Benefit program contributions receivable (RC 21)	F	9999		(2,151,333.86)
Benefit program costs (RC 26)	F	1601		127,298,688.76
Benefit program costs (RC 26)	F	2400		3,382,425,746.02
Borrowing and other interest expense (RC 05)	F	4700		181,016.23
Buy/sell costs (RC 24)	F	0300		2,126,915.93
Buy/sell costs (RC 24)	F	0400		8,869,664.37
Buy/sell costs (RC 24)	F	0500		2,154,010.17
Buy/sell costs (RC 24)	F	1000		(6,665,898.27)
Buy/sell costs (RC 24)	F	1100		64,190.62
Buy/sell costs (RC 24)	F	1137		109,380.56
Buy/sell costs (RC 24)	F	1200		20,820,802.58
Buy/sell costs (RC 24)	F	1300		95,983,756.37
Buy/sell costs (RC 24)	F	1400		4,680,895.01
Buy/sell costs (RC 24)	F	1601		(2,171,042.63)

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GF005G - GTAS Closing Package Lines Loaded Report

Entity: 1500 - Department of Justice	Fiscal Year: 2016	Period: SEPTEMBER
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<u>GFERS Line Description</u>	<u>Fed/Non Fed Indicator</u>	<u>Trading Partner</u>	<u>FR Entity</u>	<u>Amount</u>
Buy/sell costs (RC 24)	F	1800		19,321,123.01
Buy/sell costs (RC 24)	F	1900		262,795,813.48
Buy/sell costs (RC 24)	F	2000		44,955,956.21
Buy/sell costs (RC 24)	F	2300		1,618,829.60
Buy/sell costs (RC 24)	F	2400		71,657,497.66
Buy/sell costs (RC 24)	F	2700		20,678,968.47
Buy/sell costs (RC 24)	F	2800		205,456.27
Buy/sell costs (RC 24)	F	2900		2,862,756.68
Buy/sell costs (RC 24)	F	3100		40,758.34
Buy/sell costs (RC 24)	F	3302		227,635.51
Buy/sell costs (RC 24)	F	3600		539,683.99
Buy/sell costs (RC 24)	F	4500		11,849.00
Buy/sell costs (RC 24)	F	4700		2,081,412,128.28
Buy/sell costs (RC 24)	F	4900		1,741,696.90
Buy/sell costs (RC 24)	F	5400		929.04
Buy/sell costs (RC 24)	F	5600		(168,738.32)
Buy/sell costs (RC 24)	F	6400		15,840.82
Buy/sell costs (RC 24)	F	6500		37,380.00
Buy/sell costs (RC 24)	F	6800		371,516.89
Buy/sell costs (RC 24)	F	6900		29,949,686.47
Buy/sell costs (RC 24)	F	7000		134,535,857.36
Buy/sell costs (RC 24)	F	7200		359,412.60

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GF005G - GTAS Closing Package Lines Loaded Report

Entity: 1500 - Department of Justice	Fiscal Year: 2016	Period: SEPTEMBER
Reported In: DOLLARS	Decimal: TWO	GTAS CPL Last Loaded: 11/16/2016 06:11 PM

<u>GFRS Line Description</u>	<u>Fed/Non Fed Indicator</u>	<u>Trading Partner</u>	<u>FR Entity</u>	<u>Amount</u>
Buy/sell costs (RC 24)	F		7500	180,137,316.41
Buy/sell costs (RC 24)	F		8000	186,969.13
Buy/sell costs (RC 24)	F		8600	(5,470,171.78)
Buy/sell costs (RC 24)	F		8800	8,898,852.18
Buy/sell costs (RC 24)	F		8900	19,470,978.43
Buy/sell costs (RC 24)	F		9100	2,366,210.35
Buy/sell costs (RC 24)	F		9300	18,060.42
Buy/sell costs (RC 24)	F		9513	6,618,458.48
Buy/sell costs (RC 24)	F		9515	2,120,327.08
Buy/sell costs (RC 24)	F		9532	28,635.67
Buy/sell costs (RC 24)	F		9567	236,039.79
Buy/sell costs (RC 24)	F		9999	125,523,185.48
Buy/sell costs (RC 24)	F		DE00	110,571,908.59
Buy/sell revenue (RC 24)	F		0000	40,431.99
Buy/sell revenue (RC 24)	F		0100	(3,845.00)
Buy/sell revenue (RC 24)	F		0200	0.00
Buy/sell revenue (RC 24)	F		0300	0.00
Buy/sell revenue (RC 24)	F		0400	(35,678.60)
Buy/sell revenue (RC 24)	F		0500	(770,466.77)
Buy/sell revenue (RC 24)	F		1000	(1,925,018.35)
Buy/sell revenue (RC 24)	F		1100	(318,723.22)
Buy/sell revenue (RC 24)	F		1125	(3,712.90)

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<u>GFRS Line Description</u>	<u>Fed/Non Fed Indicator</u>	<u>Trading Partner</u>	<u>FR Entity</u>	<u>Amount</u>
Buy/sell revenue (RC 24)	F		1137	(132,871.86)
Buy/sell revenue (RC 24)	F		1200	(5,782,125.09)
Buy/sell revenue (RC 24)	F		1300	(3,137,757.52)
Buy/sell revenue (RC 24)	F		1400	(9,594,187.38)
Buy/sell revenue (RC 24)	F		1601	(1,239,847.80)
Buy/sell revenue (RC 24)	F		1800	(1,515,647.68)
Buy/sell revenue (RC 24)	F		1900	(288,351,419.69)
Buy/sell revenue (RC 24)	F		2000	(27,599,199.35)
Buy/sell revenue (RC 24)	F		2300	(2,187,219.11)
Buy/sell revenue (RC 24)	F		2400	(52,166,773.85)
Buy/sell revenue (RC 24)	F		2500	(5,852.66)
Buy/sell revenue (RC 24)	F		2600	(921,211.44)
Buy/sell revenue (RC 24)	F		2700	(11,137.52)
Buy/sell revenue (RC 24)	F		2800	(15,543,280.72)
Buy/sell revenue (RC 24)	F		2900	(1,697,482.61)
Buy/sell revenue (RC 24)	F		3100	(1,132,925.82)
Buy/sell revenue (RC 24)	F		3300	(61,585.20)
Buy/sell revenue (RC 24)	F		3301	(32,457.54)
Buy/sell revenue (RC 24)	F		3302	(6,005.25)
Buy/sell revenue (RC 24)	F		3400	0.00
Buy/sell revenue (RC 24)	F		3600	(18,888,055.43)
Buy/sell revenue (RC 24)	F		4500	0.00

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GF005G - GTAS Closing Package Lines Loaded Report

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<u>GFRS Line Description</u>	<u>Fed/Non Fed Indicator</u>	<u>Trading Partner</u>	<u>FR Entity</u>	<u>Amount</u>
Buy/sell revenue (RC 24)	F		4700	(20,426,281.05)
Buy/sell revenue (RC 24)	F		4900	(140,000.00)
Buy/sell revenue (RC 24)	F		5000	(576,897.51)
Buy/sell revenue (RC 24)	F		5100	(47,206.76)
Buy/sell revenue (RC 24)	F		5400	0.00
Buy/sell revenue (RC 24)	F		5600	(425,075.36)
Buy/sell revenue (RC 24)	F		5901	(474,107.29)
Buy/sell revenue (RC 24)	F		6000	0.00
Buy/sell revenue (RC 24)	F		6100	(203,249.17)
Buy/sell revenue (RC 24)	F		6300	(208,291.17)
Buy/sell revenue (RC 24)	F		6400	(190,800.66)
Buy/sell revenue (RC 24)	F		6500	(7,206.03)
Buy/sell revenue (RC 24)	F		6800	(22,734,217.09)
Buy/sell revenue (RC 24)	F		6900	(3,283,874.95)
Buy/sell revenue (RC 24)	F		7000	(216,187,918.90)
Buy/sell revenue (RC 24)	F		7200	(899,048.62)
Buy/sell revenue (RC 24)	F		7300	(476,066.06)
Buy/sell revenue (RC 24)	F		7500	(70,088,101.96)
Buy/sell revenue (RC 24)	F		8000	(324,491.33)
Buy/sell revenue (RC 24)	F		8300	(6,841.40)
Buy/sell revenue (RC 24)	F		8600	65,946.35
Buy/sell revenue (RC 24)	F		8800	(3,634.84)

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GF005G - GTAS Closing Package Lines Loaded Report

Entity: 1500 - Department of Justice	Fiscal Year: 2016	Period: SEPTEMBER
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<u>GFRS Line Description</u>	<u>Fed/Non Fed Indicator</u>	<u>Trading Partner</u>	<u>FR Entity</u>	<u>Amount</u>
Buy/sell revenue (RC 24)	F	8900		(2,090,630.98)
Buy/sell revenue (RC 24)	F	9000		(65,833.00)
Buy/sell revenue (RC 24)	F	9100		(1,112,810.79)
Buy/sell revenue (RC 24)	F	9300		(1,264.00)
Buy/sell revenue (RC 24)	F	9503		(2,158.34)
Buy/sell revenue (RC 24)	F	9512		(308,042.10)
Buy/sell revenue (RC 24)	F	9513		(25,660,207.26)
Buy/sell revenue (RC 24)	F	9515		(260,763.50)
Buy/sell revenue (RC 24)	F	9532		(6,363.84)
Buy/sell revenue (RC 24)	F	9538		(293.25)
Buy/sell revenue (RC 24)	F	9548		0.00
Buy/sell revenue (RC 24)	F	9552		(331,226.54)
Buy/sell revenue (RC 24)	F	9553		(482,972.47)
Buy/sell revenue (RC 24)	F	9554		(9,199.52)
Buy/sell revenue (RC 24)	F	9566		(8,020.99)
Buy/sell revenue (RC 24)	F	9567		(13,772.03)
Buy/sell revenue (RC 24)	F	9571		(3,416,344.47)
Buy/sell revenue (RC 24)	F	9573		(441,119.97)
Buy/sell revenue (RC 24)	F	9999		(27,270,556.74)
Buy/sell revenue (RC 24)	F	DE00		(573,979,292.06)
Cash and other monetary assets	N			267,679,855.28
Environmental and disposal liabilities	N			(70,387,578.42)

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GF005G - GTAS Closing Package Lines Loaded Report

Entity: 1500 - Department of Justice	Fiscal Year: 2016	Period: SEPTEMBER
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<u>GFRS Line Description</u>	<u>Fed/Non Fed Indicator</u>	<u>Trading Partner</u>	<u>FR Entity</u>	<u>Amount</u>
Expenditure transfers-in of financing sources (RC 09)	F	0000		(200,000.00)
Expenditure transfers-in of financing sources (RC 09)	F	1100		(19,791,053.00)
Expenditure transfers-in of financing sources (RC 09)	F	7500		(229,371,304.00)
Federal employee and veteran benefits payable	N			(1,743,989,940.83)
Federal investments (RC 01)	F	2000		7,488,005,482.48
Federal securities interest revenue including associated gains and losses (exchange) (RC 03)	F	2000		(2,310,773.41)
Federal securities interest revenue including associated gains and losses (non-exchange) (RC 03)	F	2000		(34,335,551.65)
Fund balance with Treasury (RC 40)	G	9900		30,593,211,555.07
Imputed costs (RC 25)	F	2000		23,898,325.67
Imputed costs (RC 25)	F	2400		777,760,244.19
Imputed financing source (RC 25)	F	2000		(23,987,412.28)
Imputed financing source (RC 25)	F	2400		(777,671,157.56)
Individual income tax and tax withholdings (for use by Treasury only)	N			0.00
Interest receivable-investments (RC 02)	F	2000		761,479.73
Interest receivable-loans and not otherwise classified (RC 04)	F	2000		0.00
Inventories and related property, net	N			252,418,106.00
Liability to the General Fund for custodial and other non-entity assets (RC 46)	G	9900		(6,974,636.40)
Net position - funds from dedicated collections	B			(14,808,278,551.97)
Net position - funds other than those from dedicated collections	B			(12,636,340,439.68)
Net position, beginning of period	N			(32,083,079,814.52)
Non-Federal Earned Revenue	N			(1,643,555,423.72)

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GF005G - GTAS Closing Package Lines Loaded Report

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<u>GFRS Line Description</u>	<u>Fed/Non Fed Indicator</u>	<u>Trading Partner</u>	<u>FR Entity</u>	<u>Amount</u>
Non-Federal gross cost	N			32,500,563,549.00
Non-entirety collections transferred to the General Fund (RC 44)	G		9900	8,028,374,862.87
Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08)	F		1000	(463,895,015.00)
Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08)	F		1100	(19,638,733.00)
Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08)	F		7000	(4,000,000.00)
Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08)	F		7500	(5,000,000.00)
Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08)	F		9999	(95,579,116.36)
Non-expenditure transfers-out of unexpended appropriations and financing sources (RC 08)	F		1000	10,477,361.97
Non-expenditure transfers-out of unexpended appropriations and financing sources (RC 08)	F		1100	177,722.00
Non-expenditure transfers-out of unexpended appropriations and financing sources (RC 08)	F		1300	4,500,000.00
Non-expenditure transfers-out of unexpended appropriations and financing sources (RC 08)	F		9999	2,341,777,573.43
Other assets	N			341,634,712.00
Other assets (RC 30) "G"	G		9900	19,815.00
Other assets (without reciprocals) (RC 29) "Z"	Z			1,100.14
Other budgetary financing sources (RC 29) "G"	G		9900	5,341,371,000.00
Other expenses (without reciprocals) (RC 29) "Z"	Z			752,581,666.69
Other liabilities	N			(11,266,986,161.44)
Other liabilities (RC 30) "G"	G		9900	0.00
Other liabilities (without reciprocals) (RC 29)	Z			(927,147,894.56)
Other taxes and receipts	N			(16,664,028,686.17)
Property, plant and equipment, net	N			8,923,764,121.00
Purchase of assets (RC 24)	F		1900	0.00

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GF005G - GTAS Closing Package Lines Loaded Report

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<u>GFRS Line Description</u>	<u>Fed/Non Fed Indicator</u>	<u>Trading Partner</u>	<u>FR Entity</u>	<u>Amount</u>
Purchase of assets (RC 24)	F	4700		0.00
Purchase of assets (RC 24)	F	6900		0.00
Purchase of assets (RC 24)	F	7000		0.00
Purchase of assets (RC 24)	F	7500		0.00
Purchase of assets (RC 24)	F	9513		0.00
Purchase of assets (RC 24)	F	DE00		0.00
Purchase of assets offset (RC 24)	F	1900		0.00
Purchase of assets offset (RC 24)	F	4700		0.00
Purchase of assets offset (RC 24)	F	6900		0.00
Purchase of assets offset (RC 24)	F	7000		0.00
Purchase of assets offset (RC 24)	F	7500		0.00
Purchase of assets offset (RC 24)	F	9513		0.00
Purchase of assets offset (RC 24)	F	DE00		0.00
Transfers receivable (RC 27)	F	7500		115,043,524.53
Transfers-in without reimbursement (RC 18)	F	7500		(100,000.00)
Transfers-in without reimbursement (RC 18)	F	9999		(55,528,136.38)
Transfers-in without reimbursement (RC 18)	F	DE00		(851,134.00)
Transfers-out without reimbursement (RC 18)	F	1300		37,795.00
Transfers-out without reimbursement (RC 18)	F	1400		55.00
Transfers-out without reimbursement (RC 18)	F	1800		15,874.35
Transfers-out without reimbursement (RC 18)	F	1900		102,721.84
Transfers-out without reimbursement (RC 18)	F	2700		273,686.31

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GF005G - GTAS Closing Package Lines Loaded Report

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<u>GFRS Line Description</u>	<u>Fed/Non Fed Indicator</u>	<u>Trading Partner FR Entity</u>	<u>Amount</u>
Transfers-out without reimbursement (RC 18)	F	4700	0.00
Transfers-out without reimbursement (RC 18)	F	7000	221,449.13
Transfers-out without reimbursement (RC 18)	F	9999	57,258,567.65
Transfers-out without reimbursement (RC 18)	F	DE00	187,619.90

Notes Report

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

Note: 01	Federal Reserve Earnings, Subsequent Events, and Other Pertinent Information	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	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: C	Section Name:	Related Parties-External to the Reporting Entity for the Financial Report	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero			
Line	Status	Line Description	NB	2016 - SEPTEMBER	2015 - SEPTEMBER	Previously Rptd	Rounding Method: Thousands	Line Item Changes
1		Related party receivables	Debit					
2		Related party payables	Credit					
3		Related party operating revenue	Debit					
4		Related party net cost of operations	Credit					
5		Related party economic dependency transactions	Debit					
6		Investments in related parties	Debit					
7		Related party leases	Debit					

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Note: 01	Federal Reserve Earnings, Subsequent Events, and Other Pertinent Information	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	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	Question	Answer
1		Describe any significant events or transactions that occurred after the date of the Balance Sheet but before the issuance of agency's audited financial statements that have a material effect on the financial statements and, therefore, require adjustments or disclosure in the statements.	
2		Describe any departures from U.S. GAAP. (SFFAS No. 7, par.64)	
3		When applying the general rule of the Statements of Federal Financial Accounting Standards (SFFAS) No. 7, par. 48, describe the specific potential accruals that are not made and the practical and inherent limitations affecting the accrual of taxes and duties. (SFFAS No. 7, par.64)	
4		Describe any change in accounting if a collecting entity adopts accounting standards that embody a fuller application of accrual accounting concepts that differ from that prescribed by SFFAS No. 7, par. 48. (SFFAS No. 7, par.64)	
5		Describe any additional significant accounting policies specific to the agency not included in GFRS Module GF006 FR Notes. (SFFAS No. 32, par. 29 & 30)	
6		Provide any other relevant information pertaining to the Federal Reserve earnings. (SFFAS No. 32, par. 29 & 30)	
7		Describe the nature of the related party relationship and transactions pertaining to the amount in the "Other Notes Info" tab, "Related party receivables" line.	
8		Describe the nature of the related party relationship and transactions pertaining to the amount in the "Other Notes Info" tab, "Related party payables" line.	
9		Describe the "Other Notes Info" tab, "Related party operating revenue" transactions along with the related party relationship and include transactions with zero or nominal balances, guarantees, and other terms. Also, describe changes in related party terms.	
10		Describe the "Other Notes Info" tab, "Related party net cost of operations" transactions along with the related party relationship and include transactions with zero or nominal balances, guarantees, and other terms. Also, describe changes in related party terms.	
11		Describe related party economic dependency (that is, major customers, suppliers, franchisors, franchisees, distributors, general agents, borrowers, and lenders) relationships and transactions included in the "Other Notes Info" tab, "Related party economic dependency transactions" section.	
12		Provide details on the investments in related parties.	
13		Provide details on related party leases	
14		Describe control relationships with entities under common ownership, management control,	

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Note: 01	Federal Reserve Earnings, Subsequent Events, and Other Pertinent Information	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Text Data	Question	Answer
15	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. Provide any other useful information on related parties.	

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Note: 02	Cash and Other Monetary Assets	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR BS	
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	2016 - SEPTEMBER	2015 - SEPTEMBER	Line Item Changes
Cash and other monetary assets		D	A	267,680	1,146,230	0
Variance:				0		0
Line Status	Line Description			2016 - SEPTEMBER	2015 - SEPTEMBER	Previously Rptd
3	Other cash-not restricted			70,365	68,095	68,095
4	Other cash-restricted			197,315	1,078,135	1,078,135
7	Foreign currency					0
	Total			267,680	1,146,230	1,146,230

Threshold

Line Description	Question	Answer
Line Item Notes - Other cash-restricted (2016 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The majority of Other Cash consists of project-generated proceeds from undercover operations

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Note: 02	Cash and Other Monetary Assets	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR BS	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Other Notes Info.			
Section: C	Section Name: Analysis of Cash Held Outside Treasury	No Data Flag: YES	Line Attributes: Dollars Rounding Method: Thousands Decimal: Zero
Line Status	Line Description	NB	2016 - SEPTEMBER 2015 - SEPTEMBER
1	Total Cash Held Outside Treasury (reported to Treas central account thru the statement of Transac/ Stat of Accountblit	Credit	
2		Credit	
3		Credit	
4		Credit	
5		Credit	
6		Credit	
7	Total cash reported in Note 2.	N/A	

Tab: Text Data			
Line	Question	Answer	
1	Describe the nature of the amount in the line item "Other cash-not restricted."	The majority of Other Cash consists of project-generated proceeds from undercover operations.	
3	If the cash is restricted because it is non-entity, state the entity for which the cash is being held.	Non-entity assets are not available for use by the Department and consist primarily of restricted undisbursed civil and criminal debt collections, seized cash, accounts receivable, and other monetary assets.	
4	Is the reported restricted cash being held in a financial institution? If yes, is it a Treasury-designated bank?	Yes, the restricted cash is held in an approved bank.	
5	If the agency has restricted cash, is the restricted cash invested? If yes, is it invested in a Fiscal Service security, agency security, and/or non-federal security?	Yes, the Department has statutory authority to invest seized cash deposite. The cash is invested in securities in Bureau of Fiscal Service.	
6	Describe the nature of the amount in the line item "Foreign currency."	N/A	
7	Disclose any restrictions on the use (for example, by law, regulation, or agreement) of the amount in the line item "Foreign Currency."	N/A	
8	Disclose the method of exchange rate used on the financial statement date (Treasury exchange rate or prevailing market rate).	N/A	
9	Provide additional details describing the nature and cause of reconciling items reported in Section C, lines 2 through 6.	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.	N/A	

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Note: 03 Accounts and Taxes Receivable, Net **Fiscal Year:** 2016 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** NA
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	2016 - SEPTEMBER	2015 - SEPTEMBER	Line Item Changes	Decimal: Zero
Accounts and taxes receivable, net		D	A	95,043	83,490	0	
		Variance:		0	0	0	
Line Status	Line Description			2016 - SEPTEMBER	2015 - SEPTEMBER	Previously Rptd	Rounding Method: Thousands
1	Accounts receivable, gross			107,199	97,875	97,875	0
2	Related interest receivable-accounts receivable			453	574	574	0
3	Penalties, fines, and administrative fees receivable-accounts receivable			17	4	4	0
4	Less: allowance for loss on accounts receivable			-11,537	-14,086	-14,086	0
5	Less: allowance for loss on interest receivable-accounts receivable						
6	Less: allowance for loss on penalties, fines, and administrative fees receivable-accounts receivable			-1,089	-877	-877	0
Total				95,043	83,490	83,490	0

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Note: 03	Accounts and Taxes Receivable, Net	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		

Tab: Other Notes Info.

Section:	A	Section Name:	Interest Receivable on Uncollectible Accounts and Taxes Receivables (SFFAS No. 1, par.55)	No Data Flag:	YES	Line Attributes:	Dollars	Decimal:	Zero
Line	Status	Line Description	NB	2016 - SEPTEMBER	2015 - SEPTEMBER	Previously Rptd	Rounding Method:	Thousands	Line Item Changes
2		Interest on uncollectible accounts-accounts receivable	Credit						

Tab: Text Data

Line	Question	Answer
1	Describe the method(s) used to calculate the allowances on accounts receivable (SFFAS No. 1, par.52)	The allowance for doubtful accounts for public receivables is estimated base on past collection experience and analysis of outstanding receivables at year-end.
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	Net accounts receivable include reimbursement and refund receivables due from federal agencies and the public, less the allowance for doubtful accounts. Generally, most intragovernmental accounts receivable are considered to be fully collectible.

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Note: 04A	Direct Loans Receivable, Net	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
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	2016 - SEPTEMBER	2015 - SEPTEMBER	PY Face Value of loans outstanding	PY Long-term cost of loans outstanding	PY Net Loans Receivable
Loans receivable, net	D	A	0	0			Zero
		Variance:	0	0			
Line Status		Line Description	CY Long-term cost of loans outstanding	CY Net Loans Receivable	PY Face Value of loans outstanding	PY Long-term cost of loans outstanding	PY Net Loans Receivable
16							
17							
18							
19							
20							
21		All other loans receivable					
		Total					

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Note: 04A	Direct Loans Receivable, Net	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		

Tab: Other Notes Info.			
Section: A	Section Name: Subsidy Expense/(Income) (SFFAS No. 32, par. 27)	No Data Flag: YES	Line Attributes: Dollars Rounding Method: Thousands Decimal: Zero
Line Status	Line Description	NB	2016 - SEPTEMBER
			2015 - SEPTEMBER
16	Debit		
17	Debit		
18	Debit		
19	Debit		
20	Debit		
21	All other loans receivable		
22	Total	N/A	

Section: B			
Section Name: Foreclosed Assets-Balances (SFFAS No. 2, par. 57)	No Data Flag: YES	Line Attributes: Dollars Rounding Method: Thousands Decimal: Zero	
Line Status	Line Description	NB	2016 - SEPTEMBER
			2015 - SEPTEMBER
1	Balances for property held Pre-1992	Debit	
2	Balances for property held Post-1991	Debit	

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

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Note: 04B	Loan Guarantees	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		

Tab: Line Item Notes		Closing Package Line Description			
Line Status	Line Description	2016 - SEPTEMBER	2015 - SEPTEMBER	Previously Rptd	Line Item Changes
	Loan guarantee liabilities				
		NB	Account Type	2015 - SEPTEMBER	
		C	L	0	0
		Variance:		0	0
					Rounding Method: Thousands
					Decimal: Zero
12					
13					
14					
15					
16					
17	All other loan guarantee liabilities				
	Total				

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Note: 04B	Loan Guarantees	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
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:			
Line	Status	Line Description	NB	CY Face Value of Loans Outstanding	D	CY Amount Guaranteed by the Government	D	CY Subsidy Expense	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.												

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Note: 05	Inventories and Related Property	Fiscal Year: 2016	Period: SEPTEMBER			
Entity: 1500	Department of Justice	Agency Notes: AFR - Note 7 and 8				
Status: Complete	The accompanying notes are an integral part of these financial statements.					
		I = Inactive Line				
Tab: Line Item Notes						
Closing Package Line Description	NB	Account Type	2015 - SEPTEMBER	2015 - SEPTEMBER	Line Item Changes	Decimal: Zero
Inventories and related property, net	D	A	252,418	301,756	0	
		Variance:	0	0	0	Rounding Method: Thousands
Line Status	Line Description	2016 - SEPTEMBER	2015 - SEPTEMBER	Previously Rptd	Line Item Changes	
1	Gross inventory- balance beginning of year	305,305	297,654	297,654	0	
2	Prior-period adjustment (not restated)	0	-9,748	-9,748	0	
3	Capitalized acquisitions from the public	737,107	899,241	899,241	0	
4	Capitalized acquisitions from Government agencies	49,250	78,088	78,088	0	
5	Inventory sold or used	-821,317	-937,689	-937,689	0	
6	Total allowance for inventories and related property	-17,927	-25,790	-25,790	0	
	Total	252,418	301,756	301,756	0	
Threshold						
Line Description	Question	Answer				
Line Item Notes - Capitalized acquisitions from the public (2016 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and/or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Decreases are due to AFF/SADF and FPI purchases.				
Line Item Notes - Capitalized acquisitions from Government agencies (2016 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and/or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Decrease is due to FPI purchases.				

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Note: 05 Inventories and Related Property **Fiscal Year:** 2016 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** AFR - Note 7 and 8
Status: Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Tab: Other Notes Info.

Section: A		Section Name: Inventory Year-end Balances by Category Type (SFFAS No. 32, pars. 16-18, 20)		Line Attributes: Dollars				
Line	Status	Line Description	NB	2016 - SEPTEMBER	2015 - SEPTEMBER	Previously Rptd	Rounding Method: Thousands	Decimal: Zero
1		Inventory purchased for sale	Debit	120,937	152,650	152,650		0
2		Inventory held in reserve for future sale to the public	Debit					
3		Inventory and operating materials and supplies held for repair	Debit					
4		Inventory-excess, obsolete, and unserviceable	Debit	18,835	19,463	19,463		0
5		Operating materials and supplies held for use	Debit	17,579	19,464	19,464		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	Debit					
9		Stockpile materials held for sale	Debit					
10		Forfeited property	Debit	112,994	135,969	135,969		0
11		Other related property	Debit					
12		Total allowance for inventories and related property	Credit	17,927	25,790	25,790		0
13		Total inventories and related property_net	N/A	252,418	301,756	301,756		0

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Note: 05 Inventories and Related Property **Fiscal Year:** 2016 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** AFR - Note 7 and 8
Status: Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Section: A	Section Name:	Inventory Year-end Balances by Category Type (SFFAS No. 32, pars. 16-18, 20)	Line Attributes: Dollars Rounding Method: Thousands	Decimal: Zero
Threshold				
Line Description	Question	Answer		
Other Notes Info - Inventory purchased for sale (2016 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Decrease is due to FPI		
Other Notes Info - Operating materials and supplies held for use (2016 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The decrease is in BOP		
Other Notes Info - Forfeited property (2016 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The decrease is in FBI		
Other Notes Info - Total allowance for inventories and related property (2016 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The decrease is in FPI.		

Section: B	Section Name:	Capitalized Acquisitions From Government Agencies by Trading Partner	Line Attributes: Dollars Rounding Method: Thousands	Decimal: Zero		
Line Status	Line Description	NB	2016 - SEPTEMBER	2015 - SEPTEMBER	Previously Rptd	Line Item Changes
1	I General Services Administration	Debit			76,770	-76,770
2	I Department of Defense	Debit			376	-376
3	I Department of Justice	Debit			942	-942
4	I National Aeronautics and Space Administration	Debit				
5	I All other departments	Debit				
6	I Total capitalized assets from federal agencies	Debit			78,088	-78,088

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Note: 05 Inventories and Related Property **Fiscal Year:** 2016 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** AFR - Note 7 and 8
Status: Complete **The accompanying notes are an integral part of these financial statements.** **I = Inactive Line**

Section: C		Section Name: Other Information-Dollar Value		Line Attributes: Dollars		Decimal: Zero
Line	Status	Line Description	NB	2016 - SEPTEMBER	2015 - SEPTEMBER	Previously Rptd
Rounding Method: Thousands						
Line Item Changes						
1		Seized property	Debit	1,571,661	2,613,864	2,613,864
2		Forfeited property	Debit	112,994	135,969	135,969
3		Goods held under price support and stabilization programs	Debit			0
						0
Threshold						
Line Description						
Other Notes Info - Seized property (2016 - SEPTEMBER)						
				Question	Answer	
				Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Due to decrease in seized assets activities	
Other Notes Info - Forfeited property (2016 - SEPTEMBER)						
				Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Decrease is due to Forfeiture assets related activities.	
Section: D		Section Name: Other Information-Number of Items/Volume		Line Attributes: Units		
Line	Status	Line Description	NB	2016 - SEPTEMBER	2015 - SEPTEMBER	Previously Rptd
Line Item Changes						
1		Seized property	N/A	93,141.0000	87,316.0000	87,316.0000
2		Forfeited property	N/A	31,444.0000	28,805.0000	28,805.0000
3		Goods held under price support and stabilization programs	N/A			.0000

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Note: 05	Inventories and Related Property	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR - Note 7 and 8	
Status: Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		

Tab: Text Data	
Line	Question
1	Method used to calculate allowance.
2	Significant accounting principles and methods of applying those principles.
3	Provide a broad description of foreclosed property (SFFAS No. 32, par. 21)
4	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.
	Answer
	DOJ has established inventory allowances to account for LCM adjustments, excess, obsolete and /or unserviceable inventory that may not be utilized in future periods
	N/A
	N/A
	Inventory is maintained primarily for the manufacture of goods for sale to customers. This inventory is composed of three categories: Raw Materials, Work in process, and Finished Goods. Inventories are valued at the lower average cost or market value (LCM) and included materials, labor and manufacturing overhead. Market value is calculated on the basis of the contractual or anticipated selling price, less allowance for administrative expenses. DOJ values its finished goods and subassembly items at standard cost that is periodically adjusted to approximate actual cost. DOJ has established inventory allowances to account for LCM adjustments and obsolete items that may not be utilized in future periods.

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Note: 06	Property, Plant, and Equipment (PP&E)	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR BS	
Status: Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		

Tab: Line Item Notes		Closing Package Line Description			
Line Status	Line Description	CY PP&E	CY Net PP&E	PY PP&E	PY Net PP&E
1	Balance beginning of year	18,709,077	9,269,415	18,379,614	9,678,390
2	Prior-period adjustments (not restated)	-105,649	-105,649		39
3	Capitalized acquisitions from the public	613,617	613,617	494,098	494,098
4	Capitalized acquisitions from government agencies	154,781	154,781	173,762	173,762
5	Deletions from the Balance Sheet	-171,158	-18,591	-354,447	-42,605
6	Deletions related to partial impairment of PP&E				
7	Revaluations	9,608	2,067	16,050	16,050
8	Stewardship reclassifications		-991,876		
9	Depreciation/amortization				
	Total	19,210,276	8,923,764	18,709,077	9,439,662

Threshold	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 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Decrease in acquisition in FBI and BOP.
	Line Item Notes - Capitalized acquisitions from government agencies (CY PP&E)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Reduction is due to decrease in DEA
	Line Item Notes - Revaluations (CY PP&E)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Decrease is due to FBI

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Note: 06 Property, Plant, and Equipment (PP&E) **Fiscal Year:** 2016 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** AFR BS
Status: Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Tab: Other Notes Info.

Section:	A	Section Name:	Cost of PP&E for each category (SFFAS No. 32, par. 23)	2016 - SEPTEMBER	2015 - SEPTEMBER	Previously Rptd	Line Attributes: Dollars	Decimal: Zero
Line	Status	Line Description	NB	2016 - SEPTEMBER	2015 - SEPTEMBER	Previously Rptd	Rounding Method: Thousands	Line Item Changes
1		Buildings, structures, and facilities (including improvement to land)	Debit	12,304,722	11,922,862	11,922,862		0
2		Furniture, fixtures, and equipment (including airgraf, ships, vessels, small boats, and vehicles)	Debit	2,332,178	2,245,382	2,245,382		0
3		Construction in progress	Debit	345,735	443,885	443,885		0
4		Land and Land Rights	Debit	184,715	184,715	184,715		0
5		Internal use software	Debit	2,204,601	2,112,341	2,112,341		0
6		Assets under capital lease	Debit	90,315	90,451	90,451		0
7		Leasehold improvements	Debit	1,745,057	1,704,063	1,704,063		0
8		Other property, plant and equipment	Debit	2,951	5,378	5,378		0
9		Total property, plant and equipment	N/A	19,210,274	18,709,077	18,709,077		0

Threshold	Line Description	Question	Answer
Other Notes Info - SEPTEMBER	Construction in progress (2016 - progress)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The increase is in FBI.
Other Notes Info - SEPTEMBER	Other property, plant and equipment (2016 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	N/A

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Note: 06 Property, Plant, and Equipment (PP&E) **Fiscal Year:** 2016 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** AFR BS
Status: Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Section:	B	Section Name:	Accumulated Depreciation/Amortization (SFFAS No. 32, par. 23)	2016 - SEPTEMBER	2015 - SEPTEMBER	Previously Rptd	Line Attributes: Dollars Rounding Method: Thousands	Decimal: Zero
Line Status	Line Description	NB					Line Item Changes	
1	Buildings, structures, and facilities (including improvements to land)	Credit		6,384,216	5,982,889	5,982,889	0	
2	Furniture, fixtures, and equipment (including aircraft, ships, vessels, small boats, and vehicles)	Credit		1,387,321	1,322,309	1,322,309	0	
3	Internal use software	Credit		1,298,898	1,013,392	1,013,392	0	
4	Assets under capital lease	Credit		63,380	60,506	60,506	0	
5	Leasehold improvements	Credit		1,151,897	1,059,965	1,059,965	0	
6	Other property, plant, and equipment	Credit		800	601	601	0	
7	Total accumulated depreciation/amortization	N/A		-10,286,512	-9,439,662	-9,439,662	0	

Threshold	Line Description	Question	Answer
Other Notes Info - SEPTEMBER	Other Notes Info - Internal use software (2016 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Increase due to FBI
Other Notes Info - SEPTEMBER	Other Notes Info - Other property, plant, and equipment (2016 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Increase due to FPI

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Note: 06 Property, Plant, and Equipment (PP&E) **Fiscal Year:** 2016 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** AFR BS
Status: Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Section: C		Section Name: Intragovernmental Capitalized acquisition amounts			Line Attributes: Dollars		Decimal: Zero
Line	Status	Line Description	NB	2016 - SEPTEMBER	2015 - SEPTEMBER	Previously Rptd	Rounding Method: Thousands
1	I	General Services Administration	Debit			76,770	-76,770
2	I	Department of Defense	Debit			376	-376
3	I	Department of the Interior	Debit				
4	I	Department of Justice	Debit			942	-942
5	I	National Aeronautics and Space Administration	Debit				
6	I	All other departments	Debit			95,674	-95,674
7	I	Total capitalized assets from federal agencies	Debit			173,762	-173,762
Section: D		Section Name: Gain/Loss on Sale/Disposition			Line Attributes: Dollars		Decimal: Zero
Line	Status	Line Description	NB	2016 - SEPTEMBER	2015 - SEPTEMBER	Previously Rptd	Rounding Method: Thousands
1	I	Gain/loss on sale/disposition of property, plant and equipment	Credit			34,677	-34,677

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Note: 06	Property, Plant, and Equipment (PP&E)	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR BS	
Status: Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		

Tab: Text Data	
Line	Question
1	Provide the physical quantity information by category for multiuse heritage assets that are included in the "Line Item Notes" tab of this note (SFFAS No. 29, par 25).
2	Provide a general description of what constitutes general PP&E impairment (SFFAS 44, par. 26).
3	Provide any other relevant information pertaining to this note and any material changes from the prior fiscal years' depreciation methods and capitalization thresholds. In addition, describe briefly the significant accounting policies pertaining to this note.

Answer
N/A

Impairment is a significant and permanent decline in the service utility of general PP&E remaining in use, or expected service utility for construction work in process. The events or changes in circumstances that lead to impairments are not considered normal and ordinary. DOJ does not have any impairment loss.
 Except for land, all general PP&E will be capitalized when the cost of acquiring or improving the property meets a specified threshold (Real Property \$250, Personal Property \$50, Aircraft \$100, Internal Use Software \$5,000) and has an useful life of two or more years. Land is capitalized regardless of the acquisition cost. Except for land, all general PP&E is depreciated or amortized, based on historical cost, using the straight-line method over the estimated useful life of the asset. Land is never depreciated. FPI capitalizes personal property acquisitions over \$10.

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Note: 07 Debt and Equity Securities [Financial Accounting Standards Board (FASB), Accounting Standards Codification (ASC) 320 and Department of Justice] **Fiscal Year:** 2016 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** NA
Status: Complete **I = Inactive Line**
The accompanying notes are an integral part of these financial statements.

Tab: Line Item Notes		2016 - SEPTEMBER		2015 - SEPTEMBER		2015 - SEPTEMBER		Line Item Changes	
Closing Package	Line Description	NB	Account Type	2016 - SEPTEMBER	2015 - SEPTEMBER	2015 - SEPTEMBER	Previously Rptd	Thousands	Decimal: Zero
	Debt and equity securities	D	A	0	0	0	0	0	0
	Variance:			0	0	0	0	0	0
Line Status	Line Description			2016 - SEPTEMBER	2015 - SEPTEMBER	2015 - SEPTEMBER	Previously Rptd	Thousands	Decimal: Zero
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 Department of Justice	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		

Tab: Other Notes Info.

Section: A		Section Name: Investment Category-Held-to-Maturity Securities		No Data Flag: YES		Line Attributes: Dollars		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 Department of Justice	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Line	Status	Line Description	NB	CY Basis (Costs) D	CY Unrealized Gain/Loss D	No Data Flag: YES	Line Attributes: Dollars Rounding Method: Thousands	PY Basis (Costs) D	PY Unrealized Gain/Loss D	PY Market Value	Decimals: Zero
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 Department of Justice	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Section:	C	Section Name:	Investment Category:	Trading Securities	No Data Flag:	YES	Line Attributes:	Dollars	Rounding Method:	Thousands	Decimal:	Zero			
													Section:	Line	Status
1		Fixed/Debt Securities: Non-US Government securities													
2		Fixed/Debt Securities: Commercial securities													
3		Fixed/Debt Securities: Mortgage/asset backed securities													
4		Fixed/Debt Securities: Corporate and other bonds													
5		Fixed/Debt Securities: All other fixed income/debt securities													
6		Equity Securities: Common stocks													
7		Equity Securities: Unit trusts													
8		Equity Securities: All other equity securities													
9		Other													
10		Total Trading Securities													

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Note: 07 Debt and Equity Securities [Financial Accounting Standards Board (FASB), Accounting Standards Codification (ASC) 320 and Department of Justice
Entity: 1500 Department of Justice
Status: Complete
Fiscal Year: 2016
Agency Notes: NA
Period: SEPTEMBER
I = Inactive Line
The accompanying notes are an integral part of these financial statements.

Section: D	Section Name: Other Information	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero			
Line Status	Line Description	NB	2016 - SEPTEMBER	2015 - SEPTEMBER	Previously Rptd	Rounding Method: Thousands	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 transfers of securities from available-for-sale into trading	Debit					
5	Gross losses included in earnings 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 Department of Justice] **Fiscal Year:** 2016 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** NA
Status: Complete **I = Inactive Line**
The accompanying notes are an integral part of these financial statements.

Section: D	Section Name: Other Information	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero			
Line Status	Line Description	NB	2015 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Rounding Method: Thousands	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 Department of Justice	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Text Data	No Data Flag: YES	Question	Answer
Line			
1		Provide a description of the amounts reported on the "Line Item Notes" tab for lines 5, 8 and 9.	
2		Provide a description of the amounts reported on the "Other Notes Infor" tab for lines 5, 8 and 9 in Sections A through C.	
3		Provide the basis on which the cost of a security sold or the amount reclassified out of accumulated other comprehensive income into earnings was determined (FASB ASC 320-10-50-9).	
4		Provide the circumstances leading to the decision to sell or transfer the security for held-to-maturity securities (FASB ASC 320-10-50-10).	
5		Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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Note: 08	Other Assets	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR BS	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
I = Inactive Line			
Tab: Line Item Notes			
Closing Package Line Description	NB	Account Type	2015 - SEPTEMBER
Other assets	D	A	341,635
		Variance:	0
			399,287
			0
		Rounding Method:	Thousands
			Decimal: Zero
Line Status	Line Description	2016 - SEPTEMBER	2015 - SEPTEMBER
1	Advances and prepayments	341,038	397,218
3	Regulatory assets		
4	Derivative assets		
5	Other assets	597	2,069
	Total	341,635	399,287
			0
			0
Threshold			
Line Description	Question	Answer	
Line Item Notes - Advances and prepayments (2016 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Decrease due to reduction in OJP's Advances and Prepayments.	
Line Item Notes - Advances and prepayments (2015 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Increase due to FBI	
Line Item Notes - Other assets (2016 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Due to increase in FBI	
Line Item Notes - Other assets (2015 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Due to decrease in BOP	

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Note: 08	Other Assets	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR BS	
Status: Complete	The accompanying notes are an integral part of these financial statements.		

I = Inactive Line

Tab: Text Data	Question	Answer
1	Provide a description of advances and prepayments on the "Line Item Notes" tab for line 1.	Advance and prepayments, classified as assets on the Consolidated Balance Sheet consist primarily of funds disbursed to grantees in excess of total expenditures made by those grantee to third parties, funds advance to state an local participation in the DEA Domestic Cannabis Eradication and Suppression Program and travel advances issued to federal employee for official travel. Travel advances are limited to meals and incidental expense expected to be incurred by the employees, during official travel. Payments in advance of the receipt of goods and services are recorded as prepaid charges at the time payments are recognized as expenses when the goods and services are received.
2	Provide a description and related amounts for balances that exceed \$1 billion in the line titled "Other Assets" on the "Line Item Notes" tab.	N/A
3	Provide the amounts that are designated as either non-hedging or hedging instruments.	N/A
4	Provide disclosures for the objectives for holding or issuing derivatives, the context needed to understand these objectives, as well as strategies for achieving these objectives (FASB ASC 815-10-50-1A).	N/A
5	Provide disclosures for the volume of derivative activity (FASB ASC 815-10-50-1B).	N/A
6	Provide disclosures on the location of fair value amounts of derivative assets instruments on the Balance Sheet (FASB ASC 815-10-50-4A).	N/A
7	Provide disclosures on the location of gains or losses recognized into earnings (FASB ASC 815-10-50-4A).	N/A
8	Provide the effective portion of gains and losses, by contract type, on derivative instruments classified as either cashflow or net investment hedges that are being reclassified into earnings during the current period (FASB ASC 815-10-50-4C).	N/A
9	Provide the effective portion of gains and losses, by contract type, on derivative instruments classified as either cashflow or net investment hedges that are recognized in other comprehensive income during the current period (FASB ASC 815-10-50-4C).	N/A
10	Provide the portion of gains and losses, by contract type, on derivative instruments classified as either cashflow or net investment hedges that represent the amount of the hedges' ineffectiveness or the amount, if any, excluded from the assessment of the hedge effectiveness (FASB ASC 815-10-50-4C).	N/A
11	Provide a description of the nature of trading activities for non-hedging designated derivative instruments and related risks, including how the entity manages those risks. Explain the use of any alternative disclosures for trading activities, if applicable (FASB ASC 815-10-50-4F).	N/A
12	Provide a description on the existence and nature of credit-risk related contingent features and the circumstances in which the features could be triggered in derivative instruments. Include disclosures related to posted collateral, as well as additional collateral required and fair value of assets needed to settle the instrument immediately if the credit-risk contingent features were triggered (FASB ASC 815-10-50-4H).	N/A
13	Provide disclosures of the entity's accounting policy to offset or not offset derivative asset positions on the Balance Sheet under a master netting agreement. Describe the accounting policy to offset cash collateral positions arising from derivative instrument(s) under a master netting agreement against net derivative positions (FASB ASC 815-10-50-7).	N/A

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Note: 08	Other Assets	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR BS	
Status: Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		

Tab: Text Data		
Line	Question	Answer
14	Disclose amounts recognized for the right to reclaim cash collateral or the obligation to return cash collateral under master netting arrangements (FASB ASC 815-10-50-8).	N/A
15	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	N/A

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Note: 09	Accounts Payable	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR BS	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Line Item Notes						
Closing Package Line Description						
Line Status	Line Description	2016 - SEPTEMBER	2015 - SEPTEMBER	Previously Rptd	Line Item Changes	Decimal: Zero
1	Accounts payable	6,161,624	6,349,078	6,349,078	0	0
	Total	6,161,624	6,349,078	6,349,078	0	0

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Note: 09	Accounts Payable	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR BS	
Status: Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		

Tab: Other Notes Info.						
Section:	A	Section Name:	Interest (SFFAS No.1, par. 81)	No Data Flag:	YES	Line Attributes: Dollars
Line	Status	Line Description	NB	2016 - SEPTEMBER	C	2015 - SEPTEMBER
1		Interest accrued and owed to others	N/A			
Tab: Text Data						
Line	1	Question	Answer			
		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: 10B Treasury Securities Held by Government Trust Funds, Revolving Funds, and Special Funds **Fiscal Year:** 2016 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** AFR BS
Status: Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Section: A		Section Name: Investments in Federal Debt securities		Line Attributes: Dollars		Decimal: Zero		
Line	Status	Line Description	NB	CY Par value of the investment	CY Unamortized premium	CY Net Investment	PY Par Value of the investment	PY Unamortized discount
24			Debit					
25			Debit					
26			Debit					
27		All other programs and funds	Debit	7,498,845	26,308	7,488,005	6,539,703	-6,090
28		Total	N/A	7,498,845	26,308	7,488,005	6,539,703	-6,090
Line	Status	Line Description	NB	PY Unamortized premium	PY Net Investment			
24			Debit					
25			Debit					
26			Debit					
27		All other programs and funds	Debit	4,094	6,537,707			
28		Total	N/A	4,094	6,537,707			
Threshold		Question		Answer				
Line Description		Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)		Increase due to AFF				
Other Notes Info - All other programs and funds (CY Unamortized premium)								
Tab: Text Data		Question		Answer				
1		Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.		Investments are market-based Treasury securities issued by the Bureau of Public Debt. When securities are purchased, the investment is recorded at face value (the value at maturity). The Department's intent is to hold investments to maturity, unless the invested funds are needed to sustain operations. No provision is made for unrealized gains or losses on these securities because, in the majority of cases, they are held to maturity.				

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Note: 11 Federal Employee and Veteran Benefits Payable-Liabilities for Benefits for Services Provided to Federal Employees (SFFAS) Department of Justice
Fiscal Year: 2016
Period: SEPTEMBER
Agency Notes: AFR BS
Entity: 1500
Status: Complete
 I = Inactive Line
The accompanying notes are an integral part of these financial statements.

Closing Package Line Description		NB	Account Type	2016 - SEPTEMBER	2015 - SEPTEMBER	Line Item Changes
Federal employee and veteran benefits payable		C	L	1,743,990	1,669,423	0
			Variance:	0		0
Line Status	Line Description	2016 - SEPTEMBER	2015 - SEPTEMBER	Previously Rptd	Line Item Changes	
1	Pension and accrued benefits					
2	Post-retirement health and accrued benefits					
3	Veterans compensation and burial benefits					
4	Life insurance and accrued benefits					
5	Federal Employees' Compensation Act (FECA) benefits	1,725,538		1,654,318	1,654,318	0
6	Liability for other retirement and postemployment benefits	18,452		15,105	15,105	0
Total		1,743,990		1,669,423	1,669,423	0
Threshold						
Line Description	Question	Answer				
Line Item Notes - Liability for other retirement and postemployment benefits (2016 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year (unaudited).	The increase is a result of new hiring				

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Note: 11 Federal Employee and Veteran Benefits Payable-Liabilities for Benefits for Services Provided to Federal Employees (SFFAS) Department of Justice
Fiscal Year: 2016 **Period:** SEPTEMBER
Entity: 1500 **Agency Notes:** AFR BS
Status: Complete **I = Inactive Line**
The accompanying notes are an integral part of these financial statements.

Tab: Other Notes Info.		Section Name: Pension and Accrued Benefits Liability		No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
Line	Status	Line Description	NB	2016 - SEPTEMBER	2015 - SEPTEMBER	Previously Rptd
1		Pension and accrued benefits liability-beginning of period (SFFAS No. 33, pars. 22-23)	Credit			
2		Prior-period adjustments (not restated)	Credit			
3		Prior (and past) service costs from plan amendments (or the initiation of a new plan) during the period	Credit			
4		Normal costs (SFFAS No. 5, par. 72)	Credit			
5		Interest on pension liability during the period (SFFAS No. k, par. 72)	Credit			
6	1	Prior (and past) service cost (from the initiation of a new plan)	Credit			
7		Actuarial (gains)/losses (from experience) (SFFAS No. 33, pars. 22-23)	Credit			
8		Actuarial (gains)/losses (from assumption changes) (SFFAS No. 33, pars. 22-23)	Credit			
9		Other (SFFAS No. 33, pars. 22-23)	Credit			

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Note: 11 Federal Employee and Veteran Benefits Payable-Liabilities for Benefits for Services Provided to Federal Employees (SFFAS) Department of Justice
Fiscal Year: 2016
Period: SEPTEMBER
Entity: 1500
Agency Notes: AFR BS
Status: Complete
 I = Inactive Line
The accompanying notes are an integral part of these financial statements.

Section:	A	Section Name:	Pension and Accrued Benefits Liability	No Data Flag:	YES	Line Attributes:	Dollars	Decimal:	Zero
Line Status	Line Description	NB	2016 - SEPTEMBER	2015 - SEPTEMBER	Previously Rptd	Line Item Changes	Rounding Method:	Thousands	
10	Total pension expense (SFFAS No. 5, par.72)	N/A							
11	Less benefits paid (SFFAS No. 33, pars. 22-23)	Debit							
12	Pension and accrued benefits liability-end of period (SFFAS No. 3, pars. 22-23)	N/A							

Section:	B	Section Name:	Pension Liability Long-Term Significant Assumptions Used in the Current FY Valuation	No Data Flag:	YES	Line Attributes:	Percent	Decimal:	Zero
Line Status	Line Description	NB	2016 - SEPTEMBER	2015 - SEPTEMBER	Previously Rptd	Line Item Changes	Rounding Method:	Thousands	
1	Rate of interest (except OPM)	N/A							
2	Rate of inflation (except OPM)	N/A							
3	Projected salary increases (except OPM)	N/A							

Section:	C	Section Name:	Post-retirement Health and Accrued Benefits	No Data Flag:	YES	Line Attributes:	Dollars	Decimal:	Zero
Line Status	Line Description	NB	2016 - SEPTEMBER	2015 - SEPTEMBER	Previously Rptd	Line Item Changes	Rounding Method:	Thousands	
1	Post-retirement health and accrued benefits liability-beginning of period (SFFAS No. 33, par.22-23)	Credit							
2	Prior-period adjustments (not restated) (SFFAS No. 5, par. 88)	Credit							
3	Prior (and past)	Credit							

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Note: 11 Federal Employee and Veteran Benefits Payable-Liabilities for Benefits for Services Provided to Federal Employees (SFFAS) Department of Justice
Fiscal Year: 2016
Period: SEPTEMBER
Agency Notes: AFR BS
Status: Complete
The accompanying notes are an integral part of these financial statements.
 I = Inactive Line

Section: C	Section Name: Post-retirement Health and Accrued Benefits	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero			
Line Status	Line Description	NB	2016 - SEPTEMBER	2015 - SEPTEMBER	Previously Rptd	Rounding Method: Thousands	Line Item Changes
4	service costs from plan amendments (or the initiation of a new plan) during the period Normal costs (SFFAS No. 5, par. 88)	Credit					
5	Interest on liability (SFFAS No. 5, par. 88)	Credit					
6	Actuarial (gains)/losses (from experience) (SFFAS No. 33, pars. 22-23)	Credit					
7	Actuarial (gains)/losses (from assumption changes) (SFFAS No. 33, pars. 22-23)	Credit					
8	Other (SFFAS No. 5, par. 88)	Credit					
9	Total post-retirement health benefits expense (SFFAS No. 33, pars. 22-23)	N/A					
10	Less claims paid (SFFAS No. 33, pars. 22-23)	Debit					
11	Post-retirement health and accrued benefits liability-end of period (SFFAS No. 33, pars. 22-23)	N/A					

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Note: 11 Federal Employee and Veteran Benefits Payable-Liabilities for Benefits for Services Provided to Federal Employees (SFFAS) **Fiscal Year:** 2016 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** AFR BS
Status: Complete **I = Inactive Line**
The accompanying notes are an integral part of these financial statements.

Section: D	Section Name: Post-retirement Health Liability Significant Assumptions Used in Determining the Current FY Valuation	No Data Flag: YES	Line Attributes: Percent			
Line Status	Line Description	NB	2016 - SEPTEMBER	2015 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Rate of Interest	N/A				
2	Single equivalent rate of medical trend	N/A				
3	Ultimate rate of medical trend	N/A				

Section: F **Section Name:** Other **No Data Flag:** YES **Line Attributes:** Dollars **Decimal:** User-Defined
Rounding Method: User-Defined **Line Item Changes**

Line Status	Line Description	NB	2016 - SEPTEMBER	2015 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Nonmarketable Treasury securities held by the Thrift Savings Plan (TSP) Fund	Debit				
2	Total assets of pension (SFFAS No.5, par. 68)	Debit				
3	Market value of investments in market-based and marketable securities included in line 2 (SFFAS No. 5, par.68)	Debit				
4	Total assets of other retirement benefit plans (SFFAS No. 5, par. 85)	Debit				
5	Market value of investments in market-based and marketable securities included in line 4 (SFFAS no. 5, par.85)	Debit				

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Note: 11 Federal Employee and Veteran Benefits Payable-Liabilities for Benefits for Services Provided to Federal Employees (SFFAS) **Fiscal Year:** 2016 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** AFR BS
Status: Complete **I = Inactive Line**
The accompanying notes are an integral part of these financial statements.

Section: F	Section Name: Other	No Data Flag: YES	Line Attributes: Dollars	Decimal: User-Defined				
Line Status	Line Description	NB	2015 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Rounding Method: User-Defined	Line Item Changes	Decimal: User-Defined
6	Projected future payments for pension benefits (VA only) (SFFAS No. 5, par. 148)	Credit						
7	Average medical cost per year (VA only) (SFFAS No. 5, pars. 182-184)	Credit						

Section: L	Section Name: Civilian Life Insurance and Accrued Benefits	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero				
Line Status	Line Description	NB	2015 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Rounding Method: Thousands	Line Item Changes	Decimal: Zero
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) Department of Justice
Fiscal Year: 2016
Period: SEPTEMBER
Agency Notes: AFR BS
Status: Complete
The accompanying notes are an integral part of these financial statements.
 I = Inactive Line

Section: L	Section Name: Civilian Life Insurance and Accrued Benefits	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero			
Line Status	Line Description	NB	2016 - SEPTEMBER	2015 - SEPTEMBER	Previously Rptd	Rounding Method: Thousands	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	2016 - SEPTEMBER	2015 - SEPTEMBER	Previously Rptd	Line Item Changes	
1	Rate of interest	N/A					
2	Rate of increases in salary	N/A					

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Note: 11 Federal Employee and Veteran Benefits Payable-Liabilities for Benefits for Services Provided to Federal Employees (SFFAS) **Fiscal Year:** 2016 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** AFR BS
Status: Complete **I = Inactive Line**
The accompanying notes are an integral part of these financial statements.

Tab: Text Data	No Data Flag: YES	Question	Answer
1		Provide the following information as it relates to the future policy benefits for noncancelable and renewable life insurance (other than whole life) (SFFAS No. 5, par. 110, table 9): a description of each component of the liability for future policy benefits; an explanation of its projected use; and any other potential uses.	
2		For pension plans that differ from the Civil Service Retirement System (CSRS), the Federal Employee Retirement System (FERS), and the Military Retirement System (MRS), describe how and why the assumptions differ from one of those plans (SFFAS No. 5, par. 67).	
3		Provide the long-term projection of the significant economic assumptions used in determining pension liability and the related expense (examples of assumptions: actuarial, economic, interest rate, and trend).	
4		Provide a description of the changes in the significant assumptions used in determining pension liability and the related expense (SFFAS No. 33, par. 19).	
5		Provide the long-term projection of the significant economic assumptions used in determining the postretirement health benefits liability and the related expense (example of assumptions: actuarial, economic, interest rate, and trend) (SFFAS No. 5, par. 83).	
6		Provide a description of the changes in the significant assumptions used in determining the post-retirement health benefits liability and the related expense (SFFAS No. 33, par. 19).	
7		Provide the reason for significant changes in the actuarial liability for the DOD Military Retirement Fund for the current FY (DOD only). Describe those that relate to significant changes in assumptions, if any (SFFAS No. 33, par. 19).	
8		Provide the reason for significant changes in the actuarial liability for the DOD Medicare Eligible Retiree Health Care Fund (DOD only). Describe those that relate to significant changes in assumptions, if any (SFFAS No. 33, par. 19).	
9		Provide the reason for significant changes in the actuarial liability for veterans compensation and burial benefits (VA only). Describe those that relate to significant changes in assumptions, if any (SFFAS No. 33, par. 19).	
10		Provide the source of the information entered for "Line Item Notes" tab, lines 4, 5, and 6.	
11		Provide the source for the components of pension expense entered in Section A.	
12		Provide the source for the interest rate for pension expense entered in Section B.	
13		Provide the source for the components of post-retirement expense entered in Section C.	
14		Provide the source for the interest rate for post-retirement expense entered in Section D.	
17		Provide any other relevant information pertaining to this note. At a minimum, describe briefly	

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Note: 11	Federal Employee and Veteran Benefits Payable-Liabilities for Benefits for Services Provided to Federal Employees (SFFAS)	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR BS	
Status: Complete	The accompanying notes are an integral part of these financial statements.		

Tab: Text Data	Question	Answer
Line	the significant accounting policies pertaining to this note. (SFFAS No. 32, par. 29)	

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Note: 12 Environmental and Disposal Liabilities **Fiscal Year:** 2016 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** AFR BS
Status: Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Tab: Line Item Notes		2015 - SEPTEMBER		2015 - SEPTEMBER		2015 - SEPTEMBER	
Line Status	Line Description	2016 - SEPTEMBER	2015 - SEPTEMBER	Previously Rptd	Line Item Changes		
10							
11							
12							
13							
14							
15	Other environmental and disposal Liabilities	70,388	79,802	79,802	0		
	Total	70,388	79,802	79,802	0		
Threshold							
Line Description	Question			Answer			
Line Item Notes - Other environmental and disposal Liabilities (2016 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)			Due to FBI's decrease in Future Funded Expenses			

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Note: 12	Environmental and Disposal Liabilities	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR BS	
Status: Complete	The accompanying notes are an integral part of these financial statements.	I = Inactive Line	

Tab: Other Notes Info.

Section: A	Section Name: Other Related Information	No Data Flag: YES	Line Attributes: Dollars	Decimal: User-Defined
Line Status	Line Description	NB	2016 - SEPTEMBER	2015 - SEPTEMBER
1	Unrecognized portion of estimated total cleanup costs associated with general property, plant, and equipment	Debit		
2	Unrecognized portion of est total asbestos-related cleanup costs assoc with gen PP&E SFFAS No6 par 109 Bulletin 2006-1	Debit		
3	Asbestos-related environmental and disposal liability (SFFAS No. 32, par. 25 and Technical Bulletin 2006-1, par. 48))	Debit		

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Note: 12	Environmental and Disposal Liabilities	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR BS	
Status: Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		

Tab: Text Data	
Line	Question
1	<p>List the applicable laws and regulations covering cleanup requirements as they relate to the activity identified in the audited financial statements. (SFFAS No. 6, par. 107)</p>
2	<p>Provide a description of the type of environmental and disposal liabilities identified. (SFFAS No. 32, par. 25)</p>
3	<p>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)</p>

Answer

Per SFFAS No. 5 Accounting for Liabilities of the Federal Government, SFFAS No. 6 Accounting for Property, Plant, and Equipment, and Technical Release No.2 Determining Probable and Reasonable estimable for environmental Liabilities in the federal government, Technical Release No. 10, Implementation Guidance on Asbestos cleanup cost Associated with facilities and installed Equipment, and Technical Release No. 11, Implementation Guidance on Cleanup Cost Associated with Equipment, federal agencies required to recognized liabilities for environmental clean-up costs when the future outflow or sacrifice of resources is probable and reasonable estimable.

The Bureau of Prisons (BOP) operated firing ranges on 67 of the sites where its institutions are located. Use of these firing ranges generated wastes consisting primarily of lead shots and spent rounds from rifles, shotguns, pistols, and automatic weapons. The Federal Bureau of Investigation (FBI) owned range in Quantico and El Toro contain possible contamination. In addition, BOP and the FBI recognized the estimated total clean-up cost for friable and no-friable asbestos for some of the facilities.

For FBI total firing range liability is based on the estimated costs to conduct a RIFS site sampling, and sample analysis at bothe range facilities in order to determine if contamination is present and what the potential future environmental impacts would be. For FBI asbestos liability is based on the square footage of the facilities that may be contaminated. This value, divided by the usefull life and multiplied by the number of years in service, less current year abatements and adjusted for inflation, is the esimated cleanup liability.

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Note: 13	Benefits Due and Payable	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR BS	
Status: Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		

Closing Package Line Description		NB	Account	2016 - SEPTEMBER	2015 - SEPTEMBER	Line Item Changes
		Type				
Benefits due and payable		C	L	0	0	0
Variance:				0	0	0
Line Status	Line Description	2016 - SEPTEMBER	2015 - SEPTEMBER	Previously Rptd	Line Item Changes	
9	Other Entitlement Benefits Due and Payable					
Total						

Tab: Text Data	No Data Flag: YES
Line	Question
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)
	Answer

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Note: 14	Insurance and Guarantee Program Liabilities	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR BS	
Status: Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		

Closing Package Line Description		NB	Account Type	2016 - SEPTEMBER	2015 - SEPTEMBER	Line Item Changes
Insurance and guarantee program liabilities		C	L	0	0	0
Variance:				0	0	0
Line Status	Line Description	2016 - SEPTEMBER	2015 - SEPTEMBER	Previously Rptd	Line Item Changes	Decimal: Zero
7	Other insurance programs					
8						
9						
Total						

Line	Question	No Data Flag: YES	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:** 2016 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** AFR BS
Status: Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Tab: Line Item Notes		2015 - SEPTEMBER		2015 - SEPTEMBER		2015 - SEPTEMBER	
Line Status	Line Description	NB	Account Type	2015 - SEPTEMBER	2015 - SEPTEMBER	2015 - SEPTEMBER	Line Item Changes
		C	L	Variance:			
	Other liabilities				11,266,986	6,829,249	0
1	Deferred revenue				680,640	680,640	0
2	Accrued wages and benefits				337,182	337,182	0
4	Other debt						
6	Legal and other contingencies				52,413	52,413	0
7	Grant payments due to State and local governments and others				487,493	487,493	0
8	Other employee and actuarial liabilities						
11	Custodial liabilities				89,255	89,255	0
12	Accrued annual leave				845,755	845,755	0
14	Advances and prepayments				13,967	13,967	0
15	Farm and other subsidies						
16	Deposit funds				1,004,149	1,004,149	0
17	Non-federal power projects capital lease liabilities as well as disposal liabilities						
18	Derivative liabilities						
19	Lease Liabilities/disposals				207	207	0
20							
21							
22	Other Liabilities				3,318,188	3,318,188	0
	Total				11,266,986	6,829,249	0
Threshold							
Line Description					Question		Answer

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Note: 15	Other Liabilities	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR BS	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Threshold	Line Description	Question	Answer
	Line Item Notes - Accrued wages and benefits (2016 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Change is due to increase in the estimated related to Accrued wages and benefits
	Line Item Notes - Legal and other contingencies (2016 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Decrease is related to normal operations
	Line Item Notes - Grant payments due to State and local governments and others (2016 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Due to increases in grant payments
	Line Item Notes - Custodial liabilities (2016 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Due to increase in custodial collections.
	Line Item Notes - Advances and prepayments (2016 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Decrease is due to reduction in prepaid operations and maintenance expenses
	Line Item Notes - Deposit funds (2016 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The increase is related to a large deposit recorded in the Seized Asset Deposit Fund
	Line Item Notes - Other Liabilities (2016 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The increase is due to the 9/11 Victim Compensation Fund and the new United States Victims of State Sponsored Terrorism Fund.

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Note: 15	Other Liabilities	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR BS	
Status: Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		

Tab: Text Data	Question	Answer
1	Provide more details on the liabilities reported on the "Line Item Notes" tab for each line 1 through 21 by including a description of the significant related amounts and providing the page number and the documentation support by email to FRD's central mailbox at financial.reports@fiscal.treasury.gov if amounts identified cannot be directly traced to the agency's financial report.	N/A
2	Provide a description and related amounts for balances that exceed \$50 million on the Line Item Notes tab, line 21, "Other liabilities," and provide the page number of the agency's financial report where the amount is identified.	N/A
3	Provide the amounts that are designated as either non-hedging or hedging instruments.	N/A
4	Provide disclosures for the objectives for holding or issuing derivatives, the context needed to understand these objectives, as well as strategies for achieving these objectives (FASB ASC 815-10-50-1A).	N/A
5	Provide disclosures for the volume of derivative activity (FASB ASC 815-10-50-1B).	N/A
6	Provide disclosures on the location of fair value amounts of derivative instruments (both assets and liabilities, respectively) on the Balance Sheet (FASB ASC 815-10-50-4A).	N/A
7	Provide disclosures on the location of gains or losses recognized into earnings (FASB ASC 815-10-50-4A).	N/A
8	Provide the effective portion of gains and losses, by contract type, on derivative instruments classified as either cashflow or net investment hedges that are being reclassified into earnings during the current period (FASB ASC 815-10-50-4C).	N/A
9	Provide the effective portion of gains and losses, by contract type, on derivative instruments classified as either cashflow or net investment hedges that are recognized in other comprehensive income during the current period (FASB ASC 815-10-50-4C).	N/A
10	Provide the portion of gains and losses, by contract type, on derivative instruments classified as either cashflow or net investment hedges that represent the amount of the hedges' ineffectiveness or the amount, if any, excluded from the assessment of the hedge effectiveness (FASB ASC 815-10-50-4C).	N/A
11	Provide a description of the nature of trading activities for non-hedge designated derivative instruments and related risks, including how the entity manages those risks. Explain the use of any alternative disclosures for trading activities, if applicable (FASB ASC 815-10-50-4F).	N/A
12	Provide a description on the existence and nature of credit-risk related contingent features and the circumstances in which the features could be triggered in derivative instruments that are in a net liability position at the end of the reporting period. Include disclosures related to posted collateral, as well as additional collateral required and fair value of assets needed to settle the instrument immediately if the credit-risk contingent features were triggered (FASB ASC 815-10-50-7).	N/A
13	Provide disclosures of the entity's accounting policy to offset or not offset derivative asset and liability positions on the Balance Sheet under a master netting agreement. Describe the accounting policy to offset cash collateral positions arising from derivative instrument(s) under a master netting agreement against net derivative positions (FASB ASC 815-10-50-8).	N/A
14	Disclose amounts recognized for the right to reclaim cash collateral or the obligation to return	N/A

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Entity: 1500	Department of Justice	Agency Notes: AFR BS	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Text Data	Question	Answer
15	cash collateral under master netting arrangements (FASB ASC 815-10-50-8). Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	N/A

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Note: 17	Prior-Period Adjustments	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Other Notes Info.			
Section: A	Section Name: Non-Federal Prior-Period Adjustments-Restated	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB	Amount C
1	Correction of Error (PPE)	N/A	-95,365
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	95,365

Section: B	Section Name: Federal Prior-Period Adjustments-Restated	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB	Amount C	
1		N/A		
2		N/A		
3		N/A		
4		N/A		
5		N/A		
6		N/A		
7		N/A		
8		N/A		
9		N/A		
10		N/A		
11	Total	N/A		

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Note: 17	Prior-Period Adjustments	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		

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

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

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Note: 17	Prior-Period Adjustments	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		

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

Section: F	Section Name: Federal Immaterial Errors	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
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: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		

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

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

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Note: 17	Prior-Period Adjustments	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		

Section: I	Section Name:	Non-federal Change in Accounting Principles	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero
Line	Status	Line Description	NB	Amount	C	
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	Rounding Method: Thousands	Decimal: Zero
Line	Status	Line Description	NB	Amount	C	
1			N/A			
2			N/A			
3			N/A			
4			N/A			
5			N/A			
6			N/A			
7			N/A			
8			N/A			
9			N/A			
10			N/A			
11		Total	N/A			

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Note: 17	Prior-Period Adjustments	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Text Data	No Data Flag: YES	Question	Answer
Line 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 the adjustments to the current FY or prior FY beginning net position that resulted from changes in accounting principles as reported on the Reclassified Statement of Changes in Net Position, line 2.1 and/or line 3.1 (data reported in Sections I and J).	
6		Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	
7		Describe any reclassifications/adjustments of the prior FY reporting in the current FY Closing Package-Notes (data reported in Section H).	

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Note: 18	Contingencies	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR BS	
Status: Complete	The accompanying notes are an integral part of these financial statements.	I = Inactive Line	

Tab: Other Notes Info.

Section: A		Section Name: Insurance Contingencies (Reasonably Possible Only)		No Data Flag: YES	Line Attributes: Dollars	Rounding Method: User-Defined	Decimal: User-Defined
Line	Status	Line Description	NB	2016 - SEPTEMBER	2015 - SEPTEMBER	Previously Rptd	Line Item Changes
4		Credit					
5		Credit					
6		Credit					
7		Credit					
8		Credit					
9		Other insurance contingencies					
10		Total	N/A				

Section: B		Section Name: Litigation, Claims and Assessments (SFFAS No. 5, pars. 35-42)		Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero			
Line	Status	Line Description	NB	CY Measured amount (accrued estimated)	CY Estimated Range (Low end)	CY Estimated Range (High end)	CY Claim amount (Unable to determine loss)	PY Measured amount (accrued estimated)	PY Estimated Range (Low end)
1		Probable	Credit	40,431	40,431	61,780		52,413	52,413
2		Reasonably Possible	Credit		600,504	1,200,375			111,472

Line	Status	Line Description	NB	PY Estimated Range (High end)	PY Claim amount (unable to determine)	Answer
1		Probable	Credit	90,648		Due to the reduction and settlement of various administrative proceedings, legal action and claims against the Department.
2		Reasonably Possible	Credit	172,921		Due to the reduction and settlement of various administrative proceedings, legal action and claims against the Department.
Threshold						
Line Description						
Other Notes Info - Probable (CY Measured amount (accrued estimated))						
Other Notes Info - Probable (CY Estimated Range (Low end))						
Other Notes Info - Probable (CY Estimated Range (High end))						

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Note: 18	Contingencies	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR BS	
Status: Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		

Section: B	Section Name: Litigation, Claims and Assessments (SFFAS No. 5, pars. 35-42)	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero
Threshold				
Line Description	Question	Answer		
Other Notes Info - Reasonably Possible (CY Estimated Range(Low end))	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Due to the increase in various administrative proceedings, legal action and claims against the Department deemed reasonably possible.		
Other Notes Info - Reasonably Possible (CY Estimated Range (High end))	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Due to the increase in various administrative proceedings, legal action and claims against the Department deemed reasonably possible.		

Section: C	Section Name: Environmental Litigation, Claims, and Assessments (SFFAS No. 5, pars. 35-42)	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero			
Line Status	Line Description	NB	CY Accrued/Estimated amount	CY Estimated Range (Low end)	CY Estimated Range (High end)	CY Claim amount (unable to determine)	PY Accrued/Estimated amount	PY Estimated Range (Low end)
1	Probable	Credit						
2	Reasonably Possible	Credit						

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

Section: D	Section Name: Other Contingencies (SFFAS No. 5, pars. 35-42)	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero
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Line Status	Line Description	NB	CY Probable	CY Reasonably Possible	PY Probable	PY Reasonably Possible
3		Credit				
4		Credit				
5		Credit				

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Note: 18	Contingencies	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR BS	
Status: Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		

Tab: Text Data	Question	Answer
1	Provide the nature of the insurance contingencies, including the range of loss. (SFFAS No. 5, par. 41)	N/A
2	Provide the nature of the litigation contingencies, including the range of loss for probable liabilities (SFFAS No. 5, par. 39).	The department is party to various administrative proceedings, legal actions, and claims, including environmental damage claims, equal opportunity matters and contractual bids protes. FY 2016 the departments range of loss for probable liabilities is \$40,431 and \$61,780.
3	Provide the nature of the litigation contingencies including the range of loss for reasonably possible contingencies (SFFAS No. 5, pars. 40-41).	The department is party to various administrative proceedings, legal actions, and claims, including environment damage claims, equal opportunity matters and contractual bids protes. FY 2016 the department's range of loss for reasonably possible liabilities is \$600,504 and \$1,200,375.
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)	N/A
5	Describe the other claims that may derive from treaties or international agreements.	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.	N/A

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Note: 19 Commitments **Fiscal Year:** 2016 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** AFR BS
Status: Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Tab: Other Notes Info.

Section: A		Section Name: Capital leases-Asset (SFFAS No. 6, pars. 18 & 20)		Line Attributes: Dollars		Decimal: Zero
Line	Status	Line Description	NB	CY Federal	CY Non-Federal	PY Federal
1		Building	Debit		89,625	
2		Land	Debit			
3		Equipment	Debit		690	
4		Software license	Debit			
5		Other	Debit			
6		Accumulated depreciation/amortization	Credit		63,380	
7		Net assets under capital leases	N/A		26,935	

Section: B		Section Name: Capital leases-Liability (SFFAS No. 5, par. 44)		Line Attributes: Dollars		Decimal: Zero
Line	Status	Line Description	NB	CY Federal	CY Non-Federal	PY Federal
1		Future minimum lease programs	Credit		223	
2		Imputed interest	Debit		9	
3		Executory costs including any profit	Debit		62	
4		Total capital lease liability	N/A		-152	

Section: C		Section Name: Commitments-Operating Leases and Undelivered Orders (SFFAC No. 1, par. 118)		Line Attributes: Dollars		Decimal: Zero
Line	Status	Line Description	NB	CY Federal	CY Non-Federal	PY Federal
1		Operating leases	Credit	4,459,868		4,293,961
2		Undelivered orders (unpaid)	Credit		8,257	
3		Undelivered orders (paid)	Credit			913

Threshold Line Description	Question	Answer

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Note: 19 Commitments **Fiscal Year:** 2016 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** AFR BS
Status: Complete **The accompanying notes are an integral part of these financial statements.** **I = Inactive Line**

Section: C	Section Name: Commitments-Operating Leases and Undelivered Orders (SFFAC No. 1, par. 118)	Line Attributes: Dollars	Decimal: Zero
Threshold		Rounding Method: Thousands	
Line Description Other Notes Info - Undelivered orders (unpaid) (CY Non-Federal)	Question Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Answer Significant increase in the undelivered orders for OJP	

Section: D **Section Name:** Other Commitments (SFFAC No. 1, par. 118) **No Data Flag:** YES **Line Attributes:** Dollars **Decimal:** User-Defined
Rounding Method: User-Defined **PY Non-federal**

Line	Status	Line Description	NB	CY Federal	CY Non-federal	PY Federal	PY Non-federal
1		Callable capital subscriptions for multilateral development banks	Credit				
2		Agriculture direct loans and guarantees	Credit				
3		Long-term satellite and systems	Credit				
4		Power purchase obligations	Credit				
5		Grant programs-Airport improvement program	Credit				
6		Fuel purchase obligations	Credit				
7		Conservation Reserve program	Credit				
8		Senior GSE Preferred Stock Purchase Agreement	Credit				
9		Other purchase obligations	Credit				
10			Credit				

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Note: 19	Commitments	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR BS	
Status: Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		

Section:	D	Section Name:	Other Commitments (SFFAC No. 1, par. 118)	No Data Flag:	YES	Line Attributes:	Dollars	Rounding Method:	User-Defined	Decimal:	User-Defined
Line	Status	Line Description	NB	CY Federal	CY Non-federal	PY Federal	PY Non-federal				
11			Credit								
12			Credit								
13			Credit								
14			Debit								
15		Total	N/A								

Tab:	Text Data
Line	Question
1	Describe the lessee's leasing arrangements including the basis on which contingent rental payments are determined, the existence and terms of renewal or purchase options, escalation clauses and restrictions imposed by lease agreements. (SFFAS No. 5, par. 43)
2	Provide any other relevant information pertaining to this note. Explain any amounts listed in Section D in detail and reference the note, and/or location, in the agency's Performance and Accountability Report (PAR). At a minimum, describe briefly the significant accounting policies pertaining to this note.
	Answer
	FPI leases certain facilities, machinery, vehicles and office equipment under noncancelable capital and operating lease agreements that expire over future periods. Many of these lease agreements provide FPI with the option (after initial lease term) to either purchase the leased item at the then fair value or to renew the lease for additional periods of time. NA

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Note: 22 Funds From Dedicated Collections **Fiscal Year:** 2016 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** AFR - Note 17
Status: Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Tab: Other Notes Info.

Section:	A	Section Name:	Assets-Current Year (SFFAS No. 27, par. 30.1, as amended by SFFAS No. 43)	Fund balance with Treasury	Inv in U. S. Treas. Sec.(net of prem. & disc)	Interest Receivable	Other Federal Assets (Funds from Dedicated Collec)	Other Federal Assets (Funds not From Dedicate Coll)	Decimal: Zero
Line Status	Line Description	NB	Cash and other monetary assets	D	D	D	D	D	D
19	Harbor Maintenance Trust Fund	N/A							
20	Crime Victims Fund	N/A	13,668,231						
21		N/A							
22		N/A							
23		N/A							
24		N/A							
25		N/A							
26	All other funds from dedicated collections	N/A	556,717		6,182,460			5,819	
27	Intra-agency funds from dedicated collections elimination amounts	N/A							
28	Total	N/A	14,224,948		6,182,460			5,819	

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Note: 22 Funds From Dedicated Collections **Fiscal Year:** 2016 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** AFR - Note 17
Status: Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Section: A		Section Name: Assets-Current Year (SFFAS No. 27, par. 30.1, as amended by SFFAS No. 43)		Line Attributes: Dollars	Decimal: Zero
Line	Status	Line Description	NB	Other non-Federal Assets D	Total assets
19		Harbor Maintenance Trust Fund	N/A		
20		Crime Victims Fund	N/A	5,186	13,673,417
21			N/A		
22			N/A		
23			N/A		
24			N/A		
25			N/A		
26		All other funds from dedicated collections	N/A	187,961	6,932,957
27		Intra-agency funds from dedicated collections elimination amounts	N/A		
28		Total	N/A	193,147	20,606,374

Section: B		Section Name: Assets - Prior Year		Line Attributes: Dollars	Decimal: Zero				
Line	Status	Line Description	NB	Cash and other monetary assets C	Fund balance with Treasury D	Inv. in U.S. Treas. Sec.(net of prem. & disc.) D	Interest Receivable D	Other Federal assets (Funds From Dedicated Collec) D	Other Federal Assets (Funds not from Dedicat Coll) D
19	I	Crime Victims Fund	N/A						
20	I		N/A						
21	I		N/A						
22	I		N/A						
23	I		N/A						
24	I		N/A						
25	I	All other funds from dedicated collections	N/A						
26	I	Intra-agency funds from dedicated collections	N/A						

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Note: 22 Funds From Dedicated Collections **Fiscal Year:** 2016 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** AFR - Note 17
Status: Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Section:	B	Section Name:	Assets - Prior Year	No Data Flag:	YES	Fund balance with Treasury D	Sec.(net of prem. & disc.) D	Inv. in U.S. Treas. D	Interest Receivable D	Other Federal assets (Funds From Dedicated Collec) D	Other Federal Assets (Funds not from Dedicat Coll) D
Line Status	Line Description	NB	Cash and other monetary assets C	Fund balance with Treasury D	Sec.(net of prem. & disc.) D	Inv. in U.S. Treas. D	Other Federal assets (Funds From Dedicated Collec) D	Other Federal Assets (Funds not from Dedicat Coll) D	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero
27	elimination amounts Total	N/A									
Total assets											
19	Crime Victims Fund	N/A									
20		N/A									
21		N/A									
22		N/A									
23		N/A									
24		N/A									
25	All other funds from dedicated collections	N/A									
26	Intra-agency funds from dedicated collections elimination amounts Total	N/A									
27		N/A									

Section:	C	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 Fed. Liab. (Funds From Dedicated Collection) C	Other Fed. Liab. (Funds not from Dedicated Collec) C	Other non-Federal liabilities C	Total liabilities	Ending net position C
19	Harbor Maintenance Trust Fund	N/A						
20	Crime Victims Fund	N/A		27,423		170,668	-198,091	13,475,326
21		N/A						
22		N/A						
23		N/A						
24		N/A						

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Note: 22 Funds From Dedicated Collections **Fiscal Year:** 2016 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** AFR - Note 17
Status: Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Section: C	Section Name:	Liabilities and Net Position-Current Year (SFFAS No. 27, par. 30.1, as amended by SFFAS No. 43)		Line Attributes: Dollars	Decimal: Zero			
Line Status	Line Description	NB	Benefits due and payable C	Other Fed. Liab. (Funds From Dedicated Collection) C	Other Fed. Liab. (Funds not from Dedicated Collec) C	Other non-Federal liabilities C	Total liabilities	Ending net position C
25		N/A						
26	All other funds from dedicated collections	N/A	3,334	182,285		5,414,388	-5,600,007	1,332,950
27	Intra-agency funds from dedicated collections elimination amounts	N/A	0					0
28	Total	N/A	-3,334	-209,708		-5,585,056	-5,798,098	-14,808,276
Line Status	Line Description	NB	Total liabilities and net position					
19	Harbor Maintenance Trust Fund	N/A						
20	Crime Victims Fund	N/A	-13,673,417					
21		N/A						
22		N/A						
23		N/A						
24		N/A						
25		N/A						
26	All other funds from dedicated collections	N/A	-6,932,957					
27	Intra-agency funds from dedicated collections elimination amounts	N/A	0					
28	Total	N/A	-20,606,374					

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Note: 22 Funds From Dedicated Collections **Fiscal Year:** 2016 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** AFR - Note 17
Status: Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Section: D	Section Name: Liabilities and Net Position - Prior Year		No Data Flag: YES	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero	
Line Status	Line Description	NB	Other Fed. Liab. (Funds From Dedicated Collection) C	Other Fed. Liab. (Funds not from Dedicated Collec) C	Other non-Federal liabilities C	Total liabilities	Ending net position C
19	I Crime Victims Fund	N/A					
20	I	N/A					
21	I	N/A					
22	I	N/A					
23	I	N/A					
24	I	N/A					
25	I All other funds from dedicated collections	N/A					
26	I Intra-agency funds from dedicated collections elimination amounts	N/A					
27	Total	N/A					
Total liabilities and net position							
19	I Crime Victims Fund	N/A					
20	I	N/A					
21	I	N/A					
22	I	N/A					
23	I	N/A					
24	I	N/A					
25	I All other funds from dedicated collections	N/A					
26	I Intra-agency funds from dedicated collections elimination amounts	N/A					
27	Total	N/A					

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Note: 22 Funds From Dedicated Collections **Fiscal Year:** 2016 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** AFR - Note 17
Status: Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Section: E	Section Name:	Revenue, Financing, Expenses, and Other-Current Year (SFFAS No. 27, par. 30.2, as amended by SFFAS No. 43)	Line Attributes: Dollars	Decimal: Zero				
Line Status	Line Description	NB	Net position, beginning of period	Prior-period adjustment	Investment revenue from Treasury Securities	Individual income taxes and payroll tax withhold	Unemployment and excise taxes	Other taxes and receipts
			C	C	C	C	C	C
19	Harbor Maintenance Trust Fund	N/A						
20	Crime Victims Fund	N/A	14,861,917					-392,642
21		N/A						
22		N/A						
23		N/A						
24		N/A						
25		N/A						
26	All other funds from dedicated collections	N/A	1,498,142					964,400
27	Intra-agency funds from dedicated collections elimination amounts	N/A						
28	Total	N/A	-16,360,059					-571,758

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Note: 22 Funds From Dedicated Collections **Fiscal Year:** 2016 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** AFR - Note 17
Status: Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Section: E		Section Name: Revenue, Financing, Expenses, and Other-Current Year (SFFAS No. 27, par. 30.2, as amended by SFFAS No. 43)		Line Attributes: Dollars		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
19	I	Harbor Maintenance Trust Fund	N/A						
20	I	Crime Victims Fund	N/A			993,949			-13,475,326
21	I		N/A						
22	I		N/A						
23	I		N/A						
24	I		N/A						
25	I		N/A						
26	I	All other funds from dedicated collections	N/A		212,906	1,342,498			-1,332,950
27	I	Intra-agency funds from dedicated collections elimination amounts	N/A						
28	I	Total	N/A		-212,906	2,336,447			-14,808,276

Section: F		Section Name: Revenue, Financing, Expenses, and Other - Prior Year		Line Attributes: Dollars		Decimal: Zero			
Line	Status	Line Description	NB	Net position, beginning of period C	Prior-period adjustment C	Investment revenue from Treasury Securities C and payroll tax withhold C	Individual income taxes and excise taxes C	Unemployment and excise taxes C	Other taxes and receipts C
19	I	Crime Victims Fund	N/A						
20	I		N/A						
21	I		N/A						
22	I		N/A						
23	I		N/A						
24	I		N/A						
25	I	All other funds from dedicated collections	N/A						
26	I	Intra-agency funds from dedicated collections	N/A						

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Note: 22 Funds From Dedicated Collections **Fiscal Year:** 2016 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** AFR - Note 17
Status: Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Section:	F	Section Name:	Revenue, Financing, Expenses, and Other - Prior Year	No Data Flag:	YES	Line Attributes:	Dollars	Decimal:	Zero	
Line Status	Line Description	NB	Net position, beginning of period	C	Prior-period adjustment	C	Investment revenue from Treasury Securities C and payroll tax withhold	C	Unemployment and excise taxes C	Other taxes and receipts C
27	elimination amounts Total	N/A								
19	Crime Victims Fund	N/A								
20		N/A								
21		N/A								
22		N/A								
23		N/A								
24		N/A								
25	All other funds from dedicated collections	N/A								
26	Intra-agency funds from dedicated collections elimination amounts Total	N/A								
27		N/A								
Section: G Section Name: Number of Agency Funds From Dedicated Collections										
Line Status	Line Description	NB	2016 - SEPTEMBER	2015 - SEPTEMBER	Previously Rptd	Line Item Changes				
1	Total number of funds from dedicated collections	N/A	7.0000	6.0000	6.0000	.0000				

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Governmentwide Financial Report System
GF006 - FR Notes Report**

Note: 22 Funds From Dedicated Collections **Fiscal Year:** 2016 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** AFR - Note 17
Status: Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

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

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Note: 22 Funds From Dedicated Collections **Fiscal Year:** 2016 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** AFR - Note 17
Status: Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Section:	H	Section Name:	Revenue, Financing, Expenses, and Other-Intra-Entity Eliminations with Non-Dedicated Collections Funds-Current FY	No Data Flag:	YES	Line Attributes:	Dollars	Decimal:	Zero
Line	Status	Line Description	NB	Gross cost or benefit payments	D	Earned revenues	C	Non-program expenses	D
19	I	Harbor Maintenance Trust Fund	N/A						
20	I	Crime Victims Fund	N/A						
21	I		N/A						
22	I		N/A						
23	I		N/A						
24	I		N/A						
25	I		N/A						
26	I	All other funds from dedicated collections	N/A						
27	I	Intra-agency funds from dedicated collections elimination amounts	N/A						
28	I	Total	N/A						

Section:	I	Section Name:	Revenue, Financing, Expenses, and Other - Intra-Entity Eliminations with Non-Dedicated Collections Funds-Prior FY	No Data Flag:	YES	Line Attributes:	Dollars	Decimal:	Zero
Line	Status	Line Description	NB	Investment Revenue from securities	C	Income Taxes and payroll withholdings	C	Unemployment and excise taxes	C
19	I	Crime Victims Fund	N/A						
20	I		N/A						
21	I		N/A						
22	I		N/A						
23	I		N/A						
24	I		N/A						
25	I	All other funds from dedicated collections	N/A						
26	I	Intra-agency funds from dedicated collections	N/A						

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Entity: 1500 Department of Justice **Agency Notes:** AFR - Note 17
Status: Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Section:	I	Section Name:	Revenue, Financing, Expenses, and Other - Intra-Entity Eliminations with Non-Dedicated Collections	No Data Flag:	YES	Line Attributes:	Dollars	Decimal:	Zero
Line Status	Line Description	NB	Investment Revenue from securities	Income Taxes and payroll withholdings	Unemployment and excise taxes	Royalties and other special revenue	Other financing sources	Other	Other
Line Status	Line Description	NB	Gross cost or benefit payments	Earned revenues	Non-program expenses				
19	I	Crime Victims Fund	N/A						
20	I		N/A						
21	I		N/A						
22	I		N/A						
23	I		N/A						
24	I		N/A						
25	I	All other funds from dedicated collections	N/A						
26		Intra-agency funds from dedicated collections elimination amounts	N/A						

Section:	J	Section Name:	Intragovernmental Gross Cost and Revenue-Current FY	No Data Flag:	YES	Line Attributes:	Dollars	Decimal:	Zero
Line Status	Line Description	NB	Intragovernmental program cost or benefit payments	Intragovernmental program earned revenues	Intragovernmental non-program expenses				
19		Harbor Maintenance Trust Fund	N/A						
20		Crime Victims Fund	N/A						
21			N/A						
22			N/A						
23			N/A						
24			N/A						
25			N/A						
26		All other funds from dedicated	N/A						

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Entity: 1500 Department of Justice **Agency Notes:** AFR - Note 17
Status: Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Section: J	Section Name: Intragovernmental Gross Cost and Revenue-Current FY	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero	
Line Status	Line Description	NB	Intragovernmental program cost or benefit payments D	Intragovernmental non-program earned revenues C	Intragovernmental non-program expenses D
27	collections Intra-agency funds from dedicated collections elimination amounts	N/A			
28	Total	N/A			

Section: K	Section Name: Intragovernmental Gross Cost and Revenue - Prior FY	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero	
Line Status	Line Description	NB	Intragovernmental program cost or benefit payments D	Intragovernmental program earned revenues C	Intragovernmental non-program expenses D
19	I Crime Victims Fund	N/A			
20	I	N/A			
21	I	N/A			
22	I	N/A			
23	I	N/A			
24	I	N/A			
25	I All other funds from dedicated collections	N/A			
26	Intra-agency funds from dedicated collections elimination amounts	N/A			

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Note: 22	Funds From Dedicated Collections	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR - Note 17	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
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Tab: Text Data		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).	State the legal authority for the administrative entity of each fund to use the revenues and other financing sources based on SFFAS No. 27, par. 23.1, as amended by SFFAS No. 43.	The Department's Funds for Dedicated Collections consist of the Asset Forfeiture Fund, U.S. Trustee System Fund, Antitrust Division, Crime Victims Fund, Domestic Trafficking Victims Fund, Diversion Control Free Account and the Federal Prison Commissary Fund.
2	Explain any change in legislation during or subsequent to the reporting period and before the issuance of the financial statements that significantly change the purpose of the fund or that redirect a material portion of the accumulated balance (SFFAS No. 27, par. 23.3, as amended by SFFAS No. 43).	Public Law 106-553; Public Law 98-473; Public Law 99-554; Public Law 102-395; Comprehensive Crime Control Act of 1984; and Federal Prison Commissary Fund.	N/A
3	Provide the sources of revenue and other financing for amounts reported in columns 3 through 8 of Sections E and F in the Other Notes Info tab (SFFAS No. 27, par. 23.2, as amended by SFFAS No. 43).	Provide any other relevant information pertaining to this note, including explanation for prior-period adjustments, if any. At a minimum, describe briefly the significant accounting policies pertaining to this note. (SFFAS No. 32, par. 29)	Merger fees, criminal fees, seizures/forfeitures, bankruptcy fees and sale of good and services.
4			
5			

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Note: 25	Stewardship Land	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Section: A	Section Name: Stewardship Land (SFFAS No. 29, par. 40d)	No Data Flag: YES	Line Attributes: Units		
Line	Status	Line Description	NB	Current FY	Previously Rptd
1		Public Land	N/A		
2		National Forest System	N/A		
3		National Wildlife Refuge System	N/A		
4		National Park System	N/A		
5		Withdrawn public land	N/A		
6		Mission Land	N/A		
7		Water, power, and recreation	N/A		
8		Geographic management areas	N/A		
9		National fish hatcheries	N/A		
10		Conservation areas	N/A		
11		National marine monuments	N/A		
12		All other	N/A		
Tab: Text Data					
Line	Question	Answer			
1	Describe the predominant uses of the stewardship land (SFFAS 29, par. 40c).				
2	Provide a brief statement explaining how the stewardship land relates to the mission of the agency (SFFAS No. 29, par. 42a).				
3	Provide a brief description of the agency's stewardship policies for stewardship land (SFFAS No. 29, par. 42c).				
4	Provide any other information relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.				

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Note: 26	Heritage Assets	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Section: A	Section Name: Collection Type Heritage Assets (SFFAS No. 29, par. 25d)	No Data Flag: YES	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		N/A	
2		N/A	
3		N/A	
4		N/A	
5		N/A	

Section: B	Section Name: Non-Collection Type Heritage Assets (SFFAS No. 29, par. 25d)	No Data Flag: YES	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		N/A	
2		N/A	
3		N/A	
4		N/A	
5		N/A	

Tab: Text Data	No Data Flag: YES	Answer
Line	Question	
1	Provide a brief statement explaining how heritage assets relate to the mission of the agency (SFFAS No. 29, par. 28a).	
2	Provide a brief description of the agency's stewardship policies for each major category of the heritage assets (SFFAS No. 29, par. 28c).	
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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Note: 27	Fiduciary Activities	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Other Notes Info.										
Section: A		Section Name: Schedule of Fiduciary Net Assets-Current FY			Line Attributes: Dollars		Rounding Method: Thousands			Decimal: Zero
Line	Status	Line Description	NB	Inv. in Fed. debt secs- net of unam. prems & discs. D	Fid. FBWT (USSGL account 1010 only) D	Interest Receivable on Fed. debt securities D	No Data Flag: YES	Invest. in non-Fed. debt secs.(& relaed int. rec.) D	Cash & cash equivalents D	Other assets D
10			N/A							
11			N/A							
12			N/A							
13			N/A							
14			N/A							
Section: B		Section Name: Schedule of Fiduciary Net Assets - Deposit Funds - Prior Year			Line Attributes: Dollars		Rounding Method: Thousands			Decimal: Zero
Line	Status	Line Description	NB	Inv. in Fed. debt secs- net of unam. prems & discs. D	Fid. FBWT (USSGL account 1010 only) D	Interest Receivable on Fed. debt securities D	No Data Flag: YES	Invest. in non-Fed. debt secs.(& relaed int. rec.) D	Cash & cash equivalents D	Other assets D
8	I		N/A							
9	I		N/A							
10	I		N/A							
11	I		N/A							
12	I		N/A							
Section: C		Section Name: Schedule of Fiduciary Net Assets - Total fiduciary net assets			Line Attributes: Dollars		Rounding Method: Thousands			Decimal: Zero
Line	Status	Line Description	NB	Liability due & payable to beneficiaries C	Other liabilities C	Total fiduciary net assets C				
8	I		N/A							
9	I		N/A							
10	I		N/A							
11	I		N/A							
12	I		N/A							

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Note: 27 **Fiduciary Activities** **Fiscal Year:** 2016 **Period:** SEPTEMBER
Entity: 1500 **Department of Justice** **Agency Notes:** NA
Status: Complete **The accompanying notes are an integral part of these financial statements.** **I = Inactive Line**

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

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Note: 27 Fiduciary Activities **Fiscal Year:** 2016 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** NA
Status: Complete **The accompanying notes are an integral part of these financial statements.** **I = Inactive Line**

Section: E	Section Name: Number of Agency Fiduciary Activities	No Data Flag: YES	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	

Tab: Text Data	No Data Flag: YES	Answer
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)).	
2	Provide information on any significant changes in fiduciary net assets from the prior period (SFFAS No. 31, par. 18(c)).	
3	Provide the TAS for all funds with fiduciary activities.	
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).	
5	Provide a description of any cash equivalents included in the Schedules of Fiduciary Net Assets.	
6	If separate audited financial statements are issued for an individual fiduciary activity with a fiscal yearend other than September 30, indicate the fiduciary activity's FY (SFFAS No. 31, par. 18(e)).	
7	If separate audited financial statements are issued for an individual fiduciary activity, disclose the basis of accounting used and the auditor's opinion on the current or most recent financial statements. If the auditor's opinion was not unqualified, disclose the reason(s) stated by the auditors and refer the reader to the audit opinion for further information (SFFAS No. 31, par. 22(a)).	
8	If separate audited financial statements are issued for an individual fiduciary activity, provide information on how the reader can obtain a copy of the financial statements and the audit opinion thereon (SFFAS No. 31, par. 22(b)).	
9	If more than one agency is responsible for administering a fiduciary activity, and the separate portions of the activity can be clearly identified with another responsible agency, identify the other agency(ies) involved in managing the activity (SFFAS No.31.par.19).	
10	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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Additional Note to the Closing Package Financial Statements

Entity – 1500 Department of Justice
(Dollars in Thousands)

Additional Note 30 - Summary of Significant Accounting Policies

A. Reporting Entity

The Department of Justice (Department) has a wide range of responsibilities which include: detecting, apprehending, prosecuting, and incarcerating criminal offenders; operating federal prison factories; upholding the civil rights of all Americans; enforcing laws to protect the environment; ensuring healthy competition of business in the United States' free enterprise system; safeguarding the consumer from fraudulent activity; carrying out the immigration laws of the United States; and representing the American people in all legal matters involving the U.S. Government. Under the direction of the Attorney General, these responsibilities are discharged by the components of the Department.

For purposes of these consolidated financial statements, the following components comprise the Department's reporting entity:

- Assets Forfeiture Fund and Seized Asset Deposit Fund (AFF/SADF)
- Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF)
- Federal Bureau of Prisons (BOP)
- Drug Enforcement Administration (DEA)
- Federal Bureau of Investigation (FBI)
- Federal Prison Industries, Inc. (FPI)
- Offices, Boards and Divisions (OBDs)
- Office of Justice Programs (OJP)
- U.S. Marshals Service (USMS)

B. 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 the Congress to comply with the Government Management Reform Act of 1994 (GMRA) (Pub. L. No. 103-356), which requires the Secretary of the Treasury to prepare and submit annual audited financial statements of the executive branch. The Secretary of the Treasury developed guidance in the U.S. Department of the Treasury's Treasury Financial Manual (TFM) Volume I, Part 2, Chapter 4700 and Treasury's Supplemental Guidance to the TFM Volume I, Part 2, Chapter 4700 dated October 17, 2016 (Supplemental Guidance) to provide agencies with instructions to meet the requirements of GMRA. The *TFM Chapter 4700* and Supplemental Guidance require agencies to:

1. Submit a GTAS ATB which will be used to populate a Reclassified Balance Sheet, Reclassified Statement of Net Cost, and a Reclassified Statement of Changes in Net Position;
2. List closing package financial statement line item amounts identified as Federal by trading partner and amount;

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B. Basis of Presentation (Continued)

3. Report notes information that is based on the Reclassified Balance Sheet line items and other notes information required to meet FASAB standards;
4. Report other data information that is not based on the Reclassified Balance Sheet line items and other data noted information required to meet FASAB standards; and
5. Report the information in the FR Notes Report and Other Data Report entitled “2015 – September”, “Prior Year”, “PY”, “Previously Reported”, “Line Item Changes”, and “Threshold”[, and the information as of and for the year-ended September 30, 2015 included in the “Text Data” of the FR Notes Reports and “Other Text Data” of the Other Data Reports] and the information in the Additional Note X related to the prior year balances, are presented for purposes of additional analysis in accordance with TFM Chapter 4700 and the Supplemental Guidance and are not a required part of the closing package financial statements.

These financial statements have been prepared from the books and records of the Department in accordance with United States generally accepted accounting principles issued by the Federal Accounting Standards Advisory Board (FASAB) and presentation guidelines in the U.S. Department of the Treasury’s Treasury Financial Manual (TFM) Volume I, Part 2, Chapter 4700 and Supplemental Guidance. The accompanying financial statements include the accounts of all funds under the Department’s control.

C. Basis of Consolidation

The consolidated financial statements of the Department include the accounts of the AFF/SADF, ATF, BOP, DEA, FBI, FPI, OBDs, OJP and USMS. All significant proprietary intra-departmental transactions and balances have been eliminated in consolidation.

D. Basis of Accounting

Transactions are recorded on the accrual basis of accounting. Under the accrual basis, revenues are recorded when earned and expenses are recorded when incurred, regardless of when cash is exchanged.

Custodial activity reported on the Consolidated Statements of Changes in Net Position is prepared on the modified cash basis. Civil and Criminal Debt Collections are recorded when the Department receives payment from debtors. Accrual adjustments may be necessary to adjust cash collections and refund disbursements.

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D. Basis of Accounting (Continued)

The financial statements should be read with the realization that they are for a component of the U.S. Government, a sovereign entity. One implication of this is that liabilities cannot be liquidated without legislation that provides resources and legal authority to do so.

E. Non-Entity Assets

Non-entity assets are not available for use by the Department and consist primarily of restricted undisbursed civil and criminal debt collections, seized cash, accounts receivable, and other monetary assets.

F. Fund Balance with U.S. Treasury and Cash

Funds with the Department of the Treasury (Treasury) represent primarily appropriated, revolving, and trust funds available to pay current liabilities and finance future authorized purchases. The Treasury, as directed by authorized certifying officers, processes cash receipts and disbursements. The Department does not, for the most part, maintain cash in commercial bank accounts. Certain receipts, however, are processed by commercial banks for deposit into individual accounts maintained at the Treasury. The Department's cash and other monetary assets consist of undeposited collections, imprest funds, cash used in undercover operations, cash held as evidence, and seized cash.

G. Investments

Investments are market-based Treasury securities issued by the Bureau of Fiscal Service. When securities are purchased, the investment is recorded at face value (the value at maturity). The Department's intent is to hold investments to maturity, unless the invested funds are needed to sustain operations. No provision is made for unrealized gains or losses on these securities because, in the majority of cases, they are held to maturity. The market value of the investments is the current market value at the end of the reporting period. It is calculated by using the "End of Day" price listed in The FedInvest Price File, which can be found on the Bureau of Fiscal service website. Investments are reported on the Consolidated Balance Sheets at their net value, the face value plus or minus any unamortized premium or discount. Premiums and discounts are amortized over the life of the Treasury security. The interest method is used for the amortization of premium and discount of Treasury notes and the straight-line method is used for Treasury bills. Amortization is based on the straight-line method over the term of the securities.

The amount of investments made by the Department's deposit funds were reclassified to Federal Investments on the Closing Package Balance Sheet, and the liability for those funds provided by the public are reported as "Other Liabilities (without reciprocals)".

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G. Investments (continued)

The AFF, the U.S. Trustee System Fund, and the Federal Prison Commissary Fund are three Funds from Dedicated Collections that invest in Treasury securities. The Treasury does not set aside assets to pay future expenditures associated with funds from dedicated collections. Instead, the cash generated from Funds from Dedicated Collections is used by the Treasury for general government purposes. When these funds redeem their Treasury securities to make expenditures, the Treasury will finance the expenditures in the same manner that it finances all other expenditures.

Treasury securities are issued to the funds as evidence of fund receipts and provide the funds with the authority to draw upon the U.S. Treasury for future authorized expenditures. Treasury securities held by funds from dedicated collections are an asset of the fund and a liability of the Treasury, so they are eliminated in consolidation for the U.S. Government-wide financial statements.

H. Accounts Receivable

Net accounts receivable includes reimbursement and refund receivables due from federal agencies and the public, less the allowance for doubtful accounts. Generally, most intragovernmental accounts receivable are considered fully collectible. The allowance for doubtful accounts for public receivables is estimated based on past collection experience and analysis of outstanding receivable balances at year end.

I. Inventory and Related Property

Inventory is maintained primarily for the manufacture of goods for sale to customers. This inventory is composed of three categories: Raw Materials, Work in Process, and Finished Goods. Raw material inventory value is based upon moving average costs. Inventories are valued at the lower of average cost or market value (LCM) and include materials, labor and manufacturing overhead. Market value is calculated on the basis of the contractual or anticipated selling price, less allowance for administrative expenses. DOJ values its finished goods and sub-assembly items at a standard cost that is periodically adjusted to approximate actual cost. DOJ has established inventory allowances to account for LCM adjustments and obsolete items that may not be utilized in future periods.

Forfeited property is property for which the title has passed to the U.S. Government. This property is recorded at the estimated fair market value at the time of forfeiture and is not adjusted for any subsequent increases and decreases in estimated fair market value. The value of the property is reduced by the estimated liens of record.

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I. Inventory and Related Property (Continued)

Seized property is property that the government has taken possession of, in consequence of a violation of public law. Seized property can include monetary instruments, real property, and tangible personal property of others in the actual or constructive possession of the custodial agency. Most seized property is held by the USMS from the point of seizure until its disposition. This property is recorded at the estimated fair market value at the time of seizure and is not adjusted for any subsequent increases and decreases in estimated fair market value.

Additional inventories consist of new and rehabilitated office furniture, equipment and supplies used for the repair of airplanes, administrative supplies and materials, commissary sales to inmates (sundry items), metals, plastics, electronics, graphics, and optics.

J. General Property, Plant and Equipment

Capitalization of general property, plant and equipment (PP&E) occurs when the initial cost of acquiring or improving the asset meets the minimum threshold and the asset has an estimated useful life of two or more years. Land is always capitalized regardless of the acquisition costs. For projects funded by an appropriation, the Department established standard capitalization thresholds as shown below:

Type of Property	Capitalization Threshold
Real Property	\$ 250
Personal Property	\$ 50
Aircraft	\$ 100
Internal Use Software	\$5,000

An exception to the Department’s standard capitalization thresholds provides Revolving, Working Capital, and Trust Fund entities the option to establish its own capitalization thresholds for general PP&E and Internal Use Software. If this option is exercised, the thresholds must not conflict with the standard capitalization thresholds, but may be more restrictive, at the discretion of the entity. Federal Prisons Industries, Inc., a revolving fund, exercised this option and established a threshold to capitalize personal property acquisition costs exceeding \$10. The Bureau of Prisons also exercised this option capitalizing personal property acquisition costs exceeding \$100.

Depreciation or amortization of general PP&E, based on historical cost, is calculated using the straight-line method over the estimated useful life of the asset. Land is never depreciated.

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K. Advances to Others and Prepayments

Advances and prepayments, classified as assets on the Consolidated Balance Sheets, consist primarily of funds disbursed to grantees in excess of total expenditures made by those grantees to third parties, funds advanced to state and local participants in the DEA Domestic Cannabis Eradication and Suppression Program, and funds disbursed to finance operations that exceed the total expenditures incurred. Payments in advance of the receipt of goods and services are recorded as prepaid charges at the time of payment and are recognized as expenses when the goods and services are received.

L. Liabilities

Liabilities represent the monies or other resources that are likely to be paid by the Department as the result of a transaction or event that has already occurred. However, no liability can be paid by the Department absent proper budget authority. Accrued payroll and benefits are accrued based on the number of days in a pay period earned but not paid to employees at the end of the fiscal year.

M. Grant Payments Due to State and Local Governments and Others

Disbursements of grant funds are recognized as expenses at the time of disbursement. However, some grant recipients incur expenditures prior to initiating a request for disbursement based on the nature of the expenditures. The OBDs and OJP accrue a liability for expenditures incurred by grantees prior to receiving grant funds for expenditures. The amount to be accrued is determined through an analysis of historic grant expenditures. These estimates are based on the most current information available at the time the financial statements are prepared.

Estimates for the grant accrual contain assumptions that have an impact on the financial statements. The key assumptions used in the grant accrual are: grantees have consistent spending patterns throughout the life of the grant, grantees will drawdown throughout the life of the grant, and the grant has a determined end date. The primary elements of these assumptions include, but are not limited to, type of grant that has been awarded, grant period, accounting basis used by the grantees, and the grant expenditure rate.

N. Contingencies and Commitments

The Department is involved in various administrative proceedings, legal actions, and claims. The Consolidated Balance Sheets include an estimated liability for those legal actions where management and the Chief Counsel consider adverse decisions “probable” and amounts are reasonably estimable. Legal actions where management and the Chief Counsel consider adverse decisions “probable” or “reasonably possible” and the amounts are reasonably estimable are disclosed in Note 18. However, there are cases where amounts have not been accrued or disclosed because the amounts of the potential loss cannot be estimated or the likelihood of an unfavorable outcome is considered “remote”.

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O. Annual, Sick, and Other Leave

Annual and compensatory leave is expensed with an offsetting liability as it is earned and the liability is reduced as leave is taken. Each year, the balance in the accrued annual leave liability account is adjusted to reflect current pay rates. To the extent current or prior year appropriations are not available to fund annual and compensatory leave earned but not taken, funding will be obtained from future financing sources. Sick leave and other types of nonvested leave are expensed as taken.

P. Interest on Late Payments

Pursuant to the Prompt Payment Act, 31 U.S.C. § 3901-3907, the Department pays interest on payments for goods or services made to business concerns after the due date. The due date is generally 30 days after receipt of a proper invoice or acceptance of the goods or services, whichever is later.

Q. Retirement Plan

With few exceptions, employees of the Department are covered by one of the following retirement programs:

1. Employees hired before January 1, 1984, are covered by the Civil Service Retirement System (CSRS). The Department contributes 7% of the gross pay for regular employees and 7.5% for law enforcement officers.
2. Employees hired January 1, 1984 or later, are covered by the Federal Employees Retirement System (FERS).
 - a. Employees hired January 1, 1984 through December 31, 2012, are covered by the FERS. The Department contributes 13.7% of the gross pay for regular employees and 30.1% for law enforcement officers.
 - b. Employees hired January 1, 2013 through December 31, 2013, are covered by the Federal Employees Retirement System-Revised Annuity Employees (FERS-RAE). The Department contributes 11.9% of the gross pay for regular employees and 28.4% for law enforcement officers.
 - c. Employees hired January 1, 2014 or later are covered by the Federal Employees System-Further Revised Annuity Employees (FERS-FRAE). The Department contributes 11.9% of the gross pay for regular employees and 28.4% for law enforcement officers.

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Q. Retirement Plan (Continued)

All employees are eligible to contribute to the Federal Thrift Savings Plan (TSP). For those employees covered by the FERS, FERS-RAE and FERS-FRAE, a TSP account is automatically established to which the Department is required to contribute an additional 1% of gross pay and match employee contributions up to 4%. No government contributions are made to the TSP accounts established by the CSRS employees. The Department does not report CSRS or FERS assets, accumulated plan benefits, or unfunded liabilities, if any, which may be applicable to its employees. Such reporting is the responsibility of the Office of Personnel Management (OPM). Statement of Federal Financial Accounting Standards (SFFAS) No. 5, *Accounting for Liabilities of the Federal Government*, requires employing agencies to recognize the cost of pensions and other retirement benefits during their employees' active years of service.

R. Federal Employee Compensation Benefits

The FECA provides income and medical cost protection to covered federal civilian employees injured on the job, employees who have incurred a work-related occupational disease, and beneficiaries of employees whose death is attributable to a job-related injury or occupational disease. The total FECA liability consists of an actuarial and an accrued portion as discussed below.

Actuarial Liability: The Department of Labor (DOL) calculates the liability of the federal government for future compensation benefits, which includes the expected liability for death, disability, medical, and other approved costs. This method utilizes historical benefit payment patterns related to a specific incurred period to predict the ultimate payments related to that period. The projected annual benefit payments are discounted to present value. The resulting federal government liability is then distributed by agency. The Department's portion of this liability includes the estimated future cost of death benefits, workers' compensation, medical, and miscellaneous cost for approved compensation cases for the Department employees. The Department liability is further allocated to component reporting entities on the basis of actual payments made to the FECA Special Benefits Fund (SBF) for the three prior years as compared to the total Department payments made over the same period.

The FECA actuarial liability is recorded for reporting purposes only. This liability constitutes an extended future estimate of cost, which will not be obligated against budgetary resources until the fiscal year in which the cost is actually billed to the Department. The cost associated with this liability cannot be met by the Department without further appropriation action.

Accrued Liability: The accrued FECA liability is the amount owed to the DOL for the benefits paid from the FECA SBF directly to Department employees.

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S. Intragovernmental Activity

Intragovernmental costs and exchange revenue represent transactions made between two reporting entities within the federal government. Costs and earned revenues with the public represent exchange transactions made between the reporting entity and a non-federal entity. With the exception of certain accruals, the classification of revenue or cost as “intragovernmental” or “with the public” is defined on a transaction-by-transaction basis. The purpose of this classification is to enable the federal government to prepare consolidated financial statements, not to match public and intragovernmental revenue with the costs incurred to produce public and intragovernmental revenue.

T. Revenues and Other Financing Sources

The Department receives the majority of funding needed to support its programs through Congressional appropriations. The Department receives annual, multi-year, and no-year appropriations that may be used, within statutory limits, for operating and capital expenditures. Additional funding is obtained through exchange revenues, nonexchange revenues, and transfers-in.

Appropriations Used are recognized as budgetary financing sources at the time the related program or administrative expenses are incurred. Exchange revenues are recognized when earned, for example, when goods have been delivered or services rendered. Nonexchange revenues are resources that the Government demands or receives, for example, forfeiture revenue and fines and penalties.

The Department’s exchange revenue consists of the following activities: licensing fees to manufacture and distribute controlled substances; services rendered for legal activities; space management; data processing services; sale of merchandise and telephone services to inmates; sale of manufactured goods and services to other federal agencies; and other services. Fees are set by law and are periodically evaluated in accordance with OMB guidance.

The Department’s nonexchange revenue consists of forfeiture income resulting from the sale of forfeited property, penalties in lieu of forfeiture, recovery of returned asset management cost, judgment collections, and other miscellaneous income. Other nonexchange revenue includes the OJP Crime Victims Fund receipts, and AFF/SADF interest on investments with the Treasury.

The Department’s deferred revenue includes licenses with DEA that are valid for multiple years. These monies are recorded as liabilities in the financial statements. Deferred revenue also includes forfeited property held for sale. When the property is sold, deferred revenue is reversed and forfeiture revenue in the amount of the gross proceeds of the sale is recorded.

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U. Funds from Dedicated Collections

SFFAS No. 27, *Identifying and Reporting Earmarked Funds*, as amended by SFFAS No. 43, *Funds from Dedicated Collections: Amending Statement of Federal Financial Accounting Standards 27, Identifying and Reporting Earmarked Funds* (SFFAS No. 27, as amended), defines ‘Funds from Dedicated Collections’ as being financed by specifically identified revenues, provided to the government by non-federal sources, often supplemented by other financing sources, which remain available over time. These specifically identified revenues and other financing sources are required by statute to be used for designated activities, benefits or purposes, and must be accounted for separately from the Government’s general revenues. The three required criteria for a fund from dedicated collections are:

1. A statute committing the federal government to use specifically identified revenues and/or other financing sources that are originally provided to the federal government by a non-federal source only for designated activities, benefits or purposes;
2. Explicit authority for the funds to retain revenues and/or other financing sources not used in the current period for future use to finance the designated activities, benefits, or purposes; and
3. A requirement to account for and report on the receipt, use, and retention of the revenues and other financing sources that distinguishes the fund from the federal government’s general revenues.

The following funds meet the definition of a fund from dedicated collections: AFF, U.S. Trustee System Fund, Antitrust Division, Crime Victims Fund, Domestic Trafficking Victims Fund, Diversion Control Fee Account, and Federal Prison Commissary Fund.

V. Allocation Transfer of Appropriation

The Department is a party to allocation transfers with other federal agencies as a transferring (parent) entity and/or a receiving (child) entity. Allocation transfers are legal delegations by one department of its authority to obligate budget authority and outlay funds to another department. Generally, all financial activity related to these allocation transfers (e.g., budget authority, obligations, outlays) is reported in the financial statements of the parent entity, from which the underlying legislative authority, appropriations, and budget apportionments are derived. Two exceptions to this general rule affecting the Department include the funds transferred from the Judicial Branch to the USMS, and funds transferred from the Executive Office of the President to OJP. Per OMB’s guidance, USMS and OJP report all activity relative to these allocation transfers in the respective financial statements.

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V. Allocation Transfer of Appropriation (continued)

The activity related to these transfers, included as part of these financial statements, is highlighted below:

OJP, as the parent, transfers funds from the Crime Victims Fund to the Department of Health and Human Services (HHS). This transfer is required by 42 U.S.C. §10603a {Sec. 14-4A} for *Child Abuse Prevention and Treatment Grants*. Amounts made available by section §10601(d) (2) of this title, for the purposes of this section, are to be obligated and expended by the Secretary of HHS for grants under section §5106c of this title.

OJP receives, as a child entity, allocation transfers of appropriations from the Executive Office of the President. This transfer is authorized by P.L. 111-117 and P.L. 112-74. Per OMB guidance OJP reports all budgetary and proprietary activity for *Do Right by Youth Pilot* transferred from the Executive Office of the President to OJP.

The Department also allocated funds from BOP, as the parent, to the Public Health Service (PHS), a primary division of the Department of Health and Human Services. PHS provides a portion of medical treatment for federal inmates. The money is designated and expended for current year obligation of PHS staff salaries, benefits, and applicable relocation expenses.

USMS, as the child, receives allocation transfers of appropriation from the Administrative Office of the U.S. Courts. The allocation transfers are used for costs associated with protective guard services - Court Security Officers at United States courthouses and other facilities housing federal court operations. These costs include their salaries (paid through contracts), equipment, and supplies. This transfer is performed on annual periodic basis. Per OMB guidance, the USMS reports all budgetary and proprietary activity transferred from the Administrative Office of the U.S. Courts to the USMS.

W. Tax Exempt Status

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

X. Use of Estimates

The preparation of financial statements requires management to make certain estimates and assumptions that affect the reported amounts of assets and liabilities and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

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Y. Reclassifications

The FY 2015 financial statements were reclassified to conform to the FY 2016 Departmental financial statement presentation requirements. These reclassifications have no material effect on total assets, liabilities, net position, change in net position, or custodial activity as previously reported.

Z. Subsequent Events

Subsequent events and transactions occurring after September 30, 2016 through the date of the auditors' opinion have been evaluated for potential recognition or disclosure in the financial statements. The date of the auditors' opinion also represents the date that the financial statements were available to be issued.

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**Required Supplementary Information
(Unaudited)**

**U.S. Department of the Treasury
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Other Data: 01	Taxes	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
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
Line Status	Line Description	NB	2015 - SEPTEMBER
1	Estimated realized value of compliance assessments as of the end of the period	Debit	
2	Estimated realizable value of pre-assessment work-in-progress	Debit	
3	Changes in 1 above	Debit	
4	Changes in 2 above	Debit	
5	Other claims for refunds not yet accrued but likely to be paid when administrative actions are completed	Debit	
6	Management's best estimate of unasserted claims for refunds	Debit	
7	Changes in 5 above	Debit	
8	Changes in 6 above	Debit	
9	Amount of assessments written off that continue to be statutorily collectible (excluded from accounts receivable)	Debit	

Decimal: User-Defined

Rounding Method: User-Defined

Line Item Changes

Previously Rptd

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Other Data: 01	Taxes	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete		I = Inactive Line	

Tab: Other Data Info.			
Section: B	Section Name: Provide the following amount if a range is estimable and not included in Sec. A (SFFAS No. 7 pars. 67-69)	No Data: YES	Decimal: User-Defined
Line Status	Line Description	NB	Line Attributes: Dollars Rounding Method: User-Defined
1	Estimated realizable value of pre-assessment work-in-progress	Debit	PY High
2	Changes in line 1 above	Debit	PY Low
3	Management's best estimate of unasserted claims for refunds	Debit	CY High
4	Changes in line 3 above	Debit	CY Low

Section: C			
Section Name: Tax Gap	No Data: YES	Line Attributes: Dollars Rounding Method: User-Defined	Decimal: User-Defined
Line Status	Line Description	NB	Line Attributes: Dollars Rounding Method: User-Defined
1	Tax gap estimate	Debit	PY High

Tab: Other Text Data			
Section: A	Section Name: Taxes (SFFAS No.7, par. 67.1 & 69.1)	No Data: YES	Answer
Line	Question		
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 explanation of the limited reliability of the estimates of the size of the tax gap. (SFFAS No. 7, pars. 67.1 & 69.2)		

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Other Data: 01	Taxes	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	NA
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	
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 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)		

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Other Data: 08	Stewardship Investments	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR RSSI	
Status: Complete		I = Inactive Line	

Tab: Other Data Info.		Section Name:	Investments in Non-Federal Physical Property (SFFAS No. 8, par 87)				Line Attributes: Dollars	Decimal: Zero
Section: A	Line Status	Line Description	NB	FY 2016	FY 2015	FY 2014	FY 2013	FY 2012
	1	Discretionary Grants to Indian Tribes	Debit	8,572	16,118	39,431	52,980	97,553
	2	Formulation Grants to States	Debit		-84	-12		84
	3		Debit					
	4		Debit					
	5		Debit					
	6	Other	Debit					

Threshold		Section Name:	No Data: YES	Line Attributes: Dollars	Decimal: User-Defined
Line Description	Other Data Info - Discretionary Grants to Indian Tribes (FY 2016)	Research and Development: Investments in Development (SFFAS No. 8, par. 100)			

Section: B	Line Status	Line Description	NB	FY 2016	FY 2015	FY 2014	FY 2013	FY 2012
	1		Debit					
	2		Debit					
	3		Debit					
	4		Debit					
	5		Debit					
	6	Other	Debit					

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Other Data: 08	Stewardship Investments	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR RSSI	
Status: Complete			

I = Inactive Line

Tab: Other Data Info.											
Section:	C	Section Name: Investment in Human Capital (SFFAS No. 8, par 94)			No Data:	YES	Line Attributes: Dollars			Decimal:	User-Defined
Line	Status	Line Description	NB	FY 2016	FY 2015	FY 2014	FY 2013	FY 2012			
1		Debit									
2		Debit									
3		Debit									
4		Debit									
5		Debit									
6		Other									
Section:	D	Section Name: Research and Development: Investments in Basic Research (SFFAS No. 8, par.100)			No Data:	YES	Line Attributes: Dollars			Decimal:	User-Defined
Line	Status	Line Description	NB	FY 2016	FY 2015	FY 2014	FY 2013	FY 2012			
1		Debit									
2		Debit									
3		Debit									
4		Debit									
5		Debit									
6		Other									

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Other Data: 08	Stewardship Investments	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR RSSI	
Status: Complete			

Tab: Other Data Info.			
Section: E	Section Name: Research and Development: Investments in Applied Research (SFFAS No. 8, par 100)	No Data: YES	Line Attributes: Dollars Rounding Method: User-Defined Decimal: User-Defined
Line Status	Line Description	NB	FY 2016 FY 2015 FY 2014 FY 2013 FY 2012
1	Debit		
2	Debit		
3	Debit		
4	Debit		
5	Debit		
6	Other		

Tab: Other Text Data			
Section: A	Section Name: Investments in Non-Federal Physical Property (SFFAS No. 8, par 87)	No Data: YES	Answer
Line	Question		Answer
1	Provide a description of federally-owned physical property transferred to State and local governments. (SFFAS No. 8, par 87).		Build or expand correctional facilities to increase the bed capacity for confined persons convicted of Part I violent crime.
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).		Cooperative Agreement Program Administered by USMS, Discretionary Grants to Indian Tribes and Formulation Grants to States.

Tab: Other Text Data			
Section: B	Section Name: Research and Development: Investments in Development (SFFAS No. 8, par. 100)	No Data: YES	Answer
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)		
2	Provide a description of the progress of major developmental projects including the results with respect to projects completed or otherwise terminated during the year and the status of projects that will continue (SFFAS No. 8, par. 99).		

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Other Data: 08	Stewardship Investments	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	AFR RSSI
Status: Complete		I = Inactive Line	

Tab: Other Text Data			
Section: C	Section Name:	No Data: YES	Answer
Line 1	Question 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
Tab: Other Text Data			
Section: D	Section Name:	No Data: YES	Answer
Line 1	Question 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
Line 2	Question Provide a description of any major new discoveries made during the year (SFFAS No. 8, par. 99).		
Tab: Other Text Data			
Section: E	Section Name:	No Data: YES	Answer
Line 1	Question 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
Line 2	Question Provide a description of any major new applications developed during the year (SFFAS No. 8, par. 99).		

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Other Data: 09	Deferred Maintenance and Repairs	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete		I = Inactive Line	

Tab: Other Data Info.										
Section: A	Section Name:	Cost Estimate Prior Year Only-For entities who are not able to provide a single estimate in Section B PY information			No Data: YES	Line Attributes: Dollars	Rounding Method: User-Defined	Decimal: User-Defined		
Line Status	Line Description	NB	CY- Low D	CY- High D	CY - Critical Maintenance D	PY- Low D	PY- High D	PY - Critical Maintenance D		
1	I Buildings, structures, and facilities	N/A								
2	I Furniture, fixtures, and equipment	N/A								
3	I Other general property, plant, and equipment	N/A								
4	I Heritage assets	N/A								
5	I Stewardship land	N/A								

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

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

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Other Data: 14	Risk Assumed-Federal Insurance and Guarantee Programs(SFFAS No. 5, pars. 105, 106,and 114)	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	I = Inactive Line		

Tab: Other Data Info.			
Section: A	Section Name: Risk Assumed	No Data: YES	Line Attributes: Dollars Rounding Method: User-Defined Decimal: User-Defined
Line Status	Line Description	NB	2015 - SEPTEMBER Previously Rptd Line Item Changes
1	Present value of unpaid expected losses (net of associated premiums)	Debit	
2	Periodic changes	Debit	

Tab: Other Text Data			
Section: A	Section Name: Risk Assumed	No Data: YES	Answer
Line	Question		
1	Provide the indicators of the range of uncertainty around federal insurance and guarantee programs related estimates and sensitivity of the estimates to changes in major assumptions (SFFAS No.5, par.114).		
2	Provide the actuarial or financial methods used to measure the present value of unpaid expected losses (SFFAS No. 5, par. 114).		
3	Provide a listing of the federal insurance and guarantee programs (SFFAS No. 5, par. 105).		

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Other Data: 15	Budget Deficit Reconciliation	Fiscal Year:	2016	Period:	SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	NA		
Status: Complete					

I = Inactive Line

Tab: Other Data Info.									
Section: A		Section Name: Operating Revenue to Budget Receipts (All entities must complete Sections A and B)				Line Attributes: Dollars		Decimal: Zero	
Line Status	Line Description	NB	Budget Receipts D	Operating Revenue C	Diff Budget Receipts vs Operating Revenue C	Cust Collections Trans to GF or Rec Agency D	Cust Collections Received from Collecting Agency C	Adj Diff Between Budget Rec vs Operating Rev	Decimal:
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	8,541,707	16,664,029	-8,122,322			-8,122,322	
8	Miscellaneous Earned revenue	N/A							
9	Total	N/A	8,541,707	-16,664,029	-8,122,322			-8,122,322	
Section: B		Section Name: Net Outlays to Statement of Budgetary Resources				No Data: YES	Line Attributes: Dollars		Decimal: User-Defined
Line Status	Line Description	NB	CY - MTS net outlays- Table 5 D	CY - Agency SBR D	budgetary net outlays C	CY - Difference			
1	Net Outlays (gross outlays less offsetting collections and distributed and offsetting receipts)	N/A							

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Other Data: 15	Budget Deficit Reconciliation	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete			

Tab: Other Data Info.			
Section: C	Section Name: Earned Revenue to Undistributed Offsetting Receipts- Employer Share, Employee Retirement (STATE, DOD and OPM only)	No Data: YES	Line Attributes:
Line Status	Line Description	NB	CY - MTS undistributed offsetting receipts-Table 5 reported on agency PAR
			CY - Difference
Section: D			
			CY - MTS undistributed offsetting receipts, Tble 5 reported on agency PAR
Line Status	Line Description	NB	CY - MTS Undistributed Offsetting Receipts, Tble 5 Reported on agency PAR
			Difference
1	I Foreign Service Retirement and Disability Fund (State only)	N/A	
2	I Military Retirement Fund (DOD only)	N/A	
3	I Civil Service Retirement and Disability Fund (OPM only)	N/A	
4	I Unemployment Trust Fund (DOL only)	N/A	
5	I Federal Old-Age and Survivors Insurance (SSA only)	N/A	
6	I Federal Disability Insurance Trust Fund (SSA only)	N/A	
7	I Federal Hospital	N/A	

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Other Data: 15	Budget Deficit Reconciliation	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete			

Tab: Other Data Info.			
Section: D	Section Name: Earned Revenue to Undistributed Offsetting Receipts - Interest Rec by Trust Funds (DOS, DOD, DOL, SSA, HHS and OPM only)	No Data: YES	Line Attributes: Dollars Rounding Method: User-Defined Decimal: User-Defined
Line Status	Line Description	NB	CY - MTS Undistributed Offsetting Receipts, Tble 5 Rejported on agency PAR D C Difference
8	Insurance (Medicare Part A) (HHS only) Federal Supplemental Medical Insurance (Medicare Parts B and D) (HHS only)	N/A	
Section: E	Section Name: Operating Revenue to Undistributed Offsetting Receipts (DOI only)	No Data: YES	Line Attributes:
Line Status	Line Description	NB	MTS undistributed miscellaneous earned offsetting receipts-Table 5 revenue reported on SCNP Difference

Tab: Other Text Data	
Section: A	Section Name: Operating Revenue to Budget Receipts (All entities must complete Sections A and B)
Line	Question
1	Collecting agencies provide the Closing Package line in which the custodial transfer-out (disposition of collection) was recorded and the trading partner code.
2	Receiving agencies provide the Closing Package line in which the custodial transfer-in/revenue was recorded and the trading partner code.
	Answer Statement of Custodial Activity - Disposition of Collections transferred to Federal Agencies are reported on Reclassified SCNP Other Budgetary Financing Sources in the amount \$13.2 billion. Transfers to the public are shown on the SCNP Other Taxes and Receipts in the amount of \$13.2 billion. N/A

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Other Data: 15	Budget Deficit Reconciliation	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	NA
Status: Complete		I = Inactive Line	

Tab: Other Text Data			
Section: A	Section Name: Operating Revenue to Budget Receipts (All entities must complete Sections A and B)		
Line	Question	Answer	
3	Provide a detailed description of the difference including: Treasury account symbol, dollar amounts, a reference to where these amounts can be traced, and whether this difference will be resolved next FY.	Reconciling difference related to MTS Receipts for SCA related activity \$5,117,399,775.92, Unclaimed and/or abandoned Monies \$321,741.42, and Non-cash Forfeiture related activity \$1,486,357,496.01, Asset Forfeiture related activity \$1,859,497,197.46, Fines, Penalties, and Forfeitures, Domestic Trafficking Victims' Fund related activity \$130,842.50, and Victims of State Sponsored Terrorism Fund related activity \$78,000,000.00.	

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 difference including: Treasury account symbol, dollar amounts, a reference to where these amounts can be traced, and whether this difference will be resolved next FY.		

Tab: Other Text Data			
Section: C	Section Name: Earned Revenue to Undistributed Offsetting Receipts- Employer Share, Employee Retirement (STATE, DOD and OPM only)		
Line	Question	Answer	
1	Provide a cross-reference to intragovernmental earned revenue reported in PAR/AFR in the "Agency Notes" field.		
2	Provide a detailed description of the difference including: Treasury account symbol, dollar amounts, a reference to where these amounts can be traced, and whether this difference will be resolved next FY.		

Tab: Other Text Data			
Section: E	Section Name: Operating Revenue to Undistributed Offsetting Receipts (DOI only)		
Line	Question	Answer	
1	Provide a detailed description of the difference 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: 16	Components of Loans and Equity Investments Receivable	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete			

Tab: Other Data Info.									
Section: A	Section Name:	Components of Direct Loans Receivable, Gross-Current FY	No Data: YES	Line Attributes: Dollars	Rounding Method: User-Defined	Decimal: User-Defined			
Line Status	Line Description	NB	CY-Federal Direct Student Loans	CY-Electric Loans	CY-Rural Housing Service	CY-Federal Family Education Loan	Environmental Loans	CY-Water and	CY-Farm Loans
1	Direct Loans Receivable, Gross-Beginning of Year	Debit							
2	Disbursements (loans made/securities purchased)	Debit							
3	Repayments	Debit							
4	Losses	Debit							
5	Write-offs	Debit							
6	Capitalized interest	Debit							
7	Capitalized dividends	Debit							
8	Other	Debit							
9	Direct Loans receivable, gross-end of the year	N/A							
Line Status	Line Description	NB	CY-Export-import Bank Loans	CY-International Monetary Fund	CY-Housing and Urban Development	CY-Telecommunication loans	CY-All other loans receivable	Total	
1	Direct Loans Receivable, Gross-Beginning of Year	Debit							
2	Disbursements (loans made/securities purchased)	Debit							
3	Repayments	Debit							
4	Losses	Debit							
5	Write-offs	Debit							
6	Capitalized interest	Debit							
7	Capitalized dividends	Debit							
8	Other	Debit							
9	Direct Loans	N/A							

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Other Data: 16	Components of Loans and Equity Investments Receivable	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete			

Tab: Other Data Info.			
Section: A	Section Name: Components of Direct Loans Receivable, Gross-Current FY	No Data: YES	Line Attributes: Dollars Rounding Method: User-Defined Decimal: User-Defined
Line Status	Line Description	NB	CY-Export-Import Bank Loans CY-International Monetary Fund CY-Housing and Urban Development CY-Telecommunication loans CY-All other loans receivable Total
	receivable, gross-end of the year		

Section: B	Section Name: Components of Direct Loans Receivable, Gross - Prior Year	No Data: YES	Line Attributes: Dollars Rounding Method: User-Defined Decimal: User-Defined
Line Status	Line Description	NB	PY-Federal Direct Student Loans PY-Electric Loans PY-Rural Housing Service PY-Federal Family Education Loan PY-Water and Environmental Loans PY-Farm Loans
1	Direct Loans Receivable, gross - beginning of year	Debit	
2	Disbursements (loans made/securities purchased)	Debit	
3	Repayments	Debit	
4	Losses	Debit	
5	Capitalized interest	Debit	
6	Capitalized dividends	Debit	
7	Other	Debit	
8	Direct Loans receivable, gross-end of the year	Debit	

Line Status	Line Description	NB	PY-Export-Import Bank Loans PY-U.S. Agency for International Development PY-Housing and Urban Development PY-All TARP programs PY-All other loans receivable PY-Total
1	Direct Loans	Debit	

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Other Data: 16	Components of Loans and Equity Investments Receivable	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete			

Tab: Other Data Info.			
Section: B	Section Name: Components of Direct Loans Receivable, Gross - Prior Year	No Data: YES	Line Attributes: Dollars Rounding Method: User-Defined Decimal: User-Defined
Line Status	Line Description	NB	PY-Export-Import Bank Loans PY-U.S. Agency for International Development PY-Housing and Urban Development PY-All TARP programs PY-All other loans receivable PY-Total
2	Receivable, gross - beginning of year	Debit	
3	Disbursements (loans made/securities purchased)	Debit	
4	Repayments	Debit	
5	Losses	Debit	
6	Capitalized interest	Debit	
7	Capitalized dividends	Debit	
8	Other	Debit	
	Direct Loans receivable, gross-end of the year	Debit	

Section: C			
Section Name: Components of Loan Guarantees, Gross-Current Year	No Data: YES	Line Attributes: Dollars Rounding Method: User-Defined Decimal: User-Defined	
Line Status	Line Description	NB	CY-Federal Family Education Loans CY-Federal Housing Administration Loans CY-Veterans Housing Benefit Program CY-Export-Import Bank Loans CY-Small Business Loans CY-Israeli Loan Guarantee Program CY-Federal Ship CY-Rural Housing Service CY-Business and Industry CY-Export Credit CY-All other Guaranteed CY-Total
1	Guaranteed Loans, gross-beginning of the year	Debit	
2	Disbursements (loans made/securities purchased)	Debit	
3	Repayments	Debit	
4	Other	Debit	
5	Guaranteed Loans, gross-end of the year	N/A	

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Other Data: 16	Components of Loans and Equity Investments Receivable	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete			

Tab: Other Data Info.			
Section: C	Section Name: Components of Loan Guarantees, Gross-Current Year	No Data: YES	Line Attributes: Dollars Rounding Method: User-Defined
Line Status	Line Description	NB	CY-Federal Ship Financing Fund CY-Rural Housing Service CY-Business and Industry Loans CY-Export Credit Guarantee Programs CY-All other Guaranteed loans CY-Total
1	Guaranteed Loans, gross-beginning of the year	Debit	
2	Disbursements (loans made/securities purchased)	Debit	
3	Repayments	Debit	
4	Other	Debit	
5	Guaranteed Loans, gross-end of the year	N/A	
Section: D	Section Name: Components of Loan Guarantees, Gross - Prior Year	No Data: YES	Line Attributes: Dollars Rounding Method: User-Defined
Line Status	Line Description	NB	PY-Federal Family Education Loans PY-Federal Housing Administration Loans PY-Veterans Housing Benefit Program PY-Export-import Bank Loans PY-Small Business Loans PY-Israeli Loan Guarantee Program PY-Total
1	Guaranteed Loans, gross-beginning of the year	Debit	
2	Disbursements (loans made/securities purchased)	Debit	
3	Repayments	Debit	
4	Other	Debit	
5	Guaranteed Loans, gross-end of the year	Debit	
Line Status	Line Description	NB	PY-OPIC Credit Program PY-Rural Housing Service PY-Business and Industry Loans PY-Export Credit Guarantee Programs PY-Total
1	Guaranteed Loans, gross-beginning of the year	Debit	
2	Disbursements	Debit	

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Other Data: 16	Components of Loans and Equity Investments Receivable	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete		I = Inactive Line	

Tab: Other Data Info.			
Section: D	Section Name: Components of Loan Guarantees, Gross - Prior Year	No Data: YES	Line Attributes: Dollars Rounding Method: User-Defined Decimal: User-Defined
Line Status	Line Description	NB	PY-OPIC Credit Program PY-Rural Housing Service PY-Business and Industry Loans PY-Export Credit Guarantee Programs PY-All other Guaranteed loans PY-Total
3	(loans made/securities purchased)	I	Repayments Debit
4	Other	I	Debit
5	Guaranteed Loans, gross-end of the year	I	Debit

Section: E	Section Name: Credit reform subsidy re-estimate and loan modification amounts, in whole dollars	No Data: YES	Line Attributes: Dollars Rounding Method: User-Defined Decimal: User-Defined
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Line Status	Line Description	NB	2016 - SEPTEMBER	2015 - SEPTEMBER	One Year Preceding the Prior FY
1	Credit reform subsidy re-estimate amounts		Credit		
2	Loan Modifications		Credit		

Tab: Other Text Data	
Section: A	Section Name: Components of Direct Loans Receivable, Gross-Current FY No Data: YES
Line	Question Answer
1	Provide details regarding the programs reported in Sections A and B that comprise amounts reported in the "all other Loans Receivable" column.
2	Provide a detailed description of the amounts reported in Sections A and B that comprise the "Other" line.
3	Provide details regarding the programs reported in Sections C and D that comprise amounts

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Other Data: 16	Components of Loans and Equity Investments Receivable	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	NA
Status: Complete		I = Inactive Line	

Tab: Other Text Data		
Section:	A	
Section Name:	Components of Direct Loans Receivable, Gross-Current FY	
No Data:	YES	
Line	Question	Answer
4	reported in the "all other Guaranteed Loans" column. Provide a detailed description of the amounts reported in Sections C and D that comprise the "Other" line	
5	Provide details regarding credit reform subsidy re-estimates reported in Sections E, including a cross-reference to agency PAR	
6	Provide details regarding any loan modifications reported in Section E, including a cross-reference to agency PAR	
7	Provide any other relevant information pertaining to this note including a cross-reference to agency PAR.	

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Other Data: 17	Federal Oil and Gas Resources	Fiscal Year:	2016	Period:	SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	NA		
Status: Complete					

I = Inactive Line

Tab: Other Data Info.						
Section: A	Section Name:	Asset Value for Oil and Gas Proved Reserves - Offshore (SFFAS No. 38, pars. 15, 21)		No Data: YES	Line Attributes: Dollars	Decimal: User-Defined
Line Status	Line Description	NB	D	2015 - SEPTEMBER	D	2016 - SEPTEMBER
1	Oil and Lease Condensate	N/A				
2	Natural Gas, Wet After Lease Separation	N/A				
3		N/A				
4		N/A				
5		N/A				
Section: 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
Line Status	Line Description	NB	D	2015 - SEPTEMBER	D	2016 - SEPTEMBER
1	Oil and Lease Condensate	N/A				
2	Natural Gas, Wet After Lease Separation	N/A				
3		N/A				
4		N/A				
5		N/A				

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Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete		I = Inactive Line	

Tab: Other Data Info.			
Section: C	Section Name:	No Data: YES	Line Attributes: Units
	Quantity of Oil and Gas Proved Reserves - Offshore (SFFAS No. 38, par. 28e)		
Line Status	Line Description	NB	2016 - SEPTEMBER 2015 - 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:	No Data: YES	Line Attributes: Units
	Quantity of Oil and Gas Proved Reserves - Onshore (SFFAS No. 38, par. 28e)		
Line Status	Line Description	NB	2016 - SEPTEMBER 2015 - 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: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete		I = Inactive Line	

Tab: Other Data Info.			
Section: E	Section Name: Average of the Regional Average Prices for Oil and Gas Proved Reserves - Offshore (SFFAS No. 38, par. 28e)	No Data: YES	Line Attributes: Dollars Rounding Method: User-Defined Decimal: User-Defined
Line Status	Line Description	NB	2016 - SEPTEMBER
1	Oil and Lease Condensate	N/A	D
2	Natural Gas, Wet After Lease Separation	N/A	D
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	2016 - SEPTEMBER
1	Oil and Lease Condensate	N/A	D
2	Natural Gas, Wet After Lease Separation	N/A	D
3		N/A	
4		N/A	
5		N/A	

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Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete		I = Inactive Line	

Tab: Other Data Info.			
Section: G	Section Name: Average Royalty Rate for Oil and Gas Proved Reserves - Offshore (SFFAS No. 38, par. 28e)	No Data: YES	Line Attributes: Percent
Line Status	Line Description	NB	2016 - SEPTEMBER
1	Oil and Lease Condensate	N/A	2015 - SEPTEMBER
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	2016 - SEPTEMBER
1	Oil and Lease Condensate	N/A	2015 - SEPTEMBER
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:	2016	Period:	SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	NA		
Status: Complete		I = Inactive Line			

Tab: Other Data Info.					
Section: I	Section Name: Quantity of Gulf of Mexico Provided Reserves-Royalty Relief Provisions (SFFAS No. 38, par. 28h)	No Data: YES	Line Attributes: Units		
Line Status	Line Description	NB	2016 - SEPTEMBER		
1	Oil and Lease Condensate	N/A			
2	Natural Gas, Wet After Lease Separation	N/A			
3		N/A			
4		N/A			
5		N/A			

Section: 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	2016 - 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: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
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	Answer
Line	Question		
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	Answer
Line	Question		
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	Answer
Line	Question		
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: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
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	Answer
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	Answer
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	Answer
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: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete		I = Inactive Line	

Tab: Other Text Data			
Section: H	Section Name:	No Data: YES	Answer
	Average Royalty Rate for Oil and Gas Proved Reserves - Onshore (SFFAS No. 38, par. 28e)		
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:	No Data: YES	Answer
	Quantity of Gulf of Mexico Provided Reserves-Royalty Relief Provisions (SFFAS No. 38, par. 28h)		
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:	No Data: YES	Answer
	Net Present Value of Gulf of Mexico Proved Reserves-Royalty Relief Provisions (SFFAS No. 38, par. 28h)		
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: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
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. 17-18)	No Data: YES	Line Attributes: Dollars Rounding Method: User-Defined Decimal: User-Defined

Line	Status	Line Description	NB	2016 - SEPTEMBER
1	I		Debit	
2	I		Debit	
3	I		Debit	
4	I		Debit	
5	I		Debit	
6	I		Debit	
7	I		Debit	
8	I		Debit	
9		Coal Royalties	Debit	
10			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 Rounding Method: User-Defined Decimal: User-Defined
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Line	Status	Line Description	NB	2016 - 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: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
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	2016 - 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. 17-18)
Line	Question
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)
Line	Question
1	Provide a concise statement explaining the nature and valuation (for example, measurement

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

Other Data: 18	Federal Natural Resources (Other than Oil and Gas)	Fiscal Year: 2016	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	NA
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	
2	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.		
3	Describe any significant changes in the estimation methodology, including the underlying assumptions. 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 Information
AFR to Closing Package Reconciliation Template
(Unaudited)

**Agency Financial Report to Closing Package Reconciliation Template
Reclassified Balance Sheet Reconciliation to Agency AFR
as of September 30, 2016**

GTAS Submission				Agency's Audited Financial Statements			
LineNo	Line Title	Adjusted Balance (Calculated Amount) *	Line Description (Please Fill out)**	Amount (Please enter)	Difference (Calculated Amount)	Agency Comments	
1	Assets						
2	Non-Federal						
2.1	Cash and Other Monetary Assets	267,679.00	Cash and Other Monetary Assets (note 4) To be filled out by Agency To be filled out by Agency To be filled out by Agency Total Total Must Tie to Adjusted Balance	267,679.00 OK 0.00	0.00		
2.2	Accounts and Taxes Receivable, Net	95,042.00	Accounts Receivable, Net (Note 6) To be filled out by Agency To be filled out by Agency To be filled out by Agency Total Total Must Tie to Adjusted Balance	95,042.00 OK 0.00	0.00		
2.3	Loans Receivable, Net	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 Total Total Must Tie to Adjusted Balance	0.00 OK 0.00	0.00		
2.4	Inventories and Related Property, Net	252,418.00	Inventory and Related Property, Net (Not Forfeited Property, Net (Note 8) To be filled out by Agency To be filled out by Agency To be filled out by Agency Total Total Must Tie to Adjusted Balance	142,280.00 110,138.00 0.00 OK 0.00	0.00		
2.5	Property, Plant, and Equipment, Net	8,923,764.00	General Property, Plant and Equipment, To be filled out by Agency To be filled out by Agency To be filled out by Agency Total Total Must Tie to Adjusted Balance	8,923,762.00 OK 2.00	2.00	Variance due to rounding	
2.6	Debt and Equity Securities	0.00	To be filled out by Agency To be filled out by Agency To be filled out by Agency Total Total Must Tie to Adjusted Balance	0.00 OK 0.00	0.00		
2.7	Investments in GSEs (for use by Treasury only)	0.00	To be filled out by Agency To be filled out by Agency To be filled out by Agency Total Total Must Tie to Adjusted Balance	0.00 OK 0.00	0.00		
2.8	Other Assets	341,634.00	Advances and Prepayments Other Assets (Note 10) To be filled out by Agency To be filled out by Agency Total Total Must Tie to Adjusted Balance	341,037.00 597.00 0.00 OK 0.00	0.00		

2.9	Total Non-Federal Assets This line is calculated. Equals sum of line 2.1 through 2.9	CALC TITLE	9,880,637.00	To be filled out by Agency	Total	341,634.00	0.00
3	Federal			Total Must Tie to Adjusted Balance	OK		
3.1	Fund Balance With Treasury (RC 40)/1		30,593,211.00	Fund Balance with U.S. Treasury (Note 5)		30,593,210.00	
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				Total	Total	30,593,210.00	1.00 Variance due to rounding
				Total Must Tie to Adjusted Balance	Error		
3.2	Federal Investments (RC 01)/1		7,488,005.00	Investments, Net (Note 5)		7,488,005.00	
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				Total	Total	7,488,005.00	0.00
				Total Must Tie to Adjusted Balance	OK		
3.3	Accounts Receivable (RC 22)/1		467,576.00	Accounts Receivable, Net (Note 6)		467,576.00	
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency		0.00	
				Total	Total	467,576.00	0.00
				Total Must Tie to Adjusted Balance	OK		
3.4	Accounts Receivable, Capital Transfers (RC 12)/1		0.00	To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				Total	Total	0.00	0.00
				Total Must Tie to Adjusted Balance	OK		
3.5	Interest Receivable - Investments (RC 02)/1		761.00	Investments, Net (Note 5)		761.00	
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				Total	Total	761.00	0.00
				Total Must Tie to Adjusted Balance	OK		
3.6	Interest Receivable - Loans and not otherwise classified (RC 04)/1		0.00	To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				Total	Total	0.00	0.00
				Total Must Tie to Adjusted Balance	OK		
3.7	Loans Receivable (RC 17)/1		0.00	To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				Total	Total	0.00	0.00
				Total Must Tie to Adjusted Balance	OK		
3.8	Transfers Receivable (RC 27)/1		115,043.00	Accounts Receivable, Net (Note 6)		115,043.00	
				To be filled out by Agency			
				To be filled out by Agency			
				Total	Total	0.00	0.00
				Total Must Tie to Adjusted Balance	OK		

6.4	Environmental and Disposal Liabilities	0.00	70,387.00	Accrued Payroll and Benefits To be filled out by Agency To be filled out by Agency To be filled out by Agency Total Total Must Tie to Adjusted Balance OK	18,452.00 1,743,990.00 70,387.00 70,387.00	0.00
6.5	Benefits Due and Payable	0.00		Environment and Disposal Liabilities (No To be filled out by Agency To be filled out by Agency To be filled out by Agency Total Total Must Tie to Adjusted Balance OK	0.00	0.00
6.6	Loan Guarantee Liabilities	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 Total Total Must Tie to Adjusted Balance OK	0.00	0.00
6.7	Liabilities to GSEs (for use by Treasury only)	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 Total Total Must Tie to Adjusted Balance OK	0.00	0.00
6.8	Insurance and Guarantee Program Liabilities	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 Total Total Must Tie to Adjusted Balance OK	0.00	0.00
6.9	Other Liabilities	11,266,986.00		Accrued Grant Liabilities, Accrued Payro Deferred Revenue, Seized Cash and Mo RECA, 9/11, VSSTF (Note 25) Other Liabilities (Note 15) To be filled out by Agency Total Total Must Tie to Adjusted Balance OK	1,979,829.00 1,972,464.00 6,772,690.00 542,003.00 0.00 11,266,986.00	0.00
6.10	Total Non-Federal Liabilities	19,242,986.00				
7	Federal					
7.1	Accounts Payable (RC 22)/1	350,005.00		Accounts Payable Other Liabilities (Note 15) To be filled out by Agency To be filled out by Agency Total Total Must Tie to Adjusted Balance OK	316,106.00 33,899.00 350,005.00	0.00
7.2	Accounts Payable, Capital Transfers (RC 12)/1	0.00		To be filled out by Agency To be filled out by Agency		

7.3	Federal Debt (RC 01)/1	0.00	To be filled out by Agency To be filled out by Agency To be filled out by Agency	Total OK	0.00	0.00
			Total Must Tie to Adjusted Balance			
7.4	Interest Payable - Debt (RC 02)/1	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	Total OK	0.00	0.00
			Total Must Tie to Adjusted Balance			
7.5	Interest Payable - Loans and Not Otherwise Classified (RC 04)/1	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	Total OK	0.00	0.00
			Total Must Tie to Adjusted Balance			
7.6	Loans Payable (RC 17)/1	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	Total OK	0.00	0.00
			Total Must Tie to Adjusted Balance			
7.7	Transfers Payable (RC 27)/1	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	Total OK	0.00	0.00
			Total Must Tie to Adjusted Balance			
7.8	Benefit Program Contributions Payable (RC 21)/1	416,537.00	Accrued Federal Employees' Compensat Other Liabilities (Note 15)	Total OK	282,383.00 134,154.00	0.00
			To be filled out by Agency To be filled out by Agency To be filled out by Agency			
			Total Must Tie to Adjusted Balance			
7.9	Advances from Others and Deferred Credits (RC 23)/1	219,226.00	Other Liabilities (Note 15)	Total OK	219,226.00	0.00
			To be filled out by Agency To be filled out by Agency To be filled out by Agency			
			Total Must Tie to Adjusted Balance			
7.10	Liability to the General Fund for Custodial and Other Non-Entity Assets (RC 46)/1	6,974.00	Custodial Liabilities (Note 21)	Total OK	6,974.00 0.00	0.00
			To be filled out by Agency To be filled out by Agency To be filled out by Agency			
			Total Must Tie to Adjusted Balance			

7.11	Other Liabilities (Without Reciprocity) (RC 29)/1		927,147.00	Total	6,974.00	0.00
				Total OK		
				Custodial Liabilities (Note 21)	892,732.00	
				Other Liabilities (Note 15)	32,876.00	
				Seized Cash and Monetary Instruments (1,539.00	
				To be filled out by Agency	0.00	
				To be filled out by Agency		
				Total	927,147.00	0.00
				Total OK		
7.12	Liability for Fund Balance with Treasury (RC 40)/1		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		
				Total	0.00	0.00
				Total OK		
7.13	Other Liabilities (RC 30)/1		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		
				Total	0.00	0.00
				Total OK		
7.14	Total Federal Liabilities	CALC	1,919,889.00	Total Must Tie to Adjusted Balance		
	This line is calculated. Equals sum of lines 7.1 through 7.13.	TITLE				
8	Total Liabilities	CALC	21,162,875.00			
	This line is calculated. Equals sum of lines 6.10 and 7.14.	TITLE				
9	Net Position:	TITLE				
9.1	Net Position - Funds From Dedicated Collections	TITLE	14,808,278.00	Unexpended Appropriations - Funds from	19,512.00	
				Cumulative Results of Operations - Fund	14,788,764.00	
				To be filled out by Agency		
				To be filled out by Agency		
				Total	14,808,276.00	
				Total Error	2.00	Variance due to rounding
9.2	Net Position - Funds Other Than Those From Dedicated Collections		12,636,340.00	Unexpended Appropriations - All Other F	9,851,034.00	
				Cumulative Results of Operations - All O	2,785,304.00	
				To be filled out by Agency		
				To be filled out by Agency		
				Total	12,636,338.00	
				Total Error	2.00	Variance due to rounding
10	Total Net Position	CALC	27,444,618.00			
	This line is calculated. Equals sum of lines 9.1 and 9.2.	TITLE				
11	Total Liabilities and Net Position	CALC	48,607,493.00			
	This line is calculated. Equals sum of lines 8 and 10.	TITLE				

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

** Line Description - Please enter the exact Line Description from your Audited Financial Report.
 If there is a need to reclass a line from GTAS to more than 5 lines in the AFR please contact the GTAS Team to have a custom report sent to your Agency. GTAS.Team@fiscal.treasury.gov
 CALC Lines are set as formulas and will not need to be entered, please use these to double check the data entry.

Agency Financial Report to Closing Package Reconciliation Template
Reclassified Statement of Net Cost Reconciliation to Agency AFR
as of September 30, 2016

Line No	Line Title	Line Type	Adjusted Balance (Calculated Amount) *	Amount (Please Fill out)	Difference (Calculated Amount)
1	Gross Costs				
2	Non-Federal Gross Cost		32,500,563.00	32,500,563.00	
3	Interest on Debt Held by the Public		0.00	0.00	
4	Gains/Losses from Changes in Actuarial Assumptions		0.00	0.00	
5	General PP&E Partial Impairment Loss		0.00	0.00	
6	Total Non-Federal Gross Cost	Calc	32,500,563.00	32,500,563.00	
7	Federal Gross Cost				
7.1	Benefit Program Cost		3,509,724.00	3,509,724.00	
7.2	Imputed Costs (RC25)/2		801,659.00	801,659.00	
7.3	Buy/Sell Cost (RC24)/2		3,249,851.00	3,249,851.00	
7.4	Purchase of assets (RC 24) /2		0.00	0.00	
7.5	Purchase of assets offset (RC 24) /2		0.00	0.00	

7.6	Federal securities interest expense (RC 03) /2	0.00	Total	0.00	0.00
			To be filled out by Agency		
			Total Must Tie to Adjusted Balance	OK	
7.7	Borrowing and other interest expense (RC 05) /2	181.00	Total	181.00	181.00
			Gross Cost- Intragovernmental		
			To be filled out by Agency		
			Total Must Tie to Adjusted Balance	OK	
7.8	Borrowing losses (RC 06) /2	0.00	Total	181.00	0.00
			Gross Cost- Intragovernmental		
			To be filled out by Agency		
			Total Must Tie to Adjusted Balance	OK	
7.9	Other expenses (without reciprocals) (RC 29)	752,582.00	Total	752,582.00	752,582.00
			Gross Cost- Intragovernmental		
			To be filled out by Agency		
			Total Must Tie to Adjusted Balance	OK	
8	Total Federal Gross Cost	8,313,987.00	Total	8,313,987.00	
9	Department Total Gross Cost	40,814,560.00	Total	40,814,560.00	

10	11	Earned Revenue Non-federal earned revenue	Title	1,643,555.00	Earned Revenues- With the Public To be filled out by Agency To be filled out by Agency To be filled out by Agency Total	1,643,555.00	0.00
					Total OK		
12	12.1	Federal Earned Revenue Benefit Program Revenue (exchange) (RC26) /2	Title	0.00	To be filled out by Agency To be filled out by Agency To be filled out by Agency Total	0.00	0.00
					Total OK		
12.2		Buy/Sell Revenue (exchange) (RC24) /2		1,405,122.00	Earned Revenue- Intragovernmental To be filled out by Agency To be filled out by Agency To be filled out by Agency Total	1,405,122.00	0.00
					Total OK		
12.3		Federal Securities Interest Revenue Including Associated Gains and Losses (Exchange) (RC03) /2		2,311.00	Earned Revenue- Intragovernmental To be filled out by Agency To be filled out by Agency To be filled out by Agency Total	2,311.00	0.00
					Total OK		
12.4		Borrowing and Other Interest Revenue (exchange) (RC05) /2		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 Total	0.00	0.00
					Total OK		
12.5		Borrowing Gains (RC06)/2		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 Total	0.00	0.00
					Total OK		
12.6		Other Revenue (without reciprocal) (RC29)/2		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 Total	0.00	0.00
					Total OK		
13		Total Federal Earned Revenue	Calc	1,407,433.00		1,407,433.00	
14		Department Total Earned Revenue	Calc	3,050,988.00		3,050,988.00	
15		Net Cost of Operations	Calc	37,763,572.00		37,763,572.00	

* Adjusted Balance consists of Certified GTAS ATB data plus any applicable Agency entered manual adjustments.

The Numbers that should be entered for the Adjusted Balance can be found by running the Reconciliation Report out of GTAS.

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

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

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

Agency Financial Report to Closing Package Reconciliation Template
Reclassified Statement of Changes in Net Position Reconciliation to Agency AFR
as of September 30, 2016

Line No.	Line Title	Line Type	Adjusted Balance (Calculated Amount)	Agency's Audited Financial Statements Amount	Difference (Calculated Amount)	Agency Comments
	Beginning Net Position Balance		32,083,079.00	32,083,087.00	7.00	
2.1	Non-Federal Prior Period Adjustments Changes in Accounting Principles	TITLE	0.00	0.00	0.00	
2.2	Corrections of Errors		0.00	0.00	0.00	
2.3	Corrections of Errors - Years Preceding the Prior Year		0.00	0.00	0.00	
3.1	Federal Prior Period Adjustments Changes in Accounting Principles (RC 29)/1	TITLE	0.00	0.00	0.00	
3.2	Corrections of Errors (RC 29)		0.00	0.00	0.00	
3.3	Corrections of Errors - Years Preceding the Prior Year (RC 29)		0.00	0.00	0.00	
4	Adjusted Beginning Net Position Balance This line is calculated.	CALC	32,083,079.00	32,083,087.00	7.00	Variance due to rounding
5.1	Non-Federal Nonexchange Revenue: Individual Income Tax and Tax Withholdings (for use by Treasury only)	TITLE	0.00	0.00	0.00	
5.2	Corporation Income Taxes (for use by Treasury only)		0.00	0.00	0.00	
5.3	Excise Taxes		0.00	0.00	0.00	
5.4	Unemployment Taxes		0.00	0.00	0.00	
	Total					

5.5	Customs Duties		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				
				Total Must Tie to Adjusted Balance	OK	0.00		0.00
5.6	Estate and Gift Taxes		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				
				Total Must Tie to Adjusted Balance	OK	0.00		0.00
5.7	Other Taxes and Receipts		16,664,028.00	Nonexchange Revenues		1,486,853.00		
				Interest on Investments of Cash and Cc		1,486,853.00		
				Dispositions and Forfeitures of Property		200,888.00		
				Statement of Custodial Activity (SCA)		13,212,257.00		
				To be filled out by Agency				
				Total Must Tie to Adjusted Balance	OK	16,664,028.00		0.00
5.8	Miscellaneous Earned Revenues		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				
				Total Must Tie to Adjusted Balance	OK	0.00		0.00
5.9	Total Non-Federal Nonexchange Revenue	CALC	16,664,028.00					
6	Federal Nonexchange Revenue:	TITLE	34,336.00					
6.1	Federal Securities Interest Revenue Including Associated Gains and Losses (Nonexchange) (RC 03) /1		34,336.00	Nonexchange Revenues		34,336.00		
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
				Total Must Tie to Adjusted Balance	Error	34,336.00		(1.00) Variance due to rounding
6.2	Borrowings and Other Interest Revenue (Nonexchange) (RC 05) /1		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				
				Total Must Tie to Adjusted Balance	OK	0.00		0.00
6.3	Benefit Program Revenue (Nonexchange) (RC 26) /1		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				
				Total Must Tie to Adjusted Balance	OK	0.00		0.00
6.4	Other Taxes and Receipts (RC 45) /1		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				
				Total Must Tie to Adjusted Balance	OK	0.00		0.00
6.5	Total Federal Nonexchange Revenue	CALC	34,336.00					
7	Budgetary Financing Sources:	TITLE	30,516,045.00					
7.1	Appropriations Received As Adjusted (Revisions and Other Adjustments) (RC 41) /1		30,516,045.00	Appropriations Received		31,668,095.00		
				Other Adjustments		(1,152,050.00)		
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
				Total Must Tie to Adjusted Balance	Error	30,516,045.00		(7.00) Variance due to rounding
7.2	Appropriations Used (RC 39)		(30,186,612.00)	Appropriations Used		(30,186,612.00)		
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
				Total Must Tie to Adjusted Balance	OK	(30,186,612.00)		0.00
7.3	Appropriations expended (RC 38) /1		30,186,612.00	Appropriations Used		30,186,612.00		
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
				Total Must Tie to Adjusted Balance	OK	30,186,612.00		0.00
7.4	Appropriation of unavailable special or trust fund receipts transfers-in (RC 07) /1		0.00	To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
				Total Must Tie to Adjusted Balance	OK	0.00		0.00

7.5	Appropriation of unavailable special or trust fund receipts transfers-out (RC 07) /1		0.00	Total	0.00	OK	0.00	To be filed out by Agency Total Must Tie to Adjusted Balance
								To be filed out by Agency
								To be filed out by Agency
								To be filed out by Agency
				Total	0.00	OK	0.00	Total Must Tie to Adjusted Balance
7.6	Non-expenditure Transfers-in or Unexpended Appropriations and Financing Sources (RC 08) /1		588,112.00	Appropriations Transfers In/Out	486,379.00			
				Budgetary Financing Sources - Transfers-I	101,734.00			
				Total	588,113.00	Error	(1,000)	variance due to rounding
7.7	Non-expenditure transfers-Out of unexpended appropriations and financing sources (RC 08) /1		(2,356,332.00)	Appropriations Transfers In/Out	(107,985.00)			
				Budgetary Financing Sources - Transfers-I	(2,248,347.00)			
				Total	(2,356,332.00)	Error	(1,000)	variance due to rounding
7.8	Expenditure Transfers-in of Financing Sources (RC 09) /1		249,362.00	Budgetary Financing Sources - Transfers-I	249,362.00			
				Total	249,362.00	OK	0.00	Total Must Tie to Adjusted Balance
7.9	Expenditure Transfer-Out of Financing Sources - Capital Transfers (RC 09)		0.00	Total	0.00	OK	0.00	Total Must Tie to Adjusted Balance
7.10	Non-expenditure Transfer-In of Financing Sources - Capital Transfers (RC 11)		0.00	Total	0.00	OK	0.00	Total Must Tie to Adjusted Balance
7.11	Non-expenditure transfers-out of financing sources - capital transfers (RC 11)		0.00	Total	0.00	OK	0.00	Total Must Tie to Adjusted Balance
7.12	Collections for others transferred to the General Fund (RC 44)		0.00	Total	0.00	OK	0.00	Total Must Tie to Adjusted Balance
7.13	Other Budgetary Financing Sources (RC 29) /1, 8		(5,341,371.00)	Other Adjustments	(68,000.00)			
				Other Budgetary Adjustments	(80,767.00)			
				SCA - Federal Retained Activity	(5,191,604.00)			
				Total	(5,341,371.00)	OK	0.00	Total Must Tie to Adjusted Balance
7.14	Warrants Issued (RC 41)		0.00	Total	0.00	OK	0.00	Total Must Tie to Adjusted Balance
7.15	Appropriations Outstanding - used (RC 39)		0.00	Total	0.00	OK	0.00	Total Must Tie to Adjusted Balance
7.16	General Fund Financed Appropriations - expended (RC 38) /1		0.00	Total	0.00	OK	0.00	Total Must Tie to Adjusted Balance

The reclassification of the SCA per TFM 2-4700

Total on Template not calculating correctly. Total should be \$23,655,210K (\$23,655,210,053.01).

Enter in the amount from Statement of Net Cost, **Net Cost of Operation**

CALC

Net Cost of Operations (+/-)
Ending Net Position Balance

9
10

* Adjusted Balance consists of Certified GTAS A/B 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.

(37,763,571,000)
109,764,595.00

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