



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

**OVERSIGHT ★ INTEGRITY ★ GUIDANCE**



**Audit of the  
U.S. Department of Justice  
Annual Closing Package  
Financial Statements  
Fiscal Year 2017**



# Executive Summary

*Audit of the U.S. Department of Justice Annual Closing Package Financial Statements Fiscal Year 2017*

## Objectives

Volume I, Part 2 – Chapter 4700 of the U.S. Department of the Treasury’s Treasury Financial Manual (TFM 4700) requires each significant agency to link its general-purpose financial statements to the Financial Report of the U.S. Government using the closing package methodology. TFM 4700 also requires the Department of Justice (Department) Office of the Inspector General (OIG) to provide an audit opinion on the closing package data.

## Results in Brief

The OIG found that the Department’s closing package financial statements are fairly presented as of and for the year ended September 30, 2017. An unmodified opinion was issued. The OIG identified one significant deficiency in the Independent Auditor’s Report on Closing Package Financial Statements.

## Recommendations

The OIG provided the Justice Management Division two recommendations to enhance internal controls over the closing package financial statements preparation process.

## Audit Results

The OIG audited the Department’s closing package financial statements as of and for the year ended September 30, 2017, in accordance with the auditing standards generally accepted in the United States of America. The purpose of the closing package financial statements 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 entities. The closing package financial statements are not intended to be a complete presentation of the Department’s financial statements.

The OIG issued an unqualified opinion as a result of its test work. An unmodified opinion means that the closing package financial statements present fairly, in all material respects, the financial position and the results of the Department’s operations in accordance with U.S. generally accepted accounting principles. For fiscal year 2016, the Department also received an unmodified opinion on its closing package financial statements (OIG Audit Division Report No. 17-04).

The Office of the Inspector General did identify one significant deficiency in the FY 2017 Independent Auditor’s Report on Closing Package Financial Statements. The significant deficiency related to improvements needed in controls over the closing package financial statements preparation process. Specifically, we identified one omission and two misclassifications of the Department’s custodial activity and balances in the reclassified balance sheet and reclassified statement of changes in net position.

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.

**AUDIT OF THE  
U.S. DEPARTMENT OF JUSTICE  
ANNUAL CLOSING PACKAGE  
FINANCIAL STATEMENTS  
FISCAL YEAR 2017**

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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, 2017, and the related GTAS Reconciliation Reports – Reclassified Statement of Net Cost and Reclassified Statement of Operations and Changes in Net Position for the year then ended, and the related notes to the financial statements (hereinafter referred to as the “closing package financial statements”). The notes to the financial statements comprise the following:

- the GTAS Closing Package Lines Loaded Report;
- Financial Report (FR) Notes Report (except for the information in the FR Notes Report entitled “2016 - September”, “Prior Year”, “PY”, “Previously Reported”, “Line Item Changes”, “Threshold”, and the information as of and for the year-ended September 30, 2016 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, 2016).

### **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. 17-03, Audit Requirements for Federal Financial Statements. Those standards and OMB Bulletin No. 17-03 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, 2017, 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*) 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, 2017, 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, 2017 (hereinafter referred to as "general-purpose financial statements"). The notes to the closing package financial statements are those that the U.S. Department of the Treasury deemed relevant to the *Financial Report of the U.S. Government*. Our opinion is not modified with respect to this matter.

## **Other Matters**

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

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 Office of Management and Budget (OMB) Bulletin No. 17-03, the general-purpose financial statements of the Department as of and for the years ended September 30, 2017 and 2016. The other auditors' report thereon, dated November 13, 2017, 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 "2016 – September", "Prior Year", "PY", "Previously Reported", "Line Item Changes", and "Threshold", and the information as of and for the year ended September 30, 2016 included in the "Text Data" of the FR Notes Reports and "Other Text Data" of the Other Data 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*, is presented for purposes of additional analysis in accordance with *TFM Chapter 4700* and is not a required part of the closing package financial statements. 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, 2017, 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. 17-03, other auditors have also issued reports dated November 13, 2017 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. 17-03 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, 2017 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, 2017 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. We did identify a certain deficiency in internal control, described in Exhibit I, which we consider to be a significant deficiency.

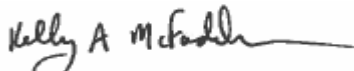
*Compliance and Other Matters Specific to the Closing Package Financial Statements*

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 laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct

and material effect on the determination of 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 disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* or OMB Bulletin 17-03.

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

November 17, 2017

**EXHIBIT I**

**Significant Deficiency**

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**Improvements Needed in the Department's Internal Controls over the Closing Package Financial Statements Preparation Process**

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The Department is on track to fully implement its Unified Financial Management System (UFMS) in fiscal year FY 2020; however, until that time the Department's efforts to prepare the closing package financial statements are complicated by the reliance on its legacy financial management system at certain components. This legacy system requires that the Department perform a highly complex and manual process to capture and report certain data. This process presents inherent risks, increasing the risk and magnitude of potential errors. During the transition to fully implement UFMS within the Department, it is important that the Department update and continually improve controls to keep pace with Treasury's financial reporting requirements. This includes enhancing manual controls and analysis to ensure completeness and accuracy of financial data, as well as ensuring adequate support staff and providing sufficient supervisory review. For example, we noted that the Department's Accounts Grouping Worksheets (AGW) and Governmentwide Treasury Account Symbol (GTAS) bulk file did not include all of its custodial activity balances, requiring manual entry of these balances. Additionally, the Department failed to identify significant variances in its reclassified financial statements in comparison to the general-purpose financial statements line item balances.

During our FY 2017 test work, we identified deficiencies in the Department's internal controls over the closing package financial statements preparation process. Specifically, we identified one omission and two misclassifications in the Department's custodial activity and balances in the reclassified balance sheet and reclassified statement of changes in net position. Specifically, we identified the following:

- \$5.724 billion of custodial activity was omitted from the reclassified statement of changes in net position.
- \$2.561 billion in custodial liabilities were misclassified on the reclassified balance sheet.
- \$1.572 billion of custodial activity was misclassified on the reclassified statement of changes in net position.

As a result of these errors, the Department’s federal custodial liabilities in the reclassified balance sheet were misstated as follows:

<b>Statement Line</b>	<b>Line Description</b>	<b>Error</b>
7.10	Liability to the General Fund of the U.S. Government for custodial and other non-entity assets	\$2.561 billion Overstatement
7.11	Other liabilities (without reciprocals)	\$2.561 billion Understatement

Additionally, the Department’s custodial activity on the reclassified statement of changes in net position was misstated as follows:

<b>Statement Line</b>	<b>Line Description</b>	<b>Error</b>
5.7	Other Taxes and Receipts	\$7.296 billion Understatement
7.14	Other Budgetary Financing Sources	\$7.296 billion Understatement

The misstatements on the balance sheet offset and had no effect on total liabilities. Additionally, the misstatements on the reclassified statement of changes in net position offset and had no net effect on Net Position, End of Period.

These misstatements increase the Department’s contribution to government-wide intragovernmental transaction differences. Specifically, the \$2.5 billion difference in custodial assets was incorrectly reported as a reciprocating balance with the Treasury General Fund, and will likely be reported as a difference on the Department’s score card reported by Treasury.

Treasury Financial Manual Volume 1, Part 2, Chapter 4700:

Section 4701, Scope and Applicability, states that “All significant entities (see Appendix 5) must review their reclassified financial statements as well as trading partner data populated by GTAS and must submit their notes and other data via GFRS. Please note that agency data reported in GFRS must be consistent with the agency’s audited financial statements, as well as the agency GTAS ATB submission.”

Section 4705.20a, Custodial Activity, states, “Significant entities that report a Statement or Note on Custodial Activity in their comparative, audited consolidated, department-level financial statements reclassify exchange revenue without associated costs (virtually no cost), and nonexchange revenue from the Statement or Note on Custodial Activity to the closing package line items on the Statement of Operations and Changes in Net Position. From the Sources of Collections section of

the Custodial Statement or Note (with the exception of customs duties, excise taxes, and taxes collected by the Department of the Treasury, the Department of Labor, and the Department of Homeland Security), reclassify all non-exchange revenue lines to "Other taxes and receipts" and exchange lines to "Miscellaneous earned revenue." From the Disposition of Collections section, reclassify all federal lines to "Other Budgetary Financing Sources" and non-federal lines to "Other taxes and receipts."

## RECOMMENDATIONS

We recommend that the Justice Management Division (JMD):

1. Require components include all custodial accounts in their AGW or GTAS ATB. (*New*)

**Management Response:** The JMD concurs with the recommendation. The JMD recognizes the importance of ensuring the quality and accuracy of the data submitted in compliance with the Government-wide Treasury Account Symbol Adjusted Trial Balance System (GTAS) requirements and appreciates the collaborative and respectful approach taken by your staff during the audit. The JMD will review the requirements in the Department's Financial Statement Preparation Guide and will require incorporation of the custodial accounts in the AGW or GTAS ATB.

2. Strengthen the closing package financial statement preparation process to include completeness and accuracy validations such as edit checks, system control totals, and fluctuation analyses. (*New*)

**Management Response:** The JMD concurs with the recommendation. The JMD will continue to implement the Unified Financial Management System (UFMS) for the remaining components currently on our legacy financial management system. The implementation of UFMS will continue to improve the accuracy of the Departments GTAS reporting. The JMD will also work with the Department Components to develop fluctuation analysis and reconciliation validations ensuring the integrity of the data submitted thru GTAS supporting the Treasury Closing Package reclassified financial statements.

**GTAS Reconciliation Report  
Reclassified Financial Statements**

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

**Fiscal Period:** 2017, 12 - September  
**Manual Adjustment Status:** Certified

**U.S. Department of Justice**

	<b>Adjusted Amount (thousands)</b>
<b>Assets</b>	
<b>Non-federal</b>	
Cash and other monetary assets	498,092
Accounts and taxes receivable, net	297,074
Inventories and related property, net	257,964
Property, plant, and equipment, net	8,765,536
Other assets	358,657
Total non-federal assets	10,177,322
<b>Federal</b>	
Fund balance with Treasury (RC 40)/1	42,967,218
Federal investments (RC 01)/1	6,707,086
Accounts receivable (RC 22)/1	463,581
Interest receivable - investments (RC 02)/1	733
Interest receivable - loans and not otherwise classified (RC 04)/1	0
Transfers receivable (RC 27)/1	172,033
Advances to others and prepayments (RC 23)/1	167,430
Total federal assets	50,478,080
Total assets	60,655,402
<b>Liabilities:</b>	
<b>Non-federal</b>	
Accounts payable	5,996,233
Federal employee and veteran benefits payable	1,804,838
Environmental and disposal liabilities	75,362
Other liabilities	9,920,145
Total non-federal liabilities	17,796,577
<b>Federal</b>	
Accounts payable (RC 22)/1	372,292
Benefit program contributions payable (RC 21)/1	412,955
Advances from others and deferred credits (RC 23)/1	188,046
Liability to the General Fund of the U.S. Government for custodial and other non-entity assets (RC 46)/1	2,562,591
Other liabilities (without reciprocals) (RC 29)/1	43,378
Total federal liabilities	3,579,261
Total liabilities	21,375,839
<b>Net position:</b>	
Net Position - funds from dedicated collections	20,112,448
Net Position - funds other than those from dedicated collections	19,167,116
Total net position	39,279,564
Total liabilities and net position	60,655,402

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

**Fiscal Period:** 2017, 12 - September  
**Manual Adjustment Status:** Certified

**U.S. Department of Justice**

	<b>Adjusted Amount (thousands)</b>
<b>Gross cost</b>	
Non-federal gross cost	27,782,240
Total non-federal gross cost	27,782,240
<b>Federal gross cost</b>	
Benefit program costs (RC 26) /2	3,570,175
Imputed costs (RC 25) /2	725,702
Buy/sell cost (RC24) /2	3,197,352
Purchase of assets (RC 24) /2	228,507
Borrowing and other interest expense (RC05) /2	150
Other expenses (without reciprocals) (RC 29)	770,131
Total federal gross cost	8,492,016
Department total gross cost	36,274,255
<b>Earned revenue</b>	
Non-federal earned revenue	1,598,345
<b>Federal earned revenue</b>	
Buy/sell revenue (exchange) (RC 24) /2	1,231,719
Purchase of assets offset (RC 24) / 2	228,412
Federal securities interest revenue including associated gains and losses (exchange) (RC 03) /2	4,816
Total federal earned revenue	1,464,947
Department total earned revenue	3,063,292
Net cost of operations	33,210,964



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

**Fiscal Period:** 2017, 12 - September  
**Manual Adjustment Status:** Certified

**U.S. Department of Justice**

**Adjusted Amount**  
**(thousands)**

Net position, beginning of period	27,444,616
<b>Non-federal prior-period adjustments:</b>	
<b>Federal prior-period adjustments</b>	
Net position, beginning of period - adjusted	27,444,616
<b>Non-federal non-exchange revenue:</b>	
Individual income tax and tax withholdings (for use by Treasury only)	0
Other taxes and receipts	15,558,758
Total non-federal non-exchange revenue	15,558,758
<b>Federal non-exchange revenue:</b>	
Federal securities interest revenue including associated gains and losses (non-exchange) (RC 03) /1	56,868
Total federal non-exchange revenue	56,868
<b>Budgetary financing sources:</b>	
Appropriations received as adjusted (rescissions and other adjustments) (RC 41) /1	35,286,845
Appropriations used (RC 39)	30,850,343
Appropriations expended (RC 38) / 1	30,850,343
Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08) /1	1,160,879
Non-expenditure transfers-out of unexpended appropriations and financing sources (RC 08) /1	670,865
Expenditure transfers-in of financing sources (RC 09) /1	264,123
Other budgetary financing sources (RC 29) /1, 8	0
Total budgetary financing sources	36,040,982
<b>Other financing sources:</b>	
Transfers-in without reimbursement (RC 18) /1	69,905
Transfers-out without reimbursement (RC 18) /1	-48,735
Imputed financing sources (RC 25) /1	725,702
Non-entity collections transferred to the General Fund of the U.S. Government (RC 44)	7,427,515
Accrual for non-entity amounts to be collected and transferred to the General Fund of the U.S. Government (RC 48)	-341
Other non-budgetary financing sources (RC 29) /1, 9	0
Total other financing sources	-6,582,831
Net cost of operations (+/-)	33,210,964
Net position, end of period	39,307,428

**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

<b>Entity:</b> 1500 - Department of Justice	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Reported In:</b> DOLLARS	<b>Decimal:</b> TWO	<b>GTAS CPL Last Loaded:</b> 11/15/2017 12:11 PM

**GFRS Line Description**

Accounts and taxes receivable, net

Accounts payable

Accounts payable (RC 22)

Accounts payable (RC 22)

Accounts payable (RC 22)

Accounts payable (RC 22)

Accounts payable (RC 22)

Accounts payable (RC 22)

Accounts payable (RC 22)

Accounts payable (RC 22)

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Accounts payable (RC 22)

Accounts payable (RC 22)

Accounts payable (RC 22)

Accounts payable (RC 22)

Accounts payable (RC 22)

**Fed/Non Fed Indicator**   **Trading Partner FR Entity**   **Amount**

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

GF005G - GTAS Closing Package Lines Loaded Report

<b>Entity:</b> 1500 - Department of Justice	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Reported In:</b> DOLLARS	<b>Decimal:</b> TWO	<b>GTAS CPL Last Loaded:</b> 11/15/2017 12:11 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	7000		(8,558,835.00)
Accounts payable (RC 22)	F	7500		(11,213,590.49)
Accounts payable (RC 22)	F	8800		(355,104.12)
Accounts payable (RC 22)	F	8900		(3,900,838.09)
Accounts payable (RC 22)	F	9100		(159,029.72)
Accounts payable (RC 22)	F	9300		(1,460.83)
Accounts payable (RC 22)	F	9502		(39,712.49)
Accounts payable (RC 22)	F	9513		(274,240.11)
Accounts payable (RC 22)	F	9552		(1,328,305.73)
Accounts payable (RC 22)	F	9567		(279,295.98)
Accounts payable (RC 22)	F	9999		(145,047,798.22)
Accounts payable (RC 22)	F	DE00		(42,850,151.93)
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		3,184.50
Accounts receivable (RC 22)	F	0500		39,769.37
Accounts receivable (RC 22)	F	0800		0.00
Accounts receivable (RC 22)	F	1000		958,463.32
Accounts receivable (RC 22)	F	1100		192,599.84
Accounts receivable (RC 22)	F	1125		277.50

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

GF005G - GTAS Closing Package Lines Loaded Report

<b>Entity:</b> 1500 - Department of Justice	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Reported In:</b> DOLLARS	<b>Decimal:</b> TWO	<b>GTAS CPL Last Loaded:</b> 11/15/2017 12:11 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	1200		517,715.26
Accounts receivable (RC 22)	F	1300		652,495.44
Accounts receivable (RC 22)	F	1400		2,248,179.77
Accounts receivable (RC 22)	F	1601		320,221.74
Accounts receivable (RC 22)	F	1800		72,094.78
Accounts receivable (RC 22)	F	1900		99,174,285.14
Accounts receivable (RC 22)	F	2000		7,551,664.66
Accounts receivable (RC 22)	F	2300		479,040.91
Accounts receivable (RC 22)	F	2400		6,529,167.51
Accounts receivable (RC 22)	F	2500		1,438.50
Accounts receivable (RC 22)	F	2600		6,657.41
Accounts receivable (RC 22)	F	2700		4,808.44
Accounts receivable (RC 22)	F	2800		2,142,768.57
Accounts receivable (RC 22)	F	2900		588,909.31
Accounts receivable (RC 22)	F	3100		87,628.50
Accounts receivable (RC 22)	F	3300		35,245.73
Accounts receivable (RC 22)	F	3301		4,362.84
Accounts receivable (RC 22)	F	3302		1,650.00
Accounts receivable (RC 22)	F	3400		0.00
Accounts receivable (RC 22)	F	3600		1,622,744.35
Accounts receivable (RC 22)	F	4500		0.00
Accounts receivable (RC 22)	F	4700		2,737,982.01

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<b>Entity:</b> 1500 - Department of Justice	<b>Fiscal Year:</b> 2017	<b>Period:</b> 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>
Accounts receivable (RC 22)	F	4900		1,398.51
Accounts receivable (RC 22)	F	5000		8,522.14
Accounts receivable (RC 22)	F	5100		10,055.74
Accounts receivable (RC 22)	F	5400		0.00
Accounts receivable (RC 22)	F	5600		27,413.04
Accounts receivable (RC 22)	F	5901		20,000.00
Accounts receivable (RC 22)	F	6000		0.00
Accounts receivable (RC 22)	F	6100		2,786.15
Accounts receivable (RC 22)	F	6200		0.00
Accounts receivable (RC 22)	F	6300		111,362.11
Accounts receivable (RC 22)	F	6400		24,356.17
Accounts receivable (RC 22)	F	6500		0.00
Accounts receivable (RC 22)	F	6800		7,914,484.89
Accounts receivable (RC 22)	F	6900		123,228.59
Accounts receivable (RC 22)	F	7000		33,522,690.73
Accounts receivable (RC 22)	F	7100		0.00
Accounts receivable (RC 22)	F	7200		772,502.50
Accounts receivable (RC 22)	F	7300		3,457.00
Accounts receivable (RC 22)	F	7400		0.00
Accounts receivable (RC 22)	F	7500		12,642,730.35
Accounts receivable (RC 22)	F	8000		31,700.00
Accounts receivable (RC 22)	F	8300		1,374.50

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<u>GFRS Line Description</u>	<u>Fed/Non Fed Indicator</u>	<u>Trading Partner FR Entity</u>	<u>Amount</u>
Accounts receivable (RC 22)	F	8400	0.00
Accounts receivable (RC 22)	F	8600	9,747.30
Accounts receivable (RC 22)	F	8800	0.00
Accounts receivable (RC 22)	F	8900	1,982,567.00
Accounts receivable (RC 22)	F	9000	0.00
Accounts receivable (RC 22)	F	9100	1,404,216.57
Accounts receivable (RC 22)	F	9300	0.00
Accounts receivable (RC 22)	F	9503	0.00
Accounts receivable (RC 22)	F	9512	172,343.85
Accounts receivable (RC 22)	F	9513	42,865,489.25
Accounts receivable (RC 22)	F	9515	0.00
Accounts receivable (RC 22)	F	9532	0.00
Accounts receivable (RC 22)	F	9538	90.00
Accounts receivable (RC 22)	F	9548	0.00
Accounts receivable (RC 22)	F	9552	36,340.04
Accounts receivable (RC 22)	F	9553	42,422.22
Accounts receivable (RC 22)	F	9566	1,614.00
Accounts receivable (RC 22)	F	9567	(134,923.44)
Accounts receivable (RC 22)	F	9571	807,387.72
Accounts receivable (RC 22)	F	9573	96,745.01
Accounts receivable (RC 22)	F	9999	31,021,811.95
Accounts receivable (RC 22)	F	DE00	204,083,365.50

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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>
Accrual for non-entity amounts to be collected and transferred to the General Fund (RC 48)	G		9900	(341,105.94)
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	(69,179.67)
Advances from others and deferred credits (RC 23)	F		1300	(168,453.72)
Advances from others and deferred credits (RC 23)	F		1400	(296,483.23)
Advances from others and deferred credits (RC 23)	F		1601	(11,341.29)
Advances from others and deferred credits (RC 23)	F		1900	(7,724,509.96)
Advances from others and deferred credits (RC 23)	F		2000	(244,281.05)
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	(7,403,873.75)
Advances from others and deferred credits (RC 23)	F		3600	(4,375.66)
Advances from others and deferred credits (RC 23)	F		4700	329,308.19
Advances from others and deferred credits (RC 23)	F		5100	(218,775.75)
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
Advances from others and deferred credits (RC 23)	F		6900	(194,118.26)
Advances from others and deferred credits (RC 23)	F		7000	(110,110,264.72)
Advances from others and deferred credits (RC 23)	F		7300	0.00



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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>
Advances from others and deferred credits (RC 23)	F	7500		(10,620,067.90)
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		(47,058.64)
Advances from others and deferred credits (RC 23)	F	9513		0.00
Advances from others and deferred credits (RC 23)	F	9554		0.00
Advances from others and deferred credits (RC 23)	F	9999		(5,178,497.01)
Advances from others and deferred credits (RC 23)	F	DE00		(45,897,003.58)
Advances to others and prepayments (RC 23)	F	0300		(131,707.32)
Advances to others and prepayments (RC 23)	F	1300		65,067,770.33
Advances to others and prepayments (RC 23)	F	1400		(19,576.49)
Advances to others and prepayments (RC 23)	F	1601		41,666.63
Advances to others and prepayments (RC 23)	F	1900		18,919,361.70
Advances to others and prepayments (RC 23)	F	4700		1,995,244.17
Advances to others and prepayments (RC 23)	F	4814		(13,380.54)
Advances to others and prepayments (RC 23)	F	6900		12,122,353.23
Advances to others and prepayments (RC 23)	F	7500		34,163,587.44
Advances to others and prepayments (RC 23)	F	8600		11,713,660.62
Advances to others and prepayments (RC 23)	F	9100		1,722,766.04
Advances to others and prepayments (RC 23)	F	9513		5,558,811.03
Advances to others and prepayments (RC 23)	F	9515		564,516.11
Advances to others and prepayments (RC 23)	F	9999		7,671,857.35

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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>
Advances to others and prepayments (RC 23)	F	DE00		8,052,695.95
Appropriations Used (RC 39)	G	9900		30,850,342,964.41
Appropriations expended (RC 38)	G	9900		(30,850,342,964.41)
Appropriations received as adjusted (rescissions and other adjustments) (RC 41)	G	9900		(35,286,844,881.84)
Benefit program contributions payable (RC 21)	F	1100		30.81
Benefit program contributions payable (RC 21)	F	1601		(281,832,027.81)
Benefit program contributions payable (RC 21)	F	2400		(131,122,572.25)
Benefit program contributions payable (RC 21)	F	7500		13.60
Benefit program costs (RC 26)	F	1601		124,218,953.05
Benefit program costs (RC 26)	F	2400		3,429,071,083.06
Benefit program costs (RC 26)	F	9999		16,884,887.40
Borrowing and other interest expense (RC 05)	F	4700		149,653.82
Buy/sell costs (RC 24)	F	0300		1,508,163.06
Buy/sell costs (RC 24)	F	0400		5,857,131.64
Buy/sell costs (RC 24)	F	0500		2,267,799.83
Buy/sell costs (RC 24)	F	1000		1,695,633.72
Buy/sell costs (RC 24)	F	1100		505,318.59
Buy/sell costs (RC 24)	F	1137		26,165.67
Buy/sell costs (RC 24)	F	1200		22,009,538.37
Buy/sell costs (RC 24)	F	1300		4,028,526.19
Buy/sell costs (RC 24)	F	1400		5,471,363.87
Buy/sell costs (RC 24)	F	1601		905,337.24

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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 costs (RC 24)	F	1800		18,752,923.21
Buy/sell costs (RC 24)	F	1900		263,024,465.74
Buy/sell costs (RC 24)	F	2000		32,944,937.38
Buy/sell costs (RC 24)	F	2300		1,702,121.51
Buy/sell costs (RC 24)	F	2400		72,541,078.50
Buy/sell costs (RC 24)	F	2500		22,500.00
Buy/sell costs (RC 24)	F	2700		18,716.35
Buy/sell costs (RC 24)	F	2800		44,569.06
Buy/sell costs (RC 24)	F	2900		(256.68)
Buy/sell costs (RC 24)	F	3100		34,941.66
Buy/sell costs (RC 24)	F	3300		185,246.90
Buy/sell costs (RC 24)	F	3302		156,171.30
Buy/sell costs (RC 24)	F	3600		415,459.50
Buy/sell costs (RC 24)	F	4500		74,346.00
Buy/sell costs (RC 24)	F	4700		2,209,332,157.26
Buy/sell costs (RC 24)	F	4814		13,380.54
Buy/sell costs (RC 24)	F	4900		918,711.38
Buy/sell costs (RC 24)	F	5000		13,950.00
Buy/sell costs (RC 24)	F	6400		17,765.06
Buy/sell costs (RC 24)	F	6800		287,489.39
Buy/sell costs (RC 24)	F	6900		30,828,048.29
Buy/sell costs (RC 24)	F	7000		182,383,820.94

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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 costs (RC 24)	F	7200		459,331.16
Buy/sell costs (RC 24)	F	7500		72,168,968.78
Buy/sell costs (RC 24)	F	8000		99,364.69
Buy/sell costs (RC 24)	F	8600		1,513,778.65
Buy/sell costs (RC 24)	F	8800		3,386,811.24
Buy/sell costs (RC 24)	F	8900		20,102,542.98
Buy/sell costs (RC 24)	F	9100		3,098,273.09
Buy/sell costs (RC 24)	F	9300		14,407.29
Buy/sell costs (RC 24)	F	9502		77,068.49
Buy/sell costs (RC 24)	F	9513		2,131,891.33
Buy/sell costs (RC 24)	F	9515		765,232.99
Buy/sell costs (RC 24)	F	9520		8,109.22
Buy/sell costs (RC 24)	F	9552		11,935,555.16
Buy/sell costs (RC 24)	F	9567		229,958.03
Buy/sell costs (RC 24)	F	9999		23,057,963.35
Buy/sell costs (RC 24)	F	DE00		200,314,770.97
Buy/sell revenue (Exchange) (RC 24)	F	0000		(13,835.03)
Buy/sell revenue (Exchange) (RC 24)	F	0100		(8,785.70)
Buy/sell revenue (Exchange) (RC 24)	F	0200		0.00
Buy/sell revenue (Exchange) (RC 24)	F	0300		0.00
Buy/sell revenue (Exchange) (RC 24)	F	0400		(12,484.40)
Buy/sell revenue (Exchange) (RC 24)	F	0500		(498,030.31)

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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 (Exchange) (RC 24)	F	1000		(1,891,953.12)
Buy/sell revenue (Exchange) (RC 24)	F	1100		(273,668.98)
Buy/sell revenue (Exchange) (RC 24)	F	1125		(3,052.50)
Buy/sell revenue (Exchange) (RC 24)	F	1137		(25,607.52)
Buy/sell revenue (Exchange) (RC 24)	F	1200		(4,954,241.94)
Buy/sell revenue (Exchange) (RC 24)	F	1300		(2,426,343.10)
Buy/sell revenue (Exchange) (RC 24)	F	1400		(7,720,580.19)
Buy/sell revenue (Exchange) (RC 24)	F	1601		(931,161.33)
Buy/sell revenue (Exchange) (RC 24)	F	1800		(1,800,732.23)
Buy/sell revenue (Exchange) (RC 24)	F	1900		(163,010,321.22)
Buy/sell revenue (Exchange) (RC 24)	F	2000		(24,722,640.58)
Buy/sell revenue (Exchange) (RC 24)	F	2300		(2,130,562.91)
Buy/sell revenue (Exchange) (RC 24)	F	2400		(43,220,678.44)
Buy/sell revenue (Exchange) (RC 24)	F	2500		(7,411.04)
Buy/sell revenue (Exchange) (RC 24)	F	2600		(781,818.02)
Buy/sell revenue (Exchange) (RC 24)	F	2700		(25,893.88)
Buy/sell revenue (Exchange) (RC 24)	F	2800		(24,277,065.18)
Buy/sell revenue (Exchange) (RC 24)	F	2900		(4,058,317.28)
Buy/sell revenue (Exchange) (RC 24)	F	3100		(526,774.46)
Buy/sell revenue (Exchange) (RC 24)	F	3300		(39,537.51)
Buy/sell revenue (Exchange) (RC 24)	F	3301		(21,490.74)
Buy/sell revenue (Exchange) (RC 24)	F	3302		(7,620.00)

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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 revenue (Exchange) (RC 24)	F	3400		0.00
Buy/sell revenue (Exchange) (RC 24)	F	3600		(12,175,279.93)
Buy/sell revenue (Exchange) (RC 24)	F	4500		0.00
Buy/sell revenue (Exchange) (RC 24)	F	4700		(21,804,392.65)
Buy/sell revenue (Exchange) (RC 24)	F	4900		(141,398.55)
Buy/sell revenue (Exchange) (RC 24)	F	5000		(559,273.32)
Buy/sell revenue (Exchange) (RC 24)	F	5100		(133,993.27)
Buy/sell revenue (Exchange) (RC 24)	F	5400		0.00
Buy/sell revenue (Exchange) (RC 24)	F	5600		(26,454.99)
Buy/sell revenue (Exchange) (RC 24)	F	5901		(2,272.76)
Buy/sell revenue (Exchange) (RC 24)	F	6000		0.00
Buy/sell revenue (Exchange) (RC 24)	F	6100		(161,982.71)
Buy/sell revenue (Exchange) (RC 24)	F	6300		(188,594.78)
Buy/sell revenue (Exchange) (RC 24)	F	6400		(139,211.87)
Buy/sell revenue (Exchange) (RC 24)	F	6500		(3,294.25)
Buy/sell revenue (Exchange) (RC 24)	F	6800		(22,231,662.30)
Buy/sell revenue (Exchange) (RC 24)	F	6900		(2,940,458.01)
Buy/sell revenue (Exchange) (RC 24)	F	7000		(227,480,658.01)
Buy/sell revenue (Exchange) (RC 24)	F	7200		(930,374.48)
Buy/sell revenue (Exchange) (RC 24)	F	7300		(217,247.75)
Buy/sell revenue (Exchange) (RC 24)	F	7500		(30,568,933.42)
Buy/sell revenue (Exchange) (RC 24)	F	8000		(159,554.54)

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<u>GFERS Line Description</u>	<u>Fed/Non Fed Indicator</u>	<u>Trading Partner FR Entity</u>	<u>Amount</u>
Buy/sell revenue (Exchange) (RC 24)	F	8300	(5,838.10)
Buy/sell revenue (Exchange) (RC 24)	F	8600	(344,052.74)
Buy/sell revenue (Exchange) (RC 24)	F	8800	(1,693.93)
Buy/sell revenue (Exchange) (RC 24)	F	8900	(945,805.57)
Buy/sell revenue (Exchange) (RC 24)	F	9000	(69,635.00)
Buy/sell revenue (Exchange) (RC 24)	F	9100	(5,173,433.50)
Buy/sell revenue (Exchange) (RC 24)	F	9300	(1,361.20)
Buy/sell revenue (Exchange) (RC 24)	F	9503	0.00
Buy/sell revenue (Exchange) (RC 24)	F	9512	(407,046.27)
Buy/sell revenue (Exchange) (RC 24)	F	9513	(28,209,799.84)
Buy/sell revenue (Exchange) (RC 24)	F	9515	(76,650.00)
Buy/sell revenue (Exchange) (RC 24)	F	9524	(554.00)
Buy/sell revenue (Exchange) (RC 24)	F	9532	(6,810.93)
Buy/sell revenue (Exchange) (RC 24)	F	9538	(240.00)
Buy/sell revenue (Exchange) (RC 24)	F	9548	(7,598.00)
Buy/sell revenue (Exchange) (RC 24)	F	9552	(499,942.28)
Buy/sell revenue (Exchange) (RC 24)	F	9553	(473,600.75)
Buy/sell revenue (Exchange) (RC 24)	F	9554	(305,250.39)
Buy/sell revenue (Exchange) (RC 24)	F	9566	(5,563.40)
Buy/sell revenue (Exchange) (RC 24)	F	9567	(96,076.39)
Buy/sell revenue (Exchange) (RC 24)	F	9571	(2,832,822.91)
Buy/sell revenue (Exchange) (RC 24)	F	9573	(404,035.09)

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<u>GFERS Line Description</u>	<u>Fed/Non Fed Indicator</u>	<u>Trading Partner FR Entity</u>	<u>Amount</u>
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Buy/sell revenue (Exchange) (RC 24)	9999		
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Buy/sell revenue (Exchange) (RC 24)	DE00		
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Cash and other monetary assets

Environmental and disposal liabilities

Expenditure transfers-in of financing sources (RC 09)

Expenditure transfers-in of financing sources (RC 09)

Expenditure transfers-in of financing sources (RC 09)

Federal employee and veteran benefits payable

Federal investments (RC 01)

Federal securities interest revenue including associated gains and losses (exchange) (RC 03)

Federal securities interest revenue including associated gains and losses (non-exchange) (RC 03)

Fund balance with Treasury (RC 40)

Imputed costs (RC 25)

Imputed costs (RC 25)

Imputed costs (RC 25)

Imputed financing source (RC 25)

Imputed financing source (RC 25)

Imputed financing source (RC 25)

Individual income tax and tax withholdings (for use by Treasury only)

Interest receivable-investments (RC 02)

Interest receivable-loans and not otherwise classified (RC 04)



U.S. Department of the Treasury  
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GF005G - GTAS Closing Package Lines Loaded Report

<b>Entity:</b> 1500 - Department of Justice	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Reported In:</b> DOLLARS	<b>Decimal:</b> TWO	<b>GTAS CPL Last Loaded:</b> 11/15/2017 12:11 PM

**GFERS Line Description** Fed/Non Fed Indicator Trading Partner FR Entity Amount

- Inventories and related property, net
- Liability to the General Fund for custodial and other non-entity assets (RC 46)
- Net position - funds from dedicated collections
- Net position - funds other than those from dedicated collections
- Net position, beginning of period
- Non-Federal Earned Revenue
- Non-Federal gross cost
- Non-entity collections transferred to the General Fund (RC 44)
- Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08)
- Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08)
- Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08)
- Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08)
- Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08)
- Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08)
- Non-expenditure transfers-out of unexpended appropriations and financing sources (RC 08)
- Non-expenditure transfers-out of unexpended appropriations and financing sources (RC 08)
- Non-expenditure transfers-out of unexpended appropriations and financing sources (RC 08)
- Non-expenditure transfers-out of unexpended appropriations and financing sources (RC 08)
- Non-expenditure transfers-out of unexpended appropriations and financing sources (RC 08)
- Other assets
- Other budgetary financing sources (RC 29) "Z"
- Other expenses (without reciprocals) (RC 29) "Z"

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: 2017

Period: SEPTEMBER

Reported In: DOLLARS

Decimal: TWO

GTAS CPL Last Loaded: 11/15/2017 12:11 PM

GFRS Line Description

Fed/Non Fed Indicator    Trading Partner    FR Entity    Amount

- Other liabilities
- Other liabilities (without reciprocals) (RC 29)
- Other non-budgetary financing sources (RC 29) "Z"
- Other taxes and receipts
- Property, plant and equipment, net
- Purchase of Assets Offset (RC24)
- Purchase of Assets Offset (RC24)
- Purchase of Assets Offset (RC24)
- Purchase of Assets Offset (RC24)
- Purchase of Assets Offset (RC24)
- Purchase of Assets Offset (RC24)
- Purchase of assets (RC 24)
- Purchase of assets (RC 24)
- Purchase of assets (RC 24)
- Purchase of assets (RC 24)
- Purchase of assets (RC 24)
- Purchase of assets (RC 24)
- Transfers receivable (RC 27)
- Transfers receivable (RC 27)
- Transfers-in without reimbursement (RC 18)
- Transfers-in without reimbursement (RC 18)
- Transfers-in without reimbursement (RC 18)

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GF005G - GTAS Closing Package Lines Loaded Report

<b>Entity:</b> 1500 - Department of Justice	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Reported In:</b> DOLLARS	<b>Decimal:</b> TWO	<b>GTAS CPL Last Loaded:</b> 11/15/2017 12:11 PM

<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	1200	11,225.00
Transfers-out without reimbursement (RC 18)	F	1800	1,587.94
Transfers-out without reimbursement (RC 18)	F	1900	240,574.17
Transfers-out without reimbursement (RC 18)	F	7000	31,201.00
Transfers-out without reimbursement (RC 18)	F	8000	87,613.03
Transfers-out without reimbursement (RC 18)	F	8900	150,600.09
Transfers-out without reimbursement (RC 18)	F	9999	(50,041,081.00)
Transfers-out without reimbursement (RC 18)	F	DE00	782,819.38

**Notes Report**

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

**Note:** 01 Federal Reserve Earnings, Subsequent Events, and Other Pertinent Information **Fiscal Year:** 2017 **Period:** SEPTEMBER  
**Entity:** 1500 Department of Justice **Agency Notes:** NA  
**Status:** Complete

**Tab: Other Notes Info.**

Section: C	Section Name: Related Parties-External to the Reporting Entity for the Financial Report (do not complete if amount is with another federal agency)	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero			
Line Status	Line Description	NB	2017 - SEPTEMBER	2016 - 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					

**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  
**Entity:** 1500 Department of Justice  
**Status:** Complete

**Fiscal Year:** 2017 **Period:** SEPTEMBER

Line	Question	Answer
1	Describe any significant events or transactions that occurred after the date of the Balance Sheet but before the issuance of agency's audited financial statements that have a material effect on the financial statements and, therefore, require adjustments or disclosure in the statements.	
2	Describe any departures from U.S. GAAP. (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 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 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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<b>Note:</b> 01	Federal Reserve Earnings, Subsequent Events, and Other Pertinent Information	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice		
<b>Status:</b> Complete			

<b>Line</b>	<b>Question</b>	<b>Answer</b>
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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<b>Note:</b> 02	Cash and Other Monetary Assets	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> AFR BS & NOTE 4	
<b>Status:</b> Complete			

Tab: Line Item Notes					
Closing Package Line Description					
	NB	Account Type	2017 - SEPTEMBER	2016 - SEPTEMBER	
Cash and other monetary assets	D	A	498,092	267,680	
<b>Variance:</b>			0	0	<b>Decimal:</b> Zero
			<b>Rounding Method:</b> Thousands		



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<b>Note:</b> 02	Cash and Other Monetary Assets	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> AFR BS & NOTE 4	
<b>Status:</b> Complete			

<b>Tab: Other Notes Info.</b>			
<b>Section:</b> C	<b>Section Name:</b> Analysis of Cash Held Outside Treasury	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars <b>Rounding Method:</b> Thousands <b>Decimal:</b> Zero
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2017 - SEPTEMBER</b> <b>2016 - SEPTEMBER</b>
1	Total (Cash reported to Treasury central acctg through the Statement of Transactions/State ment of Accountability)		
2			
3			
4			
5			
6			
7			

<b>Tab: Text Data</b>			
<b>Line</b>	<b>Question</b>	<b>Answer</b>	
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 organization/individual(s) 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	Describe the nature of the amount in the line item "Foreign currency."	NA	
5	Disclose the method of exchange rate used on the financial statement date (Treasury exchange rate or prevailing market rate).	NA	
6	Provide additional details describing the nature of and reasoning for cash held outside of Treasury (not reported to Treasury central accounting) for amounts reported in Section C, lines 2 through 6.	NA	
7	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	NA	

**U.S. Department of the Treasury**  
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<b>Note:</b> 03	Accounts and Taxes Receivable, Net	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> NOTE 6	
<b>Status:</b> Complete			

**Tab: Line Item Notes**

<b>Closing Package Line Description</b>		<b>NB</b>	<b>Account Type</b>	<b>2017 - SEPTEMBER</b>	<b>2016 - SEPTEMBER</b>	<b>Rounding Method:</b> Thousands	<b>Decimal:</b> Zero
Accounts and taxes receivable, net		D	A	297,074	95,043		
<b>Variance:</b>				0	0		

**U.S. Department of the Treasury  
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<b>Note:</b> 03	Accounts and Taxes Receivable, Net	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> NOTE 6	
<b>Status:</b> Complete			

<b>Tab: Other Notes Info.</b>			
<b>Section:</b> A	<b>Section Name:</b> Interest Receivable on Uncollectible Accounts and Taxes Receivables (SFFAS No. 1, par.55)	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars <b>Rounding Method:</b> Thousands <b>Decimal:</b> Zero
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2016 - SEPTEMBER</b> <b>2017 - SEPTEMBER</b> <b>Previously Rptd</b> <b>Line Item Changes</b>
2	Interest on uncollectible accounts-accounts receivable	Credit	
<b>Tab: Text Data</b>			
<b>Line</b>	<b>Question</b>	<b>Answer</b>	
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.	

**U.S. Department of the Treasury  
Bureau of the Fiscal Service  
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<b>Note:</b> 04A	Direct Loans Receivable, Net	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> NA	
<b>Status:</b> Complete			

<b>Tab: Line Item Notes</b>			
<b>Closing Package Line Description</b>			
Loans receivable, net	<b>NB</b>	<b>Account Type</b>	<b>2016 - SEPTEMBER</b>
	D	A	0
	<b>Variance:</b>		0
		<b>Rounding Method:</b> Thousands	<b>Decimal:</b> Zero

U.S. Department of the Treasury  
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<b>Note:</b> 04A	Direct Loans Receivable, Net	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice		
<b>Status:</b> Complete			

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

**U.S. Department of the Treasury**  
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<b>Note:</b> 04B	Loan Guarantees	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> NA	
<b>Status:</b> Complete			

<b>Tab: Line Item Notes</b>						
<b>Closing Package Line Description</b>	<b>NB</b>	<b>Account Type</b>	<b>2017 - SEPTEMBER</b>	<b>2016 - SEPTEMBER</b>	<b>Thousands</b>	<b>Decimal: Zero</b>
Loan guarantee liabilities	C	L	0	0		
<b>Variance:</b>			0	0		
			0	0		

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<b>Note:</b> 04B	Loan Guarantees	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice		
<b>Status:</b> Complete			

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

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<b>Note:</b> 05	Inventories and Related Property	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> AFR Note 7 and 8	
<b>Status:</b> Complete			

**Tab: Line Item Notes**

<b>Closing Package Line Description</b>	<b>NB</b>	<b>Account Type</b>	<b>2017 - SEPTEMBER</b>	<b>2016 - SEPTEMBER</b>	<b>Rounding Method:</b>	<b>Thousands</b>	<b>Decimal: Zero</b>
Inventories and related property, net	D	A	257,964	252,418		0	
<b>Variance:</b>			0	0			



**U.S. Department of the Treasury  
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**Note:** 05 Inventories and Related Property      **Fiscal Year:** 2017      **Period:** SEPTEMBER  
**Entity:** 1500 Department of Justice      **Agency Notes:** AFR Note 7 and 8  
**Status:** Complete

**Tab: Other Notes Info.**

<b>Section: A</b>		<b>Section Name:</b> Inventory Year-end Balances by Category Type (SFFAS No. 32, pars. 16-18, 20)		<b>120,937</b>	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2017 - SEPTEMBER</b>	<b>2016 - SEPTEMBER</b>	<b>Previously Rptd</b>
1		Inventory purchased for sale	Debit			
2		Inventory held in reserve for future sale to the public	Debit			
3		Inventory and operating materials and supplies held for repair	Debit	18,136	18,835	0
4		Inventory-excess, obsolete, and unserviceable	Debit	20,630	17,579	0
5		Operating materials and supplies held for use	Debit			
6		Operating materials and supplies held in reserve for future use	Debit			
7		Operating materials and supplies excess, obsolete, and unserviceable	Debit			
8		Stockpile materials held in reserve for future use	Debit	113,700	112,994	0
9		Stockpile materials held for sale	Debit	11,767	17,927	0
10		Forfeited property	Debit			
11		Other related property	Debit	257,964	252,418	0
12		Total allowance for inventories and related property	Credit			
13		Total inventories and related property, net	N/A			

**U.S. Department of the Treasury  
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**Note:** 05 Inventories and Related Property **Fiscal Year:** 2017 **Period:** SEPTEMBER  
**Entity:** 1500 Department of Justice **Agency Notes:** AFR Note 7 and 8  
**Status:** Complete

Section:	B	Section Name:	Other Information-Dollar Value	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Attributes: Dollars	Decimal: Zero
			1,571,661 112,994	1,571,661 112,994			Thousands	
			113,700				Rounding Method: Thousands	
Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes	
1		Seized property	Debit					
2		Forfeited property	Debit					
3		Goods held under price support and stabilization programs	Debit					
<b>Threshold</b>								
<b>Line Description</b>				<b>Question</b>		<b>Answer</b>		
Other Notes Info - Seized property (2017 - SEPTEMBER)				Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000.00 between the current fiscal year and prior fiscal year. (Unaudited)		Due to the increase in seized assets activities.		
<b>Section:</b>	<b>C</b>	<b>Section Name:</b>	<b>Other Information-Dollar Value</b>	<b>2017 - SEPTEMBER</b>	<b>2016 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Line Attributes: Units</b>	
			93,141,000 31,444,000	93,141,000 31,444,000			Units	
Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes	
1		Seized property	N/A					
2		Forfeited property	N/A					
3		Goods held under price support and stabilization programs	N/A					

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<b>Note:</b> 05	Inventories and Related Property	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> AFR Note 7 and 8	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		
		<b>I = Inactive Line</b>	

<b>Tab: Text Data</b>	
<b>Line</b>	<b>Question</b>
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	Describe the process used to apply deemed cost as the alternative valuation method for opening balances of inventory, operating materials and supplies, or stockpile materials (SFFAS No. 48, par. 13)
5	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.
	<b>Answer</b>
	DOJ has established inventory allowances to account for LCM adjustments, excess, obsolete and /or unserviceable inventory that may not be utilized in future periods
	NA
	NA
	NA
	Inventory is maintained primarily for the manufactory 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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<b>Note:</b> 06	Property, Plant, and Equipment (PP&E)	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> AFR BS & NOTE 9	
<b>Status:</b> Complete			

**Tab: Line Item Notes**

<b>Closing Package Line Description</b>	<b>NB</b>	<b>Account Type</b>	<b>2017 - SEPTEMBER</b>	<b>2016 - SEPTEMBER</b>	<b>Rounding Method:</b>	<b>Thousands</b>	<b>Decimal:</b>
Property, plant and equipment, net	D	A	8,765,536	8,923,764			Zero
<b>Variance:</b>			0	0			

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**Note:** 06 Property, Plant, and Equipment (PP&E) **Fiscal Year:** 2017 **Period:** SEPTEMBER  
**Entity:** 1500 Department of Justice **Agency Notes:** AFR BS & NOTE 9  
**Status:** Complete

**Tab: Other Notes Info.**

Section:	A	Section Name:	Cost of PP&E for each category (SFFAS No. 32, par. 23)	12,304,722	12,304,722	Line Attributes: Dollars	Thousands	Decimal: Zero
Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Item Changes	
1		Buildings, structures, and facilities (including improvement to land)	Debit	2,441,929	2,332,178	2,332,178	0	
2		Furniture, fixtures, and equipment (including aircraft, ships, vessels, small boats, and vehicles)	Debit	375,909	345,735	345,735	0	
3		Construction in progress	Debit	184,715	184,715	184,715	0	
4		Land and Land Rights	Debit	2,321,120	2,204,601	2,204,601	0	
5		Internal use software	Debit	90,268	90,315	90,315	0	
6		Assets under capital lease	Debit	1,879,158	1,745,057	1,745,057	0	
7		Leasehold improvements	Debit	3,013	2,951	2,951	0	
8		Other property, plant and equipment	Debit	19,911,997	19,210,274	19,210,274	0	
9		Total property, plant and equipment	N/A					

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

**Note:** 06 Property, Plant, and Equipment (PP&E) **Fiscal Year:** 2017 **Period:** SEPTEMBER  
**Entity:** 1500 Department of Justice **Agency Notes:** AFR BS & NOTE 9  
**Status:** Complete

Section:	B	Section Name:	Accumulated Depreciation/Amortization (SEFAS No. 32, pfr 2402)	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Line Attributes: Dollars	Decimal: Zero	
Line Status	Line Description	NB				Line Item Changes	Rounding Method: Thousands		
1	Buildings, structures, and improvements to land	Credit	1,454,430	1,387,321	1,387,321	0			
2	Furniture, fixtures, and equipment (including aircraft, ships, vessels, small boats, and vehicles)	Credit	1,563,143	1,298,898	1,298,898	0			
3	Internal use software	Credit	1,270,582	1,151,897	1,151,897	0			
4	Assets under capital lease	Credit	790	800	800	0			
5	Leasehold improvements	Credit				0			
6	Other property, plant, and equipment	Credit	-11,146,469	-10,286,512	-10,286,512				
7	Total accumulated depreciation/amortization	N/A							
<b>Threshold</b>									
<b>Line Description</b>	<b>Question</b>						<b>Answer</b>		
Other Notes Info - Internal use software (2017 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000.00 between the current fiscal year and prior fiscal year. (Unaudited)						Do not meet the threshold.		

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<b>Note:</b> 06	Property, Plant, and Equipment (PP&E)	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> AFR BS & NOTE 9	
<b>Status:</b> Complete			

<b>Section:</b> C	<b>Section Name:</b> Public-Private Partnerships (P3s) (SFFAS No. 49, par. 25)-for early implementers of SFFAS No. 49	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2017 - SEPTEMBER</b>	<b>Rounding Method:</b> Thousands
1	Amount received during the current fiscal year	Debit		
2	Amount paid during the current fiscal year	Credit		
3	Estimated amount to be received over the expected life of the P3s	Debit		
4	Estimated amount to be paid in aggregate over the expected life of the P3s	Credit		

<b>Line</b>	<b>Question</b>	<b>Answer</b>
1	Provide a general description of what constitutes general PP&E impairment (SFFAS 44, par. 26).	NA
2	For early implementers of SFFAS No. 49, provide a general description of P3 arrangements and transactions (SFFAS No. 49, par. 25).	NA
3	Describe the process used to apply deemed cost in establishing opening balances of general PP&E (SFFAS No. 50, par. 13).	NA
4	Describe the process used to elect an alternative valuation method for establishing an opening balance for land or land rights and the number of acres held at the end of the fiscal year (SFFAS No. 50, par. 13).	NA
5	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.	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  
**Entity:** 1500 Department of Justice  
**Status:** Complete  
**Fiscal Year:** 2017 **Period:** SEPTEMBER  
**Agency Notes:** NA

**Tab: Line Item Notes**

<b>Closing Package Line Description</b>	<b>NB</b>	<b>Account Type</b>	<b>2017 - SEPTEMBER</b>	<b>2016 - SEPTEMBER</b>	<b>Thousands</b>	<b>Decimal: Zero</b>
Debt and equity securities	D	A	0	0		
<b>Variance:</b>			0	0		



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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:** 2017 **Period:** SEPTEMBER  
**Entity:** 1500 Department of Justice **Agency Notes:** NA  
**Status:** Complete

**Tab: Other Notes Info.**

Line	Status	Line Description	NB	Section Name:	Investment Category	Held-to-Maturity Securities	No Data Flag:	YES	Line Attributes: Dollars			Decimal:		
									Rounding Method: Thousands					
									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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<b>Note:</b> 07	Debt and Equity Securities (Financial Accounting Standards Board (FASB), Accounting Standards Codification (ASC) 320 and Department of Justice	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> NA	
<b>Status:</b> Complete			

Line	Status	Line Description	NB	Section Name:	Investment Category-Available-for-Sale Securities	No Data Flag: YES	Line Attributes: Dollars		Decimal: Zero
							CY Basis (Costs) D	CY Market Value	
1		Fixed/Debt Securities: Non-US Government securities	N/A						
2		Fixed/Debt Securities: Commercial securities	N/A						
3		Fixed/Debt Securities: Mortgage/asset backed securities	N/A						
4		Fixed/Debt Securities: Corporate and other bonds	N/A						
5		Fixed/Debt Securities: All other fixed income/debt securities	N/A						
6		Equity Securities: Common stocks	N/A						
7		Equity Securities: Unit trusts	N/A						
8		Equity Securities: All other equity securities	N/A						
9		Other	N/A						
10		Total Available-for-Sale Securities	N/A						

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**Note:** 07 Debt and Equity Securities (Financial Accounting Standards Board (FASB), Accounting Standards Codification (ASC) 320 and Department of Justice) **Fiscal Year:** 2017 **Period:** SEPTEMBER  
**Entity:** 1500 Department of Justice **Agency Notes:** NA  
**Status:** Complete

Section:	C	Section Name:	Investment Category-Trading Securities	No Data Flag:	YES	Line Attributes:	Dollars	Decimal:	Zero			
Line	Status	Line Description	NB	CY Basis (Costs)	D	CY Unrealized Gain/Loss	D	PY Basis (Costs)	D	PY Unrealized Gain/Loss	D	PY Market Value
1		Fixed/Debt Securities: Non-US Government securities	N/A									
2		Fixed/Debt Securities: Commercial securities	N/A									
3		Fixed/Debt Securities: Mortgage/asset backed securities	N/A									
4		Fixed/Debt Securities: Corporate and other bonds	N/A									
5		Fixed/Debt Securities: All other fixed income/debt securities	N/A									
6		Equity Securities: Common stocks	N/A									
7		Equity Securities: Unit trusts	N/A									
8		Equity Securities: All other equity securities	N/A									
9		Other	N/A									
10		Total Trading Securities	N/A									

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**Note:** 07 Debt and Equity Securities [Financial Accounting Standards Board (FASB), Accounting Standards Codification (ASC) 320 and Department of Justice  
**Entity:** 1500  
**Status:** Complete  
**Fiscal Year:** 2017  
**Agency Notes:** NA  
**Period:** SEPTEMBER

Section: D	Section Name: Other Information	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB	2016 - SEPTEMBER	2017 - SEPTEMBER
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:** 2017 **Period:** SEPTEMBER  
**Entity:** 1500 **Agency Notes:** NA  
**Status:** Complete

Section: D	Section Name: Other Information	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero			
Line Status	Line Description	NB	2017 - 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:** 2017      **Period:** SEPTEMBER  
**Entity:** 1500  
**Status:** Complete

Line	Question	Answer
1	Provide a description of the amounts reported on the "Line Item Notes" tab for lines 5, 8 and 9.	
2	Provide a description of the amounts reported on the "Other Notes Infor" tab for lines 5, 8 and 9 in Sections A through C.	
3	Provide the basis on which the cost of a security sold or the amount reclassified out of accumulated other comprehensive income into earnings was determined (FASB ASC 320-10-50-9).	
4	Provide the circumstances leading to the decision to sell or transfer the security for held-to-maturity securities (FASB ASC 320-10-50-10).	
5	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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<b>Note:</b> 08	Other Assets	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> AFR BS & NOTE 10	
<b>Status:</b> Complete			

Tab: Line Item Notes				
Closing Package Line Description	NB	Account Type	2017 - SEPTEMBER	2016 - SEPTEMBER
Other assets	D	A	358,657	341,635
<b>Variance:</b>			0	0
			<b>Rounding Method:</b> Thousands	<b>Decimal:</b> Zero

Tab: Text Data		
Line	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 and local participation in the DEA Domestic Cannabis Eradication and Suppression Program and travel advances issued to federal employees for official travel. Travel advances are limited to meals and incidental expense expected to incur by the employees during official travel. Payments in advance of the receipt of goods and services are recorded as prepaid charges a the time payments recongnized 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.	NA
3	If derivatives are reported on your agency financial statements, provide all disclosures required in FASB ASC 815-10-50	NA
4	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	NA

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<b>Note:</b> 09	Accounts Payable	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> AFR BS	
<b>Status:</b> Complete			

Tab: Line Item Notes					
Closing Package Line Description					
	NB	Account Type	2017 - SEPTEMBER	2016 - SEPTEMBER	
Accounts payable	C	L	5,996,233	6,161,624	
<b>Variance:</b>			0	0	<b>Rounding Method:</b> Thousands
					<b>Decimal:</b> Zero



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<b>Note:</b> 09	Accounts Payable	Fiscal Year:	2017	Period:	SEPTEMBER
<b>Entity:</b> 1500	Department of Justice				
<b>Status:</b> Complete					


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

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**Note:** 10B Treasury Securities Held by Government Trust Funds, Revolving Funds, and Special Funds **Fiscal Year:** 2017 **Period:** SEPTEMBER  
**Entity:** 1500 Department of Justice **Agency Notes:** AFR BS & NOTE 5  
**Status:** Complete

**Tab: Other Notes Info.**

<b>Section: A</b>		<b>Section Name:</b> Investments in Federal Debt securities		<b>Line Attributes:</b> Dollars					
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>CY Par value of the investment</b>	<b>CY Unamortized premium</b>	<b>CY Net Investment</b>	<b>PY Par Value of the investment</b>	<b>PY Unamortized discount</b>	<b>Decimal:</b> Zero
24									
25									
26									
27									
28									

**Threshold**

<b>Line Description</b>	<b>Question</b>	<b>Answer</b>
Other Notes Info - All other programs and funds (CY Par value of the investment)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000.00 between the current fiscal year and prior fiscal year. (Unaudited)	Decrease is due to AFF.

**Tab: Text Data**

<b>Line</b>	<b>Question</b>	<b>Answer</b>
1	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	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 Services Provided to Federal Employees (SFAS) **Fiscal Year:** 2017 **Period:** SEPTEMBER  
**Entity:** 1500 Department of Justice **Agency Notes:** AFR BS  
**Status:** Complete

**Tab: Line Item Notes**

<b>Closing Package Line Description</b>		<b>NB</b>	<b>Account Type</b>	<b>2017 - SEPTEMBER</b>	<b>2016 - SEPTEMBER</b>	<b>Thousands</b>	<b>Decimal: Zero</b>
Federal employee and veteran benefits payable		C	L	1,804,838	1,743,990		
<b>Variance:</b>				0	0		
<b>Rounding Method:</b>				Thousands			

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**Note:** 11 Federal Employee and Veteran Benefits Payable-Liabilities for Benefits for Services Provided to Federal Employees (SFFAS) **Fiscal Year:** 2017 **Period:** SEPTEMBER  
**Entity:** 1500 Department of Justice **Agency Notes:** AFR BS  
**Status:** Complete

**Tab: Other Notes Info.**

Section: A	Section Name: Pension and Accrued Benefits Liability	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero				
Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Rounding Method: Thousands	Line Item Changes
1		Pension and accrued benefits liability-beginning of period (SFFAS No. 33, pars. 22-23)	Credit					
2		Prior-period adjustments (not restated)	Credit					
3		Prior (and past) service costs from plan amendments (or the initiation of a new plan) during the period	Credit					
4		Normal costs (SFFAS No. 5, par. 72)	Credit					
5		Interest on pension liability during the period (SFFAS No. k, par. 72)	Credit					
6		Actuarial (gains)/losses (from experience) (SFFAS No. 33, pars. 22-23)	Credit					
7		Actuarial (gains)/losses (from assumption changes) (SFFAS No. 33, pars. 22-23)	Credit					
8		Other (SFFAS No. 33, pars. 22-23)	Credit					
9		Total pension expense (SFFAS No. 5, par. 72)	N/A					

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**Note:** 11 Federal Employee and Veteran Benefits Payable-Liabilities for Benefits for Services Provided to Federal Employees (SFFAS) Department of Justice  
**Fiscal Year:** 2017 **Period:** SEPTEMBER  
**Entity:** 1500 **Agency Notes:** AFR BS  
**Status:** Complete

Section: A	Section Name: Pension and Accrued Benefits Liability	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero			
Line Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Rounding Method: Thousands	Line Item Changes
10	Less benefits paid (SFFAS No. 33, pars. 22-23)	Debit					
11	Pension and accrued benefits liability-end of period (SFFAS No. 3, pars. 22-23)	N/A					

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	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Rounding Method: Thousands	Line Item Changes
1	Rate of interest (except OPM)	N/A					
2	Rate of inflation (except OPM)	N/A					
3	Projected salary increases (except OPM)	N/A					

Section: C	Section Name: Post-retirement Health and Accrued Benefits	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero			
Line Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Rounding Method: Thousands	Line Item Changes
1	Post-retirement health and accrued benefits liability-beginning of period (SFFAS No. 33, par.22-23)	Credit					
2	Prior-period adjustments (not restated) (SFFAS No. 5, par. 88)	Credit					
3	Prior (and past) service costs from plan amendments	Credit					

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**Note:** 11 Federal Employee and Veteran Benefits Payable-Liabilities for Benefits for Services Provided to Federal Employees (SFFAS) **Fiscal Year:** 2017 **Period:** SEPTEMBER  
**Entity:** 1500 Department of Justice **Agency Notes:** AFR BS  
**Status:** Complete

Section: C	Section Name: Post-retirement Health and Accrued Benefits	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero			
Line Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Rounding Method: Thousands	Line Item Changes
4	(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:** 2017 **Period:** SEPTEMBER  
**Entity:** 1500 Department of Justice **Agency Notes:** AFR BS  
**Status:** Complete

<b>Section:</b> D	<b>Section Name:</b> Post-retirement Health Liability Significant Assumptions Used in Determining the Current FY Valuation	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Percent			
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2017 - SEPTEMBER</b>	<b>2016 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>
1	Rate of Interest	N/A				
2	Single equivalent rate of medical trend	N/A				
3	Ultimate rate of medical trend	N/A				

<b>Section:</b> F	<b>Section Name:</b> Other	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars			
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2017 - SEPTEMBER</b>	<b>2016 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>
1	Nonmarketable Treasury securities held by the Thrift Savings Plan (TSP) Fund	Debit				
2	Total assets of pension (non-federal only) (SFFAS No.5, par. 68)	Debit				
3	Market value of investments in market-based and marketable sec included in line 2 (non-federal only)(SFFAS No.5,par.68)	Debit				
4	Total assets of other retirement benefit plans(non-federal only) (SFFAS No. 5, par. 85)	Debit				
5	Market value of investments in market-based and	Debit				

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**Note:** 11 Federal Employee and Veteran Benefits Payable-Liabilities for Benefits for Services Provided to Federal Employees (SFFAS)  
**Entity:** 1500 Department of Justice  
**Status:** Complete  
**Fiscal Year:** 2017  
**Agency Notes:** AFR BS  
**Period:** SEPTEMBER

<b>Section:</b> F	<b>Section Name:</b> Other	<b>No Data Flag:</b> YES	<b>2016 - SEPTEMBER</b>	<b>2017 - SEPTEMBER</b>	<b>2016 - SEPTEMBER</b>	<b>2017 - SEPTEMBER</b>	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> User-Defined
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2016 - SEPTEMBER</b>	<b>2017 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Previously Rptd</b>	<b>Rounding Method:</b> User-Defined	<b>Decimal:</b> User-Defined
6	marketable sec included in line 4 (non-federal only)(SFFAS no. 5, par.85) Projected future payments for pension benefits (VA only) (SFFAS No. 5, par. 148)	Credit					Line Item Changes	
7	Average medical cost per year (VA only) (SFFAS No. 5, pars. 182-184)	Credit					Line Item Changes	
<b>Section:</b> L	<b>Section Name:</b> Civilian Life Insurance and Accrued Benefits	<b>No Data Flag:</b> YES	<b>2016 - SEPTEMBER</b>	<b>2017 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Previously Rptd</b>	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2016 - SEPTEMBER</b>	<b>2017 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Previously Rptd</b>	<b>Rounding Method:</b> Thousands	<b>Decimal:</b> Zero
1	Actuarial accrued life insurance benefits liability- beginning of period (SFFAS No. 33, pars. 22-23)	Credit					Line Item Changes	
2	Prior-period adjustments (not restated)	Credit					Line Item Changes	
3	Prior (and past) service costs from plan amendments (or the initiation of a new plan) during the period	Credit					Line Item Changes	
4	New entrant expense	Credit					Line Item Changes	
5	Interest on life insurance liability during the period (SFFAS No. 33, pars. 22-23)	Credit					Line Item Changes	



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**Note:** 11 Federal Employee and Veteran Benefits Payable-Liabilities for Benefits for Services Provided to Federal Employees (SFFAS) **Fiscal Year:** 2017 **Period:** SEPTEMBER  
**Entity:** 1500 Department of Justice **Agency Notes:** AFR BS  
**Status:** Complete

<b>Section:</b> L	<b>Section Name:</b> Civilian Life Insurance and Accrued Benefits		<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2017 - SEPTEMBER</b>	<b>2016 - SEPTEMBER</b>	<b>Previously Rptd</b>
6	Actuarial (gains)/losses (from experience) (SFFAS No. 33, pars. 22-23)	Credit			
7	Actuarial (gains)/losses (from assumption changes) (SFFAS No. 33, pars. 22-23)	Credit			
8	Other (SFFAS No. 33, pars. 22-23)	Credit			
9	Total life insurance expense (SFFAS No. 33, pars. 22-23)	N/A			
10	Less costs paid (SFFAS No. 33, pars. 22-23)	Debit			
11	Actuarial accrued life insurance benefits liability-end of period (SFFAS No. 33, pars. 22-23)	N/A			
<b>Section:</b> M	<b>Section Name:</b> Civilian Actuarial Life Insurance Liability		<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Percent	
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2017 - SEPTEMBER</b>	<b>2016 - SEPTEMBER</b>	<b>Previously Rptd</b>
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 Services Provided to Federal Employees (SFFAS)  
**Entity:** 1500 Department of Justice  
**Status:** Complete  
**Fiscal Year:** 2017  
**Period:** SEPTEMBER

Line	Question	Answer
1	Provide the following information as it relates to the future policy benefits for noncancelable and renewable life insurance (other than whole life) (SFFAS No. 5, par. 110, table 9): a description of each component of the liability for future policy benefits; an explanation of its projected use; and any other potential uses.	
2	For pension plans that differ from the Civil Service Retirement System (CSRS), the Federal Employee Retirement System (FERS), and the Military Retirement System (MRS), describe how and why the assumptions differ from one of those plans (SFFAS No. 5, par. 67).	
3	Provide a description of the changes in the significant assumptions used in determining pension liability and the related expense (SFFAS No. 33, par. 19).	
4	Provide a description of the changes in the significant assumptions used in determining the post-retirement health benefits liability and the related expense (SFFAS No. 33, par. 19).	
9	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note (SFFAS No. 32, par. 29).	

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<b>Note:</b> 12	Environmental and Disposal Liabilities	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> AFR BS & NOTE 12	
<b>Status:</b> Complete			

<b>Tab: Line Item Notes</b>					
<b>Closing Package Line Description</b>					
	<b>NB</b>	<b>Account Type</b>	<b>2017 - SEPTEMBER</b>	<b>2016 - SEPTEMBER</b>	
Environmental and disposal liabilities	C	L	75,362	70,388	
		<b>Variance:</b>	0	0	<b>Decimal: Zero</b>
					<b>Rounding Method: Thousands</b>

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<b>Note:</b> 12	Environmental and Disposal Liabilities	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> AFR BS & NOTE 12	
<b>Status:</b> Complete			

<b>Tab: Other Notes Info.</b>			
<b>Section:</b> A	<b>Section Name:</b> Other Related Information	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars <b>Rounding Method:</b> User-Defined <b>Decimal:</b> User-Defined
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2016 - SEPTEMBER</b> <b>2017 - SEPTEMBER</b> <b>Previously Rptd</b> <b>Line Item Changes</b>
1	Unrecognized portion of estimated total cleanup costs associated with general property, plant, and equipment	Debit	
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	
<b>Tab: Text Data</b>			
<b>Line</b>	<b>Question</b>	<b>Answer</b>	
1	Provide a description of the type of environmental and disposal liabilities identified (SFFAS No. 32, par. 25).	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 non-friable asbestos for some of the facilities.	
2	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note (SFFAS No. 32, par. 29).	For FBI total firing range liability is based on the estimated costs to conduct a R/IFS site sampling and sample analysis at both 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 useful life and multiplied by the number of years in service, less current year abatements and adjusted for inflation, is the estimated cleanup liability.	

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<b>Note:</b> 13	Benefits Due and Payable	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice		
<b>Status:</b> Complete			

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

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<b>Note:</b> 14	Insurance and Guarantee Program Liabilities	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice		
<b>Status:</b> Complete			

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

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<b>Note:</b> 15	Other Liabilities	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> AFR BS & NOTE 15	
<b>Status:</b> Complete			

**Tab: Line Item Notes**

<b>Closing Package Line Description</b>	<b>NB</b>	<b>Account Type</b>	<b>2017 - SEPTEMBER</b>	<b>2016 - SEPTEMBER</b>	<b>Rounding Method:</b>	<b>Thousands</b>	<b>Decimal:</b>	<b>Zero</b>
Other liabilities	C	L	9,920,145	11,266,986				
<b>Variance:</b>			0	0				

<b>Threshold</b>	<b>Line Description</b>	<b>Question</b>	<b>Answer</b>

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<b>Note:</b> 15	Other Liabilities	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> AFR BS & NOTE 15	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		
		<b>I = Inactive Line</b>	

<b>Threshold</b>	<b>Line Description</b>	<b>Question</b>	<b>Answer</b>
	Line Item Notes - Deposit funds (2017 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000 between the current fiscal year and prior fiscal year. (unaudited)	Due to AFF overnight securities.
	Line Item Notes - Other Liabilities (2017 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000 between the current fiscal year and prior fiscal year. (unaudited)	Due to increase in claim payments for September 11th Victim Compensation Fund Liabilities and United States Victims of State Sponsored Terrorism Act Liabilities

<b>Tab: Text Data</b>			
<b>Line</b>	<b>Question</b>	<b>Answer</b>	
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 at financial.reports@fiscal.treasury.gov if amounts identified cannot be directly traced to the agency's financial report.	The liability reported on consists of deferred revenue, accrued wages and benefits capital lease liabilities, custodial liabilities, advance and other liabilities. See AFR section II BS and Note 15.	
2	Provide a description and related amounts for balances that exceed \$50 million on the Line Item Notes tab, line 22, "Other liabilities," and provide the page number of the agency's financial report where the amount is identified.	NA	
3	If derivatives are reported on your agency financial statements, provide all disclosures (required in FASB ASC 815-10-50).	NA	
4	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	NA	



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<b>Note:</b> 17	Prior-Period Adjustments	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> NA	
<b>Status:</b> Complete			

**Tab: Other Notes Info.**

Section:	A	Section Name:	Non-Federal Prior-Period Adjustments-Corrections of Errors	No Data Flag:	YES	Line Attributes:	Dollars	Rounding Method:	Thousands	Decimal:	Zero
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Amount</b>	<b>C</b>						
1											
2											
3											
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11											

Section:	B	Section Name:	Federal Prior-Period Adjustments-Corrections of Errors	No Data Flag:	YES	Line Attributes:	Dollars	Rounding Method:	Thousands	Decimal:	Zero
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Amount</b>	<b>C</b>						
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11											

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<b>Note:</b> 17	Prior-Period Adjustments	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> NA	
<b>Status:</b> Complete			

Section: C	Section Name: Non-Federal Correction of Errors-Years Preceding the Prior Year	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
Line	Status	Line Description	Amount	Decimal
1		NB	Amount	C
2				
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Section: D	Section Name: Federal Correction of Errors-Years Preceding the Prior Year	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
Line	Status	Line Description	Amount	Decimal
1		NB	Amount	C
2				
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4				
5				
6				
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8				
9				
10				
11				

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<b>Note:</b> 17	Prior-Period Adjustments	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> NA	
<b>Status:</b> Complete			

<b>Section:</b> E	<b>Section Name:</b> Non-Federal Immaterial Correction of Errors	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero	
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Amount</b>	<b>C</b>
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11					

<b>Section:</b> F	<b>Section Name:</b> Federal Immaterial Correction of Errors	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero	
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Amount</b>	<b>C</b>
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11					

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<b>Note:</b> 17	Prior-Period Adjustments	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> NA	
<b>Status:</b> Complete			

<b>Section:</b> G	<b>Section Name:</b> Closing Package Reclassifications/Adjustments (Financial Statements)	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Amount</b>	<b>C</b>
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11				

<b>Section:</b> H	<b>Section Name:</b> Closing Package Reclassifications/Adjustments (Notes)	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Amount</b>	<b>C</b>
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<b>Note:</b> 17	Prior-Period Adjustments	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> NA	
<b>Status:</b> Complete			

<b>Section:</b> I	<b>Section Name:</b> Non-Federal Change in Accounting Principles	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Amount C</b>
1				
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<b>Section:</b> J	<b>Section Name:</b> Federal Change in Accounting Principles	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Amount C</b>
1				
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**Note:** 17      **Prior-Period Adjustments**      **Fiscal Year:** 2017      **Period:** SEPTEMBER  
**Entity:** 1500      **Department of Justice**  
**Status:** Complete

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

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<b>Note:</b> 18	Contingencies	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> NOTE 16	
<b>Status:</b> Complete			

**Tab: Other Notes Info.**

Section:	A	Section Name:	Insurance Contingencies (Reasonably Possible Only)	No Data Flag:	YES	Line Attributes:	Dollars	Decimal:	User-Defined	
Line	Status	Line Description	NB	2017 - SEPTEMBER	2016 - SEPTEMBER	Previously Rptd	Rounding Method:	User-Defined	Decimal:	User-Defined
4							Line Item Changes			
5										
6										
7										
8										
9										
10										

Section:	B	Section Name:	Litigation, Claims and Assessments (SFFAS No. 5, pars. 35-42)	Line Attributes:	Dollars	Decimal:	Zero		
Line	Status	Line Description	NB	CY Measured amount (accrued estimated)	CY Estimated Range (Low end)	CY Estimated Range (High end)	CY Probable loss (Unable to determine)	PY Measured amount (accrued estimated)	PY Estimated Range (Low end)
1									
2									

Section:	C	Section Name:	Environmental Litigation, Claims, and Assessments (SFFAS No. 5, pars. 35-42)	Line Attributes:	Dollars	Decimal:	User-Defined		
Line	Status	Line Description	NB	CY Accrued/Estimated amount	CY Estimated Range (Low end)	CY Estimated Range (High end)	CY Probable amount (Unable to determine)	PY Accrued/Estimated amount	PY Estimated Range (Low end)
1									
2									

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<b>Note:</b> 18	Contingencies	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> NOTE 16	
<b>Status:</b> Complete			

<b>Section:</b> D	<b>Section Name:</b> Other Contingencies (SFFAS No. 5, pars. 35-42)	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> User-Defined			
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>CY Probable</b>	<b>CY Reasonably Possible</b>	<b>PY Probable</b>	<b>PY Reasonably Possible</b>	<b>Rounding Method:</b> User-Defined
4							
5							
6							

<b>Tab: Text Data</b>	<b>Line</b>	<b>Question</b>	<b>Answer</b>
	1	Provide the nature of the insurance contingencies, including the range of loss. (SFFAS No. 5, par. 41)	NA
	2	Provide the nature of the litigation contingencies, including the range of loss for probably 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 2017 the departments' range of loss for probable liabilities is \$50,338 and \$80,737
	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 contractual bids/protes. FY 2017 the department's range of loss for reasonably possible liabilities is \$91,754 and \$226,894.
	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)	NA
	5	Describe the other claims that may derive from treaties or international agreements.	NA
	6	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	NA



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<b>Note:</b> 19	Commitments	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> NOTE 13	
<b>Status:</b> Complete			

Tab: Other Notes Info.										
Section: A		Section Name: Capital leases-Asset (SFFAS No. 6, par. 18 & 20)				Line Attributes: Dollars		Rounding Method: Thousands		Decimal: Zero
Line	Status	Line Description	NB	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal			
1		Building	Debit							
2		Land	Debit							
3		Equipment	Debit							
4		Software license	Debit	66,322			63,380			
5		Other	Debit							
6		Accumulated depreciation/amortization	Credit	23,946			26,935			
7		Net assets under capital leases	N/A							
				164			223			
Section: B		Section Name: Capital leases-Liability (SFFAS No. 5, par. 44)				Line Attributes: Dollars		Rounding Method: Thousands		Decimal: Zero
Line	Status	Line Description	NB	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal			
1		Future minimum lease programs	Credit							
2		Imputed interest	Debit							
3		Executory costs including any profit	Debit							
4		Total capital lease liability	N/A							
				-115			-152			
Section: C		Section Name: Commitments-Operating Leases and Undelivered Orders (SFFAS No. 1, par. 118)				Line Attributes: Dollars		Rounding Method: Thousands		Decimal: Zero
Line	Status	Line Description	NB	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal			
1		Operating leases	Credit							
2		Undelivered orders (unpaid)	Credit							
3		Undelivered orders (paid)	Credit							
				8,067		4,459,868				

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<b>Note:</b> 19	Commitments	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> NOTE 13	
<b>Status:</b> Complete			

<b>Section:</b> D	<b>Section Name:</b> Other Commitments (SFFAC No. 1, par. 118)	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Rounding Method:</b> User-Defined	<b>Decimal:</b> User-Defined		
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>CY Federal</b>	<b>CY Non-federal</b>	<b>PY Federal</b>	<b>PY Non-federal</b>
1		Callable capital subscriptions for Multilateral Development Banks					
2		Agriculture direct loans and guarantees					
3		Long-term satellite and systems					
4		Power purchase obligations					
5		Grant programs-Airport improvement program					
6		Fuel purchase obligations					
7		Conservation Reserve program					
8		Senior GSE Preferred Stock Purchase Agreement					
9		Other purchase obligations					
10		U.S. Participation in the International Monetary Fund					
11							
12							
13							
14							
15							
16							

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<b>Note:</b> 19	Commitments	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> NOTE 13	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		

<b>Tab: Text Data</b>	
<b>Line</b>	<b>Question Answer</b>
1	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. NA

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**Note:** 22 Funds From Dedicated Collections **Fiscal Year:** 2017 **Period:** SEPTEMBER  
**Entity:** 1500 Department of Justice **Agency Notes:** NOTE 17  
**Status:** Complete

**Tab: Other Notes Info.**

Section: A	Section Name: Assets-Current Year (SFFAS No. 27, par. 30.1, as amended by SFFAS No. 43)	Line Attributes: Dollars	Line Attributes: Dollars			
Line	Status	Line Description	NB	Section Name: Assets-Current Year (SFFAS No. 27, par. 30.1, as amended by SFFAS No. 43)	Line Attributes: Dollars	Line Attributes: Dollars
					Rounding Method: Thousands	Decimal: Zero
					Interest Receivable D	Other Federal Assets (Funds from Dedicated Collec) D
					Inv in U. S. Treas. Sec.(net of prem. & disc) D	Other Federal Assets (Funds not From Dedicated Coll) D
					Fund balance with Treasury D	Other Federal Assets (Funds not From Dedicated Coll) D
					Cash and other monetary assets D	Other Federal Assets (Funds not From Dedicated Coll) D
17		Harbor Maintenance Trust Fund				
18		Crime Victims Fund				
19						
20						
21						
22						
23						
24						
25						
26						

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<b>Note:</b> 22	Funds From Dedicated Collections	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> NOTE 17	
<b>Status:</b> Complete			

**Section:** A      **Section Name:** Assets-Current Year (SFFAS No. 27, par. 30.1, as amended by SFFAS No. 43)      **Line Attributes:** Dollars      **Decimal:** Zero  
**Rounding Method:** Thousands

Line	Status	Line Description	NB	Section Name:	Liabilities and Net Position-Current Year (SFFAS No. 27, par. 30.1, as amended by SFFAS No. 43)	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
17		Harbor Maintenance Trust Fund									
18		Crime Victims Fund									
19											
20											
21											
22											
23											
24											

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**Note:** 22 Funds From Dedicated Collections **Fiscal Year:** 2017 **Period:** SEPTEMBER  
**Entity:** 1500 Department of Justice **Agency Notes:** NOTE 17  
**Status:** Complete

<b>Section:</b> B	<b>Section Name:</b>	<b>NB</b>	<b>Liabilities and Net Position-Current Year (SFFAS No. 27, par. 30.1, as amended by SFFAS No. 43)</b>	<b>Other Fed. Liab. (Funds From Dedicated Collection) C</b>	<b>Other Fed. Liab. (Funds not from Dedicated Collec) C</b>	<b>Other non-Federal liabilities C</b>	<b>Total liabilities</b>	<b>Ending net position C</b>
<b>Line Status</b>	<b>Line Description</b>		<b>Benefits due and payable C</b>					<b>Decimal: Zero</b>
25	Intra-agency funds from dedicated collections elimination amounts	N/A	-4,658	-214,700		-5,501,694	-5,721,052	-20,112,442
26	Total	N/A						

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**Note:** 22      Funds From Dedicated Collections      **Fiscal Year:** 2017      **Period:** SEPTEMBER  
**Entity:** 1500      Department of Justice      **Agency Notes:** NOTE 17  
**Status:** Complete

<b>Section:</b> C	<b>Section Name:</b> Revenue, Financing, Expenses, and Other-Current Year (SFFAS No. 27, par. 30.2, as amended by SFFAS No. 43)	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero						
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>Section Name</b>	<b>Net position, beginning of period</b>	<b>Prior-period adjustment</b>	<b>Investment revenue from Treasury Securities</b>	<b>Individual income taxes and payroll tax withhold</b>	<b>Unemployment and excise taxes</b>	<b>Other taxes and receipts</b>
17		Harbor Maintenance Trust Fund							
18		Crime Victims Fund							
19									
20									
21									
22									
23									
24									
25									
26									

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<b>Note:</b> 22	Funds From Dedicated Collections	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> NOTE 17	
<b>Status:</b> Complete			

<b>Section:</b> C		<b>Section Name:</b> Revenue, Financing, Expenses, and Other-Current Year (SFFAS No. 27, par. 30.2, as amended by SFFAS No. 43)		<b>Line Attributes:</b> Dollars		<b>Decimal:</b> Zero		
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Royalties and other special revenue C</b>	<b>All other financing sources C</b>	<b>Program gross cost or benefit payments D</b>	<b>Program earned revenues C</b>	<b>Non-program expenses D</b>	<b>Net position, end of period</b>
17	Harbor Maintenance Trust Fund							
18	Crime Victims Fund							
19								
20								
21								
22								
23								
24								
25								
26					7.0000	7.0000	-7.0000	
<b>Section:</b> D		<b>Section Name:</b> Number of Agency Funds From Dedicated Collections		<b>Line Attributes:</b> Units				
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2017 - SEPTEMBER</b>	<b>2016 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>		
1	Total number of funds from dedicated collections	N/A						



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**Note:** 22 Funds From Dedicated Collections **Fiscal Year:** 2017 **Period:** SEPTEMBER  
**Entity:** 1500 Department of Justice **Agency Notes:** NOTE 17  
**Status:** Complete

<b>Section:</b> E	<b>Section Name:</b>	Revenue, Financing, Expenses, and Other-Intra-Entity Eliminations with Non-Dedicated Collections	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero				
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Investment Revenue from securities</b> C	<b>Income Taxes and payroll withholdings</b> C	<b>Unemployment and excise taxes</b> C	<b>Other taxes and receipts</b> C	<b>Royalties and other special revenue</b> C	<b>Other financing sources</b> C
17		Harbor Maintenance Trust Fund							
18		Crime Victims Fund							
19									
20									
21									
22									
23									
24									
25									
26									

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<b>Note:</b> 22	Funds From Dedicated Collections	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> NOTE 17	
<b>Status:</b> Complete			

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

<b>Section:</b> F	<b>Section Name:</b> Intragovernmental Gross Cost and Revenue-Current FY	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero	
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Intragovernmental program cost or benefit payments D</b>	<b>Intragovernmental program earned revenues D</b>	<b>Intragovernmental non-program expenses D</b>
1	Federal Old-Age and Survivors Insurance	N/A			
2	Federal Hospital Insurance (Medicare Part A)	N/A			
3	Federal Disability Insurance	N/A			
4	Unemployment Insurance	N/A			
5	Federal Supplementary Medical Insurance (Medicare Parts B	N/A			

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**Note:** 22 Funds From Dedicated Collections **Fiscal Year:** 2017 **Period:** SEPTEMBER  
**Entity:** 1500 Department of Justice **Agency Notes:** NOTE 17  
**Status:** Complete

Section: F	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 program earned revenues D	Intragovernmental non-program expenses D	Rounding Method: Thousands
6	and D) Highway Trust Fund					
7	Railroad Retirement					
8	Airport and Airway					
9	Exchange Stabilization Fund					
10	Black Lung Disability					
11	Land and Water Conservation Fund					
12	National Flood Insurance Program					
13	Ginnie Mae					
14	Reclamation Fund					
15	Decommissioning and Decontamination Fund					
16	Water and Related Resources Fund					
17	Harbor Maintenance Trust Fund					
18	Crime Victims Fund					
19						
20						
21						
22						
23						
24						
25						

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<b>Note:</b> 22	Funds From Dedicated Collections	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> NOTE 17	
<b>Status:</b> Complete			

<b>Section:</b> F	<b>Section Name:</b>	Intragovernmental Gross Cost and Revenue-Current FY	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Intragovernmental program cost or benefit payments D</b>	<b>Intragovernmental program earned revenues D</b>	<b>Intragovernmental non-program expenses D</b>	
26	from dedicated collections elimination amounts (consolidated presentation only) Total					

<b>Section:</b> G	<b>Section Name:</b>	Intragovernmental Gross Cost and Revenue-Current FY	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Intragovernmental program cost or benefit payments D</b>	<b>Intragovernmental program earned revenues C</b>	<b>Intragovernmental non-program expenses D</b>	
19	Harbor Maintenance Trust Fund					
20	Crime Victims Fund					
21						
22						
23						
24						
25						
26						
27						
28						

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**Note:** 22 Funds From Dedicated Collections **Fiscal Year:** 2017 **Period:** SEPTEMBER  
**Entity:** 1500 Department of Justice **Agency Notes:** NOTE 17  
**Status:** Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Section:	H	Section Name:	Intragovernmental Gross Cost and Revenue - Prior FY	No Data Flag:	YES	Line Attributes:	Dollars	Decimal:	Zero
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Intragovernmental program cost or benefit payments D</b>	<b>Intragovernmental program earned revenues C</b>	<b>Intragovernmental non-program expenses D</b>	<b>Rounding Method:</b>	<b>Thousands</b>		
1	I Intra-agency funds from dedicated collections elimination amounts	N/A							

Line	Question	Answer
1	Provide a general description of the individual funds from dedicated collections reported in the Other Notes Info tab (SFFAS No. 27, par. 33, as amended by SFFAS No. 43). Also describe how the entity accounts for and reports the fund (SFFAS No. 27, par. 23.1, as amended by SFFAS No. 43).	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	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.	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.
3	Explain any change in legislation during or subsequent to the reporting period and before the issuance of the financial statements that significantly change the purpose of the fund or that redirect a material portion of the accumulated balance (SFFAS No. 27, par. 23.3, as amended by SFFAS No. 43).	NA
4	Provide the sources of revenue and other financing for amounts reported in columns 3 through 8 of Sections C in the Other Notes Info tab (SFFAS No. 27, par. 23.2, as amended by SFFAS No. 43).	Merger fees, criminal fees, seizures/forfeitures, bankruptcy fees and sale of goods and services.
5	Provide any other relevant information pertaining to this note, including explanation for prior-period adjustments, if any. At a minimum, describe briefly the significant accounting policies pertaining to this note. (SFFAS No. 32, par. 29)	NA

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**Note:** 25      Stewardship Land      **Fiscal Year:** 2017      **Period:** SEPTEMBER  
**Entity:** 1500      Department of Justice  
**Status:** Complete

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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<b>Note:</b> 26	Heritage Assets	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice		
<b>Status:</b> Complete			

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<b>Line</b>	<b>Question</b>	<b>Answer</b>
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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<b>Note:</b> 27	Fiduciary Activities	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> NA	
<b>Status:</b> Complete			

Tab: Other Notes Info.											
Section:	A	Section Name:	Schedule of Fiduciary Net Assets-Current FY	No Data Flag:	YES	Line Attributes:	Dollars	Rounding Method:	Thousands	Decimal:	Zero
Line Status	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 D				Other assets D
7											
8											
9											
10											
11											

Section:	B	Section Name:	Number of Agency Fiduciary Activities	No Data Flag:	YES	Line Attributes:	Units
Line Status	NB	CY Total number of fiduciary funds- all funds	PY Total number of fiduciary funds- all funds				
1							



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<b>Note:</b> 27	Fiduciary Activities	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice		
<b>Status:</b> Complete			

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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**Entity – 1500 Department of Justice  
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**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 July 2017 (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 “2016 – September”, “Prior Year”, “PY”, “Previously Reported”, “Line Item Changes”, and “Threshold”[, and the information as of and for the year-ended September 30, 2016 included in the “Text Data” of the FR Notes Reports and “Other Text Data” of the Other Data Reports] 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.

The United States Victims of State Sponsored Terrorism Act states that the USVSST Fund shall be invested in the same manner as a trust fund and authorizes the Treasury to manage the investment of the USVSST Fund. The Department of Justice notifies the Treasury promptly of amounts deposited to the USVSST Fund in order to ensure that Treasury may invest such receipts in the account. Treasury, in its administrative discretion, determines how the USVSST Fund will be invested, to ensure that the securities purchased for the USVSST Fund will have maturities suitable to the needs of the USVSST Fund. Interest revenue on investments will be reported on an accrual basis but all other activity in the USVSST Fund will be reported on a cash basis.

**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.

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**I. Inventory and Related Property (continued)**

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.

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. In certain cases, the investigative agency will keep seized property in its custody if the intention is to place the property into official use after forfeiture or to use the property as evidence in a court proceeding. This property is valued at fair market value upon seizure, or, as soon as reasonably possible when market value could not be readily determined. The fair market value 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

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**J. General Property, Plant and Equipment (continued)**

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.

**K. Advances 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.

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**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 19. 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”.

**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.



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**Q. Retirement Plan (continued)**

- 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.

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.

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**R. Federal Employee Compensation Benefits (continued)**

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.

**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 revenue, nonexchange revenue, 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.

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**T. Revenues and Other Financing Sources (continued)**

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.

**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

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**V. Allocation Transfer of Appropriation (continued)**

OJP. Per OMB's guidance, USMS and OJP report all activity relative to these allocation transfers in the respective financial statements.

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 a 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.

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**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.

**Y. Reclassifications**

The FY 2016 financial statements were reclassified to conform to the FY 2017 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, 2017 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.

**Required Supplementary Information  
(Unaudited)**

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<b>Other Data:</b> 01	Taxes	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> NA	
<b>Status:</b> Complete	I = Inactive Line		

<b>Tab: Other Data Info.</b>		<b>Section Name:</b> Taxes (SSFAS No.7, par. 67.1 & 69.1)	<b>No Data:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> User-Defined
		<b>2017 - SEPTEMBER</b>	<b>2016 - SEPTEMBER</b>	<b>Rounding Method:</b> User-Defined	<b>Line Item Changes</b>
1	Estimated realized value of compliance assessments as of the end of the period	Debit			
2	Estimated realizable value of pre-assessment work-in-progress	Debit			
3	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	Estimated payout (including principal and interest) of other claims for refunds pending judicial review by the federal courts	Debit			
7	Estimated payout of other claims for refunds under appeal	Debit			
8	Management's best estimate of unasserted claims for refunds	Debit			
9	Changes in 5 above	Debit			
10	Changes in 6 above	Debit			
11	Amount of assessments written off that continue to be statutorily	Debit			

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<b>Other Data:</b> 01	Taxes	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> NA	
<b>Status:</b> Complete			I = Inactive Line

<b>Tab: Other Data Info.</b>			
<b>Section:</b> A	<b>Section Name:</b> Taxes (SFFAS No.7, par. 67.1 & 69.1)	<b>No Data:</b> YES	<b>Line Attributes:</b> Dollars <b>Rounding Method:</b> User-Defined <b>Decimal:</b> User-Defined
	<b>2017 - SEPTEMBER</b>	<b>2016 - SEPTEMBER</b>	<b>Line Item Changes</b>
	collectible (excluded from accounts receivable)		
<b>Section:</b> B	<b>Section Name:</b> Provide the following amount if a range is estimable and not included in Sec. A (SFFAS No. 7 pars. 67-69)	<b>No Data:</b> YES	<b>Line Attributes:</b> Dollars <b>Rounding Method:</b> User-Defined <b>Decimal:</b> User-Defined
		<b>CY Low</b>	<b>CY High</b>
		<b>PY Low</b>	<b>PY High</b>
1	Estimated realizable value of pre-assessment work-in-progress		
2	Changes in line 1 above		
3	Management's best estimate of unasserted claims for refunds		
4	Changes in line 3 above		



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<b>Other Data:</b> 01 Taxes Entity: 1500 Department of Justice Status: Complete I = Inactive Line	Fiscal Year: 2017 Agency Notes: NA	Period: SEPTEMBER
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<b>Tab: Other Data Info.</b>		
Section: C	Section Name: Tax Gap - Enter amounts that relate to tax gap (SFFAS No. 7, par 69.2), as described below.	Line Attributes: Dollars
	No Data: YES	Rounding Method: User-Defined
	CY Low	CY High
	PY Low	PY High
	Decimal: User-Defined	
1	Tax gap estimate	
2	Gross tax gap estimated to be collected	

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

1	Percentage of underreported gross tax gap	N/A	Current FY
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<b>Other Data:</b> 01	Taxes	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> NA	
<b>Status:</b> Complete			

<b>Tab: Other Data Info.</b>			
<b>Section:</b> E	<b>Section Name:</b> Tax Expenditure Estimates - Enter amounts that relate to major tax expenditure estimates (SFFAS No. 52, par 9)	<b>No Data:</b> YES	<b>Decimal:</b> User-Defined
		<b>Rounding Method:</b> User-Defined	

<b>Tab: Other Text Data</b>			
<b>Section:</b> A	<b>Section Name:</b> Taxes (SFFAS No.7, par. 67.1 & 69.1)	<b>No Data:</b> YES	
<b>Line</b>	<b>Question</b>	<b>Answer</b>	

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<b>Other Data:</b> 08      Stewardship Investments <b>Entity:</b> 1500      Department of Justice <b>Status:</b> Complete	<b>Fiscal Year:</b> 2017 <b>Period:</b> SEPTEMBER <b>Agency Notes:</b> RSSI
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I = Inactive Line

Tab: Other Data Info.			
Section:	Section Name:	Line Attributes:	Decimal:
A	Investments in Non-Federal Physical Property (SFFAS No. 8, par 87)	Dollars	Zero
<b>2017 - SEPTEMBER</b>			
1	Discretionary Grants to Indian Tribes		
2	Formulation Grants to States		
3			
4			
5			
6			
B	Research and Development: Investments in Development (SFFAS No. 8, par. 100)	Dollars	User-Defined
<b>2017 - SEPTEMBER</b>			
1			
2			
3			
4			
5			
6			

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<b>Other Data:</b> 08      Stewardship Investments Entity: 1500      Department of Justice Status: Complete  I = Inactive Line	Fiscal Year: 2017      Period: SEPTEMBER Agency Notes:      RSSI
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Tab: Other Data Info.	
Section:	Section Name: Investment in Human Capital (SFFAS No. 8, par 94)
1	2017 - SEPTEMBER
2	
3	
4	
5	
6	
Section:	Section Name: Research and Development: Investments in Basic Research (SFFAS No. 8, par.100)
1	2017 - SEPTEMBER
2	
3	
4	
5	
6	

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<b>Other Data:</b> 08	Stewardship Investments	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> RSSI	
<b>Status:</b> Complete			

<b>Tab: Other Data Info.</b>			
<b>Section:</b> E	<b>Section Name:</b> Research and Development: Investments in Applied Research (SFFAS No. 8, par 100)	<b>No Data:</b> YES	<b>Decimal:</b> User-Defined
		<b>Rounding Method:</b> User-Defined	

<b>Tab: Other Text Data</b>	
<b>Section:</b> A	<b>Section Name:</b> Investments in Non-Federal Physical Property (SFFAS No. 8, par 87)
<b>Line</b>	<b>Question</b>
	<b>Answer</b> Build or expand correctional facilities to increase the bed capacity for confined persons convicted of Part I violent crime. Cooperative Agreement Program Administered by USMS, Discretionary Grants to Indian Tribes and Formulation Grants to States.

<b>Tab: Other Text Data</b>	
<b>Section:</b> B	<b>Section Name:</b> Research and Development: Investments in Development (SFFAS No. 8, par 100)
<b>Line</b>	<b>Question</b>
	<b>Answer</b>

<b>Tab: Other Text Data</b>	
<b>Section:</b> C	<b>Section Name:</b> Investment in Human Capital (SFFAS No. 8, par 94 )
<b>Line</b>	<b>Question</b>
	<b>Answer</b>

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<b>Other Data:</b> 08      Stewardship Investments Entity: 1500      Department of Justice Status: Complete	Fiscal Year: 2017      Period: SEPTEMBER Agency Notes:      RSSI
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<b>Tab: Other Text Data</b>	
<b>Section:</b> D	<b>Section Name:</b> Research and Development: Investments in Basic Research (SFFAS No. 8, par.100) <b>No Data:</b> YES
<b>Line</b>	<b>Question</b>
	<b>Answer</b>
<b>Tab: Other Text Data</b>	
<b>Section:</b> E	<b>Section Name:</b> Research and Development: Investments in Applied Research (SFFAS No. 8, par 100) <b>No Data:</b> YES
<b>Line</b>	<b>Question</b>
	<b>Answer</b>

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<b>Other Data:</b> 09	Deferred Maintenance and Repairs	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> NA	
<b>Status:</b> Complete			

<b>Tab: Other Data Info.</b>			
<b>Section:</b> A	<b>Section Name:</b> Cost Estimate (SFFAS No. 42, par. 16)	<b>No Data:</b> YES	<b>Decimal:</b> User-Defined
		<b>Rounding Method:</b> User-Defined	

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

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<b>Other Data:</b> 15	Budget Deficit Reconciliation	Fiscal Year:	2017	Period:	SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b>	NA		
<b>Status:</b> Complete					

I = Inactive Line

<b>Tab: Other Data Info.</b>		<b>Section Name:</b> Operating Revenue to Budget Receipts (All entities must complete Sections A and B)		<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
<b>Section:</b> A		<b>Budget Receipts</b>	<b>D</b>	<b>Operating Revenue</b>	<b>C</b>
				<b>GF or Rec Agency</b>	<b>D from Collecting Agency</b>
				<b>Rec vs Operating Rev</b>	<b>C</b>
1	Individual income tax and tax withholdings	N/A			
2	Corporation income taxes	N/A			
3	Unemployment taxes	N/A			0
4	Excise taxes	N/A	8,671,643	8,816,406	
5	Estate and gift taxes	N/A			-6,894,734
6	Customs duties	N/A			
7	Other taxes and receipts (non-federal)	N/A	8,671,643	8,816,406	
8	Miscellaneous Earned revenue	N/A			-6,894,734
9	Total	N/A			

<b>Section:</b> B	<b>Section Name:</b> Net Outlays to Statement of Budgetary Resources	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
		<b>Rounding Method:</b> Thousands	
1	Net Outlays (gross outlays less offsetting collections and distributed offsetting receipts)	30,977,000	
		34,844,978	
	<b>CY - MTS net outlays- Table 5</b>	<b>CY - Agency SBR</b>	<b>CY - Difference</b>
	<b>D budgetary net outlays</b>	<b>C</b>	<b>C</b>



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<b>Other Data:</b> 15	Budget Deficit Reconciliation	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> NA	
<b>Status:</b> Complete			

<b>Tab: Other Data Info.</b>			
<b>Section:</b> C	<b>Section Name:</b> Earned Revenue to Undistributed Offsetting Receipts- Employer Share, Employee Retirement (STATE, DOD and OPM only)	<b>No Data:</b> YES	<b>Line Attributes:</b>
<b>Section:</b> D	<b>Section Name:</b> Operating Revenue to Undistributed Offsetting Receipts	<b>No Data:</b> YES	<b>Line Attributes:</b> <b>Rounding Method:</b> User-Defined <b>Decimal:</b> User-Defined

<b>Tab: Other Text Data</b>		
<b>Section:</b> A	<b>Section Name:</b> Operating Revenue to Budget Receipts (All entities must complete Sections A and B)	
<b>Line</b>	<b>Question</b>	<b>Answer</b>
1	Collecting agencies provide the closing package line in which the custodial transfer-out (disposition of collection) was recorded and the trading partner code.	Statement of Custodial Activity - Disposition of Collections transferred to Federal Agencies are reported on Reclassified SCNP Line 7.14 "Other Financing Sources". Transfers to the public are included on the Reclassified SCNP on Line 5.7 "Other Taxes and Receipts".
2	Receiving agencies provide the closing package line in which the custodial transfer-in/revenue was recorded and the trading partner code.	NA
3	Provide a detailed description of the differences including: Treasury account symbol, dollar	Reconciling difference related to MTS Receipts for SCA related activity \$38,245,588.04.

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<b>Other Data:</b> 15	Budget Deficit Reconciliation	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b>	NA
<b>Status:</b> Complete			

<b>Tab: Other Text Data</b>	
<b>Section:</b> A	<b>Section Name:</b> Operating Revenue to Budget Receipts (All entities must complete Sections A and B)
<b>Line</b>	<b>Question</b>
	<b>Answer</b> Non-cash Forfeiture related activity \$6,584,504,474.14, Asset Forfeiture related activity \$1,572,481,906.20, Fines, Penalties, and Forfeitures, Domestic Trafficking Victims' Fund related activity \$351,698.80, and Victims of State Sponsored Terrorism Fund related activity \$461,059,774.52,
<b>Tab: Other Text Data</b>	
<b>Section:</b> B	<b>Section Name:</b> Net Outlays to Statement of Budgetary Resources
<b>Line</b>	<b>Question</b>
	<b>Answer</b> Variance is primarily related to OBDs.
<b>Tab: Other Text Data</b>	
<b>Section:</b> C	<b>Section Name:</b> Earned Revenue to Undistributed Offsetting Receipts- Employer Share, Employee Retirement (STATE, DOD and OPM only)
<b>Line</b>	<b>Question</b>
	<b>Answer</b>
<b>Tab: Other Text Data</b>	
<b>Section:</b> D	<b>Section Name:</b> Operating Revenue to Undistributed Offsetting Receipts
<b>Line</b>	<b>Question</b>
	<b>Answer</b>

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

**Other Data:** 16 Components of Loans and Equity Investments Receivable

**Entity:** 1500 Department of Justice

**Status:** Complete

**Fiscal Year:** 2017 **Period:** SEPTEMBER

**Agency Notes:** NA

I = Inactive Line

**Tab: Other Data Info.**

<b>Section:</b> A	<b>Section Name:</b> Components of Direct Loans Receivable, Gross-Current FY	<b>No Data:</b> YES	<b>Line Attributes:</b> Dollars	<b>Rounding Method:</b> User-Defined	<b>Decimal:</b> User-Defined
1	Direct Loans Receivable, Gross-Beginning of Year				
2	Disbursements (loans made/securities purchased)				
3	Repayments				
4	Losses				
5	Write-offs				
6	Capitalized interest				
7	Capitalized dividends				
8	Other				
9	Direct Loans receivable, gross-end of the year				
				CY-Federal Family Education Loan	CY-Farm Loans
				CY-Rural Housing Service	CY-Water and Environmental Loans
				CY-Electric Loans	
				CY-Federal Direct Student Loans	

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

<b>Other Data:</b> 16	Components of Loans and Equity Investments Receivable	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> NA	
<b>Status:</b> Complete	I = Inactive Line		

<b>Tab: Other Data Info.</b>			
<b>Section:</b> A	<b>Section Name:</b> Components of Direct Loans Receivable, Gross-Current FY	<b>No Data:</b> YES	<b>Line Attributes:</b> Dollars <b>Rounding Method:</b> User-Defined <b>Decimal:</b> User-Defined
<b>Section:</b> B	<b>Section Name:</b> Components of Loan Guarantees, Gross-Current FY	<b>No Data:</b> YES	<b>Line Attributes:</b> Dollars <b>Rounding Method:</b> User-Defined <b>Decimal:</b> User-Defined
1	Guaranteed Loans, gross-beginning of the year	Debit	<b>CY-Federal Family Education Loans</b>
2	Disbursements (loans made/securities purchased)	Debit	<b>CY-Federal Housing Administration Loans</b>
3	Repayments	Debit	<b>CY-Veterans Housing Benefit Program</b>
4	Other	Debit	<b>CY-Export-Import Bank Loans</b>
5	Guaranteed Loans, gross-end of the year	N/A	<b>CY-Small Business Loans CY-Israeli Loan Guarantee Program</b>

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

<b>Other Data:</b> 16	Components of Loans and Equity Investments Receivable	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> NA	
<b>Status:</b> Complete			

<b>Tab: Other Data Info.</b>			
<b>Section:</b> B	<b>Section Name:</b> Components of Loan Guarantees, Gross-Current FY	<b>No Data:</b> YES	<b>Decimal:</b> User-Defined
<b>Section:</b> C	<b>Section Name:</b> Credit reform subsidy re-estimate and loan modification amounts, in whole dollars	<b>No Data:</b> YES	<b>Decimal:</b> User-Defined

<b>Tab: Other Text Data</b>	
<b>Section:</b> A	<b>Section Name:</b> Components of Direct Loans Receivable, Gross-Current FY
<b>Line</b>	<b>Question</b>
	<b>Answer</b>

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

<b>Other Data:</b> 16	Components of Loans and Equity Investments Receivable	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b>	NA
<b>Status:</b> Complete			

<b>Tab: Other Text Data</b>			
<b>Section:</b> A	<b>Section Name:</b> Components of Direct Loans Receivable, Gross- Current FY	<b>No Data:</b> YES	
<b>Line</b>	<b>Question</b>	<b>Answer</b>	

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

<b>Other Data:</b> 17	Federal Oil and Gas Resources	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> NA	
<b>Status:</b> Complete			

I = Inactive Line

**Tab: Other Data Info.**

<b>Section:</b> A	<b>Section Name:</b> Asset Value for Oil and Gas Proved Resources - Offshore (SFFAS No. 38, pars. 15, 21)	<b>No Data:</b> YES	<b>Line Attributes:</b> Dollars	<b>Rounding Method:</b> User-Defined	<b>Decimal:</b> User-Defined
1	2017 - SEPTEMBER D 2016 - SEPTEMBER D				
2	Oil and Lease Condensate Natural Gas, Wet After Lease Separation				
3					
4					
5					
<b>Section:</b> B	<b>Section Name:</b> Asset Value for Oil and Gas Proved Reserves - Onshore (SFFAS No. 38, pars. 15, 21)	<b>No Data:</b> YES	<b>Line Attributes:</b> Dollars	<b>Rounding Method:</b> User-Defined	<b>Decimal:</b> User-Defined
1	2017 - SEPTEMBER D 2016 - SEPTEMBER D				
2					
3					
4					
5					

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

<b>Other Data:</b> 17	Federal Oil and Gas Resources	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b>	NA
<b>Status:</b> Complete	I = Inactive Line		

<b>Tab: Other Data Info.</b>			
<b>Section:</b> C	<b>Section Name:</b> Quantity of Oil and Gas Proved Reserves - Offshore (SFFAS No. 38, par. 28e)	<b>No Data:</b> YES	<b>Line Attributes:</b> Units
	<b>2017 - SEPTEMBER</b>	<b>2016 - SEPTEMBER</b>	
1	Oil and Lease		
2	Condensate		
3	Natural Gas, Wet		
4	After Lease		
5	Separation		
<b>Section:</b> D	<b>Section Name:</b> Quantity of Oil and Gas Proved Reserves - Onshore (SFFAS No. 38, par. 28e)	<b>No Data:</b> YES	<b>Line Attributes:</b> Units
	<b>2017 - SEPTEMBER</b>	<b>2016 - SEPTEMBER</b>	
1			
2			
3			
4			
5			



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

<b>Other Data:</b> 17	Federal Oil and Gas Resources	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> NA	
<b>Status:</b> 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
1		2017 - SEPTEMBER	D
2		2016 - SEPTEMBER	D
3	Oil and Lease		
4	Condensate		
5	Natural Gas, Wet		
	After Lease		
	Separation		
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
1		2017 - SEPTEMBER	D
2		2016 - SEPTEMBER	D
3			
4			
5			

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

<b>Other Data:</b> 17	Federal Oil and Gas Resources	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> NA	
<b>Status:</b> Complete	I = Inactive Line		

<b>Tab: Other Data Info.</b>				
<b>Section:</b> G	<b>Section Name:</b> Average Royalty Rate for Oil and Gas Proved Reserves - Offshore (SFFAS No. 38, par. 28e)	<b>No Data:</b> YES	<b>Line Attributes:</b> Percent	
	<b>2017 - SEPTEMBER</b>			<b>2016 - SEPTEMBER</b>
1	Oil and Lease			
2	Condensate			
3	Natural Gas, Wet			
4	After Lease			
5	Separation			
<b>Section:</b> H	<b>Section Name:</b> Average Royalty Rate for Oil and Gas Proved Reserves - Onshore (SFFAS No. 38, par. 28e)	<b>No Data:</b> YES	<b>Line Attributes:</b> Percent	
	<b>2017 - SEPTEMBER</b>			<b>2016 - SEPTEMBER</b>
1				
2				
3				
4				
5				

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

<b>Other Data:</b> 17	Federal Oil and Gas Resources	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> NA	
<b>Status:</b> Complete			

<b>Tab: Other Data Info.</b>			
<b>Section:</b> I	<b>Section Name:</b> Quantity of Gulf of Mexico Provided Reserves-Royalty Relief Provisions (SFFAS No. 38, par. 28h)	<b>No Data:</b> YES	
<b>Section:</b> J	<b>Section Name:</b> Net Present Value of Gulf of Mexico Proved Reserves-Royalty Relief Provisions (SFFAS No. 38, par. 28h)	<b>No Data:</b> YES	<b>Rounding Method:</b> User-Defined <b>Decimal:</b> User-Defined

<b>Tab: Other Text Data</b>	
<b>Section:</b> A	<b>Section Name:</b> Asset Value for Oil and Gas Proved Resources - Offshore (SFFAS No. 38, pars. 15, 21)
<b>Line</b>	<b>Question</b>
	<b>Answer</b>

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

<b>Other Data:</b> 17      Federal Oil and Gas Resources Entity: 1500      Department of Justice Status: Complete	Fiscal Year: 2017      Period: SEPTEMBER Agency Notes: NA
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<b>Tab: Other Text Data</b>	
<b>Section:</b> B	<b>Section Name:</b> Asset Value for Oil and Gas Proved Reserves - Onshore (SFFAS No. 38, pars. 15, 21) <b>No Data:</b> YES
<b>Line</b>	<b>Question</b>
	<b>Answer</b>
<b>Tab: Other Text Data</b>	
<b>Section:</b> C	<b>Section Name:</b> Quantity of Oil and Gas Proved Reserves - Offshore (SFFAS No. 38, par. 28e) <b>No Data:</b> YES
<b>Line</b>	<b>Question</b>
	<b>Answer</b>
<b>Tab: Other Text Data</b>	
<b>Section:</b> D	<b>Section Name:</b> Quantity of Oil and Gas Proved Reserves - Onshore (SFFAS No. 38, par. 28e) <b>No Data:</b> YES
<b>Line</b>	<b>Question</b>
	<b>Answer</b>
<b>Tab: Other Text Data</b>	
<b>Section:</b> E	<b>Section Name:</b> Average of the Regional Average Prices for Oil and Gas Proved Reserves - Offshore (SFFAS No. 38, par. 28e) <b>No Data:</b> YES

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

<b>Other Data:</b> 17	Federal Oil and Gas Resources	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b>	NA
<b>Status:</b> Complete			

<b>Tab: Other Text Data</b>			
<b>Section:</b> E	<b>Section Name:</b> Average of the Regional Average Prices for Oil and Gas Proved Reserves - Offshore (SFFAS No. 38, par. 28e)	<b>No Data:</b> YES	
<b>Line</b>	<b>Question</b>	<b>Answer</b>	

<b>Tab: Other Text Data</b>			
<b>Section:</b> F	<b>Section Name:</b> Average of the Regional Average Prices for Oil and Gas Proved Reserves - Onshore (SFFAS No. 38, par. 28e)	<b>No Data:</b> YES	
<b>Line</b>	<b>Question</b>	<b>Answer</b>	

<b>Tab: Other Text Data</b>			
<b>Section:</b> G	<b>Section Name:</b> Average Royalty Rate for Oil and Gas Proved Reserves - Offshore (SFFAS No. 38, par. 28e)	<b>No Data:</b> YES	
<b>Line</b>	<b>Question</b>	<b>Answer</b>	

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

<b>Other Data:</b> 17 <b>Entity:</b> 1500 <b>Status:</b> Complete	Federal Oil and Gas Resources Department of Justice	<b>Fiscal Year:</b> 2017 <b>Agency Notes:</b> NA	<b>Period:</b> SEPTEMBER
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<b>Tab: Other Text Data</b>			
<b>Section:</b> H	<b>Section Name:</b> Average Royalty Rate for Oil and Gas Proved Reserves - Onshore (SFFAS No. 38, par. 28e)	<b>No Data:</b> YES	
<b>Line</b>	<b>Question</b>	<b>Answer</b>	
<b>Tab: Other Text Data</b>			
<b>Section:</b> I	<b>Section Name:</b> Quantity of Gulf of Mexico Provided Reserves-Royalty Relief Provisions (SFFAS No. 38, par. 28h)	<b>No Data:</b> YES	
<b>Line</b>	<b>Question</b>	<b>Answer</b>	
<b>Tab: Other Text Data</b>			
<b>Section:</b> J	<b>Section Name:</b> Net Present Value of Gulf of Mexico Proved Reserves-Royalty Relief Provisions (SFFAS No. 38, par. 28h)	<b>No Data:</b> YES	
<b>Line</b>	<b>Question</b>	<b>Answer</b>	

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

<b>Other Data:</b> 18	Federal Natural Resources (Other than Oil and Gas)	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> NA	
<b>Status:</b> Complete	I = Inactive Line		

<b>Tab: Other Data Info.</b>			
<b>Section:</b> A	<b>Section Name:</b>	<b>No Data:</b> YES	<b>Line Attributes:</b> Dollars <b>Rounding Method:</b> User-Defined <b>Decimal:</b> User-Defined
	Asset Value for Federal Natural Resources (Other than Oil and Gas) (SFFAS Technical Bulletin 2011-1, pars. 17-19)		
	<b>2017 - SEPTEMBER</b>		
1	Coal Royalties		
2			
<b>Section:</b> B	<b>Section Name:</b>	<b>No Data:</b> YES	<b>Line Attributes:</b> Dollars <b>Rounding Method:</b> User-Defined <b>Decimal:</b> User-Defined
	Annual Rent Payment Rate for Federal Natural Resources (Other than Oil and Gas) (SFFAS Tech Bulletin 2011-1 par. 27b)		
	<b>2017 - SEPTEMBER</b>		
1			
2			
3			
4			
5			
6			
7			
8			

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

<b>Other Data:</b> 18	Federal Natural Resources (Other than Oil and Gas)	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b>	NA
<b>Status:</b> Complete			

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

<b>Tab: Other Text Data</b>			
<b>Section:</b> A	<b>Section Name:</b> Asset Value for Federal Natural Resources (Other than Oil and Gas) (SFFAS Technical Bulletin 2011-1, pars. 17-19)	<b>No Data:</b> YES	
<b>Line</b>	<b>Question</b>	<b>Answer</b>	

<b>Tab: Other Text Data</b>			
<b>Section:</b> B	<b>Section Name:</b> Annual Rent Payment Rate for Federal Natural Resources (Other than Oil and Gas) (SFFAS Tech Bulletin 2011-1 par. 27b)	<b>No Data:</b> YES	
<b>Line</b>	<b>Question</b>	<b>Answer</b>	



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

<b>Other Data:</b> 18      Federal Natural Resources (Other than Oil and Gas) <b>Entity:</b> 1500      Department of Justice <b>Status:</b> Complete	<b>Fiscal Year:</b> 2017 <b>Period:</b> SEPTEMBER <b>Agency Notes:</b> NA
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<b>Tab: Other Text Data</b>	
<b>Section:</b> B	<b>Section Name:</b> Annual Rent Payment Rate for Federal Natural Resources (Other than Oil and Gas) (SFFAS Tech Bulletin 2011-1 par. 27b) <b>No Data:</b> YES
<b>Line</b>	<b>Question</b>
	<b>Answer</b>
<b>Tab: Other Text Data</b>	
<b>Section:</b> C	<b>Section Name:</b> Royalty Rate for Federal Natural Resources (Other than Oil and Gas) (SFFAS Technical Bulletin 2011-1, par. 27b) <b>No Data:</b> YES
<b>Line</b>	<b>Question</b>
	<b>Answer</b>

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

<b>Other Data:</b> 19	Criminal Restitution	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> NA	
<b>Status:</b> Complete			

<b>Tab: Other Data Info.</b>			
<b>Section:</b> A	<b>Section Name:</b> Number of Criminal Restitution Orders	<b>No Data:</b> YES	
<b>Section:</b> B	<b>Section Name:</b> Criminal Restitution Supplemental Information	<b>No Data:</b> YES	<b>Decimal:</b> User-Defined

<b>Tab: Other Text Data</b>	
<b>Section:</b> B	<b>Section Name:</b> Criminal Restitution Supplemental Information
<b>Line</b>	<b>Question</b>
	Answer

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

<b>Other Data:</b> 19	Criminal Restitution	<b>Fiscal Year:</b> 2017	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b>	NA
<b>Status:</b> Complete	I = Inactive Line		

<b>Tab: Other Text Data</b>	
<b>Section:</b> B	<b>Section Name:</b> Criminal Restitution Supplemental Information
	<b>No Data:</b> YES
<b>Line</b>	<b>Question</b>
	report? If so, please list where in the financial report this information can be found.
	<b>Answer</b>

**Other Information**  
**AFR to Closing Package Reconciliation Template**  
**(Unaudited)**

GTAS Submission

Agency's Audited Financial Statements

Line No	Line Title	Line Type	Adjusted Balance (Calculated Amount) *	Line Description (Please Fill out)**	Amount (Please enter)	Difference (Calculated Amount)	Agency Comments
1	Assets						
2	Non-Federal						
2.1	Cash and Other Monetary Assets		\$ 498,092.00	Cash and Other Monetary Assets (note 4)	\$ 498,092.00	0.00	
	<b>Total</b>		<b>498,092.00</b>	<b>Total Must Tie to Adjusted Balance</b>	<b>498,092.00</b>	<b>OK</b>	
2.2	Accounts and Taxes Receivable, Net		\$ 297,074.00	Accounts Receivable, Net (Note 6)	297,074.00	0.00	
	<b>Total</b>		<b>297,074.00</b>	<b>Total Must Tie to Adjusted Balance</b>	<b>297,074.00</b>	<b>OK</b>	
2.3	Loans Receivable, Net		-	To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency	-	0.00	
	<b>Total</b>		<b>-</b>	<b>Total Must Tie to Adjusted Balance</b>	<b>-</b>	<b>OK</b>	
2.4	Inventories and Related Property, Net		\$ 257,964.00	Inventory and Related Property, Net (Note 7)	\$ 257,964.00	0.00	
	<b>Total</b>		<b>257,964.00</b>	<b>Total Must Tie to Adjusted Balance</b>	<b>257,964.00</b>	<b>OK</b>	
2.5	Property, Plant, and Equipment, Net		\$ 8,765,535.00	General Property, Plant and Equipment, Net (Note 8)	8,765,535.00	0.00	
	<b>Total</b>		<b>8,765,535.00</b>	<b>Total Must Tie to Adjusted Balance</b>	<b>8,765,535.00</b>	<b>OK</b>	
2.6	Debt and Equity Securities		-	To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency	-	0.00	
	<b>Total</b>		<b>-</b>	<b>Total Must Tie to Adjusted Balance</b>	<b>-</b>	<b>OK</b>	

2.7	Investments in GSEs (for use by Treasury only)	\$ -	To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency	-	OK	0.00
<b>Total</b>		\$ -	To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency	-	OK	0.00
Total Must: Tie to Adjusted Balance						
2.8	Advances and Prepayments	358,657.00		358,657.00	OK	0.00
<b>Total</b>		\$ 358,657.00		358,657.00	OK	0.00
Total Must: Tie to Adjusted Balance						
2.9	<b>Total Non-Federal Assets</b> CALC	\$ 10,177,322.00		\$ 10,177,322.00		
Total Non-Federal Assets		\$ 10,177,322.00		\$ 10,177,322.00		
Total Must: Tie to Adjusted Balance						
3	Federal					
3.1	Fund Balance With Treasury	42,967,218.00		42,967,218.00	OK	0.00
<b>Total</b>		\$ 42,967,218.00		42,967,218.00	OK	0.00
Total Must: Tie to Adjusted Balance						
3.2	Investments in U.S. Treasury Securities Issued by 1	6,707,086.00		6,707,086.00	OK	0.00
<b>Total</b>		\$ 6,707,086.00		6,707,086.00	OK	0.00
Total Must: Tie to Adjusted Balance						
3.3	Accounts Receivable	463,581.00		463,581.00	OK	0.00
<b>Total</b>		\$ 463,581.00		463,581.00	OK	0.00
Total Must: Tie to Adjusted Balance						
3.4	Accounts Receivable - Allowance for Loss on Accounts Receivable	-		-	OK	0.00
<b>Total</b>		\$ -		-	OK	0.00
Total Must: Tie to Adjusted Balance						
3.5	Interest Receivable - Investments	733.00		733.00	OK	0.00
<b>Total</b>		\$ 733.00		733.00	OK	0.00
Total Must: Tie to Adjusted Balance						
3.6	Interest Receivable - Loans and not otherwise classified	-		-	OK	0.00
<b>Total</b>		\$ -		-	OK	0.00
Total Must: Tie to Adjusted Balance						

			Total Must Tie to Adjusted Balance	OK	0.00
			To be filled out by Agency		
			To be filled out by Agency		
			To be filled out by Agency		
			To be filled out by Agency		
3.7	Loans Receivable (RC 17)/1	\$ -	Total	\$ -	OK
			Total Must Tie to Adjusted Balance	OK	0.00
			Expenditure Transfers Receivable	\$ 172,033.00	
			To be filled out by Agency		
			To be filled out by Agency		
			To be filled out by Agency		
			To be filled out by Agency		
3.8	Transfers Receivable (RC 27)/1	\$ 172,033.00	Total	\$ 172,033.00	OK
			Total Must Tie to Adjusted Balance	OK	0.00
			To be filled out by Agency		
			To be filled out by Agency		
			To be filled out by Agency		
			To be filled out by Agency		
3.9	Benefit Program Contributions Receivable (RC 21)/1	\$ -	Total	\$ -	OK
			Total Must Tie to Adjusted Balance	OK	0.00
			Advances and Prepayments	167,430.00	
			To be filled out by Agency		
			To be filled out by Agency		
			To be filled out by Agency		
			To be filled out by Agency		
3.10	Advances to Others and Prepayments (RC 23)/1	\$ 167,430.00	Total	\$ 167,430.00	OK
			Total Must Tie to Adjusted Balance	OK	0.00
			To be filled out by Agency		
			To be filled out by Agency		
			To be filled out by Agency		
			To be filled out by Agency		
3.11	Other Assets (Without Reciprocity) (RC 29)/1	\$ -	Total	\$ -	OK
			Total Must Tie to Adjusted Balance	OK	0.00
			To be filled out by Agency		
			To be filled out by Agency		
			To be filled out by Agency		
			To be filled out by Agency		
3.12	Asset for Agency's Custodial and Non-Entity Liabilities (RC 46)/1	\$ -	Total	\$ -	OK
			Total Must Tie to Adjusted Balance	OK	0.00
			To be filled out by Agency		
			To be filled out by Agency		
			To be filled out by Agency		
			To be filled out by Agency		
3.13	Other Assets (RC 30)/1	\$ -	Total	\$ -	OK
			Total Must Tie to Adjusted Balance	OK	0.00
			To be filled out by Agency		
			To be filled out by Agency		
			To be filled out by Agency		
			To be filled out by Agency		
3.14	Total Federal Assets	\$ 50,478,081.00	Total Federal Assets	\$ 50,478,081.00	OK
			Total Assets	\$ 60,655,403.00	OK
4	Total Assets	\$ 60,655,403.00	Total Assets	\$ 60,655,403.00	OK
			Total Liabilities:		
5	Liabilities:		Accounts Payable	5,996,233.00	
6	Non-Federal				

6.1	Accounts Payable	\$ 5,996,233.00	Total	\$ 5,996,233.00	OK	0.00
Total Must: Tie to Adjusted Balance						
To be filled out by Agency						
To be filled out by Agency						
To be filled out by Agency						
To be filled out by Agency						
6.2	Federal Debt Securities Held by the Public and Accrued Interest	\$ -	Total	\$ -	OK	0.00
Total Must: Tie to Adjusted Balance						
Employer Contributions and Payroll Taxes Payable \$ 18,919.00						
Actuarial FECA Liability 1,785,919.00						
To be filled out by Agency						
To be filled out by Agency						
To be filled out by Agency						
6.3	Federal Employee and Veteran Benefits Payable	\$ 1,804,838.00	Total	\$ 1,804,838.00	OK	0.00
Total Must: Tie to Adjusted Balance						
Estimated Cleanup Cost Liability 75,362.00						
To be filled out by Agency						
To be filled out by Agency						
To be filled out by Agency						
6.4	Environmental and Disposal Liabilities	\$ 75,362.00	Total	\$ 75,362.00	OK	0.00
Total Must: Tie to Adjusted Balance						
To be filled out by Agency						
To be filled out by Agency						
To be filled out by Agency						
To be filled out by Agency						
6.5	Benefits Due and Payable	\$ -	Total	\$ -	OK	0.00
Total Must: Tie to Adjusted Balance						
To be filled out by Agency						
To be filled out by Agency						
To be filled out by Agency						
To be filled out by Agency						
6.6	Loan Guarantee Liabilities	\$ -	Total	\$ -	OK	0.00
Total Must: Tie to Adjusted Balance						
To be filled out by Agency						
To be filled out by Agency						
To be filled out by Agency						
To be filled out by Agency						
6.7	Liabilities to GSEs (for use by Treasury only)	\$ -	Total	\$ -	OK	0.00
Total Must: Tie to Adjusted Balance						
To be filled out by Agency						
To be filled out by Agency						
To be filled out by Agency						
To be filled out by Agency						
6.8	Insurance and Guarantee Program Liabilities	\$ -	Total	\$ -	OK	0.00
Total Must: Tie to Adjusted Balance						
To be filled out by Agency						
To be filled out by Agency						
To be filled out by Agency						
To be filled out by Agency						
Other Liabilities With Related Budgetary Obligation: \$ 4,842,383.00						
Accrued Funded Payroll and Leave 452,886.00						
Withholdings Payable 560.00						
Undeclared Leave 867,712.00						
Liability for Advances and Prepayments 12,808.00						



6.9	Other Liabilities	\$	9,920,145.00	Other Deferred Revenue Liability for Nonfiduciary Deposit Funds and Undep. Liability for Clearing Accounts Contingent Liabilities Capital Lease Liability Custodial Liability Other Liabilities Without Related Budgetary Obligations	698,594.00 1,568,035.00 (12,299.00) 50,338.00 115.00 94,949.00 1,344,064.00	9,920,145.00	OK	0.00
		Total Must Tie to Adjusted Balance						
6.10	Total Non-Federal Liabilities	CALC	\$	17,796,578.00		17,796,578.00		
		This line is calculated. Equals sum of lines 6.1 through 6.9.						
7	Federal	TITLE						
7.1	Accounts Payable (RC 22)/1	\$	372,292.00	Accounts Payable Disbursements in Transit Other Liabilities With Related Budgetary Obligation: Other Liabilities Without Related Budgetary Obligat To be filled out by Agency	381,365.00 (20,506.00) - 11,433.00	372,292.00	OK	0.00
		Total Must Tie to Adjusted Balance						
7.2	Accounts Payable, Capital Transfers (RC 12)/1	\$	-	To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency			OK	0.00
		Total Must Tie to Adjusted Balance						
7.3	Federal Debt (RC 01)/1	\$	-	To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency			OK	0.00
		Total Must Tie to Adjusted Balance						
7.4	Interest Payable - Debt (RC 02)/1	\$	-	To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency			OK	0.00
		Total Must Tie to Adjusted Balance						
7.5	Interest Payable - Loans and Not Otherwise Classified (RC 04)/1	\$	-	To be filled out by Agency To be filled out by Agency To be filled out by Agency			OK	0.00
		Total Must Tie to Adjusted Balance						
7.6	Loans Payable (RC 17)/1	\$	-	To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency			OK	0.00
		Total Must Tie to Adjusted Balance						
7.7	Transfers Payable (RC 27)/1	\$	-	To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency			OK	0.00
		Total Must Tie to Adjusted Balance						

		Total Must Tie to Adjusted Balance	OK	0.00
7.8	Benefit Program Contributions Payable (RC 21)/1	\$ 412,955.00	OK	0.00
		Employer Contributions and Payroll Taxes Payable	\$ 131,824.00	
		Other Post Employment Benefits Due and Payable	4,629.00	
		Unfunded FECA Liability	275,599.00	
		Other Unfunded Employment Related Liability	903.00	
		To be filled out by Agency		
		<b>Total</b>	<b>\$ 412,955.00</b>	
		Total Must Tie to Adjusted Balance	OK	0.00
7.9	Advances from Others and Deferred Credits (RC 23)/1	\$ 188,046.00	OK	0.00
		Liability for Advances and Prepayments	188,046.00	
		To be filled out by Agency		
		To be filled out by Agency		
		To be filled out by Agency		
		To be filled out by Agency		
		<b>Total</b>	<b>\$ 188,046.00</b>	
		Total Must Tie to Adjusted Balance	OK	0.00
7.10	Liability to the General Fund for Custodial and Other Non-Entity Assets (RC 46)/1	\$ 2,562,591.00	OK	0.00
		Custodial Liability	2,560,643.00	
		Liability for Non-Entity Assets Not Reported on the	1,948.00	
		To be filled out by Agency		
		To be filled out by Agency		
		To be filled out by Agency		
		<b>Total</b>	<b>\$ 2,562,591.00</b>	
		Total Must Tie to Adjusted Balance	OK	0.00
7.11	Other Liabilities (Without Reciprocity) (RC 29)/1	\$ 43,378.00	OK	0.00
		Employer Contributions and Payroll Taxes Payable	32,443.00	
		Liability for Nonfiduciary Deposit Funds and Undep	1,932.00	
		Liability for Clearing Accounts	8,003.00	
		Custodial Liability	1,000.00	
		To be filled out by Agency		
		<b>Total</b>	<b>\$ 43,378.00</b>	
		Total Must Tie to Adjusted Balance	OK	0.00
7.12	Liability for Fund Balance with Treasury (RC 40)/1	\$ -	OK	0.00
		To be filled out by Agency		
		To be filled out by Agency		
		To be filled out by Agency		
		To be filled out by Agency		
		<b>Total</b>	<b>\$ -</b>	
		Total Must Tie to Adjusted Balance	OK	0.00
7.13	Other Liabilities (RC 30)/1	\$ -	OK	0.00
		To be filled out by Agency		
		To be filled out by Agency		
		To be filled out by Agency		
		To be filled out by Agency		
		<b>Total</b>	<b>\$ -</b>	
		Total Must Tie to Adjusted Balance	OK	0.00
7.14	Total Federal Liabilities	CALC \$ 3,579,262.00		
		This line is calculated. Equals sum of lines 7.1 through 7.13.		
8	Total Liabilities	CALC \$ 21,375,840.00		
		This line is calculated. Equals sum of lines 6.10 and 7.14.		
9	Net Position:	TITLE		
		Net Position - Funds From Dedicated Collections	20,112,448.00	
		To be filled out by Agency		
		To be filled out by Agency		
9.1	Net Position - Funds From Dedicated Collections	\$ 20,112,448.00	OK	0.00
		Total	\$ 20,112,448.00	
		Total Must Tie to Adjusted Balance	OK	0.00

		Net Position - Funds Other Than Those From Dedic To be filled out by Agency To be filled out by Agency To be filled out by Agency	19,167,116.00
9.2	Net Position - Funds Other Than Those From Dedicated Collections	Total	19,167,116.00
10	Total Net Position	Total Must Tie to Adjusted Balance	0.00
	CALC	Total Net Position	39,279,564.00
11	Total Liabilities and Net Position	Total Liabilities and Net Position	60,655,404.00

Adjusted Balance consists of Certified GTAS A1B 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.

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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**

GTAS Submission				Agency's Audited Financial Statements		
Line No	Line Title	Line Type	Adjusted Balance (Calculated Amount) *	Amount (Please Fill out)**	Amount (Please enter)	Difference (Calculated Amount)
<b>TITLE</b>						
1	Gross Costs					
	Gross Costs- with the Public To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency					
2	Non-Federal Gross Cost		27,782,240.00	\$ 27,782,240.00	27,782,240.00	0.00
	Total Must Tie to Adjusted Balance OK					
3	Interest on Debt Held by the Public		-	\$ -	-	0.00
	Total Must Tie to Adjusted Balance OK					
4	Gains/Losses from Changes in Actuarial Assumptions		-	\$ -	-	0.00
	Total Must Tie to Adjusted Balance OK					
5	General PP&E Partial Impairment Loss		-	\$ -	-	0.00
	Total Must Tie to Adjusted Balance OK					
6	Total Non-Federal Gross Cost	Calc	27,782,240.00	\$ 27,782,240.00	27,782,240.00	0.00
	This line is the sum of lines 2 through 5.					
<b>TITLE</b>						
7	Federal Gross Cost					
	Gross Cost- Intragovernmental					
7.1	Benefit program costs (RC 26) /		3,570,175.00	\$ 3,570,175.00	3,570,175.00	0.00
	Total Must Tie to Adjusted Balance OK					
7.2	Imputed Costs (RC25)/2		725,702.00	\$ 725,702.00	725,702.00	0.00
	Total Must Tie to Adjusted Balance OK					
	Gross Cost- Intragovernmental					
	Total Must Tie to Adjusted Balance OK					
	Gross Cost- Intragovernmental					
	Total Must Tie to Adjusted Balance OK					

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

<b>7.3</b>	<b>Buy/Sell Cost (RC24)/2</b>	\$	3,197,352.00	To be filled out by Agency	
	<b>Total</b>	\$	3,197,352.00	To be filled out by Agency	OK
			0.00	Total Must Tie to Adjusted Balance	
<b>7.4</b>	<b>Purchase of assets (RC 24) /2</b>	\$	228,506.00	Purchase of assets (RC 24) /2	
	To be filled out by Agency		0.00	To be filled out by Agency	
	To be filled out by Agency			To be filled out by Agency	
	To be filled out by Agency			To be filled out by Agency	
	<b>Total</b>	\$	-	<b>Total</b>	Error
			228,506.00	Total Must Tie to Adjusted Balance	

SGL- 8802 & 8804 are not presented in general purpose statements

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

7.5	Federal securities interest expense (RC 03) / 2	\$ -	To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency	0.00	OK
<b>Total</b>		\$ -	Total Must Tie to Adjusted Balance	0.00	OK
7.6	Borrowing and other interest expense (RC05) / 2	\$ 150.00	Gross Cost- Intragovernmental To be filled out by Agency To be filled out by Agency To be filled out by Agency	150.00	OK
<b>Total</b>		\$ 150.00	Total Must Tie to Adjusted Balance	0.00	OK
7.7	Borrowing losses (RC 06) / 2	\$ -	To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency	0.00	OK
<b>Total</b>		\$ -	Total Must Tie to Adjusted Balance	0.00	OK
7.8	Other expenses (without reciprocals) (RC 29)	\$ 770,131.00	Gross Cost- Intragovernmental To be filled out by Agency To be filled out by Agency To be filled out by Agency	770,131.00	OK
<b>Total</b>		\$ 770,131.00	Total Must Tie to Adjusted Balance	0.00	OK
8	<b>Total Federal Gross Cost</b>	<b>Calc \$ 8,492,016.00</b>	<b>Total Federal Gross Cost</b>	<b>\$ 8,263,510.00</b>	
			This line is the sum of lines 7.1 through 7.8.		
9	<b>Department Total Gross Cost</b>	<b>Calc \$ 36,274,256.00</b>	<b>Department Total Gross Cost</b>	<b>\$ 36,045,750.00</b>	
			This line is the sum of lines 6 and 8.		
10	<b>Earned Revenue</b>		<b>Title</b>		
			Earned Revenues- With the Public	1,598,345.00	
11	<b>Non-federal earned revenue</b>	<b>\$ 1,598,345.00</b>	To be filled out by Agency	0.00	OK
<b>Total</b>		\$ 1,598,345.00	Total Must Tie to Adjusted Balance	0.00	OK
12	<b>Federal Earned Revenue</b>		<b>Title</b>		
			To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency	0.00	OK
12.1	<b>Benefit Program Revenue (exchange) (RC26) / 2</b>	\$ -	<b>Total</b>	\$ -	OK
			Total Must Tie to Adjusted Balance	0.00	OK

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

12.2	Buy/Sell Revenue (exchange) (RC 24) / 2	\$	1,231,718.00	OK	1231718	Earned Revenue - Intragovernmental Contra Revenue for Goods Sold Revenue From Services Provided Other Revenue To be filled out by Agency <b>Total</b> Total Must Tie to Adjusted Balance	0.00
12.3	Purchase of assets offset (RC 24) / 2	\$	228,412.00	OK		Purchase of assets offset (RC 24) / 2 To be filled out by Agency To be filled out by Agency To be filled out by Agency <b>Total</b> Total Must Tie to Adjusted Balance	0.00
12.4	Federal securities interest revenue including associated gains and losses (exchange) (RC 03) / 2	\$	4,816.00	OK		Interest Revenue - Investments To be filled out by Agency To be filled out by Agency To be filled out by Agency <b>Total</b> Total Must Tie to Adjusted Balance	0.00
12.5	Borrowing and other interest revenue (exchange) (RC 05) / 2	\$	-	OK		To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency <b>Total</b> Total Must Tie to Adjusted Balance	0.00
12.6	Borrowing gains (RC 06) / 2	\$	-	OK		To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency <b>Total</b> Total Must Tie to Adjusted Balance	0.00
12.7	Other revenue (without reciprocal) (RC 29) / 2	\$	-	OK		To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency <b>Total</b> Total Must Tie to Adjusted Balance	0.00
13	Total Federal Earned Revenue	Calc	\$ 1,464,946.00			Total Federal Earned Revenue	\$ 1,464,946.00
14	Department Total Earned Revenue	Calc	\$ 3,063,291.00			Department Total Earned Revenue	\$ 3,063,291.00

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

<b>15</b>	<b>Net Cost of Operations</b>	<b>Calc</b>	<b>\$</b>	<b>33,710,965.00</b>	<b>Net Cost of Operations</b>	<b>\$ 32,882,458.00</b>
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This line is the result of subtracting line 14 from line 9.

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

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

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



GTAS Submission			Agency's Audited Financial Statements				
Line No	Line Title	Line Type	Adjusted Balance (Calculated Amount) *	Line Description (Please Fill out)**	Amount (Please enter)	Difference (Calculated Amount)	Agency Comments
				Unexpended Appropriations- Beginning Balances	10,254,290.00		
				Cumulative Results of Operations- Beginning Bala	17,190,326.00		
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
1	Net position, beginning of period		\$ 27,444,616.00		\$ 27,444,616.00		AFR Rounded to Thousands
				Total Must Tie to Adjusted Balance	OK	0.00	
<b>2 Non-Federal Prior-Period Adjustments</b>							
	TITLE						
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
2.1	Changes in Accounting Principles		\$ -	Total	\$ -		
				Total Must Tie to Adjusted Balance	OK	0.00	
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
2.2	Corrections of Errors - non-federal		\$ -	Total	\$ -		
				Total Must Tie to Adjusted Balance	OK	0.00	
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
2.3	Corrections of Errors - Years Preceding the Prior Year - Non federal		\$ -	Total	\$ -		
				Total Must Tie to Adjusted Balance	OK	0.00	
<b>3 Federal Prior Period Adjustments</b>							
	TITLE						
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
3.1	Changes in Accounting Principles-Federal (RC 29) /1		\$ -	Total	\$ -		
				Total Must Tie to Adjusted Balance	OK	0.00	
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
3.2	Corrections of Errors - Federal (RC 29)		\$ -	Total	\$ -		
				Total Must Tie to Adjusted Balance	OK	0.00	
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
3.3	Corrections of Errors - Years Preceding the Prior Year - Federal (RC 29)		\$ -	Total	\$ -		
				Total Must Tie to Adjusted Balance	OK	0.00	
4	Net position, beginning of period - adjusted	CALC	\$ 27,444,616.00	Net position, beginning of period - adjusted	\$ 27,444,616.00		
	This line is calculated.	TITLE					
	For current year, equals sum of lines, 1, 2.1, 2.2, 3.1, and 3.2.						
	For prior year, equals sum of lines, 1, 2.1, 2.2, 2.3, 3.1, 3.2, and 3.3.						
<b>5 Non-Federal Nonexchange Revenue:</b>							
	TITLE						
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
5.1	Individual Income Tax and Tax Withholdings (for use by Treasury only)		\$ -	Total	\$ -		
				Total Must Tie to Adjusted Balance	OK	0.00	
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
5.2	Corporation Income Taxes (for use by Treasury only)		\$ -	Total	\$ -		
				Total Must Tie to Adjusted Balance	OK	0.00	
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
5.3	Excise Taxes		\$ -	Total	\$ -		
				Total Must Tie to Adjusted Balance	OK	0.00	
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
5.4	Unemployment Taxes		\$ -	Total	\$ -		
				Total Must Tie to Adjusted Balance	OK	0.00	
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			

5.5	Customs Duties	\$	-	Total	\$	-		
				Total Must Tie to Adjusted Balance		OK	0.00	
								To be filled out by Agency
								To be filled out by Agency
								To be filled out by Agency
								To be filled out by Agency
5.6	Estate and Gift Taxes	\$	-	Total	\$	-		
				Total Must Tie to Adjusted Balance		OK	0.00	
								To be filled out by Agency
								To be filled out by Agency
								To be filled out by Agency
								To be filled out by Agency
								To be filled out by Agency
5.7	Other Taxes and Receipts	\$	15,558,758.00	Total	\$	15,558,758.00		
				Total Must Tie to Adjusted Balance		OK	0.00	
								To be filled out by Agency
								To be filled out by Agency
								To be filled out by Agency
								To be filled out by Agency
								To be filled out by Agency
5.8	Miscellaneous Earned Revenues/2	\$	-	Total	\$	-		
				Total Must Tie to Adjusted Balance		OK	0.00	
5.9	Total Non-Federal Nonexchange Revenue	CALC	\$	15,558,758.00	Total Non-Federal Nonexchange Revenue	\$	15,558,758.00	
				This line is calculated. Equals sum of lines 5.1 through 5.8.				
6	Federal Nonexchange Revenue:	TITLE						
				Nonexchange Revenues		56,868.00		
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
6.1	Federal Securities Interest Revenue Including Associated Gains and Losses (Non-exchange) (RC 03) /1	\$	56,868.00	Total	\$	56,868.00		
				Total Must Tie to Adjusted Balance		OK	0.00	
								To be filled out by Agency
								To be filled out by Agency
								To be filled out by Agency
								To be filled out by Agency
								To be filled out by Agency
6.2	Borrowings and Other Interest Revenue (Non-exchange) (RC 05) /1	\$	-	Total	\$	-		
				Total Must Tie to Adjusted Balance		OK	0.00	
								To be filled out by Agency
								To be filled out by Agency
								To be filled out by Agency
								To be filled out by Agency
								To be filled out by Agency
6.3	Benefit Program Revenue (Nonexchange) (RC 26) /1	\$	-	Total	\$	-		
				Total Must Tie to Adjusted Balance		OK	0.00	
								To be filled out by Agency
								To be filled out by Agency
								To be filled out by Agency
								To be filled out by Agency
								To be filled out by Agency
6.4	Other Taxes and Receipts (RC 45) /1	\$	-	Total	\$	-		
				Total Must Tie to Adjusted Balance		OK	0.00	
								To be filled out by Agency
								To be filled out by Agency
								To be filled out by Agency
								To be filled out by Agency
6.5	Total Federal Nonexchange Revenue	CALC	\$	56,868.00	Total Federal Nonexchange Revenue	\$	56,868.00	
				This line is calculated. Equals sum of lines 6.1 through 6.4.				
7	Budgetary Financing Sources:	TITLE						
				Appropriations Received		35,483,968.00		
				Other Adjustments		(177,123.00)		
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
7.1	Appropriations Received As Adjusted (Rescissions and Other Adjustments) (RC 41) /1	\$	35,286,845.00	Total	\$	35,286,845.00		
				Total Must Tie to Adjusted Balance		OK	0.00	
								To be filled out by Agency
								To be filled out by Agency
								To be filled out by Agency
								To be filled out by Agency
7.2	Appropriations Used (RC 39)	\$	30,850,343.00	Total	\$	30,850,343.00		
				Total Must Tie to Adjusted Balance		OK	0.00	
								To be filled out by Agency
								To be filled out by Agency
								To be filled out by Agency
								To be filled out by Agency
7.3	Appropriations expended (RC 38) /1	\$	30,850,343.00	Total	\$	30,850,343.00		
				Total Must Tie to Adjusted Balance		OK	0.00	
								To be filled out by Agency
								To be filled out by Agency
								To be filled out by Agency
								To be filled out by Agency
7.4	Appropriation of unavailable special or trust fund receipts transfers-in (RC 07) /1	\$	-	Total	\$	-		
				Total Must Tie to Adjusted Balance		OK	0.00	
								To be filled out by Agency
								To be filled out by Agency
								To be filled out by Agency
								To be filled out by Agency

7.5	Appropriation of unavailable special or trust fund receipts transfers-out (RC 07) / 1	\$	-	Total	\$	-	OK	0.00
				Total Must Tie to Adjusted Balance				
				Appropriations Transfers In/Out		1,020,847.00		
				Budgetary Financing Sources -Transfers-In/Out W		140,032.00		
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
7.6	Non-expenditure Transfers-In of Unexpended Appropriations and Financing Sources (RC 08) / 1	\$	1,160,879.00	Total	\$	1,160,879.00	OK	0.00
				Total Must Tie to Adjusted Balance				
				Appropriations Transfers In/Out		154,063.00		
				Budgetary Financing Sources -Transfers-In/Out W		516,802.00		
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
7.7	Non-expenditure transfers-Out of unexpended appropriations and financing sources (RC 08) / 1	\$	670,865.00	Total	\$	670,865.00	OK	0.00
				Total Must Tie to Adjusted Balance				
				Budgetary Financing Sources -Transfers-In/Out W		264,123.00		
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
7.8	Expenditure transfers-in of financing sources (RC 09) / 1	\$	264,123.00	Total	\$	264,123.00	OK	0.00
				Total Must Tie to Adjusted Balance				
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
7.9	Expenditure transfers-out of financing sources (RC 09) / 1	\$	-	Total	\$	-	OK	0.00
				Total Must Tie to Adjusted Balance				
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
7.10	Non-expenditure Transfer-In of Financing Sources - Capital Transfers (RC 11)	\$	-	Total	\$	-	OK	0.00
				Total Must Tie to Adjusted Balance				
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
7.11	Non-expenditure transfers-out of financing sources - capital transfers (RC 11)	\$	-	Total	\$	-	OK	0.00
				Total Must Tie to Adjusted Balance				
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
7.12	Revenue and Other Financing Sources - Cancellations (RC 36)	\$	-	Total	\$	-	OK	0.00
				Total Must Tie to Adjusted Balance				
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
7.13	Collections for others transferred to the General Fund of the U.S. Government (RC 44)	\$	-	Total	\$	-	OK	0.00
				Total Must Tie to Adjusted Balance				
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
7.14	Other budgetary financing sources (RC 29) / 1, 8	\$	-	Total	\$	-	OK	0.00
				Total Must Tie to Adjusted Balance				
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
7.15	Warrants issued (RC 41)	\$	-	Total	\$	-	OK	0.00
				Total Must Tie to Adjusted Balance				
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
7.16	Appropriations outstanding - used (RC 39)	\$	-	Total	\$	-	OK	0.00
				Total Must Tie to Adjusted Balance				
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
7.17	General Fund of the U.S. Government financed appropriations - expended (RC 38) / 1	\$	-	Total	\$	-	OK	0.00
				Total Must Tie to Adjusted Balance				
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				
				To be filled out by Agency				

				To be filled out by Agency To be filled out by Agency To be filled out by Agency			
Trust fund warrants issued net 7.18 of adjustments (RC 45)	\$	-	Total	\$	-		
			Total Must Tie to Adjusted Balance		OK	0.00	
				To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency			
Cancellations of Revenue and Other Financing Sources - 7.19 General Fund (RC 36)	\$	-	Total	\$	-		
			Total Must Tie to Adjusted Balance		OK	0.00	
<b>Total budgetary financing</b>							
7.20 sources	CALC	\$	36,040,982.00	<b>Total budgetary financing sources</b>	\$	36,040,982.00	
This line is calculated. Equals sum of lines 7.1 through 7.19.							
<b>8</b>	<b>Other Financing Sources</b>	<b>TITLE</b>					
				Other Financing Sources -Transfers-In/Out Withou	69,905.00		
				To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency			
8.1	Transfers-In Without Reimbursement (RC 18) /1	\$	69,905.00	Total	\$	69,905.00	
			Total Must Tie to Adjusted Balance		OK	0.00	
				Other Financing Sources -Transfers-In/Out Withou	48,735.00	Erroneously recorded in Reclassified SCNP	
				To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency			
8.2	Transfers-Out Without Reimbursement (RC 18) /1	\$	(48,735.00)	Total	\$	(48,735.00)	
			Total Must Tie to Adjusted Balance		OK	0.00	
				To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency	725,702.00		
8.3	Imputed Financing Sources (RC 25) /1	\$	725,702.00	Total	\$	725,702.00	
			Total Must Tie to Adjusted Balance		OK	0.00	
				Other Financing Sources	649,319.00		
				Statement of Custodial Activity	6,778,196.00		
				To be filled out by Agency To be filled out by Agency To be filled out by Agency			
8.4	Non-Entity Collections Transferred to the General Fund (RC 44)	\$	7,427,515.00	Total	\$	7,427,515.00	
			Total Must Tie to Adjusted Balance		OK	0.00	
				To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency	(342.00)		
8.5	Accrual for Non-Entity Amounts To Be Collected and Transferred to the General Fund (RC 48)	\$	(341.00)	Total	\$	(342.00)	
			Total Must Tie to Adjusted Balance		Error	1.00	
				To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency			
8.6	Other Non-Budgetary Financing Sources for debt accruals/amortization (RC 37) /1	\$	-	Total	\$	-	
			Total Must Tie to Adjusted Balance		OK	0.00	
				To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency			
8.7	Other non-budgetary financing sources (RC 29) /1	\$	-	Total	\$	-	
			Total Must Tie to Adjusted Balance		OK	0.00	
				To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency			
8.8	Other financing sources for the General Fund of the U.S. Government (RC 37) /1	\$	-	Total	\$	-	
			Total Must Tie to Adjusted Balance		OK	0.00	
				To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency			
8.9	Transfer-in of agency's unavailable custodial and non- entity collections (RC 44)	\$	-	Total	\$	-	
			Total Must Tie to Adjusted Balance		OK	0.00	
				To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency			
8.10	Accrual of agency's amounts to be collected (RC 48)	\$	-	Total	\$	-	
			Total Must Tie to Adjusted Balance		OK	0.00	
<b>8.11</b>	<b>Total Other Financing Sources</b>	<b>CALC</b>	<b>\$</b>	<b>(6,582,832.00)</b>	<b>Total Other Financing Sources</b>	<b>\$</b>	<b>(6,582,831.00)</b>

This line is calculated. Equals sum of lines 8.1 through 8.10

<b>9</b>	<b>Net Cost of Operations (+/-)</b>	<b>\$</b>	<b>33,210,964.00</b>	<b>Net Cost of Operations (+/-)</b>	<b>\$</b>	<b>33,210,870.00</b>	
	Enter in the amount from Statement of Net Cost, <b>Net Cost of Operation</b>						
<b>10</b>	<b>Ending Net Position Balance</b>	<b>CALC</b>	<b>\$</b>	<b>39,307,428.00</b>	<b>Ending Net Position Balance</b>	<b>\$</b>	<b>39,307,523.00</b>
	This line is calculated. Equals sum of lines 4, 5.9, 6.5, 7.20, 8.11, and 9.						

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

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

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

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

## Appendix

**OFFICE OF THE INSPECTOR GENERAL  
ANALYSIS AND SUMMARY OF ACTIONS  
NECESSARY TO CLOSE THE REPORT**

The Office of the Inspector General (OIG) provided a draft of the *Independent Auditors' Report on the Closing Package Financial Statements* to the Justice Management Division (JMD). JMD's response is incorporated in the *Independent Auditor's Report on the Closing Package Financial Statements* of this final report. The following provides the report's recommendations, the status of the recommendations, the OIG analysis of the response, and a summary of actions necessary to close the report.

**Recommendations for JMD:**

- 1. Require components include all custodial accounts in their accounts grouping worksheet (AGW) or Governmentwide Treasury Account Symbol (GTAS) adjusted trial balance (ATB).**

Resolved. JMD concurred with our recommendation. This recommendation can be closed when subsequent annual closing package financial statement audit testing verifies that custodial accounts have been incorporated in the AGW or GTAS ATB.

- 2. Strengthen the closing package financial statement preparation process to include completeness and accuracy validations such as edit checks, system control totals, and fluctuation analyses.**

Resolved. JMD concurred with our recommendation. This recommendation can be closed when subsequent annual closing package financial statement audit testing verifies that the process for preparing the closing package financial statements has been revised to include completeness and accuracy validations that mitigate material omissions and misclassifications in the closing package financial statements.



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**U.S. DEPARTMENT OF JUSTICE OFFICE OF THE INSPECTOR GENERAL**

950 Pennsylvania Avenue, Northwest  
Suite 4760  
Washington, DC 20530 0001

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