



**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 2018**



Executive Summary

Audit of the U.S. Department of Justice Annual Closing Package Financial Statements Fiscal Year 2018

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, 2018. An unmodified opinion was issued. The OIG did not identify any material weaknesses, significant deficiencies in internal control over financial reporting, or instances of non-compliance.

Recommendations

No recommendations were provided in the report.

Audit Results

The OIG audited the Department’s closing package financial statements as of and for the year ended September 30, 2018, 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 fiscal year (FY) 2018 audit resulted in an unmodified opinion on the closing package financial statements. 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 FY 2017, the Department also received an unmodified opinion on its closing package financial statements (OIG Audit Division Report No. 18-03).

The Office of the Inspector General neither identified any material weaknesses, nor reported any significant deficiencies in the Independent Auditor’s Report. No instances of non-compliance or other matters were identified during the audit that are required to be reported under Government Auditing Standards.

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 2018**

TABLE OF CONTENTS

INDEPENDENT AUDITOR’S REPORT	2
GTAS RECONCILIATION REPORT RECLASSIFIED FINANCIAL STATEMENTS	
Reclassified Balance Sheet	10
Reclassified Statement of Net Cost.....	11
Reclassified Statement of Operations and Changes In Net Position	12
GTAS CLOSING PACKAGE LINES LOADED REPORT	14
NOTES REPORT.....	31
REQUIRED SUPPLEMENTARY INFORMATION	
Other Data Report.....	118
OTHER INFORMATION	
Agency Financial Report to Closing Package Reconciliation Template	147

Independent Auditor's Report



INDEPENDENT AUDITOR'S REPORT

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

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

Management's Responsibility for the Closing Package Financial Statements

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

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 *Government Auditing*

Standards issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Bulletin No. 19-01, *Audit Requirements for Federal Financial Statements*. Those standards and OMB Bulletin No. 19-01 require that we plan and perform the audit to obtain reasonable assurance about whether the closing package financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the closing package financial statements. The procedures selected depend on the 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 on the Closing Package Financial Statements

In our opinion, the closing package financial statements referred to above present fairly, in all material respects, the financial position of the U.S. Department of Justice as of September 30, 2018, 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. 31.b to the closing package financial statements, which describes that the accompanying closing package financial statements were prepared in accordance with the requirements of the U.S. Department of the Treasury's *Treasury Financial Manual* (TFM) Volume I, Part 2, Chapter 4700 (*TFM 2-4700*) 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, 2018, 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, 2018 (hereinafter referred to as "general-purpose financial statements"). The notes to the closing package financial statements are those that the U.S. Department of 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 the general-purpose financial statements of the Department as of and for the years ended September 30, 2018 and 2017, 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. 19-01. The other auditors' report thereon, dated November 14, 2018, expressed an unmodified opinion on those financial statements.

Required Supplementary Information

U.S. generally accepted accounting principles require that the information, except for such information entitled "2017 - September", "Prior Year", "PY", "Previously Reported", "Line Item Changes", and "Threshold", and the information as of and for the year ended September 30, 2017 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), and 3 through 9 be presented to supplement the basic closing package financial statements.

Such information, although not a part of the basic closing package financial statements, is required by the Federal Accounting Standards Advisory Board (FASAB), who considers it to be an essential part of financial reporting for placing the basic closing package financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the 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. 1, 9, 17, and 18 contain material departures from the prescribed guidelines because the information included in these Other Data Reports present the required information for the *Financial Report of the U.S. Government* and not the required information for the Department's financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted 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 FASAB, 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* are presented for purposes of additional analysis in accordance with *TFM 2-4700* and are not a required part of the closing package financial statements. We read the other information included with the closing package financial statements in order to identify material inconsistencies, if any, with the audited closing package financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the closing package financial statements as of and for the year ended September 30, 2018, and accordingly, we do not express an opinion or provide any assurance on it.

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

This report is intended solely for the information and use of the management of the Department, the 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. 19-01, other auditors have also issued a report dated November 14, 2018, 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*. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and OMB Bulletin No. 19-01 in considering the Department's internal control and compliance, and it 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, 2018 disclosed the following significant deficiency:

- Improvements Needed in Financial Statement Preparation and Review Controls

All significant facts pertaining to the matters referred to above, including the required elements of the finding and recommendations are included in the *Independent Auditors' Report*.

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, 2018, we 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.

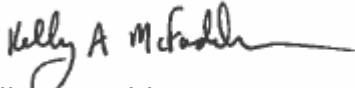
Our consideration of internal control for the closing package financial statements was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material 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. Exhibit I presents the status of the prior year's finding and recommendations.

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 material effect on the closing package financial statements. 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 19-01.

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



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

November 16, 2018

EXHIBIT I

STATUS OF PRIOR YEAR’S FINDING AND RECOMMENDATIONS

As required by *Government Auditing Standards* issued by the Comptroller General of the United States, we have evaluated whether the Department has taken the appropriate corrective action to address the finding and recommendations from the prior year’s closing package financial statements audit that could have a material effect on the closing package financial statements or other financial data significant to the audit objectives. The following table provides the Office of the Inspector General report number where the deficiency was reported, our recommendations for improvement, and the status of the previously identified significant deficiency and recommendations as of the end of fiscal year 2018.

Report	Significant Deficiency	Recommendation	Status
Annual Closing Package Financial Statements Fiscal Year 2017 Report No. 18-03	Improvements Needed in the Department’s Internal Controls over the Closing Package Financial Statements Preparation Process	Recommendation No. 1: Require components include all custodial accounts in their AGW or GTAS ATB.	Completed ¹
		Recommendation No. 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.	Completed ¹

¹ Sufficient progress has been made in addressing this finding and the related recommendation such that the remaining risk of misstatement no longer merits the attention by those charged with governance. Therefore, the condition has been downgraded to a deficiency in internal control.

**GTAS Reconciliation Report
Reclassified Financial Statements**

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

Fiscal Period: 2018, 12 - September

Manual Adjustments: Certified

U. S. Department of Justice

	Adjusted Amount (Thousands)
Assets	
Non-federal	
Cash and other monetary assets	188,961
Accounts and taxes receivable, net	181,728
Inventories and related property, net	297,105
Property, plant, and equipment, net	8,586,030
Debt and equity securities	26
Other assets	258,885
Total non-federal assets	9,512,736
Federal	
Fund balance with Treasury (RC 40)/1	39,381,707
Federal investments (RC 01)/1	7,719,089
Accounts receivable (RC 22)/1	543,095
Interest receivable - investments (RC 02)/1	1,152
Transfers receivable (RC 27)/1	178,546
Advances to others and prepayments (RC 23)/1	196,609
Total federal assets	48,020,198
Total assets	57,532,934
Liabilities:	
Non-federal	
Accounts payable	5,105,976
Federal employee and veteran benefits payable	1,855,112
Environmental and disposal liabilities	76,789
Other liabilities	9,297,386
Total non-federal liabilities	16,335,263
Federal	
Accounts payable (RC 22)/1	254,988
Benefit program contributions payable (RC 21)/1	417,535
Advances from others and deferred credits (RC 23)/1	174,751
Liability to the General Fund of the U.S. Government for custodial and other non-entity assets (RC 46)/1	7,281
Other liabilities (without reciprocals) (RC 29)/1	1,748,841
Total federal liabilities	2,603,396
Total liabilities	18,938,659
Net position:	
Net Position - funds from dedicated collections	17,806,579
Net Position - funds other than those from dedicated collections	20,787,696
Total net position	38,594,275
Total liabilities and net position	57,532,934

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

Fiscal Period: 2018, 12 - September

Manual Adjustments: None

U. S. Department of Justice

	Adjusted Amount (Thousands)
Gross cost	
Non-federal gross cost	29,292,785
Total non-federal gross cost	29,292,785
Federal gross cost	
Benefit program costs (RC 26) /2	3,559,989
Imputed costs (RC 25) /2	873,535
Buy/sell cost (RC24) /2	3,135,114
Purchase of assets (RC 24) /2	130,095
Borrowing and other interest expense (RC05) /2	213
Other expenses (without reciprocals) (RC 29)	807,407
Total federal gross cost	8,506,353
Department total gross cost	37,799,138
Earned revenue	
Non-federal earned revenue	1,908,688
Federal earned revenue	
Buy/sell revenue (exchange) (RC 24) /2	1,387,328
Purchase of assets offset (RC 24) / 2	130,095
Federal securities interest revenue including associated gains and losses (exchange) (RC 03) /2	16,479
Other revenue (without reciprocal) (RC 29) /2	-29
Total federal earned revenue	1,533,873
Department total earned revenue	3,442,561
Net cost of operations	34,356,577

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

Fiscal Period: 2018, 12 - September

Manual Adjustments: Certified

U. S. Department of Justice

	Adjusted Amount (Thousands)
Net position, beginning of period	39,277,851
Non-federal prior-period adjustments:	
Federal prior-period adjustments	
Net position, beginning of period - adjusted	39,277,851
Non-federal non-exchange revenue:	
Individual income tax and tax withholdings (for use by Treasury only)	0
Other taxes and receipts	15,924,435
Total non-federal non-exchange revenue	15,924,435
Federal non-exchange revenue:	
Federal securities interest revenue including associated gains and losses (non-exchange) (RC 03) /1	112,974
Total federal non-exchange revenue	112,974
Budgetary financing sources:	
Appropriations received as adjusted (rescissions and other adjustments) (RC 41) /1	30,294,633
Appropriations used (RC 39)	30,697,918
Appropriations expended (RC 38) / 1	30,697,918
Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08) /1	1,061,176
Non-expenditure transfers-out of unexpended appropriations and financing sources (RC 08) /1	540,668
Expenditure transfers-in of financing sources (RC 09) /1	239,464
Other budgetary financing sources (RC 29) /1, 8	-2,813,403
Total budgetary financing sources	28,241,202
Other financing sources:	
Transfers-in without reimbursement (RC 18) /1	7,228
Transfers-out without reimbursement (RC 18) /1	16,552
Imputed financing sources (RC 25) /1	873,535
Non-entity collections transferred to the General Fund of the U.S. Government (RC 44)	11,541,304
Accrual for non-entity amounts to be collected and transferred to the General Fund of the U.S. Government (RC 48)	2,792
Other non-budgetary financing sources (RC 29) /1, 9	74,275
Total other financing sources	-10,605,610
Net cost of operations (+/-)	34,356,577
Net position, end of period	38,594,275

**GTAS Closing Package
Lines Loaded Report**

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

GF005G - GTAS Closing Package Lines Loaded Report

Entity: 1500 - Department of Justice	Fiscal Year: 2018	Period: SEPTEMBER
Reported In: DOLLARS	Decimal: TWO	GTAS CPL Last Loaded: 11/15/2018 05:11 PM

<u>GFERS Line Description</u>	<u>Fed/Non Fed Indicator</u>	<u>Trading Partner FR Entity</u>	<u>Amount</u>
Accounts and taxes receivable, net	N		181,728,091.89
Accounts payable	N		(5,105,975,975.83)
Accounts payable (RC 22)	F	0400	(1,203,192.92)
Accounts payable (RC 22)	F	1000	(1,767,552.99)
Accounts payable (RC 22)	F	1100	(365.75)
Accounts payable (RC 22)	F	1200	(713,972.41)
Accounts payable (RC 22)	F	1300	(459,886.59)
Accounts payable (RC 22)	F	1400	(7,806,195.86)
Accounts payable (RC 22)	F	1601	(2,075,796.20)
Accounts payable (RC 22)	F	1800	(1,932,483.79)
Accounts payable (RC 22)	F	1900	(20,152,038.33)
Accounts payable (RC 22)	F	2000	(1,308,152.89)
Accounts payable (RC 22)	F	2300	(34,717.04)
Accounts payable (RC 22)	F	2400	(16,289,722.74)
Accounts payable (RC 22)	F	2600	7.61
Accounts payable (RC 22)	F	2800	(17,202.38)
Accounts payable (RC 22)	F	3300	(19,597.74)
Accounts payable (RC 22)	F	3302	(55,998.58)
Accounts payable (RC 22)	F	3600	(282,463.25)
Accounts payable (RC 22)	F	4700	(135,262,843.82)
Accounts payable (RC 22)	F	4900	40,459.42
Accounts payable (RC 22)	F	6800	(666,684.63)

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: 2018	Period: SEPTEMBER
Reported In: DOLLARS	Decimal: TWO	GTAS CPL Last Loaded: 11/15/2018 05:11 PM

<u>GFERS 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	6900		(23,849,182.31)
Accounts payable (RC 22)	F	7000		(24,404,466.84)
Accounts payable (RC 22)	F	7500		(9,172,051.77)
Accounts payable (RC 22)	F	8000		(797.33)
Accounts payable (RC 22)	F	8600		(106,356.42)
Accounts payable (RC 22)	F	8800		(4,021,736.92)
Accounts payable (RC 22)	F	8900		(4,104,595.79)
Accounts payable (RC 22)	F	9100		(9,365.58)
Accounts payable (RC 22)	F	9300		(30.00)
Accounts payable (RC 22)	F	9513		(421,925.49)
Accounts payable (RC 22)	F	9567		279,175.80
Accounts payable (RC 22)	F	9999		35,432,844.78
Accounts payable (RC 22)	F	DE00		(34,601,376.33)
Accounts receivable (RC 22)	F	0000		2,195.48
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		0.00
Accounts receivable (RC 22)	F	0500		826.00
Accounts receivable (RC 22)	F	0800		0.00
Accounts receivable (RC 22)	F	1000		800,409.87
Accounts receivable (RC 22)	F	1100		118,972.26

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: 2018	Period: SEPTEMBER	
Reported In: DOLLARS	Decimal: TWO	GTAS CPL Last Loaded: 11/15/2018 05:11 PM	

<u>GFERS 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	1125		5.00
Accounts receivable (RC 22)	F	1137		(5,726.45)
Accounts receivable (RC 22)	F	1200		425,821.32
Accounts receivable (RC 22)	F	1300		600,410.11
Accounts receivable (RC 22)	F	1400		1,623,541.57
Accounts receivable (RC 22)	F	1601		103,538.97
Accounts receivable (RC 22)	F	1800		325,760.10
Accounts receivable (RC 22)	F	1900		93,587,716.41
Accounts receivable (RC 22)	F	2000		11,944,781.38
Accounts receivable (RC 22)	F	2300		422,022.43
Accounts receivable (RC 22)	F	2400		8,092,542.35
Accounts receivable (RC 22)	F	2500		640.00
Accounts receivable (RC 22)	F	2600		15,740.37
Accounts receivable (RC 22)	F	2700		3,392.04
Accounts receivable (RC 22)	F	2800		2,239,205.96
Accounts receivable (RC 22)	F	2900		1,238,382.20
Accounts receivable (RC 22)	F	3100		131,274.00
Accounts receivable (RC 22)	F	3300		31,902.75
Accounts receivable (RC 22)	F	3302		1,270.00
Accounts receivable (RC 22)	F	3400		0.00
Accounts receivable (RC 22)	F	3600		555,483.08
Accounts receivable (RC 22)	F	4500		0.00

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

GF005G - GTAS Closing Package Lines Loaded Report

Entity: 1500 - Department of Justice	Fiscal Year: 2018	Period: SEPTEMBER
Reported In: DOLLARS	Decimal: TWO	GTAS CPL Last Loaded: 11/15/2018 05:11 PM

<u>GFRS Line Description</u>	<u>Fed/Non Fed Indicator</u>	<u>Trading Partner</u>	<u>FR Entity</u>	<u>Amount</u>
Accounts receivable (RC 22)	F	4700		394,629.22
Accounts receivable (RC 22)	F	4900		0.66
Accounts receivable (RC 22)	F	5000		44,553.47
Accounts receivable (RC 22)	F	5100		20,362.17
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		0.00
Accounts receivable (RC 22)	F	6200		0.00
Accounts receivable (RC 22)	F	6300		80,854.59
Accounts receivable (RC 22)	F	6400		36,970.00
Accounts receivable (RC 22)	F	6500		0.00
Accounts receivable (RC 22)	F	6800		19,998,001.62
Accounts receivable (RC 22)	F	6900		271,980.07
Accounts receivable (RC 22)	F	7000		45,320,310.08
Accounts receivable (RC 22)	F	7100		0.00
Accounts receivable (RC 22)	F	7200		2,269,898.67
Accounts receivable (RC 22)	F	7300		1,607.50
Accounts receivable (RC 22)	F	7400		0.00
Accounts receivable (RC 22)	F	7500		17,685,699.62
Accounts receivable (RC 22)	F	8000		52,549.00

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

GF005G - GTAS Closing Package Lines Loaded Report

Entity: 1500 - Department of Justice	Fiscal Year: 2018	Period: SEPTEMBER	
Reported In: DOLLARS	Decimal: TWO	GTAS CPL Last Loaded: 11/15/2018 05:11 PM	

<u>GFERS 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		8300	2.00
Accounts receivable (RC 22)	F		8400	0.00
Accounts receivable (RC 22)	F		8600	0.00
Accounts receivable (RC 22)	F		8800	0.00
Accounts receivable (RC 22)	F		8900	1,794,717.34
Accounts receivable (RC 22)	F		9000	0.00
Accounts receivable (RC 22)	F		9100	6,371,217.34
Accounts receivable (RC 22)	F		9300	0.00
Accounts receivable (RC 22)	F		9503	0.00
Accounts receivable (RC 22)	F		9508	6,407.00
Accounts receivable (RC 22)	F		9512	260,570.70
Accounts receivable (RC 22)	F		9513	44,372,284.82
Accounts receivable (RC 22)	F		9515	96,245.86
Accounts receivable (RC 22)	F		9532	0.00
Accounts receivable (RC 22)	F		9548	0.00
Accounts receivable (RC 22)	F		9553	1,712,488.18
Accounts receivable (RC 22)	F		9567	1,255.84
Accounts receivable (RC 22)	F		9571	2,154,797.34
Accounts receivable (RC 22)	F		9573	79,302.87
Accounts receivable (RC 22)	F		9999	93,876,413.56
Accounts receivable (RC 22)	F		DE00	183,939,551.96
Accrual for non-entity amounts to be collected and transferred to the General Fund (RC 48)	G		9900	2,791,845.99

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

GF005G - GTAS Closing Package Lines Loaded Report

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Reported In: DOLLARS	Decimal: TWO	GTAS CPL Last Loaded: 11/15/2018 05:11 PM

<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	1000		(2,082.50)
Advances from others and deferred credits (RC 23)	F	1100		(0.01)
Advances from others and deferred credits (RC 23)	F	1200		(102,002.77)
Advances from others and deferred credits (RC 23)	F	1300		(20,465.61)
Advances from others and deferred credits (RC 23)	F	1400		(187,452.35)
Advances from others and deferred credits (RC 23)	F	1601		(1,848.00)
Advances from others and deferred credits (RC 23)	F	1900		(6,498,873.21)
Advances from others and deferred credits (RC 23)	F	2000		0.00
Advances from others and deferred credits (RC 23)	F	2400		0.00
Advances from others and deferred credits (RC 23)	F	2600		0.00
Advances from others and deferred credits (RC 23)	F	2800		(1,397,398.02)
Advances from others and deferred credits (RC 23)	F	3600		(7,831.55)
Advances from others and deferred credits (RC 23)	F	4700		500,235.51
Advances from others and deferred credits (RC 23)	F	5100		0.00
Advances from others and deferred credits (RC 23)	F	5400		0.00
Advances from others and deferred credits (RC 23)	F	5600		0.00
Advances from others and deferred credits (RC 23)	F	6500		0.00
Advances from others and deferred credits (RC 23)	F	6800		0.00
Advances from others and deferred credits (RC 23)	F	6900		(160,121.83)
Advances from others and deferred credits (RC 23)	F	7000		(93,665,555.58)
Advances from others and deferred credits (RC 23)	F	7300		0.00
Advances from others and deferred credits (RC 23)	F	7500		(9,674,232.37)

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

GF005G - GTAS Closing Package Lines Loaded Report

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Reported In: DOLLARS	Decimal: TWO	GTAS CPL Last Loaded: 11/15/2018 05:11 PM

<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	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		0.00
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		(2,262,878.08)
Advances from others and deferred credits (RC 23)	F	DE00		(61,270,690.70)
Advances to others and prepayments (RC 23)	F	0300		1,291,975.00
Advances to others and prepayments (RC 23)	F	1300		63,115,048.99
Advances to others and prepayments (RC 23)	F	1400		2,634,949.00
Advances to others and prepayments (RC 23)	F	1601		710,221.79
Advances to others and prepayments (RC 23)	F	1900		24,435,213.86
Advances to others and prepayments (RC 23)	F	2000		(16,256.07)
Advances to others and prepayments (RC 23)	F	4700		102,456.36
Advances to others and prepayments (RC 23)	F	4814		14,800.61
Advances to others and prepayments (RC 23)	F	6900		14,265,172.83
Advances to others and prepayments (RC 23)	F	7500		66,189,033.39
Advances to others and prepayments (RC 23)	F	8600		8,215,896.91
Advances to others and prepayments (RC 23)	F	9100		158,536.59
Advances to others and prepayments (RC 23)	F	9513		8,414,976.12
Advances to others and prepayments (RC 23)	F	9515		387,096.77
Advances to others and prepayments (RC 23)	F	9999		6,497,541.86

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

GF005G - GTAS Closing Package Lines Loaded Report

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Reported In: DOLLARS	Decimal: TWO	GTAS CPL Last Loaded: 11/15/2018 05:11 PM

<u>GFERS 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		192,711.35
Appropriations Used (RC 39)	G	9900		30,697,918,315.65
Appropriations expended (RC 38)	G	9900		(30,697,918,315.65)
Appropriations received as adjusted (rescissions and other adjustments) (RC 41)	G	9900		(30,294,633,061.08)
Benefit program contributions payable (RC 21)	F	1601		(277,483,584.85)
Benefit program contributions payable (RC 21)	F	2400		(140,051,493.14)
Benefit program costs (RC 26)	F	1601		126,848,071.18
Benefit program costs (RC 26)	F	2400		3,432,706,776.23
Benefit program costs (RC 26)	F	9999		433,882.10
Borrowing and other interest expense (RC 05)	F	4700		212,835.89
Buy/sell costs (RC 24)	F	0100		660.36
Buy/sell costs (RC 24)	F	0300		1,366,745.48
Buy/sell costs (RC 24)	F	0400		5,073,139.42
Buy/sell costs (RC 24)	F	0500		5,707,425.17
Buy/sell costs (RC 24)	F	1000		1,941,033.56
Buy/sell costs (RC 24)	F	1100		76,713.51
Buy/sell costs (RC 24)	F	1200		26,812,266.71
Buy/sell costs (RC 24)	F	1300		54,755,083.22
Buy/sell costs (RC 24)	F	1400		20,364,595.83
Buy/sell costs (RC 24)	F	1601		836,857.25
Buy/sell costs (RC 24)	F	1800		19,201,717.12
Buy/sell costs (RC 24)	F	1900		229,422,764.32

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: 2018	Period: SEPTEMBER
Reported In: DOLLARS	Decimal: TWO	GTAS CPL Last Loaded: 11/15/2018 05:11 PM

<u>GFERS Line Description</u>	<u>Fed/Non Fed Indicator</u>	<u>Trading Partner</u>	<u>FR Entity</u>	<u>Amount</u>
Buy/sell costs (RC 24)	F		2000	20,490,581.29
Buy/sell costs (RC 24)	F		2300	8,624.70
Buy/sell costs (RC 24)	F		2400	75,637,575.77
Buy/sell costs (RC 24)	F		2800	255,709.38
Buy/sell costs (RC 24)	F		3100	39,900.00
Buy/sell costs (RC 24)	F		3300	79,434.84
Buy/sell costs (RC 24)	F		3600	310,151.66
Buy/sell costs (RC 24)	F		4500	36,565.00
Buy/sell costs (RC 24)	F		4700	2,169,082,945.67
Buy/sell costs (RC 24)	F		4814	30,152.18
Buy/sell costs (RC 24)	F		4900	418,098.89
Buy/sell costs (RC 24)	F		5000	(72,670.97)
Buy/sell costs (RC 24)	F		6400	17,817.84
Buy/sell costs (RC 24)	F		6800	990,132.74
Buy/sell costs (RC 24)	F		6900	71,604,518.31
Buy/sell costs (RC 24)	F		7000	194,073,230.73
Buy/sell costs (RC 24)	F		7200	104,477.58
Buy/sell costs (RC 24)	F		7500	53,865,480.76
Buy/sell costs (RC 24)	F		8000	116,492.72
Buy/sell costs (RC 24)	F		8300	5,430.94
Buy/sell costs (RC 24)	F		8600	3,682,209.82
Buy/sell costs (RC 24)	F		8800	9,163,147.17

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

GF005G - GTAS Closing Package Lines Loaded Report

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Reported In: DOLLARS	Decimal: TWO	GTAS CPL Last Loaded: 11/15/2018 05:11 PM

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Buy/sell costs (RC 24)	F	8900		27,784,503.87
Buy/sell costs (RC 24)	F	9100		1,674,229.45
Buy/sell costs (RC 24)	F	9300		22,184.22
Buy/sell costs (RC 24)	F	9502		(38,317.49)
Buy/sell costs (RC 24)	F	9513		17,931,810.90
Buy/sell costs (RC 24)	F	9515		177,419.36
Buy/sell costs (RC 24)	F	9550		7,200.00
Buy/sell costs (RC 24)	F	9567		269,618.25
Buy/sell costs (RC 24)	F	9999		8,650,059.44
Buy/sell costs (RC 24)	F	DE00		113,136,701.26
Buy/sell revenue (Exchange) (RC 24)	F	0000		(2,430.48)
Buy/sell revenue (Exchange) (RC 24)	F	0100		(6,373.36)
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		(1,118.00)
Buy/sell revenue (Exchange) (RC 24)	F	0500		(2,471.50)
Buy/sell revenue (Exchange) (RC 24)	F	1000		(943,819.42)
Buy/sell revenue (Exchange) (RC 24)	F	1100		(264,857.49)
Buy/sell revenue (Exchange) (RC 24)	F	1125		(6.50)
Buy/sell revenue (Exchange) (RC 24)	F	1137		(241,587.58)
Buy/sell revenue (Exchange) (RC 24)	F	1200		(3,991,199.22)
Buy/sell revenue (Exchange) (RC 24)	F	1300		(2,439,674.76)

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

GF005G - GTAS Closing Package Lines Loaded Report

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Reported In: DOLLARS	Decimal: TWO	GTAS CPL Last Loaded: 11/15/2018 05:11 PM

<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	1400		(7,036,017.93)
Buy/sell revenue (Exchange) (RC 24)	F	1601		(566,718.80)
Buy/sell revenue (Exchange) (RC 24)	F	1800		(1,802,808.66)
Buy/sell revenue (Exchange) (RC 24)	F	1900		(306,100,526.72)
Buy/sell revenue (Exchange) (RC 24)	F	2000		(21,618,469.84)
Buy/sell revenue (Exchange) (RC 24)	F	2300		(2,109,426.55)
Buy/sell revenue (Exchange) (RC 24)	F	2400		(43,175,941.01)
Buy/sell revenue (Exchange) (RC 24)	F	2500		(10,270.50)
Buy/sell revenue (Exchange) (RC 24)	F	2600		(1,407,637.45)
Buy/sell revenue (Exchange) (RC 24)	F	2700		(11,365.06)
Buy/sell revenue (Exchange) (RC 24)	F	2800		(35,971,116.84)
Buy/sell revenue (Exchange) (RC 24)	F	2900		(1,788,816.46)
Buy/sell revenue (Exchange) (RC 24)	F	3100		(664,912.49)
Buy/sell revenue (Exchange) (RC 24)	F	3300		(140,437.12)
Buy/sell revenue (Exchange) (RC 24)	F	3301		0.00
Buy/sell revenue (Exchange) (RC 24)	F	3302		(6,700.00)
Buy/sell revenue (Exchange) (RC 24)	F	3400		(1,201.50)
Buy/sell revenue (Exchange) (RC 24)	F	3600		(9,509,015.29)
Buy/sell revenue (Exchange) (RC 24)	F	4500		0.00
Buy/sell revenue (Exchange) (RC 24)	F	4600		(14.00)
Buy/sell revenue (Exchange) (RC 24)	F	4700		(21,882,943.98)
Buy/sell revenue (Exchange) (RC 24)	F	4900		(1,497.46)

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

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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		5000	(361,620.54)
Buy/sell revenue (Exchange) (RC 24)	F		5100	(44,923.58)
Buy/sell revenue (Exchange) (RC 24)	F		5400	0.00
Buy/sell revenue (Exchange) (RC 24)	F		5600	0.00
Buy/sell revenue (Exchange) (RC 24)	F		5901	0.00
Buy/sell revenue (Exchange) (RC 24)	F		6000	0.00
Buy/sell revenue (Exchange) (RC 24)	F		6100	(86,506.24)
Buy/sell revenue (Exchange) (RC 24)	F		6300	(200,500.00)
Buy/sell revenue (Exchange) (RC 24)	F		6400	(129,180.47)
Buy/sell revenue (Exchange) (RC 24)	F		6500	(7,270.00)
Buy/sell revenue (Exchange) (RC 24)	F		6800	(16,798,493.92)
Buy/sell revenue (Exchange) (RC 24)	F		6900	(2,855,776.09)
Buy/sell revenue (Exchange) (RC 24)	F		7000	(284,901,111.45)
Buy/sell revenue (Exchange) (RC 24)	F		7200	(5,530,288.45)
Buy/sell revenue (Exchange) (RC 24)	F		7300	(38,224.19)
Buy/sell revenue (Exchange) (RC 24)	F		7500	(28,434,543.16)
Buy/sell revenue (Exchange) (RC 24)	F		8000	(338,395.78)
Buy/sell revenue (Exchange) (RC 24)	F		8300	1.50
Buy/sell revenue (Exchange) (RC 24)	F		8600	(351,091.96)
Buy/sell revenue (Exchange) (RC 24)	F		8800	3,109.03
Buy/sell revenue (Exchange) (RC 24)	F		8900	(2,174,713.76)
Buy/sell revenue (Exchange) (RC 24)	F		9000	(34,860.00)

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

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Buy/sell revenue (Exchange) (RC 24)	F	9100		(7,357,209.28)
Buy/sell revenue (Exchange) (RC 24)	F	9300		1.00
Buy/sell revenue (Exchange) (RC 24)	F	9503		(1,470.00)
Buy/sell revenue (Exchange) (RC 24)	F	9512		(614,693.25)
Buy/sell revenue (Exchange) (RC 24)	F	9513		(22,845,997.76)
Buy/sell revenue (Exchange) (RC 24)	F	9515		(99,745.86)
Buy/sell revenue (Exchange) (RC 24)	F	9524		(219.25)
Buy/sell revenue (Exchange) (RC 24)	F	9532		(3,594.00)
Buy/sell revenue (Exchange) (RC 24)	F	9538		(80.00)
Buy/sell revenue (Exchange) (RC 24)	F	9548		0.00
Buy/sell revenue (Exchange) (RC 24)	F	9552		(499,983.82)
Buy/sell revenue (Exchange) (RC 24)	F	9553		(3,869.03)
Buy/sell revenue (Exchange) (RC 24)	F	9554		0.00
Buy/sell revenue (Exchange) (RC 24)	F	9567		(195,098.84)
Buy/sell revenue (Exchange) (RC 24)	F	9571		(3,145,130.37)
Buy/sell revenue (Exchange) (RC 24)	F	9573		(190,220.45)
Buy/sell revenue (Exchange) (RC 24)	F	9999		(34,642,315.92)
Buy/sell revenue (Exchange) (RC 24)	F	DE00		(513,745,094.98)
Cash and other monetary assets	N			188,960,820.47
Debt and equity securities	N			26,075.00
Environmental and disposal liabilities	N			(76,789,431.12)
Expenditure transfers-in of financing sources (RC 09)	F	0000		(30,942.00)

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

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Reported In: DOLLARS	Decimal: TWO	GTAS CPL Last Loaded: 11/15/2018 05:11 PM

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Expenditure transfers-in of financing sources (RC 09)	F	7500	(239,432,869.86)
Federal employee and veteran benefits payable	N		(1,855,111,763.46)
Federal investments (RC 01)	F	2000	7,719,089,196.24
Federal securities interest revenue including associated gains and losses (exchange) (RC 03)	F	2000	(16,171,144.90)
Federal securities interest revenue including associated gains and losses (exchange) (RC 03)	F	9999	(307,821.49)
Federal securities interest revenue including associated gains and losses (non-exchange) (RC 03)	F	2000	(112,973,572.30)
Fund balance with Treasury (RC 40)	G	9900	39,381,706,820.49
Imputed costs (RC 25)	F	2000	23,131,951.42
Imputed costs (RC 25)	F	2400	850,403,464.24
Imputed financing source (RC 25)	F	2000	(23,131,951.42)
Imputed financing source (RC 25)	F	2400	(850,403,464.24)
Individual income tax and tax withholdings (for use by Treasury only)	N		50.00
Interest receivable-investments (RC 02)	F	2000	1,151,891.21
Interest receivable-loans and not otherwise classified (RC 04)	F	2000	0.00
Inventories and related property, net	N		297,105,060.97
Liability to the General Fund for custodial and other non-entity assets (RC 46)	G	9900	(7,280,897.87)
Net position - funds from dedicated collections	B		(17,806,578,805.26)
Net position - funds other than those from dedicated collections	B		(20,787,696,025.39)
Net position, beginning of period	N		(39,277,850,706.10)
Non-Federal Earned Revenue	N		(1,908,688,095.38)
Non-Federal gross cost	N		29,292,785,139.21

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

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Reported In: DOLLARS	Decimal: TWO	GTAS CPL Last Loaded: 11/15/2018 05:11 PM

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Non-entire collections transferred to the General Fund (RC 44)	G		9900	11,541,303,784.00
Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08)	F		1000	(504,031,587.00)
Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08)	F		1100	(19,618,198.00)
Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08)	F		7000	(4,000,000.00)
Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08)	F		7500	(5,000,000.00)
Non-expenditure transfers-in of unexpended appropriations and financing sources (RC 08)	F		9999	(528,526,447.52)
Non-expenditure transfers-out of unexpended appropriations and financing sources (RC 08)	F		1000	10,332,181.53
Non-expenditure transfers-out of unexpended appropriations and financing sources (RC 08)	F		1100	209,189.70
Non-expenditure transfers-out of unexpended appropriations and financing sources (RC 08)	F		1300	1,500,000.00
Non-expenditure transfers-out of unexpended appropriations and financing sources (RC 08)	F		9999	528,626,600.24
Other assets	N			258,885,312.63
Other budgetary financing sources (RC 29) "Z"	Z			2,813,403,336.34
Other expenses (without reciprocals) (RC 29) "Z"	Z			807,406,874.56
Other liabilities	N			(9,297,385,966.60)
Other liabilities (without reciprocals) (RC 29)	Z			(1,748,840,654.60)
Other non-budgetary financing sources (RC 29) "Z"	Z			(74,275,192.43)
Other revenue (without reciprocals) (RC 29) "Z"	Z			29,080.38
Other taxes and receipts	N			(15,924,435,251.21)
Property, plant and equipment, net	N			8,586,030,455.41
Purchase of Assets Offset (RC 24)	F		1900	(665,609.77)
Purchase of Assets Offset (RC 24)	F		4700	(108,254,483.50)
Purchase of Assets Offset (RC 24)	F		6900	521,172.84

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

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Reported In: DOLLARS	Decimal: TWO	GTAS CPL Last Loaded: 11/15/2018 05:11 PM

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Purchase of Assets Offset (RC 24)	F	7000		(586,006.65)
Purchase of Assets Offset (RC 24)	F	9513		(560,797.98)
Purchase of Assets Offset (RC 24)	F	9999		153,594.00
Purchase of Assets Offset (RC 24)	F	DE00		(20,702,744.64)
Purchase of assets (RC 24)	F	1900		665,609.77
Purchase of assets (RC 24)	F	4700		108,254,483.50
Purchase of assets (RC 24)	F	6900		(521,172.84)
Purchase of assets (RC 24)	F	7000		586,006.65
Purchase of assets (RC 24)	F	9513		560,797.98
Purchase of assets (RC 24)	F	9999		(153,594.00)
Purchase of assets (RC 24)	F	DE00		20,702,744.64
Transfers receivable (RC 27)	F	7500		178,545,594.96
Transfers-in without reimbursement (RC 18)	F	1000		(7,227,872.00)
Transfers-out without reimbursement (RC 18)	F	1000		7,227,872.00
Transfers-out without reimbursement (RC 18)	F	1200		119,252.83
Transfers-out without reimbursement (RC 18)	F	1400		25,655.00
Transfers-out without reimbursement (RC 18)	F	1800		210.67
Transfers-out without reimbursement (RC 18)	F	1900		40,486.21
Transfers-out without reimbursement (RC 18)	F	7000		280,150.00
Transfers-out without reimbursement (RC 18)	F	7500		14,750.00
Transfers-out without reimbursement (RC 18)	F	8900		8,320.18
Transfers-out without reimbursement (RC 18)	F	DE00		8,835,654.99

Notes Report

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

Note: 01	Other Significant Events and Accounting Changes	Fiscal Year: 2018	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		

Tab: Other Notes Info.

Section: A	Section Name: Significant events or transactions since the financial statement date that requires disclosure	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB	2018 - SEPTEMBER	
4	Debit			
5	Debit			
6	Debit			

Section: C	Section Name: Related Parties-External to the Reporting Entity for the Financial Report (do not complete if amount is with another federal agency)	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero		
Line Status	Line Description	NB	2018 - SEPTEMBER	2017 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Related party receivables	Debit				
2	Related party payables	Credit				
3	Related party operating revenue	Debit				
4	Related party net cost of operations	Credit				
5	Related party economic dependency transactions	Debit				
6	Investments in related parties	Debit				
7	Related party leases	Debit				

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

Note: 01	Other Significant Events and Accounting Changes	Fiscal Year: 2018	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	The accompanying notes are an integral part of these financial statements.	I = Inactive Line	

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

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

Note: 01	Other Significant Events and Accounting Changes	Fiscal Year: 2018	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Text Data	Question	Answer
15	and conservatorship if the operating results or financial position could be significantly impacted as a result of the relationship. Include control relationships with and without transactions. Provide any other useful information on related parties.	

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

Note: 02 Cash and Other Monetary Assets **Fiscal Year:** 2018 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** Note 4
Status: Complete **The accompanying notes are an integral part of these financial statements.** **I = Inactive Line**

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2018 - SEPTEMBER	2017 - SEPTEMBER	Line Item Changes
Cash and other monetary assets		D	A	188,961	498,092	
Variance:				0	0	
Line Status	Line Description			2018 - SEPTEMBER	2017 - SEPTEMBER	Previously Rptd
3	Other cash-not restricted			77,149	76,726	76,726
4	Other cash-restricted			111,812	421,366	421,366
7	Foreign currency					
	Total			188,961	498,092	498,092

Rounding Method: Thousands **Decimal:** Zero

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

Note: 02	Cash and Other Monetary Assets	Fiscal Year: 2018	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: Note 4	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Other Notes Info.

Section: C	Section Name: Analysis of Cash Held Outside Treasury	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Thousands	
Line Status	Line Description	NB	2018 - SEPTEMBER	2017 - SEPTEMBER
1	Total cash reported to Treasury central acctg through the CTA/Stmt of Trans-SF224, Stmt of Accountability/Trans-SF1219/1220	Credit		
2		Credit		
3		Credit		
4		Credit		
5		Credit		
6		Credit		
7	Total cash reported in Note 2.	N/A		

Tab: Text Data

Line	Question	Answer
1	Describe the nature of the amount in the line item "Other cash-not restricted."	The majority of Other Cash consists of project-generated proceeds from undercover operations.
3	If the cash is restricted because it is non-entity, state the 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 undischursed 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
Bureau of the Fiscal Service
Governmentwide Financial Report System
GF006 - FR Notes Report**

Note: 03 Accounts and Taxes Receivable, Net **Fiscal Year:** 2018 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** Note 6
Status: Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Closing Package Line Description		NB	Account	2018 - SEPTEMBER	2017 - SEPTEMBER	Line Item Changes
Line Status	Line Description	Type				
	Accounts and taxes receivable, net	D	A	181,728	297,074	
			Variance:	0	0	Rounding Method: Thousands Decimal: Zero
1	Accounts receivable, gross			191,369	310,206	0
2	Related interest receivable-accounts receivable			958	544	0
3	Penalties, fines, and administrative fees receivable-accounts receivable			-1	-3	0
4	Less: allowance for loss on accounts receivable			-9,523	-12,685	0
5	Less: allowance for loss on interest receivable-accounts receivable					
6	Less: allowance for loss on penalties, fines, and administrative fees receivable-accounts receivable			-1,075	-988	0
Total				181,728	297,074	0

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

Note: 03	Accounts and Taxes Receivable, Net	Fiscal Year: 2018	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: Note 6	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Other Notes Info.

Section: A	Section Name: Interest Receivable on Uncollectible Accounts and Taxes Receivables (SFFAS No. 1, par.55)	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB	2017 - SEPTEMBER	2018 - SEPTEMBER
2	Interest on uncollectible accounts-accounts receivable	Credit		
			Previously Rptd	Line Item Changes
Section: B	Section Name: Criminal Restitution	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB	2018 - SEPTEMBER	D
1	Gross dollar amount of receivables related to criminal restitution orders monitored by the agency	N/A		
2	Estimate of the net realizable value determined to be collectible for criminal restitution orders monitored by the agenc	N/A		

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

Note: 03	Accounts and Taxes Receivable, Net	Fiscal Year: 2018	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: Note 6	
Status: Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		

Tab: Text Data

Line	Question	Answer
1	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.
4	For criminal restitution orders being monitored, please provide the source of the case information (for example, PACER) and a brief description of the agency's procedures for tracking the case information.	NA
5	Does the agency have the authority to retain and use the collections of criminal restitution? If so, please provide a brief description of the agency's procedures for and accounting treatment of the collections.	NA
6	Does the agency disclose any information concerning criminal restitution in the agency financial report? If so, please list where in the financial report this information can be found.	NA

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

Note: 04A	Direct Loans Receivable	Fiscal Year: 2018	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Other Notes Info.

Section: A	Section Name: Subsidy Expense/(Income) (SFFAS No. 32,par. 27)	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Thousands	
Line Status	Line Description	NB	2017 - SEPTEMBER	2018 - SEPTEMBER
13	Debit			
14	Debit			
15	Debit			
16	Debit			
17	Debit			
18	All other loans receivable			
19	Total	N/A		

Tab: Text Data

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

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

Note: 04B Loan Guarantee Liabilities **Fiscal Year:** 2018 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** NA
Status: Complete **The accompanying notes are an integral part of these financial statements.** **I = Inactive Line**

Tab: Other Notes Info.

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

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

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

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

Note: 04C Loans Receivable, Net
Entity: 1500 Department of Justice
Status: Complete
Fiscal Year: 2018 **Period:** SEPTEMBER
Agency Notes: NA
The accompanying notes are an integral part of these financial statements. I = Inactive Line

Closing Package Line Description		NB	Account Type	2018 - SEPTEMBER	2017 - SEPTEMBER		
Line Status	Line Description			CY Loans receivable, gross	CY Foreclosed property	CY Present value allowance	CY Value of assets related to direct loans
1	Federal Direct Student Loans	D	A	0	0	0	0
2	Electric Loans						
3	Rural Housing Service						
4	Federal Family Education Loan						
5	Water and Environmental Loans						
6	Housing for the Elderly and Disabled						
7	Farm Loans						
8	Export-Import Bank Loans						
9	U.S. Agency for International Development						
10	Housing and Urban Development						
11	Telecommunications Loans						
12	Food Aid						
13							
14							
15							
16							
17							
18	All other loans receivable						
	Total						

Line Status	Line Description	PY Interest receivable	PY Foreclosed property	PY Present value	PY Value of assets related
1	Federal Direct Student Loans				

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

Note: 04C Loans Receivable, Net **Fiscal Year:** 2018 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** NA
Status: Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Line	Status	Line Description	PY Interest receivable	PY Foreclosed property	PY Present value	PY Value of assets related
2		Electric Loans				
3		Rural Housing Service				
4		Federal Family Education Loan				
5		Water and Environmental Loans				
6		Housing for the Elderly and Disabled				
7		Farm Loans				
8		Export-Import Bank Loans				
9		U.S. Agency for International Development				
10		Housing and Urban Development				
11		Telecommunications Loans				
12		Food Aid				
13						
14						
15						
16						
17						
18		All other loans receivable				
		Total				

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

Note: 04C Loans Receivable, Net **Fiscal Year:** 2018 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** NA
Status: Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Tab: Other Notes Info.

Section: A	Section Name: Subsidy Expense/(Income) (SFFAS No. 32, par. 27)	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero			
Line Status	Line Description	NB	2017 - SEPTEMBER	2018 - SEPTEMBER	Previously Rptd	Rounding Method: Thousands	Line Item Changes
1	Federal Direct Student Loans	Debit					
2	Electric Loans	Debit					
3	Rural Housing Service	Debit					
4	Federal Family Education Loan	Debit					
5	Water and Environmental Loans	Debit					
6	Housing for the Elderly and Disabled	Debit					
7	Farm Loans	Debit					
8	Export-Import Bank Loans	Debit					
9	U.S. Agency for International Development	Debit					
10	Housing and Urban Development	Debit					
11	Telecommunications Loans	Debit					
12	Food Aid	Debit					
13		Debit					
14		Debit					
15		Debit					
16		Debit					
17		Debit					
18	All other loans receivable	Debit					

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

Note: 04C	Loans Receivable, Net	Fiscal Year: 2018	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Text Data	No Data Flag: YES	Question	Answer
Line 1		Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	
2		Provide an explanation for net loans receivable (increase/decrease) (Education only).	

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

Note: 05 Inventories and Related Property **Fiscal Year:** 2018 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** AFR Notes 7 & 8
Status: Complete **The accompanying notes are an integral part of these financial statements.** **I = Inactive Line**

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2018 - SEPTEMBER	2017 - SEPTEMBER	Line Item Changes	Thousands	Decimal: Zero
Inventories and related property, net		D	A	297,105	257,964	0	0	
Variance:				0	0			
Line Status	Line Description			2018 - SEPTEMBER	2017 - SEPTEMBER	Previously Rptd	Line Item Changes	
1	Gross inventory- balance beginning of year			257,964	255,274	255,274	0	
2	Prior-period adjustment (not restated)							
3	Capitalized acquisitions from the public			635,656	918,748	918,748	0	
4	Capitalized acquisitions from Government agencies			116,382	62,695	62,695	0	
5	Inventory sold or used			-698,298	-966,986	-966,986	0	
6	Total allowance for inventories and related property			-14,599	-11,767	-11,767	0	
Total				297,105	257,964	257,964	0	

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

Note: 05 Inventories and Related Property **Fiscal Year:** 2018 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** AFR Notes 7 & 8
Status: Complete **The accompanying notes are an integral part of these financial statements.** **I = Inactive Line**

Tab: Other Notes Info.

Section: A	Section Name: Inventory Year-end Balances by Category Type (SFFAS No. 32, pars. 16-18, 20)	Line Attributes: Dollars		Decimal: Zero		
Line Status	Line Description	NB	2017 - SEPTEMBER	Previously Rptd	Rounding Method: Thousands	Line Item Changes
1	Inventory purchased for sale	Debit	132,569	117,265		0
2	Inventory held in reserve for future sale to the public	Debit				
3	Inventory and operating materials and supplies held for repair	Debit				
4	Inventory-excess, obsolete, and unserviceable	Debit	11,318	18,136		0
5	Operating materials and supplies held for use	Debit	10,127	20,630		0
6	Operating materials and supplies held in reserve for future use	Debit				
7	Operating materials and supplies excess, obsolete, and unserviceable	Debit				
8	Stockpile materials held in reserve for future use	Debit				
9	Stockpile materials held for sale	Debit				
10	Forfeited property	Debit	157,690	113,700		0
11	Other related property	Debit				
12	Total allowance for inventories and related property	Credit	14,599	11,767		0
13	Total inventories and related property, net	N/A	297,105	257,964		0

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

Note: 05 Inventories and Related Property **Fiscal Year:** 2018 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** AFR Notes 7 & 8
Status: Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Section: B		Section Name: Other Information-Dollar Value		Line Attributes: Dollars		Decimal: Zero
Line Status	Line Description	NB	2018 - SEPTEMBER	2017 - SEPTEMBER	Previously Rptd	Rounding Method: Thousands
1	Seized property	Debit	1,943,945	1,924,561	1,924,561	0
2	Forfeited property	Debit	157,690	113,700	113,700	0
3	Goods held under price support and stabilization programs	Debit				

Threshold
Line Description
 Other Notes Info - Forfeited property (2018 - SEPTEMBER)
Question
 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)
Answer
 The increase is due to AFF Forfeiture property.

Section: C		Section Name: Other Information-Number of Items/Volume		Line Attributes: Units	
Line Status	Line Description	NB	2018 - SEPTEMBER	2017 - SEPTEMBER	Previously Rptd
1	Seized property	N/A	103,767.0000	99,813.0000	99,813.0000
2	Forfeited property	N/A	36,596.0000	31,862.0000	31,862.0000
3	Goods held under price support and stabilization programs	N/A			

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

Note: 05	Inventories and Related Property	Fiscal Year: 2018	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR Notes 7 & 8	
Status: Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		

Tab: Text Data

Line	Question	Answer
1	Method used to calculate allowance.	DOJ has established inventory allowances to account for LCM adjustments, excess, obsolete and /or unserviceable inventory that may not be utilized in future periods.
2	Significant accounting principles and methods of applying those principles.	NA
3	Provide a broad description of foreclosed property (SFFAS No. 32, par. 21)	NA
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)	NA
5	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	Inventory is maintained primarily for the manufacture of goods for sale to customers. This inventory is composed of three categories: Raw Materials, Work in process, and Finished Goods. Inventories are valued at the lower average cost or market value (LCM) and included materials, labor and manufacturing overhead. Raw Materials inventory value is based upon moving average costs. 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.

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

Note: 06 Property, Plant, and Equipment (PP&E) **Fiscal Year:** 2018 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** Note 9
Status: Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Closing Package Line Description		NB	Account Type	2018 - SEPTEMBER	2017 - SEPTEMBER	Rounding Method: Thousands		Decimal: Zero	
Line	Status	Line Description	CY PP&E	Depr./Amortization	CY Accum.	CY Net PP&E	PY PP&E	PY Accum. Depr./Amortization	PY Net PP&E
		Property, plant and equipment, net	D	A	8,586,030	8,765,536	0		
		Variance:			0				
1		Balance beginning of year	19,911,997		11,146,469	8,765,528	19,210,276	10,286,512	8,923,764
2		Prior-period adjustments (not restated)	3,317	65	3,252				
3		Capitalized acquisitions from the public	579,779		579,779	579,779	573,341		573,341
4		Capitalized acquisitions from government agencies	162,855		162,855	162,855	232,294		232,294
5		Deletions from the Balance Sheet	-143,957	-113,058	-30,899	-30,899	-138,942	-99,182	-39,760
6		Deletions related to partial impairment of PP&E							
7		Revaluations	35,308	1,650	33,658	33,658	35,028	1,066	33,962
8		Stewardship reclassifications			928,143	-928,143		958,065	-958,065
9		Depreciation/amortization							
		Total	20,549,299	11,963,269	8,586,030	19,911,997	11,146,461	8,765,536	8,765,536

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

Note: 06	Property, Plant, and Equipment (PP&E)	Fiscal Year: 2018	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: Note 9	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Other Notes Info.

Section: A	Section Name: Cost of PP&E for each category (SFFAS No. 32, par. 23)	Line Attributes: Dollars		Decimal: Zero	
Line Status	Line Description	2018 - SEPTEMBER	2017 - SEPTEMBER	Previously Rptd	
		NB		Line Item Changes	
				Rounding Method: Thousands	
1	Buildings, structures, and facilities (including improvements to land)	Debit 12,856,046	12,615,885	12,615,885	0
2	Furniture, fixtures, and equipment (including aircraft, ships, vessels, small boats, and vehicles)	Debit 2,512,374	2,441,929	2,441,929	0
3	Construction in progress	Debit 522,905	375,909	375,909	0
4	Land and Land Rights	Debit 184,715	184,715	184,715	0
5	Internal use software	Debit 2,404,247	2,321,120	2,321,120	0
6	Assets under capital lease	Debit 90,247	90,268	90,268	0
7	Leasehold improvements	Debit 1,975,528	1,879,158	1,879,158	0
8	Other property, plant and equipment	Debit 3,237	3,013	3,013	0
9	Total property, plant and equipment	N/A 20,549,299	19,911,997	19,911,997	0

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

Note: 06 Property, Plant, and Equipment (PP&E) **Fiscal Year:** 2018 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** Note 9
Status: Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Section: B	Section Name:	Accumulated Depreciation/Amortization for each Category (SFFAS No. 32, par. 23)		Line Attributes: Dollars	Decimal: Zero	
Line Status	Line Description	NB	2018 - SEPTEMBER	2017 - SEPTEMBER	Previously Rptd	
					Line Item Changes	
1	Buildings, structures, and facilities (including improvements to land)	Credit	7,197,104	6,791,202	6,791,202	0
2	Furniture, fixtures, and equipment (including aircraft, ships, vessels, small boats, and vehicles)	Credit	1,522,309	1,454,430	1,454,430	0
3	Internal use software	Credit	1,779,683	1,563,143	1,563,143	0
4	Assets under capital lease	Credit	69,301	66,322	66,322	0
5	Leasehold improvements	Credit	1,394,077	1,270,582	1,270,582	0
6	Other property, plant, and equipment	Credit	795	790	790	0
7	Total accumulated depreciation/amortization	N/A	-11,963,269	-11,146,469	-11,146,469	0

Threshold	Line Description	Question	Answer
Other Notes Info - Internal use software (2018 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000.00 between the current fiscal year and prior fiscal year. (Unaudited)	The increase is due to FBI.	

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

Note: 06	Property, Plant, and Equipment (PP&E)	Fiscal Year: 2018	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: Note 9	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Section: C	Section Name: Public-Private Partnerships (P3s) (SFFAS No. 49, par. 25)-for early implementers of SFFAS No. 49	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
	2018 - SEPTEMBER		Rounding Method: Thousands	
Line Status	Line Description	NB	Debit	
1	Amount received during the current fiscal year		Debit	
2	Amount paid during the current fiscal year		Credit	
3	Estimated amount to be received over the expected life of the P3s		Debit	
4	Estimated amount to be paid in aggregate over the expected life of the P3s		Credit	

Tab: Text Data

Line	Question	Answer
1	Provide a general description of what constitutes general PP&E impairment (SFFAS No. 44, par. 26).	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 FY's 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.

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

Note: 07 Debt and Equity Securities (Financial Accounting Standards Board (FASB), Accounting Standards Codification (ASC) 320 and Department of Justice) **Fiscal Year:** 2018 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** Note 5
Status: Complete **I = Inactive Line**
The accompanying notes are an integral part of these financial statements.

Closing Package Line Description		NB	Account Type	2018 - SEPTEMBER	2017 - SEPTEMBER	Line Item Changes
Line Status	Line Description	2018 - SEPTEMBER	2017 - SEPTEMBER	Previously Rptd		
1	Fixed/Debt Securities (FASB ASC 320-10-50-1); Non-U.S. Government Securities	D	A	26	0	0
2	Fixed/Debt Securities (FASB ASC 320-10-50-1); Commercial Securities			0	0	0
3	Fixed/Debt Securities (FASB ASC 320-10-50-1); Mortgage/asset backed Securities					
4	Fixed/Debt Securities (FASB ASC 320-10-50-1); Corporate and other bonds					
5	All other Fixed Income/Debt Securities (FASB ASC 320-10-50-1) All: Other fixed/debt securities					
6	Equity Securities (FASB ASC 320-10-50-1); Common Stocks					
7	Equity Securities (FASB ASC 320-10-50-1); Unit Trusts					
8	Equity Securities (FASB ASC 320-10-50-1); All Other Equity Securities					
9	Other				26	
	Total				26	

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

Note: 07 Debt and Equity Securities (Financial Accounting Standards Board (FASB), Accounting Standards Codification (ASC) 320 and Department of Justice) **Fiscal Year:** 2018 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** Note 5
Status: Complete **I = Inactive Line**
The accompanying notes are an integral part of these financial statements.

Tab: Other Notes Info.									
Section: A	Section Name: Investment Category-Held-to-Maturity Securities		No Data Flag: YES	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero			
Line Status	Line Description	NB	CY Basis (Costs) D	CY Unamortized Premium/Discount D	CY Net Investment	PY Basis (Costs) D	PY Unamortized Premium/Discount D	PY Net Investment	
1	Fixed/Debt Securities: Non-U.S. Government securities	N/A							
2	Fixed/Debt Securities: Commercial securities	N/A							
3	Fixed/Debt Securities: Mortgage/asset backed securities	N/A							
4	Fixed/Debt Securities: Corporate and other bonds	N/A							
5	Fixed/Debt Securities: All other fixed income/debt securities	N/A							
6	Equity Securities: Common stocks	N/A							
7	Equity Securities: Unit trusts	N/A							
8	Equity Securities: All Other equity securities	N/A							
9	Other	N/A							
10	Total Held-to-Maturity Securities	N/A							

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

Note: 07 Debt and Equity Securities (Financial Accounting Standards Board (FASB), Accounting Standards Codification (ASC) 320 and Department of Justice
Entity: 1500 Department of Justice
Status: Complete
Fiscal Year: 2018 **Period:** SEPTEMBER
Agency Notes: Note 5
 I = Inactive Line
The accompanying notes are an integral part of these financial statements.

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

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

Note: 07 Debt and Equity Securities (Financial Accounting Standards Board (FASB), Accounting Standards Codification (ASC) 320 and Department of Justice
Entity: 1500 Department of Justice
Status: Complete
Fiscal Year: 2018
Agency Notes: Note 5
Period: SEPTEMBER
I = Inactive Line
The accompanying notes are an integral part of these financial statements.

Section: D	Section Name: Other Information	No Data Flag: YES	2017 - SEPTEMBER	2018 - SEPTEMBER	2019 - SEPTEMBER	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB	2017 - SEPTEMBER	2018 - SEPTEMBER	2019 - SEPTEMBER	Rounding Method: Thousands	Line Item Change
1	Proceeds from sales of available-for-sale securities (FASB ASC 320-10-50-9)	Debit					
2	Gross realized gains (included in earnings) from sales of available-for-sale securities (FASB ASC 320-10-50-9)	Debit					
3	Gross realized losses (included in earnings) from sales of available-for-sale securities (FASB ASC 320-10-50-9)	Credit					
4	Gross gains included in earnings from transfers of securities from available-for-sale into trading	Debit					
5	Gross losses included in earnings from transfers of securities from available-for-sale into trading	Credit					
6	Net unrealized holding gain on available-for-sale securities included in accumulated other comprehensive income	Debit					

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

Note: 07 Debt and Equity Securities (Financial Accounting Standards Board (FASB), Accounting Standards Codification (ASC) 320 and Department of Justice
Entity: 1500 Department of Justice
Status: Complete
Fiscal Year: 2018
Agency Notes: Note 5
Period: SEPTEMBER
I = Inactive Line
The accompanying notes are an integral part of these financial statements.

Section: D	Section Name: Other Information	No Data Flag: YES	2017 - SEPTEMBER	2018 - SEPTEMBER	2019 - SEPTEMBER	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB	2017 - SEPTEMBER	2018 - SEPTEMBER	2019 - SEPTEMBER	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					

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

Note: 07	Debt and Equity Securities (Financial Accounting Standards Board (FASB), Accounting Standards Codification (ASC) 320 and Department of Justice	Fiscal Year: 2018	Period: SEPTEMBER
Entity: 1500		Agency Notes: Note 5	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

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

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

Note: 08 Other Assets **Fiscal Year:** 2018 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** AFR BS and Note 10
Status: Complete **The accompanying notes are an integral part of these financial statements.** **I = Inactive Line**

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2018 - SEPTEMBER	2017 - SEPTEMBER	Line Item Changes	Thousands	Decimal: Zero
Other assets		D	A	258,885	358,657	0		
			Variance:	0	0			
Line Status	Line Description	2018 - SEPTEMBER	2017 - SEPTEMBER	Previously Rptd	Line Item Changes			
1	Advances and prepayments	256,975	355,145	355,145	0			
3	Regulatory assets							
4	Derivative assets							
5	Other assets	1,910	3,512	3,512	0			
	Total	258,885	358,657	358,657	0			

Tab: Text Data

Line	Question	Answer
1	Provide a description of advances and prepayments on the "Line Item Notes" tab for line 1.	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.
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

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

Note: 09 Accounts Payable **Fiscal Year:** 2018 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** AFR BS
Status: Complete **The accompanying notes are an integral part of these financial statements.** **I = Inactive Line**

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2018 - SEPTEMBER	2017 - SEPTEMBER	Line Item Changes
Accounts payable		C	L	5,105,976	5,996,233	0
Variance:				0	0	0

Line Status	Line Description	2018 - SEPTEMBER	2017 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Accounts Payable	5,105,976	5,996,233	5,996,233	0
	Total	5,105,976	5,996,233	5,996,233	0

Threshold

Line Description	Question	Answer
Line Item Notes - Accounts Payable (2018 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000.00 between the current fiscal year and prior fiscal year. (Unaudited)	The decrease is due by Asset Forfeiture Fund.

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

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

Note: 10B Treasury Securities Held by Government Trust Funds, Revolving Funds, and Special Funds **Fiscal Year:** 2018 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** AFR BS & NOTE 5
Status: Complete **The accompanying notes are an integral part of these financial statements.** **I = Inactive Line**

Tab: Other Notes Info.

Section: A		Section Name: Investments in Federal Debt securities		Line Attributes: Dollars		Rounding Method: Thousands		Decimal: Zero	
Line Status	Line Description	NB	CY Par value of the investment	CY Unamortized Discount	CY Unamortized premium	CY Net Investment	PY Par Value of the investment	PY Unamortized discount	
24	United States Postal Service, Postal Service Fund	Debit							
25		Debit							
26		Debit							
27		Debit							
28	All other programs and funds	Debit	7,745,876	-106,136	79,349	7,719,089	6,719,954	-47,808	
29	Total	N/A	7,745,876	-106,136	79,349	7,719,089	6,719,954	-47,808	
Line Status	Line Description	NB	PY Unamortized premium	PY Net Investment					
24	United States Postal Service, Postal Service Fund	Debit							
25		Debit							
26		Debit							
27		Debit							
28	All other programs and funds	Debit	34,940	6,707,086					
29	Total	N/A	34,940	6,707,086					
Threshold									
Line Description		Question		Answer					
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)		Increase is due to the investment of United States Sponsored Terrorism Fund (15X5608).					

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

Note: 10B	Treasury Securities Held by Government Trust Funds, Revolving Funds, and Special Funds	Fiscal Year: 2018	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR BS & NOTE 5	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Text Data

Line	Question	Answer
1	Provide 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.

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

Note: 11 Federal Employee and Veteran Benefits Payable-Liabilities for Services Provided to Federal Employees (SFFAS) Department of Justice
Fiscal Year: 2018
Period: SEPTEMBER
Entity: 1500
Agency Notes: AFR BS
Status: Complete
The accompanying notes are an integral part of these financial statements.
 I = Inactive Line

Tab: Line Item Notes		Closing Package Line Description		NB	Account Type	2018 - SEPTEMBER	2017 - SEPTEMBER	Line Item Changes
Line Status	Line Description	2018 - SEPTEMBER	2017 - SEPTEMBER	2017 - SEPTEMBER	Previously Rptd	2018 - SEPTEMBER	2017 - SEPTEMBER	Line Item Changes
	Federal employee and veteran benefits payable			C	L	1,855,112	1,804,838	0
					Variance:	0	0	0
								Rounding Method: Thousands
								Decimal: Zero
1	Pension and accrued benefits							
2	Post-retirement health and accrued benefits							
3	Veterans compensation and burial benefits							
4	Life insurance and accrued benefits							
5	Federal Employees' Compensation Act (FECA) benefits	1,835,944				1,785,919		0
6	Liability for other retirement and postemployment benefits	19,168				18,919		0
7	Veterans education benefits							
	Total	1,855,112				1,804,838	1,804,838	0

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

Note: 11 Federal Employee and Veteran Benefits Payable-Liabilities for Benefits for Services Provided to Federal Employees (SFFAS) Department of Justice
Fiscal Year: 2018 **Period:** SEPTEMBER
Entity: 1500 **Agency Notes:** AFR BS
Status: Complete **I = Inactive Line**
The accompanying notes are an integral part of these financial statements.

Tab: Other Notes Info.

Section: A	Section Name: Pension and Accrued Benefits Liability	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero			
Line Status	Line Description	NB	2018 - SEPTEMBER	2017 - 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. 5, par. 72)	Credit					
6	Actuarial (gains)/losses (from experience) (SFFAS No. 33, pars. 22-23)	Credit					
7	Actuarial (gains)/losses (from assumption changes) (SFFAS No. 33, pars. 22-23)	Credit					
8	Other (SFFAS No. 33, pars. 22-23)	Credit					
9	Total pension expense (SFFAS No. 5, par. 72)	N/A					

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

Note: 11 Federal Employee and Veteran Benefits Payable-Liabilities for Benefits for Services Provided to Federal Employees (SFFAS) Department of Justice
Fiscal Year: 2018 **Period:** SEPTEMBER
Entity: 1500 **Agency Notes:** AFR BS
Status: Complete **I = Inactive Line**
The accompanying notes are an integral part of these financial statements.

Section: C	Section Name: Post-retirement Health and Accrued Benefits	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero			
Line Status	Line Description	NB	2018 - SEPTEMBER	2017 - 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					

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

Note: 11 Federal Employee and Veteran Benefits Payable-Liabilities for Benefits for Services Provided to Federal Employees (SFFAS) Department of Justice
Fiscal Year: 2018
Period: SEPTEMBER
Agency Notes: AFR BS
Status: Complete
The accompanying notes are an integral part of these financial statements.
 I = Inactive Line

Section:	D	Section Name:	Post-retirement Health Liability Significant Assumptions Used in Determining the Current FY Valuation	No Data Flag:	YES	Line Attributes:	Percent
Line Status		Line Description	NB	2018 - SEPTEMBER	2017 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Rate of Interest	N/A				
2		Single equivalent rate of medical trend	N/A				
3		Ultimate rate of medical trend	N/A				

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

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

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

Note: 11 Federal Employee and Veteran Benefits Payable-Liabilities for Benefits for Services Provided to Federal Employees (SFFAS) Department of Justice
Fiscal Year: 2018 **Period:** SEPTEMBER
Entity: 1500 **Agency Notes:** AFR BS
Status: Complete **I = Inactive Line**
The accompanying notes are an integral part of these financial statements.

Section: F	Section Name: Other	No Data Flag: YES	Line Attributes: Dollars	Decimal: User-Defined			
Line Status	Line Description	NB	2018 - SEPTEMBER	2017 - SEPTEMBER	Previously Rptd	Rounding Method: User-Defined	Decimal: User-Defined
	marketable sec included in line 4(non-federal only)(SFFAS no. 5, par.85)	NB	2018 - SEPTEMBER	2017 - SEPTEMBER	Previously Rptd	Line Item Changes	Decimal: User-Defined
Section: L	Section Name: Civilian Life Insurance and Accrued Benefits	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero			
Line Status	Line Description	NB	2018 - SEPTEMBER	2017 - SEPTEMBER	Previously Rptd	Rounding Method: Thousands	Decimal: 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					
3	Prior (and past) service costs from plan amendments (or the initiation of a new plan) during the period	Credit					
4	New entrant expense	Credit					
5	Interest on life insurance liability during the period (SFFAS No. 33, pars. 22-23)	Credit					
6	Actuarial (gains)/losses (from experience) (SFFAS No. 33,	Credit					

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

Note: 11 Federal Employee and Veteran Benefits Payable-Liabilities for Benefits for Services Provided to Federal Employees (SFFAS) Department of Justice
Fiscal Year: 2018
Period: SEPTEMBER
Agency Notes: AFR BS
Status: Complete
The accompanying notes are an integral part of these financial statements.
 I = Inactive Line

Section:	L	Section Name:	Civilian Life Insurance and Accrued Benefits	No Data Flag:	YES	Line Attributes:	Dollars	Decimal:	Zero
Line Status	Line Description	NB	2018 - SEPTEMBER	2017 - SEPTEMBER	Previously Rptd	Rounding Method:	Thousands	Line Item Changes	
7	Actuarial (gains)/losses (from assumption changes) (SFFAS No. 33, pars. 22-23)	Credit							
8	Other (SFFAS No. 33, pars. 22-23)	Credit							
9	Total life insurance expense (SFFAS No. 33, pars. 22-23)	N/A							
10	Less costs paid (SFFAS No. 33, pars. 22-23)	Debit							
11	Actuarial accrued life insurance benefits liability-end of period (SFFAS No. 33, pars. 22-23)	N/A							

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

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

Note: 11	Federal Employee and Veteran Benefits Payable-Liabilities for Services Provided to Federal Employees (SFFAS Department of Justice)	Fiscal Year: 2018	Period: SEPTEMBER
Entity: 1500		Agency Notes: AFR BS	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Text Data	No Data Flag: YES	Question	Answer
1		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. 1 10, 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).	

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

Note: 12	Environmental and Disposal Liabilities	Fiscal Year: 2018	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR BS & NOTE 12	
Status: Complete	The accompanying notes are an integral part of these financial statements.	I = Inactive Line	

Tab: Line Item Notes		Closing Package Line Description		2018 - SEPTEMBER		2017 - SEPTEMBER		2017 - SEPTEMBER		Line Item Changes	
Line	Status	Line Description	NB	Account Type	2018 - SEPTEMBER	2017 - SEPTEMBER	2017 - SEPTEMBER	Previously Rptd	2018 - SEPTEMBER	2017 - SEPTEMBER	Line Item Changes
7											
8											
9											
10											
11											
12		Other environmental and disposal liabilities	C	L	76,789	75,362	76,789	0	75,362	0	0
		Total			76,789	75,362	76,789	0	75,362	0	0

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

Note: 12	Environmental and Disposal Liabilities	Fiscal Year: 2018	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR BS & NOTE 12	
Status: Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		

Tab: Other Notes Info.			
Section: A	Section Name: Other Related Information	No Data Flag: YES	Line Attributes: Dollars
			Rounding Method: User-Defined
Line Status	Line Description	NB	2017 - SEPTEMBER
1	Unrecognized portion of estimated total cleanup costs associated with general property, plant, and equipment	Debit	
			Previously Rptd
			Line Item Changes
			Decimal: User-Defined

Tab: Text Data	
Line	Question
1	Provide a description of the type of environmental and disposal liabilities identified (SFFAS No. 32, par. 25).
	Answer
	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 RI/FS 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.

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

Note: 13 Benefits Due and Payable Fiscal Year: 2018 Period: SEPTEMBER
Entity: 1500 Department of Justice Agency Notes: NA
Status: Complete The accompanying notes are an integral part of these financial statements. I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description		NB	Account	2018 - SEPTEMBER	2017 - SEPTEMBER	
		Type				
	Benefits due and payable	C	L	0	0	0
	Variance:			0	0	0
Line Status	Line Description			2018 - SEPTEMBER	2017 - SEPTEMBER	Previously Rptd
9	Other entitlement benefits due and payable					Line Item Changes
	Total					

Rounding Method: Thousands Decimal: Zero

Tab: Text Data No Data Flag: YES

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

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

Note: 14 Insurance and Guarantee Program Liabilities **Fiscal Year:** 2018 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** NA
Status: Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Tab: Line Item Notes

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

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

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

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

Note: 15 Other Liabilities **Fiscal Year:** 2018 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** AFR BS & NOTE 15
Status: Complete **The accompanying notes are an integral part of these financial statements.** **I = Inactive Line**

Closing Package Line Description		NB Account 2018 - SEPTEMBER		2017 - SEPTEMBER		Line Item Changes	
Line Status	Line Description	Type		Previously Rptd	9,920,145	Rounding Method: Thousands	Decimal: Zero
		C	L				
	Other liabilities		Variance:	0	0		
1	Deferred revenue	750,517	698,594	698,594	0		
2	Accrued wages and benefits	450,582	450,071	450,071	0		
4	Other debt						
6	Legal and other contingencies	88,953	50,338	50,338	0		
7	Grant payments due to State and local governments and others	540,400	414,286	414,286	0		
8	Other employee and actuarial liabilities						
11	Custodial liabilities	57,096	93,949	93,949	0		
12	Accrued annual leave	896,885	872,086	872,086	0		
14	Advances and prepayments	19,415	12,808	12,808	0		
15	Deposit funds	1,375,276	1,488,645	1,488,645	0		
16	Non-federal power projects capital lease liabilities as well as disposal liabilities						
17	Derivative liabilities						
18	Lease Liabilities/disposals	74	115	115	0		
19							
20							
21	Other Liabilities	5,118,188	5,839,253	5,839,253	0		
	Total	9,297,386	9,920,145	9,920,145	0		

Threshold

Line Description	Question	Answer
Line Item Notes - Other Liabilities (2018 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$1,000,000,000 between the current fiscal year and prior fiscal year. (unaudited)	The decrease is due to increase in claim payments for September 11th Victim Compensation Fund Liabilities and United States Victims of State Sponsored Terrorism Act Liabilities.

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

Note: 15	Other Liabilities	Fiscal Year: 2018	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: AFR BS & NOTE 15	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Text Data			
Line	Question	Answer	
1	Provide more details on the liabilities reported on the "Line Item Notes" tab for each line 1 through 17 by including a description of the significant related amounts and providing the page number and the documentation support by email at financial.reports@fiscal.treasury.gov if amounts identified cannot be directly traced to the agency's financial report.	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 detailed description and related amounts for balances that exceed \$500 million reported on the "Line Item Notes" tab, lines 18-21. Also provide the page number of the agency's financial report where the amount is identified.	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	

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

Note: 17	Prior-Period Adjustments	Fiscal Year: 2018	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Other Notes Info.

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

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

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

Note: 17	Prior-Period Adjustments	Fiscal Year: 2018	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

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

Section: 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	NB	Amount	C
1		N/A		
2		N/A		
3		N/A		
4		N/A		
5		N/A		
6		N/A		
7		N/A		
8		N/A		
9		N/A		
10		N/A		
11	Total	N/A		

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

Note: 17	Prior-Period Adjustments	Fiscal Year: 2018	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		

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

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

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

Note: 17	Prior-Period Adjustments	Fiscal Year: 2018	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

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

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

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

Note: 17	Prior-Period Adjustments	Fiscal Year: 2018	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

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

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

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

Note: 17	Prior-Period Adjustments	Fiscal Year: 2018	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Text Data	No Data Flag: YES	Question	Answer
1		Describe the restatements to the prior FY that resulted from correcting errors that occurred in the prior FY (data reported in Sections A and B).	
2		Describe any errors that occurred in FYs preceding the prior FY that adjusted the prior FY beginning net position (data reported in Sections C and D).	
3		Describe any immaterial errors that occurred in the prior period(s) that were corrected against the current FY operations (data reported in Sections E and F).	
4		Describe any reclassifications/adjustments of the prior FY reporting in the current FY Closing Package-Financial Statements (data reported in Section G). Exclude amounts reported as restatements in Sections A and B.	
5		Describe any reclassifications/adjustments of the prior FY reporting in the current FY Closing Package-Notes (data reported in Section H).	
6		Describe the adjustments to the current FY or prior FY beginning net position that resulted from changes in accounting principles as reported on the Reclassified Statement of Operations and Changes in Net Position, line 2.1 and line 3.1 (data reported in Sections I and J)	
7		Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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

Note: 18	Contingencies	Fiscal Year: 2018	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: Note 16	
Status: Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		

Tab: Other Notes Info.

Section: A	Section Name: Insurance Contingencies (Reasonably Possible Only)	No Data Flag: YES	Line Attributes: Dollars	Decimal: User-Defined
Rounding Method: User-Defined	Section: 2018 - SEPTEMBER	Section: 2017 - SEPTEMBER	Line Attributes: Dollars	Decimal: User-Defined
Line Status	Line Description	NB	Previously Rptd	Line Item Changes
3	Credit			
4	Credit			
5	Credit			
6	I			
7	I			
8	Other insurance contingencies			
9	Total	N/A		

Section: B	Section Name: Litigation, Claims and Assessments (SFFAS No. 5, pars. 35-42)	Line Attributes: Dollars	Decimal: Zero						
Rounding Method: Thousands	Section: 2018 - SEPTEMBER	Section: 2017 - SEPTEMBER	Line Attributes: Dollars						
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)	PY Estimated Range (High end)
1	Probable	Credit	88,953	88,953	129,119		50,338	50,338	91,754
2	Reasonably Possible	Credit		43,892	148,515				

Section: C	Section Name: Environmental Litigation, Claims, and Assessments (SFFAS No. 5, pars. 35-42)	Line Attributes: Dollars	Decimal: User-Defined					
Rounding Method: User-Defined	Section: 2018 - SEPTEMBER	Section: 2017 - SEPTEMBER	Line Attributes: Dollars					
Line Status	Line Description	NB	PY Estimated Range (High end)	CY Estimated Range (Low end)	CY Estimated Range (High end)	CY Probable amount (Unable to determine)	PY Accrued/Estimated amount	PY Estimated Range (Low end)
1	Probable	Credit	80,737					
2	Reasonably Possible	Credit	226,894					

Section: D	Section Name: Environmental Litigation, Claims, and Assessments (SFFAS No. 5, pars. 35-42)	Line Attributes: Dollars	Decimal: User-Defined					
Rounding Method: User-Defined	Section: 2018 - SEPTEMBER	Section: 2017 - SEPTEMBER	Line Attributes: Dollars					
Line Status	Line Description	NB	CY Accrued/Estimated amount	CY Estimated Range (Low end)	CY Estimated Range (High end)	CY Probable amount (Unable to determine)	PY Accrued/Estimated amount	PY Estimated Range (Low end)
1	Probable	Credit						
2	Reasonably Possible	Credit						

Section: E	Section Name: Environmental Litigation, Claims, and Assessments (SFFAS No. 5, pars. 35-42)	Line Attributes: Dollars	Decimal: User-Defined					
Rounding Method: User-Defined	Section: 2018 - SEPTEMBER	Section: 2017 - SEPTEMBER	Line Attributes: Dollars					
Line Status	Line Description	NB	PY Estimated Range (High Range)	CY Estimated Range (Low end)	CY Estimated Range (High end)	CY Probable amount (Unable to determine)	PY Accrued/Estimated amount	PY Estimated Range (Low end)
1	Probable	Credit						
2	Reasonably Possible	Credit						

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

Note: 18	Contingencies	Fiscal Year: 2018	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: Note 16	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

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

Tab: Text Data

Line	Question	Answer
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 probable liabilities (SFFAS No. 5, par. 39).	The department is party to various administrative proceedings, legal actions, and claims, including environmental damage claims, equal opportunity matters and contractual bids protes. FY 2018 the departments'r range of loss for probable liabilities is \$88,953 and \$129,119
3	Provide the nature of the litigation contingencies including the range of loss for reasonably possible contingencies (SFFAS No. 5, pars. 40-41).	The department is party to various administrative proceedings, legal actions, and claims, including environment damage claims, equal opportunity matters and contractual bids protes. FY 2018 the department's range of loss for reasonably possibleliabilities is \$43,892 and \$148,515.
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
7	Provide an explanation for any variance greater than 10 percent between the legal letter management schedule and legal contingencies reported in this note.	

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

Note: 19	Commitments	Fiscal Year: 2018	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: Note 13	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Other Notes Info.

Section: A	Section Name: Capital Leases-Assets (SFFAS No. 6, pars. 18 & 20)	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NY Non-Federal	PY Non-Federal
1	Building	89,652	89,652
2	Land		
3	Equipment	595	616
4	Software license		
5	Other		
6	Accumulated depreciation/amortization	69,301	66,322
7	Net assets under capital leases	20,946	23,946

Section: B	Section Name: Capital leases-Liability (SFFAS No. 5, par. 44)	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NY Non-Federal	PY Non-Federal
1	Future minimum lease programs	111	164
2	Imputed interest	34	5
3	Executory costs including any profit	4	44
4	Total capital lease liability	-73	-115

Section: C	Section Name: Commitments-Operating Leases and Undelivered Orders (SFFAC No. 1, par. 118)	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NY Non-Federal	PY Non-Federal
1	Operating leases	43,700	8,067
2	Undelivered orders (unpaid)	11,467,944	8,598,232
3	Undelivered orders (paid)	289,901	

Threshold Line Description	Question	Answer

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

Note: 19	Commitments	Fiscal Year: 2018	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: Note 13	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

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

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

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

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

Note: 19	Commitments	Fiscal Year: 2018	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: Note 13	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

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

Tab: Text Data	No Data Flag: YES
Line	Question
1	Provide any other relevant information pertaining to this note. Explain any amounts listed in Section D in detail and reference the note and location in the agency's Performance and Accountability Report (PAR). At a minimum, describe briefly the significant accounting policies pertaining to this note.
	Answer

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

Note: 22 Funds From Dedicated Collections **Fiscal Year:** 2018 **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**

Tab: Other Notes Info.

Section: A	Section Name: Assets-Current Year (SFFAS No. 27, par. 30.1, as amended by SFFAS No. 43)	NB	Cash and other monetary assets D	Fund balance with Treasury D	Inv in U. S. Treas. Sec.(net of prem. & disc) D	Line Attributes: Dollars		
						Interest Receivable D	Other Federal Assets D	Other non-Federal Assets D
						Rounding Method: Thousands		
Line Status	Line Description					Decimal: Zero		
17	Harbor Maintenance Trust Fund	N/A						
18	Crime Victims Fund	N/A		16,632,646				27,182
19		N/A						
20		N/A						
21		N/A						
22		N/A						
23		N/A						
24	All other funds from dedicated collections	N/A		682,027	4,931,211		24,307	265,805
25	Intra-agency funds from dedicated collections elimination amounts	N/A						
26	Total	N/A		17,314,673	4,931,211		24,307	292,987

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

Note: 22 Funds From Dedicated Collections **Fiscal Year:** 2018 **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:	A	Section Name:	Assets-Current Year (SFFAS No. 27, par. 30.1, as amended by SFFAS No. 43)	Total Assets	Line Attributes:	Dollars	Rounding Method:	Thousands	Decimal:	Zero
Line Status		Line Description	NB							
17		Harbor Maintenance Trust Fund	N/A							
18		Crime Victims Fund	N/A	16,659,828						
19			N/A							
20			N/A							
21			N/A							
22			N/A							
23			N/A							
24		All other funds from dedicated collections	N/A	5,903,350						
25		Intra-agency funds from dedicated collections elimination amounts	N/A							
26		Total	N/A	22,563,178						
Section:	B	Section Name:	Liabilities and Net Position-Current Year (SFFAS No. 27, par. 30.1, as amended by SFFAS No. 43)		Line Attributes:	Dollars	Rounding Method:	Thousands	Decimal:	Zero
Line Status		Line Description	NB	Benefits due and payable C	Other federal liabilities C	Other non-Federal liabilities C	Total liabilities	Ending net position C	Total liabilities and net position	
17		Harbor Maintenance Trust Fund	N/A							
18		Crime Victims Fund	N/A		44,178	262,081	-306,259	16,353,569	-16,659,828	
19			N/A							
20			N/A							
21			N/A							
22			N/A							
23			N/A							
24		All other funds from dedicated collections	N/A	3,646	94,937	4,352,008	-4,450,591	1,452,759	-5,903,350	
25		Intra-agency funds from dedicated	N/A							

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

Note: 22 Funds From Dedicated Collections **Fiscal Year:** 2018 **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: B	Section Name:	Liabilities and Net Position-Current Year (SFFAS No. 27, par. 30.1, as amended by SFFAS No. 43)	Line Attributes: Dollars	Ending net position	Decimal: Zero			
Line Status	Line Description	NB	Benefits due and payable C	Other federal liabilities C	Other non-Federal liabilities C	Total liabilities C	Ending net position C	Total liabilities and net position
	collections elimination amounts							
26	Total	N/A	-3,646	-139,115	-4,614,089	-4,756,850	-17,806,328	-22,563,178

Section: C	Section Name:	Revenue, Financing, Expenses, and Other-Current Year (SFFAS No. 27, par. 30.2, as amended by SFFAS No. 43)	Line Attributes: Dollars	Ending net position	Decimal: Zero		
Line Status	Line Description	NB	Net position, beginning of period C	Prior-period adjustment C	Individual income taxes C	Unemployment and excise taxes C	Other taxes and receipts C
17	Harbor Maintenance Trust Fund	N/A					
18	Crime Victims Fund	N/A	18,329,326				-47,167
19		N/A					
20		N/A					
21		N/A					
22		N/A					
23		N/A					
24	All other funds from dedicated collections	N/A	1,783,116				904,726
25	Intra-agency funds from dedicated collections elimination amounts	N/A					
26	Total	N/A	-20,112,442				-857,559

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

Note: 22 Funds From Dedicated Collections **Fiscal Year:** 2018 **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: C		Section Name:		Line Attributes: Dollars		Decimal: Zero	
Line Status	Line Description	NB	Royalties and other special revenue C	All other financing sources C	Program gross cost or benefit payments D	Non-program revenues C	Net position, end of period
			Rounding Method: Thousands			Rounding Method: Thousands	Decimal: Zero
17	Harbor Maintenance Trust Fund	N/A					
18	Crime Victims Fund	N/A		1,928,590			-16,353,569
19		N/A					
20		N/A					
21		N/A					
22		N/A					
23		N/A					
24	All other funds from dedicated collections	N/A		233,605	1,468,688		-1,452,759
25	Intra-agency funds from dedicated collections elimination amounts	N/A					
26	Total	N/A		-233,605	3,397,278		-17,806,328

Section: D		Section Name:		Line Attributes: Dollars		Decimal: Zero	
Line Status	Line Description	NB	Investment Revenue from securities C	Income Taxes and payroll withholdings C	Unemployment and excise taxes C	Royalties and other special revenue C	Other financing sources C
			Rounding Method: Thousands			Rounding Method: Thousands	Decimal: Zero
17	Harbor Maintenance Trust Fund	N/A					
18	Crime Victims Fund	N/A					
19		N/A					
20		N/A					
21		N/A					
22		N/A					
23		N/A					
24	All other funds from dedicated collections	N/A					

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

Note: 22	Funds From Dedicated Collections	Fiscal Year: 2018	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: E	Section Name:	Intragovernmental Gross Cost and Revenue-Current FY	Intragovernmental program cost or benefit payments D	Intragovernmental program earned revenues C	Intragovernmental non-program expenses D	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero
	Line Status	Line Description	NB						
1		Federal Old-Age and Survivors Insurance	N/A						
2		Federal Hospital Insurance (Medicare Part A)	N/A						
3		Federal Disability Insurance	N/A						
4		Unemployment	N/A						
5		Federal Supplementary Medical Insurance (Medicare Parts B and D)	N/A						
6		Highway Trust Fund	N/A						
7		Railroad Retirement	N/A						
8		Airport and Airway	N/A						
9		Exchange Stabilization Fund	N/A						
10		Black Lung Disability	N/A						
11		Land and Water Conservation Fund	N/A						
12		National Flood Insurance Program	N/A						
13		Ginnie Mae	N/A						
14		Reclamation Fund	N/A						
15		Decommissioning and Decontamination Fund	N/A						
16		Water and Related Resources Fund	N/A						
17		Harbor	N/A						

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

Note: 22	Funds From Dedicated Collections	Fiscal Year: 2018	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: E	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 C	Intragovernmental non-program expenses D
	Maintenance Trust Fund				
18	Crime Victims Fund	N/A			
19		N/A			
20		N/A			
21		N/A			
22		N/A			
23		N/A			
24	All other funds from dedicated collections	N/A			
25	Intra-agency funds from dedicated collections elimination amounts (consolidated presentation only)	N/A			
26	Total	N/A			

Tab: Text Data	Line	Question	Answer
	1	Provide a general description of the individual funds from dedicated collections reported in the "Other Notes Info" tab (SFFAS No. 27, par. 33, as amended by SFFAS No. 43). Also describe how the entity accounts for and reports the fund (SFFAS No. 27, par. 23.1, as amended by SFFAS No. 43).	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 changes in legislation during or subsequent to the reporting period and before the issuance of the financial statements that significantly change the purpose of the fund or that redirect a material portion of the accumulated balance (SFFAS No. 27, par. 23.3, as amended by SFFAS No. 43).	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 explanations for prior-period adjustments, if any. At a minimum, describe briefly the significant accounting policies pertaining to this note. (SFFAS No. 32, par. 29)	NA

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

Note: 25 Stewardship Land **Fiscal Year:** 2018 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** NA
Status: Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Section: A	Section Name: Stewardship Land (SFFAS No. 29, par. 40d)	No Data Flag: YES	Line Attributes: Units
Line Status	Line Description	NB	2018 - SEPTEMBER
1	Public Land	N/A	Previously Rptd
2	National Forest System	N/A	
3	National Wildlife Refuge System	N/A	
4	National Park System	N/A	
5	Withdrawn public land	N/A	
6	Mission Land	N/A	
7	Water, power, and recreation	N/A	
8	Geographic management areas	N/A	
9	National fish hatcheries	N/A	
10	Conservation areas	N/A	
11	National marine monuments	N/A	
12	All other	N/A	
Tab: Text Data	No Data Flag: YES		
Line	Question		Answer
1	Describe the predominant uses of the stewardship land (SFFAS 29, par. 40c).		
2	Provide a brief statement explaining how the stewardship land relates to the mission of the agency (SFFAS No. 29, par. 42a).		
3	Provide a brief description of the agency's stewardship policies for stewardship land (SFFAS No. 29, par. 42c).		
4	Provide any other information relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.		

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

Note: 26	Heritage Assets	Fiscal Year: 2018	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

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

Section: B	Section Name: Non-Collection Type Heritage Assets (SFFAS No. 29, par. 25d)	No Data Flag: YES	Line Attributes: Units
Line Status	Line Description	NB	Physical units at the end of the Current FY
1		N/A	Physical units at the end of the Prior FY
2		N/A	
3		N/A	
4		N/A	
5		N/A	

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

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

Note: 27 Fiduciary Activities **Fiscal Year:** 2018 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** NA
Status: Complete **The accompanying notes are an integral part of these financial statements.** **I = Inactive Line**

Tab: Other Notes Info.

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

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

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

Note: 27	Fiduciary Activities	Fiscal Year: 2018	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Text Data	No Data Flag: YES	Question	Answer
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.	

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

Note: 30	Disclosure Entities and Related Parties	Fiscal Year: 2018	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		

Tab: Other Notes Info.

Section: B	Section Name: Disclose Entity Reporting (other than the Central Banking System)	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB	2018 - SEPTEMBER	D
1		N/A		
2		N/A		
3		N/A		
4		N/A		
5		N/A		
6		N/A		
7		N/A		
8		N/A		
9		N/A		
10		N/A		
11		N/A		
12		N/A		
13		N/A		
14		N/A		
15		N/A		

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

Note: 30	Disclosure Entities and Related Parties	Fiscal Year: 2018	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	The accompanying notes are an integral part of these financial statements.	I = Inactive Line	

Tab: Text Data	No Data Flag: YES	Question	Answer
3		Provide name and description of the disclosure entity, including information about how its mission relates to federal policy objectives, actions taken on behalf of the federal government, its organization, and any significant involvement with outside parties. (SFFAS No. 47, par. 75a)	
4		Describe the relationship between the federal government and disclosure entity, including relevant information regarding "how control or influence over the disclosure entity is exercised, key terms of contractual agreements, statutes, or other legal authorities, and the percentage of ownership interest and/or voting rights." (SFFAS No. 47, par. 75b)	
5		Describe intervention actions, the primary reason for the intervention, and the "federal government's plan relative to monitoring, operating and/or disposing of the disclosure entity and/or a statement that the intervention is not expected to be permanent." (SFFAS No. 47, par. 75c)	
6		Describe and summarize assets, liabilities, revenues, expenses, gains, and losses recognized in the financial statements of the reporting entity as a consequence of transactions with or interests in the disclosure entity and the basis for determining the amounts reported (or reference to other note disclosures where such information is provided). (SFFAS No. 47, par. 75d)	
7		Describe the disclosure entity's key financial indicators and changes in the key financial indicators. (SFFAS No. 47, par. 75e)	
8		Provide information regarding the availability of the disclosure entity's annual financial reports and how they can be obtained. (SFFAS No. 47, par. 75f)	
9		In the event that contractual agreements, statutes, or other legal authorities obligate the reporting entity to provide financial support to the disclosure entity in the future, describe information regarding potential financial impacts (including those terms of the arrangements to provide financial support and liquidity, including events or circumstances that could expose the federal government to a loss). (SFFAS No. 47, par. 75g)	
10		Describe the nature of, and changes in, the risks and benefits associated with the control of, or other involvement with, the disclosure entity during the period. (SFFAS No. 47, par. 75h)	
11		Describe the "Other Notes Info" tab, Section B "maximum exposure to the gain or loss from the agencies involvement with the disclosure entity" including how the maximum exposure is determined, if amount cannot be quantified in "Other Notes Info" tab, narrative on maximum exposure determination can be offered. (SFFAS No. 47, par. 75i)	
12		Describe other information that would provide an understanding of the potential financial impact, including financial-related exposures to risk of loss or potential gain to the reporting entity, resulting from the disclosure entity's operations, including important existing, currently-known demands, risks, uncertainties, events, conditions, and trends-both favorable and unfavorable. (SFFAS No. 47, par. 75j)	
13		Describe the nature of the federal government's relationship with the related party, including the name of the party or if aggregated, a description of the related parties. Such information also would include, as appropriate, the percentage of ownership interest. (SFFAS No. 47, par. 89a)	
14		Describe other information that would provide an understanding of the relationship and potential financial reporting impact, including financial-related exposures to risk of loss or	

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

Note: 30	Disclosure Entities and Related Parties	Fiscal Year: 2018	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	The accompanying notes are an integral part of these financial statements.	I = Inactive Line	

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

**U.S. Department of Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
Additional Note to the Closing Package Financial Statements**

**Entity – 1500 Department of Justice
(Dollars in Thousands)**

Additional Note 31 - 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* Volume I, Part 2, Chapter 4700 (*TFM 2-4700*) to provide agencies with instructions to meet the requirements of GMRA. The *TFM 2-4700* requires 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;

**U.S. Department of Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
Additional Note to the Closing Package Financial Statements**

**Entity – 1500 Department of Justice
(Dollars in Thousands)**

B. Basis of Presentation (continued)

3. Report notes information based on the Reclassified Balance Sheet line items and other notes information required to meet Federal Accounting Standards Advisory Board (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 “2018 – September”, “Prior Year”, “PY”, “Previously Reported”, “Line Item Changes”, and “Threshold”, and the information as of and for the year-ended September 30, 2018 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 31 related to the prior year balances, are presented for purposes of additional analysis in accordance with *TFM 2-4700* 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 FASAB and presentation guidelines in the *TFM 2-4700*. 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 and budgetary 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.

**U.S. Department of Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
Additional Note to the Closing Package Financial Statements**

**Entity – 1500 Department of Justice
(Dollars in Thousands)**

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, the investments of 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)".

**U.S. Department of Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
Additional Note to the Closing Package Financial Statements**

**Entity – 1500 Department of Justice
(Dollars in Thousands)**

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. All 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.

**U.S. Department of Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
Additional Note to the Closing Package Financial Statements**

**Entity – 1500 Department of Justice
(Dollars in Thousands)**

I. Inventory and Related Property (continued)

Forfeited property is property for which the title has passed to the U.S. Government. The property is recorded at the estimated fair market value at the time of forfeiture and is adjusted at the time of disposal, or as needed by management. The value of the property is reduced by the estimated liens of record.

Fair market value of seized and forfeited property is determined by the following:

Asset Type	Valuation Documentation
Cash/Currency, Monetary Instruments	Copy of Check, Brinks Receipt, Electronic Funds Transfer, Wire Confirmation
Financial Instruments	Web-based, financial market, account statement, other source in accordance with DOJ policy
Vehicles	National Automobile Dealers Association or Kelly Blue Book value in accordance with DOJ policy
Real Property	Real Property Appraisal/Broker's Price Opinion
Other Valued Assets	Professional appraisal, Usedprice.com, other source in accordance with DOJ policy

Seized property can include cash and 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.

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.

**U.S. Department of Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
Additional Note to the Closing Package Financial Statements**

**Entity – 1500 Department of Justice
(Dollars in Thousands)**

J. General Property, Plant and Equipment

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

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

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

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

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.

**U.S. Department of Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
Additional Note to the Closing Package Financial Statements**

**Entity – 1500 Department of Justice
(Dollars in Thousands)**

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

N. Contingencies and Commitments

The Department is involved in various administrative proceedings, legal actions, and claims. The Consolidated Balance Sheets include an estimated liability for those legal actions where management and the Chief Counsel consider adverse decisions “probable” and amounts are reasonably estimable. Legal actions where management and the Chief Counsel consider adverse decisions “probable” or “reasonably possible” and the amounts are reasonably estimable are disclosed in Note 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.

**U.S. Department of Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
Additional Note to the Closing Package Financial Statements**

**Entity – 1500 Department of Justice
(Dollars in Thousands)**

P. Interest on Late Payments

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

Q. Retirement Plan

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

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

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.

**U.S. Department of Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
Additional Note to the Closing Package Financial Statements**

**Entity – 1500 Department of Justice
(Dollars in Thousands)**

R. Federal Employee Compensation Benefits

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

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

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

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

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.

**U.S. Department of Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
Additional Note to the Closing Package Financial Statements**

**Entity – 1500 Department of Justice
(Dollars in Thousands)**

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; fees for providing fingerprint-based and name-based Criminal History Record Information checks and other identification; and other services. Fees are set by law and are periodically evaluated in accordance with OMB guidance.

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

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

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:

**U.S. Department of Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
Additional Note to the Closing Package Financial Statements**

**Entity – 1500 Department of Justice
(Dollars in Thousands)**

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

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

V. Allocation Transfer of Appropriation

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

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.

**U.S. Department of Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
Additional Note to the Closing Package Financial Statements**

**Entity – 1500 Department of Justice
(Dollars in Thousands)**

V. Allocation Transfer of Appropriation (continued)

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.

W. Tax Exempt Status

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

X. Use of Estimates

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

Y. Reclassifications

The FY 2017 financial statements were reclassified to conform to the FY 2018 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, 2018 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)**

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

Other Data: 01	Taxes	Fiscal Year: 2018	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	I = Inactive Line		

Tab: Other Data Info.							
Section:	Section Name:	Taxes (SSFAS No.7, par. 67.1 & 69.1)	No Data: YES				
A	Taxes		YES				
			Line Attributes: Dollars				
			Rounding Method: User-Defined				
			Decimal: User-Defined				
Line	Status	Line Description	NB	2018 - SEPTEMBER	2017 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Estimated realized value of compliance assessments as of the end of the period	Debit				
2		Estimated realizable value of pre-assessment work-in-progress	Debit				
3		Estimated payout (including principal and interest) of other claims for refunds pending judicial review by the federal courts	Debit				
4		Estimated payout of other claims for refunds under appeal	Debit				
5		Management's best estimate of unasserted claims for refunds	Debit				
6		Amount of assessments written off that continue to be statutorily collectible (excluded from accounts receivable)	Debit				

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

Other Data: 01	Taxes	Fiscal Year: 2018	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	I = Inactive Line		

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

Section: C			
Section:	C	Section Name:	Tax Gap - Enter amounts that relate to tax gap (SFFAS No. 7, par 69.2), as described below.
Line Status	Line Description	NB	Debit
1	Tax gap estimate	CY Low	CY High
2	Gross tax gap estimated to be collected	PY Low	PY High
		No Data: YES	
		Line Attributes: Dollars	Decimal: User-Defined
		Rounding Method: User-Defined	Decimal: User-Defined

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

Other Data: 01	Taxes	Fiscal Year: 2018	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete			I = Inactive Line

Tab: Other Data Info.

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

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

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

Line Status	Line Description	NB	2018	2019	2020	2021	2022

Tab: Other Text Data

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

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

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

Other Data: 01	Taxes	Fiscal Year:	2018	Period:	SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	NA		
Status: Complete					

I = Inactive Line

Tab: Other Text Data

Section: A	Section Name: Taxes (SFFAS No.7, par. 67.1 & 69.1)	No Data: YES
Line	Question	Answer
5	includes or excludes estimates of tax due on illegally-earned revenue). (SFFAS No. 7, pars. 67.1 & 69.2)	
6	Disclose the amounts by which trust funds may be over- or under-funded in comparison with the requirements of law, if reasonable estimate can be made. (SFFAS No. 7, pars. 67.1 & 69.2)	
7	Describe the general magnitude of tax expenditures and their impact on federal revenues during the fiscal year (SFFAS No. 52, par. 10). Provide the source in which the tax expenditure estimates were originally published, and how that information can be obtained (SFFAS No. 52, par. 10).	

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

Other Data: 08	Stewardship Investments	Fiscal Year: 2018	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: RSSI	
Status: Complete			I = Inactive Line

Tab: Other Data Info.			
Section: A	Section Name:	Line Attributes: Dollars	Decimal: Zero
	Investments in Non-Federal Physical Property (SFFAS No. 8, par 87)	Rounding Method: Thousands	
Line Status	Line Description	NB	2018 - SEPTEMBER
1	Discretionary Grants to Indian Tribes	Debit	8,229
2	Formulation Grants to States	Debit	-300
3		Debit	
4		Debit	
5		Debit	
6	Other	Debit	
Section: B	Section Name:	Line Attributes: Dollars	Decimal: User-Defined
	Research and Development: Investments in Development (SFFAS No. 8, par. 100)	Rounding Method: User-Defined	
		No Data: YES	
Line Status	Line Description	NB	2018 - SEPTEMBER
1		Debit	
2		Debit	
3		Debit	
4		Debit	
5		Debit	
6	Other	Debit	

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

Other Data: 08	Stewardship Investments	Fiscal Year: 2018	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: RSSI	
Status: Complete			

I = Inactive Line

Tab: Other Data Info.			
Section:	Section Name:	Line Attributes:	Decimal:
C	Investment in Human Capital (SFFAS No. 8, par 94)	Dollars	User-Defined
	No Data: YES	Rounding Method: User-Defined	
Line Status	Line Description	NB	2018 - SEPTEMBER
1	Debit		
2	Debit		
3	Debit		
4	Debit		
5	Debit		
6	Other		
Section: D	Section Name: Research and Development: Investments in Basic Research (SFFAS No. 8, par.100)	Line Attributes: Dollars	Decimal: User-Defined
	No Data: YES	Rounding Method: User-Defined	
Line Status	Line Description	NB	2018 - SEPTEMBER
1	Debit		
2	Debit		
3	Debit		
4	Debit		
5	Debit		
6	Other		

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

Other Data: 08	Stewardship Investments	Fiscal Year: 2018	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: RSSI	
Status: Complete			

Tab: Other Data Info.			
Section: E	Section Name: Research and Development: Investments in Applied Research (SFFAS No. 8, par 100)	Line Attributes: Dollars	Decimal: User-Defined
		Rounding Method: User-Defined	
Line Status	Line Description	NB	2018 - SEPTEMBER
1	Debit		
2	Debit		
3	Debit		
4	Debit		
5	Debit		
6	Other		

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

Tab: Other Text Data			
Section: B	Section Name: Research and Development: Investments in Development (SFFAS No. 8, par. 100)		
Line	Question	Answer	
1	Provide a description of the major programs of federal investments in development used in the "Other Data Info" tab. (SFFAS No. 8, par. 100)		

Tab: Other Text Data			
Section: C	Section Name: Investment in Human Capital (SFFAS No. 8, par 94)		
Line	Question	Answer	
1	Provide a description of the major education and training programs considered federal investments in human capital used in the "Other Data Info" tab (SFFAS No. 8, par. 94).		

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

Other Data: 08	Stewardship Investments	Fiscal Year: 2018	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: RSSI	
Status: Complete	I = Inactive Line		

Tab: Other Text Data			
Section: D	Section Name:	Investments in Basic Research (SFFAS No. 8, par.100)	No Data: YES
Line 1	Question Provide a description of the major programs of federal investments in basic research used in the "Other Data Info." tab (SFFAS No. 8, par. 100).		Answer
Tab: Other Text Data			
Section: E	Section Name:	Investments in Applied Research (SFFAS No. 8, par 100)	No Data: YES
Line 1	Question Provide a description of the major programs of federal investments in applied research used in the "Other Data Info." tab (SFFAS No. 8, par. 100).		Answer

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

Other Data: 09	Deferred Maintenance and Repairs	Fiscal Year: 2018	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete			

I = Inactive Line

Tab: Other Data Info.			
Section:	A	Section Name:	Cost Estimate (SFFAS No. 42, par. 16)
Line Status	Line Description	NB	2018 - SEPTEMBER D
1	General property, plant, and equipment	N/A	
2	Heritage assets	N/A	
3	Stewardship land	N/A	

No Data: YES **Line Attributes:** Dollars **Decimal:** Zero
Rounding Method: Thousands

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

No Data: YES **Answer**

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

Other Data: 15 Budget Deficit Reconciliation Fiscal Year: 2018 Period: SEPTEMBER
Entity: 1500 Department of Justice Agency Notes: NA
Status: Complete I = Inactive Line

Tab: Other Data Info.									
Section: A		Section Name: Operating Revenue to Budget Receipts (All entities must complete Sections A and B)				Line Attributes: Dollars			
Line Status	Line Description	NB	Budget Receipts D	Operating Revenue C	Difference Budget Receipts vs Operating Revenue	Cust Collections Trans to GF or Rec Agency D	Cust Collections Received from Collecting Agency C	Adj Diff Between Budget Rec vs Operating Rev	Decimal: Zero
1	Individual income tax and tax withholdings	N/A							
2	Corporation income taxes	N/A							
3	Unemployment taxes	N/A							
4	Excise taxes	N/A							
5	Estate and gift taxes	N/A							
6	Customs duties	N/A							
7	Other taxes and receipts (non-federal)	N/A	2,202,791	16,233,554	-14,030,763	14,166,965	26,335	109,867	
8	Miscellaneous Earned revenue	N/A							
9	Total	N/A	2,202,791	-16,233,554	-14,030,763	14,166,965	-26,335	109,867	

Section: B					Section Name: Net Outlays to Statement of Budgetary Resources				
Line Status	Line Description	NB	CY - MTS net outlays- Table 5 D	CY - Agency SBR budgetary net outlays C	CY - Difference	Line Attributes: Dollars			
						Rounding Method: Thousands			
						Decimal: Zero			
1	Net Outlays (gross outlays less offsetting collections and distributed offsetting receipts)	N/A	34,521,000	34,579,115	-58,115				

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

Other Data: 15	Budget Deficit Reconciliation	Fiscal Year: 2018	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete			

Tab: Other Data Info.

Section: C	Section Name: Earned Revenue to Undistributed Offsetting Receipts- Employer Share, Employee Retirement (STATE, DOD and OPM only)	No Data: YES	Line Attributes:
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Line Status	Line Description	NB	CY - MTS undistributed offsetting receipts-Table 5 reported on agency PAR	CY - Earned Revenue reported on agency PAR	CY - Difference
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Section: D	Section Name: Operating Revenue to Undistributed Offsetting Receipts	No Data: YES	Line Attributes: Dollars	Rounding Method: User-Defined	Decimal: User-Defined
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Line Status	Line Description	NB	MTS undistributed offsetting receipts-Table 5 D	Misc earned revenue reported on SOCNP or SCA C	Difference
2	Spectrum auction proceeds	N/A			
3	Spectrum relocation activities	N/A			

Tab: Other Text Data

Section: A	Section Name: Operating Revenue to Budget Receipts (All entities must complete Sections A and B)
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Line	Question	Answer
1	Collecting agencies provide the Closing Package line in which the custodial transfer-out (disposition of collection) was recorded and the trading partner code.	Disposition of Collections transferred out to Federal Agencies are reported in Statement of Custodial Activity (SCA). Operating Revenue includes the Reclassified SCNP on Line 5.7 "Other Taxes and Receipts" and the Total Cash Collections reported in the SCA.
2	Receiving agencies provide the Closing Package line in which the custodial transfer-in/revenue was recorded and the trading partner code.	NA

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

Other Data: 15	Budget Deficit Reconciliation	Fiscal Year: 2018	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete			

I = Inactive Line

Tab: Other Text Data	
Section: A	Section Name: Operating Revenue to Budget Receipts (All entities must complete Sections A and B)
Line 3	<p>Question Provide a detailed description of the differences including: Treasury account symbol, dollar amounts, a reference to where these amounts can be traced, and whether this difference will be resolved next FY.</p> <p>Answer The difference between the Budget Receipts and the Operating Revenue is mainly the inclusion of the total Cash Collection of Federal Debts, Fines, Penalties and Restitution and Fees and Licenses in the Operating Revenue amount. It can be traced in the SCA. The custodial collections are transferred to the General Fund and Receiving Agencies. It can also be traced in the SCA.</p>
Tab: Other Text Data	
Section: B	Section Name: Net Outlays to Statement of Budgetary Resources
Line 1	<p>Question Provide a detailed description of the differences including: Treasury account symbol, dollar amounts, a reference to where these amounts can be traced, and whether this difference will be resolved next FY.</p> <p>Answer Variance \$58 million is primarily related to "Other" outlays and could be referred to AFS SBR.</p>
Tab: Other Text Data	
Section: C	Section Name: Earned Revenue to Undistributed Offsetting Receipts- Employer Share, Employee Retirement (STATE, DOD and OPM only)
Line 1 2	<p>Question Provide a cross-reference to intragovernmental earned revenue reported in PAR/AFR in the "Agency Notes" field. Provide a detailed description of the differences including: Treasury account symbol, dollar amounts, a reference to where these amounts can be traced, and whether this difference will be resolved next FY.</p> <p>Answer</p>
Tab: Other Text Data	
Section: D	Section Name: Operating Revenue to Undistributed Offsetting Receipts
Line 1	<p>Question Provide a detailed description of the differences including: Treasury account symbol, dollar amounts, a reference to where these amounts can be traced, and whether this difference will be resolved next FY.</p> <p>Answer</p>

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

Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2018	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete		I = Inactive Line	

Tab: Other Data Info.			
Section:	A	Section Name:	Asset Value for Oil and Gas Proved Reserves - Offshore (SFFAS No. 38, pars. 15, 21)
Line Status	Line Description	NB	2018 - SEPTEMBER
		D <th>2017 - SEPTEMBER</th>	2017 - SEPTEMBER
		D <th>D</th>	D
1	Oil and Lease Condensate	N/A	
2	Natural Gas, Wet After Lease Separation	N/A	
3		N/A	
4		N/A	
5		N/A	
Section:	B	Section Name:	Asset Value for Oil and Gas Proved Reserves - Onshore (SFFAS No. 38, pars. 15, 21)
Line Status	Line Description	NB	2018 - SEPTEMBER
		D <th>2017 - SEPTEMBER</th>	2017 - SEPTEMBER
		D <th>D</th>	D
1	Oil and Lease Condensate	N/A	
2	Natural Gas, Wet After Lease Separation	N/A	
3		N/A	
4		N/A	
5		N/A	

Line Status	Line Description	NB	2018 - SEPTEMBER	D	2017 - SEPTEMBER	D	Line Attributes:	Decimal:
1	Oil and Lease Condensate	N/A					Dollars	User-Defined
2	Natural Gas, Wet After Lease Separation	N/A					Dollars	User-Defined
3		N/A						
4		N/A						
5		N/A						

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

Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2018	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete			I = Inactive Line

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

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

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

Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2018	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete		I = Inactive Line	

Tab: Other Data Info.			
Section:	E	Section Name:	Average of the Regional Average Prices for Oil and Gas Proved Reserves - Offshore (SFFAS No. 38, par. 28e)
Line Status	Line Description	NB	2018 - SEPTEMBER D
1	Oil and Lease Condensate	N/A	
2	Natural Gas, Wet After Lease Separation	N/A	
3		N/A	
4		N/A	
5		N/A	

Section:	F	Section Name:	Average of the Regional Average Prices for Oil and Gas Proved Reserves - Onshore (SFFAS No. 38, par. 28e)
Line Status	Line Description	NB	2018 - SEPTEMBER D
1	Oil and Lease Condensate	N/A	
2	Natural Gas, Wet After Lease Separation	N/A	
3		N/A	
4		N/A	
5		N/A	

Section:	F	Section Name:	Average of the Regional Average Prices for Oil and Gas Proved Reserves - Onshore (SFFAS No. 38, par. 28e)
Line Status	Line Description	NB	2018 - SEPTEMBER D
1	Oil and Lease Condensate	N/A	
2	Natural Gas, Wet After Lease Separation	N/A	
3		N/A	
4		N/A	
5		N/A	

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

Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2018	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete			I = Inactive Line

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

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

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

Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2018	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete			

I = Inactive Line

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

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

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

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

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

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

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

Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2018	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete			

I = Inactive Line

Tab: Other Text Data			
Section: B	Section Name: Asset Value for Oil and Gas Proved Reserves - Onshore (SFFAS No. 38, pars. 15, 21)	No Data: YES	Answer
Line	Question		Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions) of federal oil and gas resources.		
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.		
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.		
Tab: Other Text Data			
Section: C	Section Name: Quantity of Oil and Gas Proved Reserves - Offshore (SFFAS No. 38, par. 28e)	No Data: YES	Answer
Line	Question		Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions) of federal oil and gas resources.		
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.		
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.		
Tab: Other Text Data			
Section: D	Section Name: Quantity of Oil and Gas Proved Reserves - Onshore (SFFAS No. 38, par. 28e)	No Data: YES	Answer
Line	Question		Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions) of federal oil and gas resources.		
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.		
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.		
Tab: Other Text Data			
Section: E	Section Name: Average of the Regional Average Prices for Oil and Gas Proved Reserves - Offshore (SFFAS No. 38, par. 28e)	No Data: YES	

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

Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2018	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	NA
Status: Complete		I = Inactive Line	

Tab: Other Text Data			
Section: E	Section Name: Average of the Regional Average Prices for Oil and Gas Proved Reserves - Offshore (SFFAS No. 38, par. 28e)	No Data: YES	Answer
Line	Question		Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions) of federal oil and gas resources.		
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.		
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.		

Tab: Other Text Data			
Section: F	Section Name: Average of the Regional Average Prices for Oil and Gas Proved Reserves - Onshore (SFFAS No. 38, par. 28e)	No Data: YES	Answer
Line	Question		Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions) of federal oil and gas resources.		
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.		
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.		

Tab: Other Text Data			
Section: G	Section Name: Average Royalty Rate for Oil and Gas Proved Reserves - Offshore (SFFAS No. 38, par. 28e)	No Data: YES	Answer
Line	Question		Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions) of federal oil and gas resources.		
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.		
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.		

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

Other Data: 17	Federal Oil and Gas Resources	Fiscal Year:	2018	Period:	SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes:	NA		
Status: Complete		I = Inactive Line			

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

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

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

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

Other Data: 18	Federal Natural Resources (Other than Oil and Gas)	Fiscal Year: 2018	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete			I = Inactive Line

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

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

Section: B	Section Name: Annual Rent Payment Rate for Federal Natural Resources (Other than Oil and Gas) (SFFAS Tech Bulletin 2011-1 par. 27b)	No Data: YES	Line Attributes: Dollars Rounding Method: User-Defined Decimal: User-Defined
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Line Status	Line Description	NB	2018 - SEPTEMBER
1	Coal Leases	Debit	
2		Debit	
3		Debit	
4		Debit	
5		Debit	
6		Debit	
7		Debit	
8		Debit	

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

Other Data: 18	Federal Natural Resources (Other than Oil and Gas)	Fiscal Year: 2018	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete			

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

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

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

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

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

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

Other Data: 18	Federal Natural Resources (Other than Oil and Gas)	Fiscal Year: 2018	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete			

I = Inactive Line

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

Tab: Other Text Data		Section Name:	No Data: YES	Answer
Section: C		Royalty Rate for Federal Natural Resources (Other than Oil and Gas) (SFFAS Technical Bulletin 2011-1, par. 27b)		
Line	Question			Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method and significant assumptions) of federal natural resources other than oil and gas. Also provide information related to significant federal natural resources (other than oil and gas) that were not required to be reported per TB 2011-1 and explain why they were not reported.			
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.			
3	Provide any other relevant information pertaining to the note. At minimum, describe briefly the significant accounting policies pertaining to this note.			

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

Other Data: 20 Components of Direct Loan and Loan Guarantee Financing Account Activity **Fiscal Year:** 2018 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** NA
Status: Complete **I = Inactive Line**

Tab: Other Data Info.

Section: A	Section Name: Components of Loans Receivable, Gross (Direct Loans/Defaulted Guaranteed Loans)-Current FY	No Data: YES	Line Attributes: Dollars	Rounding Method: User-Defined	Decimal: User-Defined	
Line Status	Line Description	NB	Capitalized dividends	D	Other	D Loans receivable, gross-end of year
17		N/A				
18	All other loans receivable	N/A				
19	Total	N/A				

Section: B	Section Name: Components of Loan Guarantees, Gross-Current FY	No Data: YES	Line Attributes: Dollars	Rounding Method: User-Defined	Decimal: User-Defined
Line Status	Line Description	NB	2018 - SEPTEMBER		
1	Other	Debit			
2	Default Claim Payments to Lenders	Debit			
3	Fees Received	Credit			
4	Sale Proceeds on Foreclosed Property	Credit			

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

Other Data: 20 Components of Direct Loan and Loan Guarantee Financing Account Activity **Fiscal Year:** 2018 **Period:** SEPTEMBER
Entity: 1500 Department of Justice **Agency Notes:** NA
Status: Complete **I = Inactive Line**

Tab: Other Data Info.

Section:	C	Section Name:	Credit Reform Subsidy Reestimate Amounts, Loan Modifications, and Subsidy Expense (Income), in Whole Dollars	No Data:	YES	Line Attributes:	Dollars	Rounding Method:	User-Defined	Decimal:	User-Defined
Line Status	Line Description	NB	CY Direct Loans	PY Direct Loans	CY Loan Guarantees	PY Loan Guarantees					
1	Credit reform subsidy reestimate amounts, in whole dollars	Credit									
2	Loan modification amounts, in whole dollars	Credit									
3	Upward reestimate amounts (pd/transferred to the Financing Fund)	Credit									
4	Downward reestimate amounts (pd/transferred to the General Fund Receipt Account)	Debit									
5	Total subsidy expense (income) for new Direct Loans/Loan Guarantees	Credit									
6	Negative Subsidy Amounts (pd/transferred to the General Fund Receipt Account)	Debit									

Tab: Other Text Data

Section:	A	Section Name:	Components of Loans Receivable, Gross (Direct Loans/Defaulted Guaranteed Loans)-Current FY	No Data:	YES	Answer
Line	Question	Answer				
1	Provide details regarding the programs reported in Section A that comprise amounts reported in the "All other loans receivable" column.					
2	Provide a detailed description of the amounts reported in Section A that comprise the "Other" line.					

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

Other Data: 20	Components of Direct Loan and Loan Guarantee Financing Account Activity	Fiscal Year: 2018	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: NA	
Status: Complete	I = Inactive Line		

Tab: Other Text Data		Section Name:	No Data:	Answer
Section: A	Components of Loans Receivable, Gross (Direct Loans/Defaulted Guaranteed Loans)-Current FY		YES	
Line	Question			Answer
3	Provide any other relevant information pertaining to this note.			
Tab: Other Text Data		Section Name:	No Data:	Answer
Section: B	Components of Loan Guarantees, Gross-Current FY		YES	
Line	Question			Answer
1	Provide a detailed description of the amounts reported in Section B that comprise the "Other" line.			
2	Provide any other relevant information pertaining to this note.			
Tab: Other Text Data		Section Name:	No Data:	Answer
Section: C	Credit Reform Subsidy Reestimate Amounts, Loan Modifications, and Subsidy Expense (Income), in Whole Dollars		YES	
Line	Question			Answer
1	Provide details regarding credit reform subsidy reestimates reported in Section C line 1, including a cross-reference to agency PAR.			
2	Provide details regarding the timing of the subsidy reestimate, including whether or not the agency's programs accrue the subsidy reestimate at the end of the fiscal year or if they only record the subsidy reestimate expense (income). If multiple programs record the subsidy reestimates differently, please note the difference.			
3	Provide details regarding any loan modifications reported in Section C line 3, including a cross-reference to agency PAR.			
4	Provide details regarding any subsidy expense (income) reported in Section C line 6, including a cross-reference to agency PAR.			
5	Provide any other relevant information pertaining to this note.			

Other Information
Agency Financial Report to Closing Package
Reconciliation Template
(Unaudited)

Agency's Audited Financial Statements

GTAS Submission

Line No	Line Title	Line Type	Adjusted Balance (Calculated Amount) *	Line Description (Please Fill out)**	Amount (Please enter)	Difference (Calculated Amount)	Agency Comments
1	Assets						
2	Non-Federal						
				Cash and Other Monetary Assets (note 4)	\$ 188,960.00		
2.1	Cash and Other Monetary Assets						
				Accounts Receivable, Net (Note 6)	181,729.00		
2.2	Accounts and Taxes Receivable, Net						
				To be filled out by Agency	0.00		
2.3	Loans Receivable, Net						
				Inventory and Related Property, Net (Note 7)	\$ 297,105.00		
2.4	Inventories and Related Property, Net						
				General Property, Plant and Equipment, Net (Note 8)	8,586,026.00		
2.5	Property, Plant, and Equipment, Net						
				To be filled out by Agency			

2.6	Debt and Equity Securities	\$	26.00	To be filled out by Agency	\$	-	Incorrect Attribute Used. See Line 3.5
	Total			Total Must Tie to Adjusted Balance		26.00	
2.7	Investments in GSEs (for use by Treasury only)	\$	-	To be filled out by Agency			
	Total			To be filled out by Agency			
2.8	Other Assets	\$	258,883.00	Advances and Prepayments	\$	258,883.00	Rounding
	Total			Total Must Tie to Adjusted Balance		2.00	
2.9	Total Non-Federal Assets	CALC	9,512,703.00	Total Non-Federal Assets	\$	9,512,703.00	
	This line is calculated. Equals sum of line 2.1 through 2.8.						
3	Federal			Fund Balance With Treasury	\$	39,381,023.00	Related to Miscellaneous Receipts
3.1	Fund Balance With Treasury (RC 40)/1	\$	39,381,707.00	Total	\$	39,381,023.00	
3.2	Federal Investments (RC 01)/1	\$	7,719,089.00	Investments in U.S. Treasury Securities Issued by	\$	7,719,089.00	
	Total			To be filled out by Agency		0.00	
	Total Must Tie to Adjusted Balance			OK			
3.3	Accounts Receivable	\$	543,087.00	Accounts Receivable	\$	543,087.00	Rounding
	Allowance for Loss on Accounts Receivable			Other Assets			
	To be filled out by Agency			To be filled out by Agency			
	Total			Total Must Tie to Adjusted Balance		8.00	
3.4	Accounts Receivable, Capital Transfers (RC 12)/1	\$	-	To be filled out by Agency	\$	-	
	Total			Total Must Tie to Adjusted Balance		0.00	
	Total Must Tie to Adjusted Balance			OK			
3.5	Interest Receivable - Investments (RC 02)/1	\$	1,152.00	Interest Receivable - Investments	\$	1,178.00	Incorrect Attribute Used. See Line 2.6
	Total			To be filled out by Agency			
	Total Must Tie to Adjusted Balance			To be filled out by Agency			

	Interest Receivable - 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	0.00	OK	
3.6	Total	\$ -	Total Must Tie to Adjusted Balance	0.00	OK	
3.7	Loans Receivable (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	0.00	OK	
3.7	Total	\$ -	Total Must Tie to Adjusted Balance	0.00	OK	
3.8	Transfers Receivable (RC 27)/1	\$ 178,546.00	Expenditure Transfers Receivable To be filled out by Agency To be filled out by Agency To be filled out by Agency	178,546.00	OK	
3.8	Total	\$ 178,546.00	Total Must Tie to Adjusted Balance	0.00	OK	
3.9	Benefit Program Contributions Receivable (RC 21)/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	0.00	OK	
3.9	Total	\$ -	Total Must Tie to Adjusted Balance	0.00	OK	
3.10	Advances to Others and Prepayments (RC 23)/1	\$ 196,609.00	Advances and Prepayments To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency	196,609.00	OK	
3.10	Total	\$ 196,609.00	Total Must Tie to Adjusted Balance	0.00	OK	
3.11	Other Assets (Without Reciprocals) (RC 29)/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	0.00	OK	
3.11	Total	\$ -	Total Must Tie to Adjusted Balance	0.00	OK	
3.12	ASSET FOR AGENCY'S CUSTODIAL and Non-Entity Liabilities (RC 46)/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	0.00	OK	
3.12	Total	\$ -	Total Must Tie to Adjusted Balance	0.00	OK	
3.13	Other Assets (RC 30)/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	0.00	OK	
3.13	Total	\$ -	Total Must Tie to Adjusted Balance	0.00	OK	

3.14	Total Federal Assets	CALC	\$	48,020,198.00	Total Federal Assets	\$	48,019,532.00
	This line is calculated. Equals sum of lines 3.1 through 3.13.						
4	Total Assets	CALC	\$	57,532,934.00	Total Assets	\$	57,532,235.00
	This line is calculated. Equals sum of lines 2.9 and 3.14.						
5	Liabilities:	TITLE					
6	Non-Federal	TITLE					
	Accounts Payable			5,105,976.00	Accounts Payable		5,105,977.00
6.1	Total		\$	5,105,976.00	Total	\$	5,105,977.00
	Total Must Tie to Adjusted Balance (1.00) Error						
	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	\$	-
	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	Federal Employee and Veteran Benefits Payable		\$	1,855,112.00	Total	\$	1,855,111.00
	Total Must Tie to Adjusted Balance (1.00) Error						
	Employer Contributions and Payroll Taxes Payable \$ 19,168.00						
	Actuarial FECA Liability 1,835,943.00						
	To be filled out by Agency						
	To be filled out by Agency						
	To be filled out by Agency						
	To be filled out by Agency						
	To be filled out by Agency						
6.4	Environmental and Disposal Liabilities		\$	76,789.00	Total	\$	76,789.00
	Total Must Tie to Adjusted Balance						
	Estimated Cleanup Cost Liability 76,789.00						
	To be filled out by Agency						
	To be filled out by Agency						
	To be filled out by Agency						
	To be filled out by Agency						
	To be filled out by Agency						
6.5	Benefits Due and Payable		\$	-	Total	\$	-
	Total Must Tie to Adjusted Balance 0.00 OK						
	To be filled out by Agency						
	To be filled out by Agency						
	To be filled out by Agency						
	To be filled out by Agency						
	To be filled out by Agency						
6.6	Loan Guarantee Liabilities		\$	-	Total	\$	-
	Total Must Tie to Adjusted Balance 0.00 OK						
	To be filled out by Agency						
	To be filled out by Agency						
	To be filled out by Agency						
	To be filled out by Agency						
	To be filled out by Agency						
6.7	Liabilities to GSES (for use by Treasury only)		\$	-	Total	\$	-
	Total Must Tie to Adjusted Balance 0.00 OK						
	To be filled out by Agency						
	To be filled out by Agency						
	To be filled out by Agency						
	To be filled out by Agency						
	To be filled out by Agency						

	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	\$ -	-
6.9	Other Liabilities	\$ 9,297,366.00	9,297,366.00
6.10	Total Non-Federal Liabilities	\$ 16,335,263.00	16,335,263.00
7	Federal		
7.1	Accounts Payable (RC 22)/1	\$ 254,988.00	254,988.00
7.2	Accounts Payable, Capital Transfers (RC 12)/1	\$ -	-
7.3	Federal Debt (RC 01)/1	\$ -	-
7.4	Interest Payable - Debt (RC 02)/1	\$ -	-

	To be filled out by Agency To be filled out by Agency									
7.5	Interest Payable - Loans and Not Otherwise Classified (RC 04)/1	\$ -	\$ -	OK	0.00					
	Total		\$ -	OK						
	Total Must Tie to Adjusted Balance				0.00					
7.6	Loans Payable (RC 17)/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									
	Total		\$ -	OK						
	Total Must Tie to Adjusted Balance				0.00					
7.7	Transfers Payable (RC 27)/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									
	Total		\$ -	OK						
	Total Must Tie to Adjusted Balance				0.00					
7.8	Benefit Program Contributions Payable (RC 21)/1	\$ 417,535.00	\$ 417,535.00	OK	0.00					
	Employer Contributions and Payroll Taxes Payable \$ Other Post Employment Benefits Due and Payable Unfunded FECA Liability Other Unfunded Employment Related Liability To be filled out by Agency		138,646.00 4,209.00 273,786.00 894.00							
	Total		\$ 417,535.00	OK						
	Total Must Tie to Adjusted Balance				0.00					
7.9	Advances from Others and Deferred Credits (RC 23)/1	\$ 174,751.00	\$ 174,751.00	OK	0.00					
	Liability for Advances and Prepayments To be filled out by Agency To be filled out by Agency To be filled out by Agency		174,751.00							
	Total		\$ 174,751.00	OK						
	Total Must Tie to Adjusted Balance				0.00					
7.10	Liability to the General Fund for Custodial and Other Non- Entity Assets (RC 46)/1	\$ 7,281.00	\$ 7,281.00	OK	0.00					
	Custodial Liability Liability for Non-Entity Assets Not Reported on the To be filled out by Agency To be filled out by Agency To be filled out by Agency		4,848.00 2,433.00							
	Total		\$ 7,281.00	OK						
	Total Must Tie to Adjusted Balance				0.00					
7.11	Other Liabilities (Without Reciprocity) (RC 29)/1	\$ 1,746,841.00	\$ 1,746,965.00	Error	1,876.00					
	Employer Contributions and Payroll Taxes Payable Liability for Nonfiduciary Deposit Funds and Undep Liability for Clearing Accounts Custodial Liability To be filled out by Agency		25,385.00 293.00 (1,281.00) 1,722,568.00							Relates to custodial activity that was retained by the entity
	Total		\$ 1,746,841.00	Error	1,876.00					
	Total Must Tie to Adjusted Balance									
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									
	Total		\$ -	OK						
	Total Must Tie to Adjusted Balance				0.00					
	To be filled out by Agency									

7.13	Other Liabilities (RC-30)Y1	\$	-	To be filled out by Agency To be filled out by Agency To be filled out by Agency	0.00	
	Total	\$	-		OK	
7.14	Total Federal Liabilities	CALC	\$ 2,603,396.00	Total Federal Liabilities	\$ 2,603,396.00	
	This line is calculated. Equals sum of lines 7.1 through 7.13.					
8	Total Liabilities	CALC	\$ 18,938,659.00	Total Liabilities	\$ 18,938,783.00	
	This line is calculated. Equals sum of lines 6.10 and 7.14.					
9	NET POSITION:	TITLE				
	Net Position - Funds From Dedicated Collections 17,806,579.00					
9.1	Net Position - Funds From Dedicated Collections	\$	17,806,579.00	Total	\$ 17,806,579.00	GTAS amount does not agree to AFR
	To be filled out by Agency To be filled out by Agency					
	Total				OK	0.00
	Total Must Tie to Adjusted Balance					
	Net Position - Funds Other Than Those From Dedl 20,787,940.00					
	To be filled out by Agency To be filled out by Agency To be filled out by Agency					
	Total					GTAS amount does not agree to AFR
	Total Must Tie to Adjusted Balance					
10	Total Net Position	CALC	\$ 38,594,275.00	Total Net Position	\$ 38,594,275.00	
	This line is calculated. Equals sum of lines 9.1 and 9.2.					
11	Total Liabilities and Net Position	CALC	\$ 57,532,934.00	Total Liabilities and Net Position	\$ 57,531,058.00	
	This line is calculated. Equals sum of lines 8 and 10.					

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

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

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

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

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
Gross Costs							
1							
2	Non-Federal Gross Cost		\$ 29,292,785.00	Gross Costs- with the Public To be filled out by Agency To be filled out by Agency To be filled out by Agency Total	29,292,788.00 - - - \$ 29,292,788.00	(3.00)	ROUNDING
				Total Must Tie to Adjusted Balance			
3	Interest on Debt Held by the Public		\$ -	Total	\$ -	OK	
				Total Must Tie to Adjusted Balance		0.00	
4	Gains/Losses from Changes in Actuarial Assumptions		\$ -	To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency Total	- - - - \$ -	OK	
				Total Must Tie to Adjusted Balance		0.00	
5	General PP&E Partial Impairment Loss		\$ -	To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency Total	- - - - \$ -	OK	
				Total Must Tie to Adjusted Balance		0.00	
6 Total Non-Federal Gross Cost Calc				Total Non-Federal Gross Cost	\$ 29,292,788.00		
This line is the sum of lines 2 through 5.							
Federal Gross Cost							
7							
7.1	Benefit program costs (RC 26) / 2		\$ 3,559,989.00	Gross Cost- Intragovernmental To be filled out by Agency Total	3,559,989.00 - \$ 3,559,989.00	OK	
				Total Must Tie to Adjusted Balance		0.00	
7.2	Imputed Costs (RC25)/2		\$ 873,535.00	Gross Cost- Intragovernmental To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency Total	873,535.00 - - - \$ 873,535.00	OK	
				Total Must Tie to Adjusted Balance		0.00	
7.3	Buy/Sell Cost (RC24)/2		\$ 3,135,114.00	Gross Cost- Intragovernmental To be filled out by Agency To be filled out by Agency To be filled out by Agency Total	3,135,114.00 - - \$ 3,135,114.00	OK	
				Total Must Tie to Adjusted Balance		0.00	
				Purchase of assets (RC 24) /2		0.00	
				To be filled out by Agency			

7.4	Purchase of assets (RC 24) / 2	\$	130,095.00		To be filled out by Agency To be filled out by Agency To be filled out by Agency				130,095.00		SGL 8802 & 8804 are not presented in general purpose statements
	Total	\$	-						-		Error
	Total Must: Tie to Adjusted Balance										1.00
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				-		OK
	Total	\$	-						-		OK
	Total Must: Tie to Adjusted Balance										0.00
7.6	Borrowing and other interest expense (RC05) / 2	\$	213.00		Gross Cost- Intragovernmental To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency				212.00		ROUNDING
	Total	\$	213.00						212.00		ROUNDING
	Total Must: Tie to Adjusted Balance										1.00
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				-		OK
	Total	\$	-						-		OK
	Total Must: Tie to Adjusted Balance										0.00
7.8	Other expenses (without reciprocals) (RC 29)	\$	807,407.00		Gross Cost- Intragovernmental To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency				807,407.00		OK
	Total	\$	807,407.00						807,407.00		OK
	Total Must: Tie to Adjusted Balance										0.00
8	Total Federal Gross Cost	Calc	\$	8,506,353.00					\$	8,376,257.00	
	This line is the sum of lines 7.1 through 7.8.										
9	Department total gross cost	Calc	\$	37,799,138.00					\$	37,669,045.00	
	This line is the sum of lines 6 and 8.										
10	Earned Revenue	Title									
	Earned Revenues- With the Public										1,908,686.00
11	Non-federal earned revenue		\$	1,908,686.00		To be filled out by Agency			\$	1,908,686.00	
	Total		\$	1,908,686.00					\$	1,908,686.00	
	Total Must: Tie to Adjusted Balance										2.00
12	Federal Earned Revenue	Title									
	To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency										0.00
	Total		\$	-					\$	-	
	Total Must: Tie to Adjusted Balance										0.00
12.1	Benefit Program Revenue (exchange) (RC26) / 2		\$	-					\$	-	
	Earned Revenue- Intragovernmental Contra Revenue for Goods Sold Revenue From Services Provided										1,387,328.00

12.2	Buy/Sell Revenue (exchange) (RC 24) / 2	\$	1,387,328.00	Other Revenue To be filled out by Agency	1,387,328.00	OK	0.00
Total				Total Must Tie to Adjusted Balance			
12.3	Purchase of assets offset (RC 24) / 2	\$	130,095.00	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	0.00	Error	130,095.00
Total				Total Must Tie to Adjusted Balance			
12.4	Federal securities interest revenue including associated gains and losses (exchange) (RC 03) / 2	\$	16,479.00	Interest Revenue - Investments To be filled out by Agency To be filled out by Agency To be filled out by Agency	16,173.00	Error	306.00
Total				Total Must Tie to Adjusted Balance			
12.5	Borrowing and other interest revenue (exchange) (RC 05) / 2	\$	-	To be filled out by Agency To be filled out by Agency To be filled out by Agency	-	OK	0.00
Total				Total Must Tie to Adjusted Balance			
12.6	Borrowing gains (RC 06) / 2	\$	-	To be filled out by Agency To be filled out by Agency To be filled out by Agency	-	OK	0.00
Total				Total Must Tie to Adjusted Balance			
12.7	Other revenue (without reciprocal) (RC 29) / 2	\$	(29.00)	To be filled out by Agency To be filled out by Agency To be filled out by Agency	0.00	Error	(29.00)
Total				Total Must Tie to Adjusted Balance			
13	Total Federal Earned Revenue Calc	\$	1,533,873.00	Total Federal Earned Revenue	\$	1,403,501.00	
This line is the sum of 12.1 through 12.7.							
14	Department Total Earned Revenue Calc	\$	3,442,561.00	Department Total Earned Revenue	\$	3,312,187.00	
This line is the sum of lines 11 and 13.							
15	Net Cost of Operations Calc	\$	34,356,577.00	Net Cost of Operations	\$	34,356,858.00	
This line is the result of subtracting line 14 from line 9.							

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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	Net position, beginning of period	\$	39,277,851.00	Unexpended Appropriations- Beginning Balances Cumulative Results of Operations- Beginning Balances To be filled out by Agency To be filled out by Agency	23,720,395.00 15,557,574.00		
				Total Must Tie to Adjusted Balance	\$ 39,277,969.00	0.00	GTAS AMOUNT DOES NOT AGREE TO THE AFR
2	Non-Federal Prior-Period Adjustments						
2.1	Changes in Accounting Principles	\$	-	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	
				Total	\$ -	0.00	
				Total Must Tie to Adjusted Balance		0.00	
2.2	Corrections of Errors - non-federal	\$	-	To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency		0.00	
				Total	\$ -	0.00	
				Total Must Tie to Adjusted Balance		0.00	
2.3	Corrections of Errors - Years Preceding the Prior Year - Non-federal	\$	-	To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency		0.00	
				Total	\$ -	0.00	
				Total Must Tie to Adjusted Balance		0.00	
3	Federal Prior-Period Adjustments						
3.1	Changes in Accounting Principles-Federal (RC 29)/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		0.00	
				Total	\$ -	0.00	
				Total Must Tie to Adjusted Balance		0.00	
3.2	Corrections of Errors - Federal (RC 29)	\$	-	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	
				Total	\$ -	0.00	
				Total Must Tie to Adjusted Balance		0.00	
3.3	Corrections of Errors - Years Preceding the Prior Year - Federal (RC 29)	\$	-	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	
				Total	\$ -	0.00	
				Total Must Tie to Adjusted Balance		0.00	
4	Net position, beginning of period - adjusted	CALC	\$ 39,277,851.00	Net position, beginning of period - adjusted	\$ 39,277,969.00		
				Total Must Tie to Adjusted Balance		0.00	
				For current year, equals sum of lines 1, 2.1, 2.2, 3.1, and 3.2.			
				For prior year, equals sum of lines 1, 2.1, 2.2, 2.3, 3.1, 3.2, and 3.3.			
5	Non-Federal Nonexchange Revenue:						
				To be filled out by Agency			

5.1	Individual Income Tax and Tax Withholdings (for use by Treasury only)	\$ -	To be filled out by Agency To be filled out by Agency To be filled out by Agency	0.00	
	Total	\$ -	OK		
	Total Must Tie to Adjusted Balance				
5.2	Corporation Income Taxes (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	0.00	
	Total	\$ -	OK		
	Total Must Tie to Adjusted Balance				
5.3	Excise Taxes	\$ -	To be filled out by Agency To be filled out by Agency To be filled out by Agency	0.00	
	Total	\$ -	OK		
	Total Must Tie to Adjusted Balance				
5.4	Unemployment Taxes	\$ -	To be filled out by Agency To be filled out by Agency To be filled out by Agency	0.00	
	Total	\$ -	OK		
	Total Must Tie to Adjusted Balance				
5.5	Customs Duties	\$ -	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	
	Total	\$ -	OK		
	Total Must Tie to Adjusted Balance				
5.6	Estate and Gift Taxes	\$ -	To be filled out by Agency To be filled out by Agency To be filled out by Agency	0.00	
	Total	\$ -	OK		
	Total Must Tie to Adjusted Balance				
5.7	Other Taxes and Receipts	\$ 15,924,435.00	Nonexchange Revenues Donations and Forfeitures of Cash and Cash Equivalents Donations and Forfeitures of Property Statement of Custodial Activity (SCA)	890,240.00 1,081,763.00 203,683.00 0.00	5.7 Can be found on SCA.
	Total	\$ 15,924,435.00	Error	\$ 2,175,686.00	13,748,749.00
	Total Must Tie to Adjusted Balance				
5.8	Miscellaneous Earned Revenues/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	
	Total	\$ -	OK		
	Total Must Tie to Adjusted Balance				
5.9	TOTAL Non-Federal Revenue	CALC \$ 15,924,435.00	Sum of lines 5.1 through 5.8.	\$ 2,175,686.00	
6	Federal Nonexchange Revenue:	TITLE			
		Nonexchange Revenues To be filled out by Agency To be filled out by Agency To be filled out by Agency		102,876.00	
6.1	Federal Securities Interest Revenue Including Associated Gains and Losses (Non-exchange) (RC 03)/4	\$ 112,974.00		\$ 102,876.00	GTAS AMOUNT DOES NOT AGREE TO THE AFR
	Total	\$ 112,974.00	Error	\$ 10,935.00	
	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	Borrowings and Other Interest Revenue (Non-exchange) (RC 05)/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					
6.3	Benefit Program Revenue (Non-exchange) (RC 26)/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					
6.4	Other Taxes and Receipts (RC 46)/1	\$ -	Total	\$ -	OK	0.00		
			Total Must Tie to Adjusted Balance					
6.5	Total Federal Nonexchange Revenue	112,974.00	CALC	\$ 102,876.00				
	This line is calculated. Equals sum of lines 6.1 through 6.4.							
7	Sources:							
	TITLE							
7.1	Appropriations Received As Adjusted (Reversions and Other Adjustments) (RC 41)/1	\$ 30,294,633.00	Total	\$ 30,293,906.00	Error	727.00	GTAS AMOUNT DOES NOT AGREE TO THE AFR	
			Total Must Tie to Adjusted Balance					
			Appropriations Received					
			Other Adjustments					
			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 38)	\$ 30,697,918.00	Total	\$ 30,498,856.00	Error	199,062.00	Due GTAS error/inaccuracies/omissions.	
			Total Must Tie to Adjusted Balance					
			Appropriations Used					
			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	\$ 30,697,918.00	Total	\$ 30,498,856.00	Error	199,062.00	Due GTAS error/inaccuracies/omissions.	
			Total Must Tie to Adjusted Balance					
			Appropriations Used					
			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 unavailability special or trust fund receipts transfers-in (RC 07)/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					
7.5	Appropriation of unavailability special or trust fund receipts transfers-out (RC 07)/1	\$ -	Total	\$ -	OK	0.00		
			Total Must Tie to Adjusted Balance					
			Appropriations Transfers In/Out					
			Budgetary Financing Sources - Transfers-In/Out Without Reimbursement					
			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	\$ 1,061,176.00	Total	\$ 1,061,176.00	OK	0.00		
			Total Must Tie to Adjusted Balance					
			Appropriations Transfers In/Out					
			Budgetary Financing Sources - Transfers-In/Out Without Reimbursement					
			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 09)/1	\$ 540,668.00		To be filled out by Agency To be filled out by Agency	Total \$ 540,668.00	OK	0.00
Total Must Tie to Adjusted Balance							
7.8	Expenditure transfers-in of financing sources (RC 09)/1	\$ 239,464.00		To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency	Total \$ 239,464.00	OK	0.00
Total Must Tie to Adjusted Balance							
7.9	Expenditure transfers-out of financing sources (RC 09)/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	Total \$ -	OK	0.00
Total Must Tie to Adjusted Balance							
7.10	Non-expenditure transfer-in of Financing Sources - Capital Transfers (RC 11)	\$ -		To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency	Total \$ -	OK	0.00
Total Must Tie to Adjusted Balance							
7.11	Non-expenditure transfers-out of financing sources - capital transfers (RC 11)	\$ -		To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency	Total \$ -	OK	0.00
Total Must Tie to Adjusted Balance							
7.12	Revenue and Other Financing Sources - Cancellations (RC 36)	\$ -		To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency	Total \$ -	OK	0.00
Total Must Tie to Adjusted Balance							
7.13	Collections for others transferred to the General Fund of the U.S. Government (RC 44)	\$ -		To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency	Total \$ -	OK	0.00
Total Must Tie to Adjusted Balance							
7.14	Other budgetary financing sources (RC 29)/1, 8	\$ (2,813,403.00)		To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency	Total \$ (2,813,403.00)	Error	0.00
Total Must Tie to Adjusted Balance							
7.15	Warrants issued (RC 41)	\$ -		To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency	Total \$ -	OK	0.00
Total Must Tie to Adjusted Balance							
GTAS AMOUNT DOES NOT AGREE TO THE AFR							
Can be found on SCA.							

7.16	Appropriations outstanding - used (RC 39)	\$ -	Total	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			
7.17	General Fund of the U.S. Government financed appropriations - expended (RC 38) / 1	\$ -	Total	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			
7.18	Trust fund warrants issued net of adjustments (RC 45)	\$ -	Total	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			
7.19	Cancellations of Revenue and Other Financing Sources - General Fund (RC 36)	\$ -	Total	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			
7.20	Total budgetary financing sources	\$ 28,241,202.00	CALC	\$ 31,053,878.00			
	This line is calculated - equals sum of lines 7.1 through 7.19.						
8	Other Financing Sources:		TITLE				
	Other Financing Sources - Transfers-In/Out Without Reimbursement			791,903.00			
	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	\$ 7,228.00	Total	Tie to Adjusted Balance	\$ 791,903.00	Error	1754,675.00
				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	\$ 16,552.00	Total	Tie to Adjusted Balance	\$ 782,878.00	Error	768,326.00
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
8.3	Imputed Financing Sources (RC 29) / 1	\$ 873,535.00	Total	Tie to Adjusted Balance	\$ 873,535.00	OK	0.00
				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)	\$ 11,541,304.00	Total	Tie to Adjusted Balance	\$ 532,768.00	Error	11,008,536.00
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			
8.5	Accrual for Non-Entity Amounts To Be Collected and Transferred to the General Fund (RC 46)	\$ 2,792.00	Total	Tie to Adjusted Balance	\$ 126.00	Error	2,666.00
				To be filled out by Agency			
				To be filled out by Agency			
				To be filled out by Agency			

8.6	Other Non-Budgetary financing sources for debt accruals/amortization (RC 37)	\$ -	To be filled out by Agency To be filled out by Agency To be filled out by Agency	0.00	
	Total	\$ -	OK	0.00	
Total Must Tie to Adjusted Balance					
8.7	Other non-budgetary financing sources (RC 29)/1	74,275.00	To be filled out by Agency To be filled out by Agency To be filled out by Agency To be filled out by Agency	74,275.00	Can be found on the SCA
	Total	\$ 74,275.00	Error	74,275.00	
Total Must Tie to Adjusted Balance					
8.8	Other financing sources for the General Fund of the U.S. Government (RC 37)/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	0.00	
	Total	\$ -	OK	0.00	
Total Must Tie to Adjusted Balance					
8.9	Transfer in of agency's unavaliable custodial and non-8.9 entity collections (RC 44)	\$ -	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	
	Total	\$ -	OK	0.00	
Total Must Tie to Adjusted Balance					
8.10	Accrual of agency's amounts to be collected (RC 46)	\$ -	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	
	Total	\$ -	OK	0.00	
Total Must Tie to Adjusted Balance					
8.11	Sources	CALC \$ (10,605,610.00)	Total Other Financing Sources	\$ 34,936,666.00	
This line is calculated. Equals sum of lines 8.1 through 8.10					
9	NET COST OF OPERATIONS (77)	\$ 34,356,577.00	Net Cost of Operations (77)	\$ 34,356,838.00	
Enter in the amount from Statement of Net Cost, Net Cost of Operation					
10	Ending Net Position Balance	CALC \$ 38,594,275.00	Ending Net Position Balance	\$ 38,603,217.00	
This line is calculated. Equals sum of lines 4.5.9, 6.5, 7.20, 8.11, and 9.					

Adjusted Balance consists of Certified GTAS A/B data plus any applicable Agency entered 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 need to be entered. Please use these formulas to double check the data entry.



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