



# **U.S. DEPARTMENT OF JUSTICE ANNUAL SPECIAL-PURPOSE FINANCIAL STATEMENTS FISCAL YEAR 2011**

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

Audit Report 12-04  
December 2011



# **U.S. DEPARTMENT OF JUSTICE ANNUAL SPECIAL-PURPOSE FINANCIAL STATEMENTS FISCAL YEAR 2011**

## **OFFICE OF THE INSPECTOR GENERAL COMMENTARY AND SUMMARY**

This audit report contains the Annual Special-Purpose Financial Statements, also known as the Closing Package Financial Statements, of the U.S. Department of Justice (Department) for the fiscal years (FY) ended September 30, 2011, and September 30, 2010. The Office of the Inspector General (OIG) performed the Department's audit in accordance with U.S. generally accepted government auditing standards. The audit resulted in an unqualified opinion on the FY 2011 special-purpose financial statements. An unqualified opinion means that the financial statements present fairly, in all material respects, the financial position and the results of the entity's operations in conformity with U.S. generally accepted accounting principles. For FY 2010, the Department also received an unqualified opinion on its special-purpose financial statements (OIG Report No. 11-04).

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

The Office of the Inspector General did not identify any significant deficiencies in internal control over financial reporting or instances of non-compliance with laws and regulations or other matters in the *Office of the Inspector General's Report on Special-Purpose Financial Statements*.

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

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**U.S. DEPARTMENT OF JUSTICE  
ANNUAL SPECIAL-PURPOSE  
FINANCIAL STATEMENTS  
FISCAL YEAR 2011**

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**Office of the Inspector General's Report on  
Special-Purpose Financial Statements**

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## Office of the Inspector General's Report on Special-Purpose Financial Statements

United States Attorney General  
U.S. Department of Justice

We have audited the accompanying reclassified balance sheets as of September 30, 2011 and 2010, and the related reclassified statements of net cost and changes in net position for the years then ended, (hereinafter referred to as the special-purpose financial statements) contained in the Special-Purpose Closing Package of the U.S. Department of Justice (Department). We did not audit the general-purpose financial statements of the Department or any of the Department's reporting components for the years ended September 30, 2011 and 2010. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included in the Department's or the Department's reporting components, is based solely on the reports of the other auditors. These special-purpose financial statements are the responsibility of the Department's management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audits and the reports of other auditors.

We conducted our audits 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. 07-04, *Audit Requirements for Federal Financial Statements*, as amended. Those standards and OMB Bulletin No. 07-04 require that we plan and perform the audits to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the

overall special-purpose financial statement presentation. We believe that our audits and the reports of the other auditors provide a reasonable basis for our opinion.

The accompanying special-purpose financial statements and accompanying notes contained in the special-purpose closing package have been prepared for the purpose of complying with the requirements of the U.S. Department of the Treasury's *Treasury Financial Manual* (TFM) Volume I, Part 2, Chapter 4700, as described in note 30, solely for the purpose of providing financial information to the U.S. Department of the Treasury and 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 Department's financial statements.

In our opinion, based on our audits and the reports of the other auditors, the special-purpose financial statements and accompanying notes referred to above present fairly, in all material respects, the financial position of the U.S. Department of Justice as of September 30, 2011 and 2010, and its net costs and changes in net position for the years then ended, in conformity with accounting principles generally accepted in the United States of America and the presentation pursuant to the requirements of the TFM Chapter 4700.

The information included in the Other Data Report is presented for the purpose of additional analysis and is not a required part of the special-purpose financial statements, but is supplementary information required by the TFM Chapter 4700. We and the other auditors have applied certain limited procedures, which consisted principally of inquiries of management regarding methodology and presentation of this information. We also reviewed such information for consistency with the related information presented in the Department's general-purpose financial statements. However, we and the other auditors did not audit this supplementary information, and accordingly, we express no opinion on it.

In accordance with *Government Auditing Standards* and OMB Bulletin No. 07-04, other auditors have issued reports dated November 10, 2011, on their consideration of the Department's internal control over financial reporting and its compliance with certain provisions of laws and regulations. Those reports are an integral part of an audit of general-purpose financial statement reporting performed in accordance with *Government Auditing*

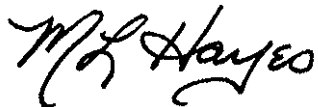
*Standards* and OMB Bulletin No. 07-04, as amended, and should be read in conjunction with this report in considering the results of our audits.

In planning and performing our audits of the special-purpose financial statements, we also considered the Department's internal control over the financial reporting process for the special-purpose financial statements and compliance with the TFM Chapter 4700. Management is responsible for establishing and maintaining internal control over financial reporting, including Other Data, and for complying with laws and regulations, including compliance with the TFM Chapter 4700 requirements.

Our consideration of internal control over the financial reporting process for the special-purpose financial statements would not necessarily disclose all matters in the internal control over the financial reporting process that might be significant deficiencies. Under standards issued by the American Institute of Certified Public Accountants, 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 significant deficiency is a deficiency, or 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. A material weakness is a deficiency, or 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.

We found no material weaknesses in internal control over the financial reporting process for the special-purpose financial statements, and our tests of compliance with the TFM Chapter 4700 requirements disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards* and OMB Bulletin No. 07-04, as amended. However, providing opinions on internal control over the financial reporting process for the special-purpose financial statements or on compliance with the TFM Chapter 4700 requirements were not objectives of our audits of the special-purpose financial statements and, accordingly, we do not express such opinions.

This report is intended solely for the information and use of the management of the U.S. Department of Justice, 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.

A handwritten signature in black ink, appearing to read "M L Hayes". The signature is written in a cursive, flowing style.

Mark L. Hayes, CPA, CFE  
Director, Financial Statement Audit Office  
Office of the Inspector General  
U.S. Department of Justice

November 15, 2011

**Closing Package  
Financial Statement Report**

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

11-14-2011 19:28:22

**GF003F-Closing Package Financial Statement Report**

**Statement:** BALANCE SHEET      **Fiscal Year:** 2011      **Period:** SEPTEMBER  
**Entity:** 1500-Department of Justice      **Reported In:** THOUSANDS      **Decimal Point:** ZERO

Amounts presented as debits and credits()  
 The accompanying notes are an integral part of these financial statements.  
**I** = Inactive Line

<b>Closing Line item</b>	<b>Status</b>	<b>2011-SEPTEMBER</b>	<b>2010-SEPTEMBER</b>	<b>Previously Reported</b>
Assets:				
Non-Federal				
Cash and Other Monetary Assets		250,253	245,283	245,283
Accounts and Taxes Receivable		125,898	87,260	87,260
Loans Receivable and mortgage backed securities		0	0	0
TARP Direct Loans and Equity Investments		0	0	0
Beneficial Interest in Trust		0	0	0
Inventory and Related Property		343,635	426,469	426,469
Property, Plant and Equipment		10,217,770	9,741,154	9,741,154
Debt and Equity Securities		0	0	0
Investment in Government sponsored enterprises (GSEs)		0	0	0
Derivative Assets		0	0	0
Other Assets		1,085,749	1,507,230	1,507,230
Total Non-Federal Assets		12,023,305	12,007,396	12,007,396
Federal				
Fund Balance with Treasury		23,354,452	23,596,587	23,596,587
Federal Investments		6,919,755	4,061,538	4,061,538
Accounts Receivable		380,431	302,364	302,364
Accounts Receivable, capital transfers		0	0	0
Interest Receivable		44	195	195
Loans Receivable		0	0	0
Transfers Receivable		0	0	0
Benefit Program Contributions		0	0	0

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<b>Closing Line item</b>	<b>Status</b>	<b>2011-SEPTEMBER</b>	<b>2010-SEPTEMBER</b>	<b>Previously Reported</b>
Receivable				
Advances to Others and Prepayments		115,076	122,610	122,610
Other Assets (without reciprocals)		27	0	0
Total Federal Assets		30,769,785	28,083,294	28,083,294
Total Assets		42,793,090	40,090,690	40,090,690
Liabilities				
Non-Federal				
Accounts Payable		(2,504,820)	(2,520,022)	(2,520,022)
Federal Debt Securities Held by the Public		0	0	0
Federal Employee and Veteran Benefits Payable		(1,373,244)	(1,326,536)	(1,326,536)
Environmental and Disposal Liabilities		(72,709)	(71,657)	(71,657)
Benefits Due and Payable		0	0	0
Loan Guarantee Liabilities		0	0	0
Liabilities to Government Sponsored Enterprises		0	0	0
Insurance and Guarantee Program Liabilities		0	0	0
Derivative Liabilities		0	0	0
Other Liabilities		(3,717,235)	(3,457,387)	(3,449,840)
Total Non-Federal Liabilities		(7,668,008)	(7,375,602)	(7,368,055)
Federal				
Accounts Payable		(370,017)	(779,833)	(787,380)

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<b>Closing Line item</b>	<b>Status</b>	<b>2011-SEPTEMBER</b>	<b>2010-SEPTEMBER</b>	<b>Previously Reported</b>
Accounts Payable, capital transfers		0	0	0
Federal Debt		0	0	0
Interest Payable		0	0	0
Loans Payable		0	0	0
Transfers Payable		0	0	0
Benefit Program Contributions Payable		(412,259)	(421,544)	(421,544)
Advances from Others and Deferred Credits		(169,106)	(262,847)	(262,847)
Liability to the General Fund for custodial and other non-entity assets		(5,201)	0	0
Other Liabilities (without reciprocals)		(4,644,886)	(1,735,311)	(1,735,311)
Total Federal Liabilities		(5,601,469)	(3,199,535)	(3,207,082)
Total Liabilities		(13,269,477)	(10,575,137)	(10,575,137)
Net Position		(20,435,070)	(21,859,923)	(21,859,923)
Net Position-Non-Earmarked Funds		(9,088,543)	(7,655,630)	(7,655,630)
Net Position-Earmarked Funds		(29,523,613)	(29,515,553)	(29,515,553)
Total Net Position		(42,793,090)	(40,090,690)	(40,090,690)
Total Liabilities and Net Position				



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GF003F-Closing Package Financial Statement Report

**Statement:** STATEMENT OF NET COST      **Fiscal Year:** 2011      **Period:** SEPTEMBER  
**Entity:** 1500-Department of Justice      **Reported In:** THOUSANDS      **Decimal Point:** ZERO

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<b>Closing Line item</b>	<b>Status</b>	<b>2011-SEPTEMBER</b>	<b>2010-SEPTEMBER</b>	<b>Previously Reported</b>
Gross Cost:				
Non-Federal Gross Cost		28,488,223	27,825,499	27,825,499
Interest on Debt Held by the Public		0	0	0
Gain/Loss from changes in actuarial assumptions		0	0	0
Total Non-Federal Gross Cost		28,488,223	27,825,499	27,825,499
Federal Gross Cost				
Benefit Program Costs		2,834,411	3,297,822	3,297,822
Imputed Costs		998,485	902,879	902,879
Buy/Sell Costs		2,949,301	2,734,948	2,734,948
Federal Securities Interest Expense		0	0	0
Borrowing and Other Interest Expense		0	0	0
Borrowing Losses		0	0	0
Other Expenses (without reciprocals)		696,463	0	0
Total Federal Gross Cost		7,478,660	6,935,649	6,935,649
Department Total Gross Cost		35,966,883	34,761,148	34,761,148
Earned Revenue				
Non-Federal Earned Revenue		(1,348,875)	(1,248,575)	(1,248,575)
Federal Earned Revenue				
Benefit Program Revenue (exchange)		0	0	0
Buy/Sell Revenue		(1,982,047)	(2,026,277)	(2,026,277)
Federal Securities Interest Revenue (exchange)		(222)	(294)	(294)

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<b>Closing Line item</b>	<b>Status</b>	<b>2011-SEPTEMBER</b>	<b>2010-SEPTEMBER</b>	<b>Previously Reported</b>
Borrowing and Other Interest Revenue (Exchange)		(633)	(700)	(700)
Borrowings Gains		0	0	0
Other Revenue (without reciprocals)		0	0	0
Total Federal Earned Revenue		(1,982,902)	(2,027,271)	(2,027,271)
Department Total Earned Revenue		(3,331,777)	(3,275,846)	(3,275,846)
Net Cost		32,635,106	31,485,302	31,485,302

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GF003F-Closing Package Financial Statement Report

**Statement:** STATEMENT OF CHANGES IN NET POSITION    **Fiscal Year:** 2011    **Period:** SEPTEMBER  
**Entity:** 1500-Department of Justice    **Reported In:** THOUSANDS    **Decimal Point:** ZERO

Amounts presented as debits and credits()  
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Closing Line item	Status	2011-SEPTEMBER	2010-SEPTEMBER	Previously Reported
Beginning Net Position		(29,515,553)	(27,384,729)	(27,431,317)
Non-Federal Prior-Period Adjustments				
Changes in Accounting Principles - Non Federal		0	0	46,588
Corrections of Errors - Non Federal		0	0	0
Corrections of Errors - Years Preceding the Prior Year - Non Federal		0	0	0
Federal Prior-Period Adjustments				
Change in Accounting Principles - Federal		0	0	0
Corrections of Errors - Federal		0	0	0
Corrections of Errors - Years Preceding the Prior Year - Federal		0	0	0
Adjusted Beginning Net Position Balance		(29,515,553)	(27,384,729)	(27,384,729)
Non-Federal Nonexchange Revenue				
Individual Income Tax and Tax Withholdings		0	0	0
Corporation Income Taxes		0	0	0
Unemployment Taxes		0	0	0
Excise Taxes		0	0	0
Estate and Gift Taxes		0	0	0
Custom Duties		0	0	0
Other Taxes and Receipts		(7,931,554)	(8,183,080)	(8,183,080)

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GF003F-Closing Package Financial Statement Report

**Statement:** STATEMENT OF CHANGES IN NET POSITION    **Fiscal Year:** 2011    **Period:** SEPTEMBER  
**Entity:** 1500-Department of Justice    **Reported In:** THOUSANDS    **Decimal Point:** ZERO

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Closing Line item	Status	2011-SEPTEMBER	2010-SEPTEMBER	Previously Reported
Miscellaneous Earned Revenue		0	0	0
Total Non-Federal Nonexchange Revenue		(7,931,554)	(8,183,080)	(8,183,080)
Federal Nonexchange Revenue				
Federal Securities Interest Revenue (nonexchange)		(4,596)	(3,863)	(3,863)
Borrowing and other interest revenue (nonexchange)		0	0	0
Benefit Program Revenue (nonexchange)		0	0	0
Other taxes and receipts		0	0	0
Total Federal Nonexchange Revenue		(4,596)	(3,863)	(3,863)
Budgetary Financing Sources:				
Appropriations received as adjusted (rescissions and other adjustments)		(27,373,578)	(28,188,402)	(28,188,402)
Appropriation of unavailable special or trust fund receipts transfers-in		0	0	0
Appropriation of unavailable special or trust fund receipts Transfers-out		0	0	0
Non-expenditure transfers-in of unexpended appropriations and financing sources		(647,327)	(677,004)	(677,004)
Nonexpenditure Transfers-out of unexpended appropriations and financing sources		132,753	91,391	91,391

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GF003F-Closing Package Financial Statement Report

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**Entity:** 1500-Department of Justice    **Reported In:** THOUSANDS    **Decimal Point:** ZERO

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<b>Closing Line item</b>	<b>Status</b>	<b>2011-SEPTEMBER</b>	<b>2010-SEPTEMBER</b>	<b>Previously Reported</b>
Expenditure transfers-in of financing sources		0	0	0
Expenditure Transfers-out of financing sources		0	0	0
Nonexpenditure Transfers-In of Financing Sources - Capital Transfers		0	0	0
Nonexpenditure Transfers-out of Financing Sources - Capital Transfers		0	0	0
Collections for Others Transferred to the General Fund		4,611	0	0
Accrual for Amounts to be Collected for Others and Transferred to the General Fund	2	0	0	0
Other budgetary financing sources		4,219,564	4,245,820	4,245,820
Total Budgetary Financing Sources		(23,663,975)	(24,528,195)	(24,528,195)
Other Financing Sources:				
Transfers-in Without Reimbursement		(57,916)	(29,228)	(29,228)
Transfers-out Without Reimbursement		13,360	31,117	31,117
Imputed Financing Source		(998,485)	(902,877)	(902,877)
Non-Entity Collections Transferred to the General Fund		0	0	0
Accrual for Non-entity Amounts to be Collected and Transferred to the General Fund		0	0	0
Other non-budgetary financing		0	0	0

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

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GF003F-Closing Package Financial Statement Report

**Statement:** STATEMENT OF CHANGES IN NET POSITION    **Fiscal Year:** 2011    **Period:** SEPTEMBER

**Entity:** 1500-Department of Justice    **Reported In:** THOUSANDS    **Decimal Point:** ZERO

Amounts presented as debits and credits()  
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Closing Line item	Status	2011-SEPTEMBER	2010-SEPTEMBER	Previously Reported
sources				
Total Other Financing Sources		(1,043,041)	(900,988)	(900,988)
Net Cost		32,635,106	31,485,302	31,485,302
Ending Net Position Balance		(29,523,613)	(29,515,553)	(29,515,553)

**Trading Partner  
Summary Note Report**

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

**GF004F - Trading Partner Summary Note Report**

**Statement:** BALANCE SHEET

**Period:** SEPTEMBER

**Fiscal Year:** 2011

**Entity:** 1500 - Department of Justice

**Decimal Point:** ZERO

**Reported in:** THOUSANDS

Amounts presented as debits and credits()  
I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2011-SEPTEMBER</u>	<u>2010-SEPTEMBER</u>	<u>2010-SEPTEMBER</u>
BS		Accounts Receivable	A	D	380,431	302,364	
<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2011-SEPTEMBER</b>	<b>2010-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>	
0300	LIBRARY OF CONGRESS		284	0	0	0	
0400	GOVERNMENT PRINTING OFFICE		2	0	0	0	
0500	GOVERNMENT ACCOUNTABILITY OFFICE		2	0	0	0	
1200	Department of Agriculture		992	774	774	0	
1300	Department of Commerce		2,233	370	370	0	
1400	Department of the Interior		2,901	399	399	0	
1601	Department of Labor		459	182	182	0	
1800	United States Postal Service		105	287	287	0	
1900	Department of State		136,471	120,096	120,096	0	
2000	Department of the Treasury		7,874	7,158	7,158	0	
2400	Office of Personnel Management		6,952	(1,661)	(1,661)	0	
2700	Federal Communications Commission		1	6	6	0	
2800	Social Security Administration		3,226	1,787	1,787	0	
2900	FEDERAL TRADE COMMISSION		454	0	0	0	
3100	U. S. Nuclear Regulatory Commission		198	175	175	0	
3300	Smithsonian Institution		0	21	21	0	
3600	DEPARTMENT OF VETERANS AFFAIRS		568	533	533	0	
4700	General Services Administration		1,598	1,689	1,689	0	
4900	National Science Foundation		140	0	0	0	

**Variance:** 0



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

**GF004F - Trading Partner Summary Note Report**

**Statement: BALANCE SHEET**

**Fiscal Year:** 2011      **Period:** SEPTEMBER

**Entity:** 1500 - Department of Justice

**Decimal Point:** ZERO

Amounts presented as debits and credits()  
I = Inactive Line

**Reported in:** THOUSANDS

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2011-SEPTEMBER</b>	<b>2010-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
5000	Securities and Exchange Commission		2,469	1,577	1,577	0
5100	Federal Deposit Insurance Corporation		1,722	208	208	0
5600	CENTRAL INTELLIGENCE AGENCY		12,094	0	0	0
6100	CONSUMER PRODUCT SAFETY COMMISSION		36	0	0	0
6300	NATIONAL LABOR RELATIONS BOARD		123	0	0	0
6400	Tennessee Valley Authority		51	19	19	0
6800	Environmental Protection Agency		9,286	8,983	8,983	0
6900	Department of Transportation		1,026	534	534	0
7000	Department of Homeland Security		41,892	43,486	43,486	0
7200	Agency for International Development		9,683	14,198	14,198	0
7300	Small Business Administration		27	18	18	0
7500	Department of Health and Human Services		40,136	21,075	21,075	0
8000	National Aeronautics and Space Administration		107	223	223	0
8300	Export-Import Bank of the United States		1	1	1	0
8600	Department of Housing and Urban Development		246	209	209	0
8900	Department of Energy		3,174	2,390	2,390	0
9100	Department of Education		31	154	154	0
9500	Independent and Other Agencies		2,878	12,583	12,583	0
9900	Treasury General Fund		0	54	54	0
9999	Unidentified		(5,463)	(1,330)	(1,330)	0

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GF004F - Trading Partner Summary Note Report

**Statement:** BALANCE SHEET      **Fiscal Year:** 2011      **Period:** SEPTEMBER  
**Entity:** 1500 - Department of Justice      **Reported in:** THOUSANDS      **Decimal Point:** ZERO  
 Amounts presented as debits and credits()  
 I = Inactive Line

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2011-SEPTEMBER</b>	<b>2010-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
DE00	Department of Defense		96,452	66,166	66,166	0
	<b>Total</b>		380,431	302,364	302,364	0

<b>Agency FS</b>	<b>Status</b>	<b>CP Line Description</b>	<b>Account Type</b>	<b>NB</b>	<b>2011-SEPTEMBER</b>	<b>2010-SEPTEMBER</b>	<b>Variance:</b>
BS		Advances to Others and Prepayments	A	D	115,076	122,610	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2011-SEPTEMBER</b>	<b>2010-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
0300	LIBRARY OF CONGRESS		331	0	0	0
1300	Department of Commerce		38,588	28,963	28,963	0
1400	Department of the Interior		177	181	181	0
1900	Department of State		30,636	30,235	30,235	0
2000	Department of the Treasury		1,715	2,862	2,862	0
2400	Office of Personnel Management		303	(186)	(186)	0
4700	General Services Administration		6,336	11,643	11,643	0
4900	National Science Foundation		0	9	9	0
5600	CENTRAL INTELLIGENCE AGENCY		13,836	0	0	0
6900	Department of Transportation		151	466	466	0
8900	Department of Energy		0	750	750	0



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**Statement:** BALANCE SHEET

**Fiscal Year:** 2011

**Period:** SEPTEMBER

**Entity:** 1500 - Department of Justice

**Reported in:** THOUSANDS

**Decimal Point:** ZERO

Amounts presented as debits and credits()  
 I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2011-SEPTEMBER</u>	<u>2010-SEPTEMBER</u>	<u>2010-SEPTEMBER</u>
BS		Interest Receivable	A	D	44	195	195
					<b>Variance:</b>		0
						0	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2011-SEPTEMBER</b>	<b>2010-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
2000	Department of the Treasury		44	195	195	0
	<b>Total</b>		44	195	195	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2011-SEPTEMBER</u>	<u>2010-SEPTEMBER</u>	<u>2010-SEPTEMBER</u>
BS		Other Assets (without reciprocals)	A	D	27	0	0
					<b>Variance:</b>		0
						0	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2011-SEPTEMBER</b>	<b>2010-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
9900	Treasury General Fund		27	0	0	0
	<b>Total</b>		27	0	0	0

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**Statement:** BALANCE SHEET

**Fiscal Year:** 2011 **Period:** SEPTEMBER

**Entity:** 1500 - Department of Justice

**Reported in:** THOUSANDS **Decimal Point:** ZERO

Amounts presented as debits and credits()  
I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2011-SEPTEMBER</u>	<u>2010-SEPTEMBER</u>	<u>2010-SEPTEMBER</u>
BS		Accounts Payable	L	C	370,017	779,833	
<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2011-SEPTEMBER</b>	<b>2010-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>	
0300	LIBRARY OF CONGRESS		28	0	0	0	0
0400	GOVERNMENT PRINTING OFFICE		4,085	0	0	0	0
1200	Department of Agriculture		1,556	3,362	3,362	0	0
1300	Department of Commerce		474	119	119	0	0
1400	Department of the Interior		194	176	176	0	0
1601	Department of Labor		742	421	421	0	0
1800	United States Postal Service		287	159	159	0	0
1900	Department of State		55,850	29,170	29,170	0	0
2000	Department of the Treasury		2,947	(45,381)	(45,381)	0	0
2400	Office of Personnel Management		11,530	11,370	11,370	0	0
2700	Federal Communications Commission		15	4	4	0	0
2800	Social Security Administration		34	0	0	0	0
3300	Smithsonian Institution		0	18	18	0	0
3600	DEPARTMENT OF VETERANS AFFAIRS		377	368	368	0	0
4700	General Services Administration		204,692	152,531	152,531	0	0
4900	National Science Foundation		176	135	135	0	0
5000	Securities and Exchange Commission		90	0	0	0	0
5100	Federal Deposit Insurance Corporation		0	1	1	0	0
5600	CENTRAL INTELLIGENCE AGENCY		460	0	0	0	0
6900	Department of Transportation		1,955	1,424	1,424	0	0

Variance: 0



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**Entity:** 1500 - Department of Justice

**Reported in:** THOUSANDS      **Decimal Point:** ZERO

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<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2011-SEPTEMBER</b>	<b>2010-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
1800	United States Postal Service		25	25	25	0
1900	Department of State		0	9	9	0
2000	Department of the Treasury		422	275	275	0
2400	Office of Personnel Management		0	4	4	0
2800	Social Security Administration		269	159	159	0
2900	FEDERAL TRADE COMMISSION		100	0	0	0
3600	DEPARTMENT OF VETERANS AFFAIRS		14	39	39	0
4700	General Services Administration		338	105	105	0
5100	Federal Deposit Insurance Corporation		5,424	5,578	5,578	0
5600	CENTRAL INTELLIGENCE AGENCY		2,713	0	0	0
6800	Environmental Protection Agency		0	1	1	0
6900	Department of Transportation		249	562	562	0
7000	Department of Homeland Security		74,006	162,150	162,150	0
7500	Department of Health and Human Services		20,624	21,244	21,244	0
8600	Department of Housing and Urban Development		1,409	2,132	2,132	0
8800	NATIONAL ARCHIVES AND RECORDS ADM.		1	0	0	0
9100	Department of Education		605	707	707	0
9500	Independent and Other Agencies		3,259	5,934	5,934	0
9999	Unidentified		3,304	848	848	0
DE00	Department of Defense		52,886	57,179	57,179	0
	<b>Total</b>		(169,106)	(262,847)	(262,847)	0





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**Decimal Point:** ZERO

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 I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2011-SEPTEMBER</u>	<u>2010-SEPTEMBER</u>	<u>2010-SEPTEMBER</u>
BS		Liability to the General Fund for custodial and other non-entity assets	L	C	5,201	0	0
							<b>Variance:</b> 0
<b>Trading Partner</b>		<b>Name</b>			<b>2011-SEPTEMBER</b>	<b>2010-SEPTEMBER</b>	<b>Line item Changes</b>
9900		Treasury General Fund			0	0	0
		<b>Total</b>			0	0	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2011-SEPTEMBER</u>	<u>2010-SEPTEMBER</u>	<u>2010-SEPTEMBER</u>
BS		Other Liabilities (without reciprocals)	L	C	4,644,886	1,735,311	0
							<b>Variance:</b> 0
<b>Trading Partner</b>		<b>Name</b>			<b>2011-SEPTEMBER</b>	<b>2010-SEPTEMBER</b>	<b>Line item Changes</b>
2000		Department of the Treasury			4,209	0	0
9900		Treasury General Fund			1,401,514	0	0
9999		Unidentified			329,588	0	0
		<b>Total</b>			(1,735,311)	0	0

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**Statement:** STATEMENT OF NET COST

**Period:** SEPTEMBER

**Fiscal Year:** 2011

**Entity:** 1500 - Department of Justice

**Decimal Point:** ZERO

**Reported in:** THOUSANDS

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 I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2011-SEPTEMBER</u>	<u>2010-SEPTEMBER</u>	<u>2010-SEPTEMBER</u>
NCS		Borrowing and Other Interest Revenue (Exchange)	ER	C	633	700	700
						Variance:	0
							0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2011-SEPTEMBER</b>	<b>2010-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
2000	Department of the Treasury		633	700	700	0
	<b>Total</b>		(633)	(700)	(700)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2011-SEPTEMBER</u>	<u>2010-SEPTEMBER</u>	<u>2010-SEPTEMBER</u>
NCS		Buy/Sell Revenue	ER	C	1,982,047	2,026,277	2,026,277
						Variance:	0
							0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2011-SEPTEMBER</b>	<b>2010-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
0400	GOVERNMENT PRINTING OFFICE		85	0	0	0
0500	GOVERNMENT ACCOUNTABILITY OFFICE		6	0	0	0
1200	Department of Agriculture		8,791	6,939	6,939	0
1300	Department of Commerce		4,793	22,544	22,544	0
1400	Department of the Interior		17,268	13,760	13,760	0
1601	Department of Labor		1,909	1,912	1,912	0
1800	United States Postal Service		1,206	1,501	1,501	0
1900	Department of State		293,327	307,255	307,255	0
2000	Department of the Treasury		12,428	15,255	15,255	0
2400	Office of Personnel Management		43,168	40,953	40,953	0
2500	National Credit Union Administration		14	9	9	0

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**Entity:** 1500 - Department of Justice

**Reported in:** THOUSANDS **Decimal Point:** ZERO

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<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2011-SEPTEMBER</b>	<b>2010-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
2700	Federal Communications Commission	9	21	21	0	0
2800	Social Security Administration	44,478	34,468	34,468	0	0
2900	FEDERAL TRADE COMMISSION	1,167	0	0	0	0
3100	U. S. Nuclear Regulatory Commission	1,148	926	926	0	0
3300	Smithsonian Institution	24	157	157	0	0
3400	INTERNATIONAL TRADE COMMISSION	1	0	0	0	0
3600	DEPARTMENT OF VETERANS AFFAIRS	5,192	3,831	3,831	0	0
4500	U.S. EQUAL EMPLOYMENT OPPORTUNITY COMM.	1	0	0	0	0
4700	General Services Administration	49,635	33,935	33,935	0	0
4900	National Science Foundation	140	6	6	0	0
5000	Securities and Exchange Commission	7,992	4,977	4,977	0	0
5100	Federal Deposit Insurance Corporation	3,155	3,971	3,971	0	0
5600	CENTRAL INTELLIGENCE AGENCY	33,669	0	0	0	0
6100	CONSUMER PRODUCT SAFETY COMMISSION	36	0	0	0	0
6300	NATIONAL LABOR RELATIONS BOARD	227	0	0	0	0
6400	Tennessee Valley Authority	289	260	260	0	0
6500	FEDERAL MARITIME COMMISSION	13	0	0	0	0
6800	Environmental Protection Agency	27,028	25,509	25,509	0	0
6900	Department of Transportation	5,022	7,046	7,046	0	0
7000	Department of Homeland Security	329,924	421,481	421,481	0	0



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<b>Statement:</b> STATEMENT OF NET COST		<b>Fiscal Year:</b> 2011	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500 - Department of Justice		<b>Reported in:</b> THOUSANDS	<b>Decimal Point:</b> ZERO
Amounts presented as debits and credits() I = Inactive Line			
<b>Agency FS</b>	<b>Status</b>	<b>CP Line Description</b>	<b>2010-SEPTEMBER</b>
NCS		Federal Securities Interest Revenue (exchange)	294
			222
		<b>Variance:</b>	0
<b>Trading Partner</b>	<b>Name</b>	<b>2011-SEPTEMBER</b>	<b>2010-SEPTEMBER</b>
2000	Department of the Treasury	294	294
	<b>Total</b>	(294)	(294)
		<b>Previously Reported</b>	<b>Line item Changes</b>
<b>Agency FS</b>	<b>Status</b>	<b>CP Line Description</b>	<b>2010-SEPTEMBER</b>
NCS		Benefit Program Costs	3,297,822
			2,834,411
		<b>Variance:</b>	0
<b>Trading Partner</b>	<b>Name</b>	<b>2011-SEPTEMBER</b>	<b>2010-SEPTEMBER</b>
1601	Department of Labor	110,443	110,443
2400	Office of Personnel Management	2,503,273	2,503,273
9900	Treasury General Fund	684,106	684,106
	<b>Total</b>	3,297,822	3,297,822

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**Fiscal Year:** 2011

**Entity:** 1500 - Department of Justice

**Decimal Point:** ZERO

**Reported in:** THOUSANDS

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<b>Agency FS</b>	<b>Status</b>	<b>CP Line Description</b>	<b>Account Type</b>	<b>NB</b>	<b>2011-SEPTEMBER</b>	<b>2010-SEPTEMBER</b>
NCS		Buy/Sell Costs	GC	D	2,949,301	2,734,948

**Variance:**

0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2011-SEPTEMBER</b>	<b>2010-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
0300	LIBRARY OF CONGRESS		2,111	0	0	0
0400	GOVERNMENT PRINTING OFFICE		15,239	0	0	0
0500	GOVERNMENT ACCOUNTABILITY OFFICE		4	0	0	0
1200	Department of Agriculture		22,041	19,013	19,013	0
1300	Department of Commerce		45,283	17,316	17,316	0
1400	Department of the Interior		6,672	2,806	2,806	0
1601	Department of Labor		5,477	2,565	2,565	0
1800	United States Postal Service		20,811	23,143	23,143	0
1900	Department of State		248,031	179,777	179,777	0
2000	Department of the Treasury		17,794	17,585	17,585	0
2400	Office of Personnel Management		51,178	87,051	87,051	0
2700	Federal Communications Commission		250	155	155	0
2800	Social Security Administration		111	150	150	0
3100	U. S. Nuclear Regulatory Commission		8	6	6	0
3300	Smithsonian Institution		6	33	33	0
3600	DEPARTMENT OF VETERANS AFFAIRS		2,622	2,485	2,485	0
4500	U.S. EQUAL EMPLOYMENT OPPORTUNITY COMM.		27	0	0	0
4600	APPALACHIAN REGIONAL COMMISSION		20	0	0	0

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<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2011-SEPTEMBER</b>	<b>2010-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
4700	General Services Administration		1,984,798	1,856,877	1,856,877	0
4900	National Science Foundation		276	183	183	0
5000	Securities and Exchange Commission		181	48	48	0
5100	Federal Deposit Insurance Corporation		11	1	1	0
5600	CENTRAL INTELLIGENCE AGENCY		57,171	0	0	0
6800	Environmental Protection Agency		210	85	85	0
6900	Department of Transportation		33,598	27,414	27,414	0
7000	Department of Homeland Security		147,298	133,450	133,450	0
7200	Agency for International Development		41	100	100	0
7300	Small Business Administration		0	(2)	(2)	0
7500	Department of Health and Human Services		36,074	46,069	46,069	0
8000	National Aeronautics and Space Administration		43	37	37	0
8600	Department of Housing and Urban Development		22	0	0	0
8800	NATIONAL ARCHIVES AND RECORDS ADM.		14,430	0	0	0
8900	Department of Energy		40,758	39,318	39,318	0
9100	Department of Education		115	173	173	0
9300	FEDERAL MEDIATION AND CONCILIATION SVC.		3	0	0	0
9500	Independent and Other Agencies		6,928	88,536	88,536	0
9900	Treasury General Fund		0	5,720	5,720	0
9999	Unidentified		(6,151)	(1,660)	(1,660)	0









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**Entity:** 1500 - Department of Justice      **Reported in:** THOUSANDS      **Decimal Point:** ZERO

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<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2011-SEPTEMBER</b>	<b>2010-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
7200	Agency for International Development		(22,233)	(2,155)	(2,155)	0
7300	Small Business Administration		(10,447)	(5,360)	(5,360)	0
7500	Department of Health and Human Services		(2,001,923)	(1,528,861)	(1,528,861)	0
8000	National Aeronautics and Space Administration		(3,792)	(2,859)	(2,859)	0
8300	Export-Import Bank of the United States		(24,643)	(4,704)	(4,704)	0
8600	Department of Housing and Urban Development		(11,099)	(25,985)	(25,985)	0
8900	Department of Energy		(2,093)	(2,281)	(2,281)	0
9100	Department of Education		(55,431)	(63,002)	(63,002)	0
9500	Independent and Other Agencies		(67,264)	(54,493)	(54,493)	0
9900	Treasury General Fund		(618,814)	0	0	0
DE00	Department of Defense		(173,894)	(112,640)	(112,640)	0
	<b>Total</b>		4,193,564	4,245,820	4,245,820	0

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2011-SEPTEMBER</u>	<u>2010-SEPTEMBER</u>	<u>2010-SEPTEMBER</u>
SCNP		Accrual for Amounts to be Collected for Others and Transferred to the General Fund	CF	D	2	0	0
				<b>Variance:</b>	0	0	0
<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2011-SEPTEMBER</b>	<b>2010-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>	
9900	Treasury General Fund		2	0	0	0	
	<b>Total</b>		2	0	0	0	

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2011-SEPTEMBER</u>	<u>2010-SEPTEMBER</u>	<u>2010-SEPTEMBER</u>
SCNP		Collections for Others Transferred to the General Fund	CF	D	4,611	0	0
				<b>Variance:</b>	0	0	0
<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2011-SEPTEMBER</b>	<b>2010-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>	
9900	Treasury General Fund		4,611	0	0	0	
	<b>Total</b>		4,611	0	0	0	

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**Entity:** 1500 - Department of Justice      **Reported in:** THOUSANDS      **Decimal Point:** ZERO

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 I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2011-SEPTEMBER</u>	<u>2010-SEPTEMBER</u>
SCNP		Nonexpenditure Transfers-out of unexpended appropriations and financing sources	CF	D	132,753	91,391
		<b>Variance:</b>			0	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2011-SEPTEMBER</b>	<b>2010-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
1300	Department of Commerce		1,243	1,500	1,500	0
1900	Department of State		5,700	33,000	33,000	0
7000	Department of Homeland Security		8	0	0	0
9500	Independent and Other Agencies		11,976	2,732	2,732	0
9999	Unidentified		113,826	54,159	54,159	0
	<b>Total</b>		132,753	91,391	91,391	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2011-SEPTEMBER</u>	<u>2010-SEPTEMBER</u>
SCNP		Transfers-out Without Reimbursement	CF	D	13,360	31,117
		<b>Variance:</b>			0	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2011-SEPTEMBER</b>	<b>2010-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
1200	Department of Agriculture		66	302	302	0
1400	Department of the Interior		3	38	38	0
1800	United States Postal Service		23	20	20	0
1900	Department of State		165	31	31	0
2000	Department of the Treasury		21	17	17	0
4700	General Services Administration		140	8,352	8,352	0
6900	Department of Transportation		13	353	353	0
7000	Department of Homeland Security		32	137	137	0

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**GF004F - Trading Partner Summary Note Report**

**Statement:** STATEMENT OF CHANGES IN NET POSITION      **Fiscal Year:** 2011      **Period:** SEPTEMBER  
**Entity:** 1500 - Department of Justice      **Reported in:** THOUSANDS      **Decimal Point:** ZERO

Amounts presented as debits and credits()  
 I = Inactive Line

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2011-SEPTEMBER</b>	<b>2010-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
8900	Department of Energy		3,043	14,107	14,107	0
9500	Independent and Other Agencies		0	11	11	0
9900	Treasury General Fund		0	(54)	(54)	0
9999	Unidentified		7,161	6,167	6,167	0
DE00	Department of Defense		2,693	1,636	1,636	0
	<b>Total</b>		13,360	31,117	31,117	0

<b>Agency FS</b>	<b>Status</b>	<b>CP Line Description</b>	<b>Account Type</b>	<b>NB</b>	<b>2011-SEPTEMBER</b>	<b>2010-SEPTEMBER</b>
SCNP		Federal Securities Interest Revenue (nonexchange)	F	C	4,596	3,863
		<b>Variance:</b>			0	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2011-SEPTEMBER</b>	<b>2010-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
2000	Department of the Treasury		4,596	3,863	3,863	0
	<b>Total</b>		(4,596)	(3,863)	(3,863)	0

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**GF004F - Trading Partner Summary Note Report**

**Statement:** STATEMENT OF CHANGES IN NET POSITION      **Fiscal Year:** 2011      **Period:** SEPTEMBER  
**Entity:** 1500 - Department of Justice      **Reported in:** THOUSANDS      **Decimal Point:** ZERO  
 Amounts presented as debits and credits()  
 I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2011-SEPTEMBER</u>	<u>2011-SEPTEMBER</u>	<u>2010-SEPTEMBER</u>	<u>2010-SEPTEMBER</u>
SCNP		Imputed Financing Source	F	C				
					<b>Variance:</b>			
						0		0
								902,877
<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2011-SEPTEMBER</b>	<b>2010-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>		
2000	Department of the Treasury		71,537	135,499	135,499	0		
2400	Office of Personnel Management		926,948	767,378	767,378	0		
	<b>Total</b>		(998,485)	(902,877)	(902,877)	0		

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2011-SEPTEMBER</u>	<u>2011-SEPTEMBER</u>	<u>2010-SEPTEMBER</u>
SCNP		Nonexpenditure transfers-in of unexpended appropriations and financing sources	F	C			
						0	
					647,327		677,004

<u>Trading Partner</u>	<u>Name</u>	<u>Status</u>	<u>2011-SEPTEMBER</u>	<u>2010-SEPTEMBER</u>	<u>Previously Reported</u>	<u>Line item Changes</u>
1900	Department of State		81,339	25,470	25,470	0
7000	Department of Homeland Security		4,000	4,000	4,000	0
9500	Independent and Other Agencies		428,161	593,375	593,375	0
9999	Unidentified		113,827	54,159	54,159	0
DE00	Department of Defense		20,000	0	0	0
	<b>Total</b>		(647,327)	(677,004)	(677,004)	0

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**GF004F - Trading Partner Summary Note Report**

**Statement:** STATEMENT OF CHANGES IN NET POSITION

**Period:** SEPTEMBER

**Fiscal Year:** 2011

**Entity:** 1500 - Department of Justice **Reported in:** THOUSANDS **Decimal Point:** ZERO

Amounts presented as debits and credits()  
 I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2011-SEPTEMBER</u>	<u>2010-SEPTEMBER</u>	
SCNP		Other budgetary financing sources	F	C	(26,000)	0	
			<b>Variance:</b>		0	0	
<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2011-SEPTEMBER</b>	<b>2010-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>	
9900	Treasury General Fund		(26,000)	0	0	0	
	<b>Total</b>		26,000	0	0	0	

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2011-SEPTEMBER</u>	<u>2010-SEPTEMBER</u>	
SCNP		Transfers-in Without Reimbursement	F	C	57,916	29,228	
			<b>Variance:</b>		0	0	
<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2011-SEPTEMBER</b>	<b>2010-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>	
1200	Department of Agriculture		24	0	0	0	
1300	Department of Commerce		30	0	0	0	
1601	Department of Labor		44	23	23	0	
1900	Department of State		10	0	0	0	
2000	Department of the Treasury		573	69	69	0	
2800	Social Security Administration		0	21	21	0	
3600	DEPARTMENT OF VETERANS AFFAIRS		141	32	32	0	
4700	General Services Administration		686	22,527	22,527	0	
6900	Department of Transportation		0	44	44	0	
7000	Department of Homeland Security		227	243	243	0	
8000	National Aeronautics and Space		20	0	0	0	



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**GF004F - Trading Partner Summary Note Report**

**Statement:** STATEMENT OF CHANGES IN NET POSITION      **Fiscal Year:** 2011      **Period:** SEPTEMBER  
**Entity:** 1500 - Department of Justice      **Reported in:** THOUSANDS      **Decimal Point:** ZERO

Amounts presented as debits and credits()  
 I = Inactive Line

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2011-SEPTEMBER</b>	<b>2010-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
	Administration					
8900	Department of Energy	97	193	193	0	0
9500	Independent and Other Agencies	375	0	0	0	0
9999	Unidentified	7,172	5,966	5,966	0	0
DE00	Department of Defense	48,517	110	110	0	0
	<b>Total</b>		(57,916)	(29,228)	(29,228)	0

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**Notes Report**

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

**Note:** 01 Federal Reserve Earnings, Subsequent Events, and Other Pertinent Information **Fiscal Year:** 2011 **Period:** SEPTEMBER  
**Entity:** 1500 Department of Justice **Agency Notes:** N/A  
**Status:** Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

**Tab: Other Notes Info.**

<b>Section:</b> B	<b>Section Name:</b> Related Parties, External to the Reporting Entity for the Financial Report	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero			
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2011 - SEPTEMBER</b>	<b>2010 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Rounding Method:</b> Thousands	<b>Line Item Changes</b>
1	Related party receivables	Debit					
2	Related party payables	Credit					
3	Related party operating revenue	Credit					
4	Related party net cost of operations	Debit					
5	Related party economic dependency transactions	Debit					
6	Investments in related parties	Debit					

**U.S. Department of the Treasury  
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<b>Note:</b> 01	Federal Reserve Earnings, Subsequent Events, and Other Pertinent Information	<b>Fiscal Year:</b> 2011	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		
		<b>I = Inactive Line</b>	

<b>Tab: Text Data</b>	<b>No Data Flag: YES</b>	<b>Question</b>	<b>Answer</b>
1		Describe any significant events that occurred after the date of the balance sheet but prior to the agencies audited financial statements being issued.	
2		Describe any departures from U.S. Generally Accepted Accounting Procedures (GAAP).	
3		When applying the general rule of the Statements of Federal Financial Accounting Standards (SFFAS) No. 7, par. 48, describe the specific potential accruals that are not made and the practical and inherent limitations affecting the accrual of taxes and duties.	
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.	
5		List all of the agency's components for which balances and activities are not combined into the agency's financial statements, and, therefore, are represented in the GFRS data.	
6		List all of the agency's components for which balances and activities are combined into the agency's financial statements, and, therefore, are represented in the GFRS data.	
7		Describe any additional significant accounting policies specific to the agency not included in GFRS Module GF006 - FR Notes.	
8		Provide any other relevant information pertaining to the Federal Reserve Earnings.	
9		Describe the nature of the related party relationship and transactions pertaining to the amount in the "Other Notes Info" tab, Related party receivables' line.	
10		Describe the nature of the related party relationship and transactions pertaining to the amount in the "Other Notes Info" tab, Related party payables" line.	
11		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.	
12		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.	
13		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.	
14		Provide details on the investments in related parties.	
15		Provide details on related party leases.	
16		Describe control relationships with entities under common ownership, management control,	

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<b>Note:</b> 01	Federal Reserve Earnings, Subsequent Events, and Other Pertinent Information	<b>Fiscal Year:</b> 2011	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		
		<b>I = Inactive Line</b>	

<b>Tab: Text Data</b>	<b>Question</b>	<b>Answer</b>
17	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  
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<b>Note:</b> 02	Cash and Other Monetary Assets	<b>Fiscal Year:</b> 2011	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> Note 4	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		
		<b>I = Inactive Line</b>	

<b>Tab: Line Item Notes</b>						
<b>Closing Package Line Description</b>						
	<b>NB</b>	<b>Account Type</b>	<b>2011 - SEPTEMBER</b>	<b>2010 - SEPTEMBER</b>	<b>Line Item Changes</b>	
Cash and Other Monetary Assets	D	A	250,253	245,283	0	<b>Rounding Method:</b> Thousands <b>Decimal:</b> Zero
		<b>Variance:</b>	0			
<b>Line Status</b>	<b>Line Description</b>	<b>2011 - SEPTEMBER</b>	<b>2010 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>	
1	Operating Cash- not restricted					
2	Operating Cash- restricted					
3	Other cash - not restricted	89,583		68,676	0	
4	Other cash - restricted	160,670		176,607	0	
5	International monetary assets					
6	Gold					
7	Foreign currency					
	<b>Total</b>	<b>250,253</b>	<b>245,283</b>	<b>245,283</b>	<b>0</b>	

<b>Threshold</b>		
<b>Line Description</b>	<b>Question</b>	<b>Answer</b>
Line Item Notes - Other cash - not restricted (2011 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The majority of this change is due to and increase in Other Cash related to project-generated funds.

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<b>Note:</b> 02	Cash and Other Monetary Assets	<b>Fiscal Year:</b> 2011	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> Note 4	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

**Tab: Other Notes Info.**

<b>Section:</b> A	<b>Section Name:</b> Other Related Information		<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Rounding Method:</b> Thousands	<b>Decimal:</b> Zero
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2011 - SEPTEMBER</b>	<b>2010 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>
1	IMF Letter of Credit - available balance	Debit				
2	Reserve Position in the IMF	Debit				
3	SDR Holdings-Exchange Stabilization Fund	Debit				
4	I SDR Certificates outstanding with the FRB	Debit				
5	SDR Certificates outstanding with the FRB	Credit				
6	Interest bearing liability to the IMF for SDR Allocations	Credit				
7	Gold certificates	Credit				

<b>Section:</b> B	<b>Section Name:</b> Gold		<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Units		
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2011 - SEPTEMBER</b>	<b>2010 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>
1	Number of fine troy ounces of gold	N/A				
2	Statutory price of 1 fine troy ounce of gold	N/A				
3	Market value of 1 fine troy ounce of gold	N/A				



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<b>Note:</b> 02	Cash and Other Monetary Assets	<b>Fiscal Year:</b> 2011	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> Note 4	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		
		<b>I = Inactive Line</b>	

<b>Section:</b> C	<b>Section Name:</b> Analysis of Cash Held Outside Treasury	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2011 - SEPTEMBER</b>	<b>2010 - SEPTEMBER</b>
1	Total Cash Held Outside Treasury (reported to Treasury)	Credit		
2	Agency-entered reconciling item	Credit		
3	Agency-entered reconciling item	Credit		
4	Agency-entered reconciling item	Credit		
5	Agency-entered reconciling item	Credit		
6	Agency-entered reconciling item	Credit		
7	Total cash reported in Note 2.	N/A		

**Tab: Text Data**

<b>Line</b>	<b>Question</b>	<b>Answer</b>
1	Describe the nature of the amount in the line item "other cash - not restricted."	Undeposited collections, imprest funds, and other cash.
2	Describe the restrictions on the cash reported in the line item "Other cash - restricted" and any statutory authority (law, regulation, or agreement).	Seized cash deposited, seized monetary instruments and other monetary assets are non-entity assets and are not available for use by the Department.
3	If the cash is restricted because it is non-entity, state the entity for which the cash is being held.	Non-entity restricted cash is primarily seized cash held until forfeiture determination is made.
4	Is the reported restricted cash being held in a financial institution? If yes, is it a Treasury designated bank?	Yes, the restricted cash is held in a Treasury designated bank.
5	If the agency has restricted cash, is the restricted cash invested? If yes, is it invested in the Bureau of the Public Debt (BPD) security, agency security, and/or non-Federal security?	Yes, the Department has statutory authority to invest seized cash deposited.
6	Describe the nature of the amount in the line item "Foreign currency."	N/A
7	Disclose any restrictions on the use (for example, by law, regulation, or agreement) of the amount in the line item "Foreign Currency."	N/A
8	Disclose the method of exchange rate used on the financial statement date (Treasury exchange rate or prevailing market rate).	N/A
9	Provide additional details describing the nature and cause of reconciling items reported in Section C, lines 2 through 6.	N/A
10	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	N/A



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<b>Note:</b> 04A	Direct Loans Receivable and Mortgage Backed Securities	<b>Fiscal Year:</b> 2011	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		
		<b>I = Inactive Line</b>	

Tab: Line Item Notes		Closing Package Line Description				2010 - SEPTEMBER		2011 - SEPTEMBER		2010 - SEPTEMBER	
Line Status	Line Description	CY Face Value of loans outstanding	CY Long-term cost of loans	CY Net loans receivable	PY Face Value of loans outstanding	PY Long-term cost of loans	PY Net loans receivable				
14	Loans Receivable and mortgage backed securities										
15											
16											
17											
18											
19	All other loans receivable										
	Total										

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<b>Note:</b> 04A	Direct Loans Receivable and Mortgage Backed Securities	<b>Fiscal Year:</b> 2011	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

**Tab: Other Notes Info.**

<b>Section:</b> A	<b>Section Name:</b> Subsidy Expense/(Income)	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2010 - SEPTEMBER</b>	<b>2011 - SEPTEMBER</b>
14		Debit		
15		Debit		
16		Debit		
17		Debit		
18		Debit		
19	All other loans receivable	Debit		
20	Total	N/A		

<b>Section:</b> B	<b>Section Name:</b> Foreclosed Assets - Balances (SFFAS No. 3, par. 91)	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2010 - SEPTEMBER</b>	<b>2011 - SEPTEMBER</b>
1	Balances for property held Pre-1992	Debit		
2	Balances for property held Post-1991	Debit		

<b>Section:</b> C	<b>Section Name:</b> Components of Loans Receivable, Net - Current Year	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero			
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Electric Loans</b>	<b>Rural Housing Service</b>	<b>Federal Family Education Loan</b>	<b>Water and Environmental Loans</b>	<b>Farm Loans</b>
1	Loans receivable, net - beginning of the year	Debit					
2	Loans disbursed (loans made)	Debit					
3	Loan collections (principal and interest repayments, penalties and fines)	Debit					

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**Note:** 04A Direct Loans Receivable and Mortgage Backed Securities  
**Entity:** 1500 Department of Justice  
**Status:** Complete  
**Fiscal Year:** 2011 **Period:** SEPTEMBER  
**Agency Notes:** N/A  
**The accompanying notes are an integral part of these financial statements.**  
 I = Inactive Line

Line	Status	Line Description	NB	Section Name: Components of Loans Receivable, Net - Current Year	No Data Flag: YES	Rounding Method: Thousands				Decimal: Zero
						Federal Direct Student Loans	Electric Loans	Rural Housing Service	Federal Family Education Loan	
4		related to loans)	Debit							
5			Debit							
6			Debit							
7			Debit							
8		Interest accrued on loans	Debit							
9		Foreclosed property acquired	Debit							
10		Allowance for loss (loans, interest, and foreclosed property)	Debit							
11		Allowance for subsidy	Debit							
12			Debit							
13			Debit							
14			Debit							
15			Debit							
16		Loans receivable, net - end of the year	N/A							

Line	Status	Line Description	NB	Section Name: Components of Loans Receivable, Net - Current Year	No Data Flag: YES	Rounding Method: Thousands				Decimal: Zero
						U.S. Agency for International Development	Housing and Urban Development	Telecommunications Loans	GSE Mortgage Backed Securities Purchase Program	
1		Loans receivable, net - beginning of the year	Debit							
2		Loans disbursed (loans made)	Debit							
3		Loan collections (principal and interest repayments, penalties and fines related to loans)	Debit							

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<b>Note:</b> 04A	Direct Loans Receivable and Mortgage Backed Securities	<b>Fiscal Year:</b> 2011	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

<b>Section:</b> C	<b>Section Name:</b> Components of Loans Receivable, Net - Current Year	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero				
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Export-Import Bank Loans</b>	<b>U.S. Agency for International Development</b>	<b>Housing and Urban Development</b>	<b>Telecommunications Loans</b>	<b>GSE Mortgage Backed Securities Purchase Program</b>	<b>All other loans receivable</b>
4		Debit						
5		Debit						
6		Debit						
7		Debit						
8	Interest accrued on loans	Debit						
9	Foreclosed property acquired	Debit						
10	Allowance for loss (loans, interest, and foreclosed property)	Debit						
11	Allowance for subsidy	Debit						
12		Debit						
13		Debit						
14		Debit						
15		Debit						
16	Loans receivable, net - end of the year	N/A						

<b>Section:</b> D	<b>Section Name:</b> Components of Loans Receivable, Net - Prior Year	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero				
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Federal Direct Student Loans</b>	<b>Electric Loans</b>	<b>Rural Housing Service</b>	<b>Federal Family Education Loan</b>	<b>Water and Environmental Loans</b>	<b>Farm Loans</b>
1	Loans receivable, net - beginning of the year	Debit						
2	Loans disbursed (loans made)	Debit						
3	Loan collections (principal and interest repayments, penalties and fines)	Debit						

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**Note:** 04A Direct Loans Receivable and Mortgage Backed Securities  
**Entity:** 1500 Department of Justice  
**Status:** Complete  
**Fiscal Year:** 2011 **Period:** SEPTEMBER  
**Agency Notes:** N/A  
**The accompanying notes are an integral part of these financial statements.**  
 I = Inactive Line

Section:	D	Section Name:	Components of Loans Receivable, Net - Prior Year	No Data Flag:	YES	Line Attributes:	Dollars	Rounding Method:	Thousands	Decimal:	Zero
Line Status	Line Description	NB	Federal Direct Student Loans	Electric Loans	Rural Housing Service	Federal Family Education Loan	Water and Environmental Loans	Farm Loans			
4	related to loans)	Debit									
5		Debit									
6		Debit									
7		Debit									
8	Interest accrued on loans	Debit									
9	Foreclosed property acquired	Debit									
10	Allowance for loss (loans, interest, and foreclosed property)	Debit									
11	Allowance for subsidy	Debit									
12		Debit									
13		Debit									
14		Debit									
15		Debit									
16	Loans receivable, net - end of the year	N/A									
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Export-Import Bank Loans</b>	<b>U.S. Agency for International Development</b>	<b>Housing and Urban Development</b>	<b>Telecommunications Loans</b>	<b>GSE Mortgage Backed Securities Purchase Program</b>	<b>All other loans receivable</b>			
1	Loans receivable, net - beginning of the year	Debit									
2	Loans disbursed (loans made)	Debit									
3	Loan collections (principal and interest repayments, penalties and fines related to loans)	Debit									

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**Note:** 04A Direct Loans Receivable and Mortgage Backed Securities **Fiscal Year:** 2011 **Period:** SEPTEMBER  
**Entity:** 1500 Department of Justice **Agency Notes:** N/A  
**Status:** Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Section:	D	Section Name:	Components of Loans Receivable, Net - Prior Year	No Data Flag:	YES	Line Attributes:	Dollars	Decimal:	Zero
Line	Status	Line Description	NB	Export-Import Bank Loans	U.S. Agency for International Development	Housing and Urban Development	Telecommunications Loans	GSE Mortgage Backed Securities Purchase Program	All other loans receivable
4			Debit						
5			Debit						
6			Debit						
7			Debit						
8		Interest accrued on loans	Debit						
9		Foreclosed property acquired	Debit						
10		Allowance for loss (loans, interest, and foreclosed property)	Debit						
11		Allowance for subsidy	Debit						
12			Debit						
13			Debit						
14			Debit						
15			Debit						
16		Loans receivable, net - end of the year	N/A						

Tab:	Text Data	No Data Flag:	YES	Answer
Line	Question			
1	Provide a broad description of foreclosed property.			
2	Provide details regarding programs reported in Sections C and D that comprise amounts reported in the "All Other loans receivable" column.			
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.			



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<b>Note:</b> 04B	Loan Guarantees	<b>Fiscal Year:</b> 2011	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Line Item Notes		Closing Package Line Description		NB Account		2011 - SEPTEMBER		2010 - SEPTEMBER		Line Item Changes	
Line Status	Line Description	2011 - SEPTEMBER	2010 - SEPTEMBER	Previously Rptd	Variance:	Account Type	2011 - SEPTEMBER	2010 - SEPTEMBER	Line Item Changes	Thousands	Decimal: Zero
	Loan Guarantee Liabilities					C	0	0			
						L	0	0			
13											
14											
15											
16											
17											
18	All other loan guarantee liabilities										
	<b>Total</b>										

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<b>Note:</b> 04B	Loan Guarantees	<b>Fiscal Year:</b> 2011	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

**Tab: Other Notes Info.**

<b>Section:</b> A	<b>Section Name:</b> Other Related Information	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero				
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>CY Face Value of Loans Outstanding D</b>	<b>CY Amount Guaranteed by the Government D</b>	<b>CY Subsidy Expense D</b>	<b>PY Face Value of Loans Outstanding D</b>	<b>PY Amount Guaranteed by the Government D</b>	<b>PY Subsidy Expense D</b>
13		N/A						
14		N/A						
15		N/A						
16		N/A						
17		N/A						
18	All other loans guarantee liabilities	N/A						
19	Total:	N/A						

**Tab: Text Data**

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

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**Note:** 05 Inventories and Related Property **Fiscal Year:** 2011 **Period:** SEPTEMBER  
**Entity:** 1500 Department of Justice **Agency Notes:** PAR Note 7 and Note 8  
**Status:** Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Closing Package Line Description		NB	Account Type	2011 - SEPTEMBER	2010 - SEPTEMBER	2010 - SEPTEMBER	Line Item Changes
Inventory and Related Property		D	A	343,635	426,469	0	0
			Variance:	0			
<b>Line Status</b>	<b>Line Description</b>			<b>2011 - SEPTEMBER</b>	<b>2010 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>
1	Gross Inventory - balance beginning of year			479,519	540,537	540,537	0
2	Prior-period adjustment (not restated)						
3	Capitalized acquisitions from the public			685,435	649,274	649,274	0
4	Capitalized acquisitions from Government agencies			70,775	86,142	86,142	0
5	Inventory sold or used			-862,991	-796,434	-796,434	0
6	Total allowance for inventories and related property			-29,103	-53,050	-53,050	0
<b>Total</b>				<b>343,635</b>	<b>426,469</b>	<b>426,469</b>	<b>0</b>

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<b>Note:</b> 05	Inventories and Related Property	<b>Fiscal Year:</b> 2011	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> PAR Note 7 and Note 8	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		
		<b>I = Inactive Line</b>	

<b>Tab: Other Notes Info.</b>									
<b>Section:</b> A		<b>Section Name:</b> Inventory Yearend Balances by Category Type				<b>Line Attributes:</b> Dollars		<b>Decimal:</b> Zero	
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2011 - SEPTEMBER</b>	<b>2010 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>	<b>Rounding Method:</b> Thousands	<b>Line Item Changes</b>	<b>Decimal:</b> Zero
1	Inventory purchased for sale	Debit	152,398	225,156	225,156	0			
2	Inventory held in reserve for future sale to the public	Debit							
3	Inventory and operating material and supplies held for repair	Debit							
4	Inventory - excess, obsolete, and unserviceable	Debit	27,087	43,494	43,494	0			
5	Operating materials and supplies held for use	Debit	18,669	17,436	17,436	0			
6	Operating materials and supplies held in reserve for future use	Debit							
7	Operating materials and supplies excess, obsolete, and unserviceable	Debit							
8	Stockpile materials	Debit							
9	Stockpile materials held for sale	Debit							
10	Forfeited property	Debit	174,584	193,433	193,433	0			
11	Other related property	Debit							
12	Total allowance for inventories and related property	Credit	29,103	53,050	53,050	0			
13	Total inventories and related property, net	N/A	343,635	426,469	426,469	0			

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**Note:** 05 Inventories and Related Property **Fiscal Year:** 2011 **Period:** SEPTEMBER  
**Entity:** 1500 Department of Justice **Agency Notes:** PAR Note 7 and Note 8  
**Status:** Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Section: A	Section Name: Inventory Yearend Balances by Category Type	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Thousands	
<b>Threshold</b>			
<b>Line Description</b> Other Notes Info - Inventory purchased for sale (2011 - SEPTEMBER)	<b>Question</b> Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	<b>Answer</b> This change is due to normal operations.	
Other Notes Info - Inventory - excess, obsolete, and unserviceable (2011 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	This change is due to normal operations.	

Section: B	Section Name: Capitalized Acquisitions From Government Agencies by Trading Partner	Line Attributes: Dollars	Decimal: Zero			
		Rounding Method: Thousands				
Line Status	Line Description	NB	2011 - SEPTEMBER	2010 - SEPTEMBER	Previously Rptd	Line Item Changes
1	General Services Administration	Debit	70,773	85,254	85,254	0
2	Department of Defense	Debit	2	888	888	0
3	Department of Justice	Debit				
4	National Aeronautics and Space Administration	Debit				
5	All other departments	Debit				
6	Total Capitalized Assets from Federal Agencies	N/A	70,775	86,142	86,142	0

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**Note:** 05 Inventories and Related Property **Fiscal Year:** 2011 **Period:** SEPTEMBER  
**Entity:** 1500 Department of Justice **Agency Notes:** PAR Note 7 and Note 8  
**Status:** Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

<b>Section: C</b>		<b>Section Name:</b> Other Information - Dollar Value		<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2011 - SEPTEMBER</b>	<b>2010 - SEPTEMBER</b>	<b>Previously Rptd</b>
1	Seized property	Debit	4,385,725	1,819,608	1,819,608,000
2	Forfeited property	Debit	174,584	193,433	193,433,000
3	Goods held under price support and stabilization programs	Debit			
					<b>Line Item Changes</b>
					-1,817,788,392
					-193,239,567

<b>Section: D</b>		<b>Section Name:</b> Other Information - Number of Items/Volume		<b>Line Attributes:</b> Units	
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2011 - SEPTEMBER</b>	<b>2010 - SEPTEMBER</b>	
1	Seized property	N/A	109,031.0000	88,263.0000	
2	Forfeited property	N/A	27,546.0000	22,999.0000	
3	Goods held under price support and stabilization programs	N/A			
					<b>Line Item Changes</b>
					.0000
					.0000

<b>Tab: Text Data</b>		<b>Question</b>	<b>Answer</b>
1	Method used to calculate allowance for each category of inventory.		An allowance for inventory valuation and obsolescence is recorded for anticipated inventory losses of contracts where the current estimated cost to manufacture the item exceeds the total price as well as estimated losses for inventories that may not be utilized in the future.
2	Significant accounting principles and methods of applying those principles.		N/A
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.		N/A

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<b>Note:</b> 06	Property, Plant, and Equipment	<b>Fiscal Year:</b> 2011	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> PAR Note 9	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		
		<b>I = Inactive Line</b>	

<b>Tab: Line Item Notes</b>									
<b>Closing Package Line Description</b>									
		<b>NB</b>	<b>Account Type</b>	<b>2011 - SEPTEMBER</b>	<b>2010 - SEPTEMBER</b>				
Property, Plant and Equipment		D	A	10,217,770	9,741,154	0			
			<b>Variance:</b>	0	0				<b>Decimal: Zero</b>
				<b>Rounding Method: Thousands</b>					
<b>Line Status</b>	<b>Line Description</b>	<b>CY PP&amp;E</b>	<b>CY Accum. Depr.</b>	<b>CY Net PP&amp;E</b>	<b>PY PP&amp;E</b>	<b>PY Accum. Depr.</b>	<b>PY Net PP&amp;E</b>		
1	PP&E - balance beginning of year	16,132,024	6,390,870	9,741,154	15,064,450	5,849,424	9,215,026		
2	Prior-period adjustments (not restated)	16,551	209	16,342	9,223	-2,477	11,700		
3	Capitalized acquisitions from the public	1,023,422		1,023,422			1,121,727		
4	Capitalized acquisitions from Government agencies	229,207		229,207	235,776		235,776		
5	Deletions from the Balance Sheet	-239,463	-323,625	84,162	-300,200	-163,641	-136,559		
6	Revaluations	69,946		69,946	1,048		1,048		
7	Stewardship reclassifications								
8	Depreciation/amortization		946,463	-946,463		707,564	-707,564		
	<b>Total</b>	<b>17,231,687</b>	<b>7,013,917</b>	<b>10,217,770</b>	<b>16,132,024</b>	<b>6,390,870</b>	<b>9,741,154</b>		

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<b>Note:</b> 06	Property, Plant, and Equipment	<b>Fiscal Year:</b> 2011	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> PAR Note 9	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		
		<b>I = Inactive Line</b>	

<b>Tab: Other Notes Info.</b>		<b>Section Name:</b> Gross cost for PP&E for each category		<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
<b>Section:</b> A	<b>Section Name:</b>	<b>2011 - SEPTEMBER</b>	<b>2010 - SEPTEMBER</b>	<b>Rounding Method:</b> Thousands	<b>Line Item Changes</b>
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Previously Rptd</b>		
1	Buildings, structures, and facilities (including improvement to land)	Debit 10,432,111	10,178,801	10,178,801	0
2	Furniture, fixtures, and equipment (including aircraft, ships, vessels, small boats, and vehicles)	Debit 2,731,773	2,549,297	2,549,297	0
3	Construction in progress	Debit 894,755	728,617	728,617	0
4	Land and Land Rights	Debit 193,042	192,821	192,821	0
5	Internal use software	Debit 1,535,874	1,245,972	1,245,972	0
6	Assets under capital lease	Debit 105,246	107,399	107,399	0
7	Leasehold improvements	Debit 1,338,886	1,129,117	1,129,117	0
8	Other property, plant and equipment	Debit			
9	Total property, plant and equipment	N/A 17,231,687	16,132,024	16,132,024	0
<b>Threshold</b>					
<b>Line Description</b>	<b>Question</b>	<b>Answer</b>			
Other Notes Info - Construction in progress (2011 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	This is due to normal operations.			
Other Notes Info - Internal use software (2011 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	This is due to normal operations.			



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<b>Note:</b> 06	Property, Plant, and Equipment	<b>Fiscal Year:</b> 2011	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> PAR Note 9	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		
		<b>I = Inactive Line</b>	

<b>Section:</b> A	<b>Section Name:</b> Gross cost for PP&E for each category	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
<b>Threshold</b>		<b>Rounding Method:</b> Thousands	
<b>Line Description</b>	<b>Question</b>	<b>Answer</b>	
Other Notes Info - Leasehold improvements (2011 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	This is due to normal operations.	

<b>Section:</b> B	<b>Section Name:</b> Accumulated Depreciation/Amortization	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero				
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2010 - SEPTEMBER</b>	<b>2011 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>	<b>Rounding Method:</b> Thousands
1	Buildings, structures, and facilities (including improvements to land)	Credit	4,435,987	4,076,255	4,076,255	0	
2	Furniture, fixtures, and equipment (including aircraft, ships, vessels, small boats, and vehicles)	Credit	1,514,955	1,451,488	1,451,488	0	
3	Internal use software	Credit	287,106	194,868	194,868	0	
4	Assets under capital lease	Credit	61,623	58,688	58,688	0	
5	Leasehold improvements	Credit	714,246	609,571	609,571	0	
6	Other property, plant, and equipment	Credit					
7	Total accumulated depreciation/amortization	N/A	-7,013,917	-6,390,870	-6,390,870	0	

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**Note:** 06 Property, Plant, and Equipment  
**Entity:** 1500 Department of Justice  
**Status:** Complete  
**Fiscal Year:** 2011 **Period:** SEPTEMBER  
**Agency Notes:** PAR Note 9  
**The accompanying notes are an integral part of these financial statements.** I = Inactive Line

<b>Section: C</b>		<b>Section Name:</b> Intragovernmental Capitalized acquisition amounts				<b>Line Attributes:</b> Dollars		<b>Decimal:</b> Zero
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2011 - SEPTEMBER</b>	<b>2010 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>	<b>Rounding Method:</b> Thousands	
1	General Services Administration	Debit	185,021	163,762	163,762	0		
2	Department of Defense	Debit	15,398	19,737	19,737	0		
3	Department of the Interior	Debit						
4	Department of Justice	Debit	2,052	7,967	7,967	0		
5	National Aeronautics and Space Administration	Debit	20					
6	All other departments	Debit	26,716	44,310	44,310	0		
7	Total capitalized assets from Federal agencies	N/A	229,207	235,776	235,776	0		

<b>Section: D</b>		<b>Section Name:</b> Gain/Loss on Sale/Disposition				<b>Line Attributes:</b> Dollars		<b>Decimal:</b> Zero
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2011 - SEPTEMBER</b>	<b>2010 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>	<b>Rounding Method:</b> Thousands	
1	Gain/loss on sale/disposition of property, plant and equipment	Credit	23,544	33,967	33,967	0		

<b>Tab: Text Data</b>		
<b>Line</b>	<b>Question</b>	<b>Answer</b>
1	Provide the physical quantity information by category for multiuse heritage assets that are included in the "Line Item Notes" tab of this note (SFFAS No. 29, par 25).	N/A
2	Provide any other relevant information pertaining to this note and any material changes from the prior years' depreciation methods and capitalization thresholds. In addition, describe briefly the significant accounting policies pertaining to this note.	N/A

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<b>Note:</b> 07	Debt and Equity Securities	<b>Fiscal Year:</b> 2011	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		
		<b>I = Inactive Line</b>	

<b>Tab: Line Item Notes</b>							
<b>Closing Package Line Description</b>		<b>NB</b>	<b>Account Type</b>	<b>2011 - SEPTEMBER</b>	<b>2010 - SEPTEMBER</b>	<b>2010 - SEPTEMBER</b>	<b>Line Item Changes</b>
<b>Line Status</b>	<b>Line Description</b>			<b>Previously Rptd</b>	<b>Previously Rptd</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>
1	Fixed/Debt Securities (FASB ASC 320-10-50-1 and 320-10-50-9): Non-U.S. Government Securities	D	A	0	0	0	Decimal: Zero
2	Fixed/Debt Securities (FASB ASC 320-10-50-1 and 320-10-50-9): Commercial Securities						
3	Fixed/Debt Securities (FASB ASC 320-10-50-1 and 320-10-50-9): Mortgage/asset backed Securities						
4	Fixed/Debt Securities (FASB ASC 320-10-50-1 and 320-10-50-9): Corporate and other bonds						
5	All other Fixed Income/Debt Securities (FASB ASC 320-10-50-1 and 320-10-50-9) All: Other fixed/debt securities						
6	Equity Securities (FASB ASC 320-10-50-1 and 320-10-50-9): Common Stocks						
7	Equity Securities (FASB ASC 320-10-50-1 and 320-10-50-9): Unit Trusts						
8	Equity Securities (FASB ASC 320-10-50-1 and 320-10-50-9): All Other Equity						

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<b>Note:</b> 07	Debt and Equity Securities	Fiscal Year:	2011	Period:	SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b>	N/A		
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.				
			I = Inactive Line		

Line	Status	Line Description	2011 - SEPTEMBER	2010 - SEPTEMBER	Previously Rptd	Line Item Changes
9		Securities				
		Other				
		Total				

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**Note:** 07 Debt and Equity Securities **Fiscal Year:** 2011 **Period:** SEPTEMBER  
**Entity:** 1500 Department of Justice **Agency Notes:** N/A  
**Status:** Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

**Tab: Other Notes Info.**

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

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**Note:** 07 Debt and Equity Securities **Fiscal Year:** 2011 **Period:** SEPTEMBER  
**Entity:** 1500 Department of Justice **Agency Notes:** N/A  
**Status:** Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

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						

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**Note:** 07 Debt and Equity Securities **Fiscal Year:** 2011 **Period:** SEPTEMBER  
**Entity:** 1500 Department of Justice **Agency Notes:** N/A  
**Status:** Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

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

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**Note:** 07 Debt and Equity Securities **Fiscal Year:** 2011 **Period:** SEPTEMBER  
**Entity:** 1500 Department of Justice **Agency Notes:** N/A  
**Status:** Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Section: D	Section Name: Other Information	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB	2010 - SEPTEMBER	2011 - SEPTEMBER
1	Proceeds from sales of available-for-sale securities (FASB ASC 320-10-50-9)	Debit		
2	Gross realized gains (included in earnings) from sales of available-for-sale securities (FASB ASC 320-10-50-9)	Debit		
3	Gross realized losses (included in earnings) from sales of available-for-sale securities (FASB ASC 320-10-50-9)	Credit		
4	Gross gains included in earnings from transfers of securities from available-for-sale into trading	Debit		
5	Gross losses included in earnings from transfers of securities from available-for-sale into trading	Credit		
6	Net unrealized holding gain on available-for-sale securities included in accumulated other comprehensive income	Debit		



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**Note:** 07 Debt and Equity Securities **Fiscal Year:** 2011 **Period:** SEPTEMBER  
**Entity:** 1500 Department of Justice **Agency Notes:** N/A  
**Status:** Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Section: D	Section Name: Other Information	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB	2010 - SEPTEMBER	2011 - SEPTEMBER
7	Net unrealized holding loss on available-for-sale securities included in accumulated other comprehensive income	Credit		
8	Amount of gains/losses reclassified out of accumulated other comprehensive income into earnings for the period	Debit		
9	Portion of trading gains/losses that relates to trading securities still held at the reporting date	Debit		
10	Net carrying amount of sold/transferred held-to-maturity securities (FASB ASC 320-10-50-10)	Debit		
11	Net gain/loss in accum. other comp. income for any derivative that hedged the forecasted acquisition of HTM security	Debit		

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<b>Note:</b> 07	Debt and Equity Securities	<b>Fiscal Year:</b> 2011	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		
		<b>I = Inactive Line</b>	

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

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<b>Note:</b> 08	Other Assets	<b>Fiscal Year:</b> 2011	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b>	Balance Sheet
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		
		<b>I = Inactive Line</b>	

Closing Package Line Description		NB	Account Type	2011 - SEPTEMBER	2010 - SEPTEMBER	Line Item Changes
Other Assets		D	A	1,085,749	1,507,230	0
			Variance:	0		
<b>Line Status</b>	<b>Line Description</b>			<b>2011 - SEPTEMBER</b>	<b>2010 - SEPTEMBER</b>	<b>Previously Rptd</b>
1	Advances and prepayments			1,079,766	1,501,404	0
4	Regulatory Assets					
5	Other assets			5,983	5,826	0
	<b>Total</b>			<b>1,085,749</b>	<b>1,507,230</b>	<b>0</b>

Line Description	Question	Answer
Line Item Notes - Advances and prepayments (2010 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Increase related to American Recovery and Reinvestment Act (ARRA) advances and prepayments.
Line Item Notes - Advances and prepayments (2011 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The decrease is primarily related to a decrease in advances related to grant activity.

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 advance to state and local participants in the DEA Domestic Cannabis Eradication and Suppression Program, and travel advances issued to federal employee for official travel. Travel advances are limited to meals and incidental expenses expected to be incurred by the employees during official travel. Payments in advance of the receipt of goods and services are recorded as prepaid charges at the time of payments are recognized as expenses when the goods and services are received.
2	Provide a description and related amounts for balances that exceed \$1 billion in the line titled "Other Assets" on the "Line Item Notes" tab.	N/A
3	Provide any relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	N/A

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<b>Note:</b> 09	Accounts Payable	<b>Fiscal Year:</b> 2011	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> Balance Sheet	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Line Item Notes		Closing Package Line Description			
Line Status	Line Description	2011 - SEPTEMBER	2010 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Accounts Payable	2,504,820	2,520,022	2,520,022	0
	Total	2,504,820	2,520,022	2,520,022	0

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<b>Note:</b> 09	Accounts Payable	<b>Fiscal Year:</b> 2011	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b>	Balance Sheet
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Tab: Other Notes Info.					
Section:	A	Section Name:	Interest	No Data Flag:	YES
Line Status	Line Description	NB	2011 - SEPTEMBER	2010 - SEPTEMBER	Previously Rptd
1	Interest accrued and owed to others	N/A			C
					C
					D
Tab: Text Data					
Line	Question	No Data Flag:	YES	Answer	
1	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.				

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**Note:** 10B Treasury securities held by the Government trust, revolving, and special funds  
**Entity:** 1500 Department of Justice  
**Status:** Complete  
**Fiscal Year:** 2011  
**Agency Notes:** Note 5  
**Period:** SEPTEMBER  
**The accompanying notes are an integral part of these financial statements.**  
**I = Inactive Line**

<b>Tab: Other Notes Info.</b>												
<b>Section: A</b>		<b>Section Name:</b> Investments in Federal Debt securities				<b>Line Attributes:</b> Dollars		<b>Rounding Method:</b> Thousands				<b>Decimal:</b> Zero
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>CY Par value of the investment D</b>	<b>CY Unamortized premium D</b>	<b>CY Unamortized discount C</b>	<b>CY Net Investment</b>	<b>PY Par Value of the investment D</b>	<b>PY Unamortized discount C</b>	<b>PY Net Investment</b>	<b>Decimal:</b> Zero	
23			N/A									
24			N/A									
25			N/A									
26		All other programs and funds	N/A	6,919,892	268	405	6,919,755	4,062,336	1,139			
27		Total	N/A	6,919,892	268	-405	6,919,755	4,062,336	-1,139			
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>PY Unamortized premium D</b>	<b>PY Net Investment</b>	<b>CY Unamortized discount C</b>	<b>CY Unamortized premium D</b>	<b>CY Net Investment</b>	<b>PY Par value of the investment D</b>	<b>PY Unamortized discount C</b>	<b>Decimal:</b> Zero	
23			N/A									
24			N/A									
25			N/A									
26		All other programs and funds	N/A	341	4,061,538							
27		Total	N/A	341	4,061,538							
<b>Section: B</b>												
<b>Section Name:</b>		<b>Section Name:</b> Fiduciary Funds - Treasury Securities Held by Deposit Funds (or Held by Non-Federal Custodians) with Fiduciary Activity				<b>Line Attributes:</b> Dollars		<b>Rounding Method:</b> Thousands				<b>Decimal:</b> Zero
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>CY Par value of the investment D</b>	<b>CY Unamortized discount C</b>	<b>CY Unamortized premium D</b>	<b>CY Net Investment</b>	<b>PY Par value of the investment D</b>	<b>PY Unamortized discount C</b>	<b>PY Net Investment</b>	<b>Decimal:</b> Zero	
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									



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**Note:** 10B Treasury securities held by the Government trust, revolving, and special funds **Fiscal Year:** 2011 **Period:** SEPTEMBER  
**Entity:** 1500 Department of Justice **Agency Notes:** Note 5  
**Status:** Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Section: C	Section Name: Fiduciary Funds-Treasury Securities Held by All Other Agency Funds with Fiduciary Activity	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero				
Line	Status	Line Description	NB	CY Par value of the investment D	CY Unamortized discount C	CY Unamortized premium D	CY Net Investment	PY Par value of the investment D	PY Unamortized discount 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			N/A						
12			N/A						
13			N/A						
14			N/A						
15			N/A						
16		Total	N/A						



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**Note:** 10B Treasury securities held by the Government trust, revolving, and special funds  
**Entity:** 1500 Department of Justice  
**Status:** Complete  
**Fiscal Year:** 2011  
**Period:** SEPTEMBER  
**Agency Notes:** Note 5  
**The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Section: C	Section Name:	Fiduciary Funds-Treasury Securities Held by All Other Agency Funds with Fiduciary Activity	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB	PY Unamortized premium C	PY Net Investment	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		N/A			
12		N/A			
13		N/A			
14		N/A			
15		N/A			
16	Total	N/A			

Section: D	Section Name:	Treasury Securities Held by Government Trust Funds, Revolving Funds, and Special Funds (to be completed only by Treasury)	No Data Flag: YES	Line Attributes: Dollars	Decimal: User-Defined
Line Status	Line Description	NB	CY Unamortized Discount C	CY Unamortized premium D	PY Par Value of the investment D
26	I Total	N/A			

Section: D	Section Name:	Treasury Securities Held by Government Trust Funds, Revolving Funds, and Special Funds (to be completed only by Treasury)	No Data Flag: YES	Line Attributes: Dollars	Decimal: User-Defined
Line Status	Line Description	NB	PY Unamortized premium D	PY Net Investment D	
26	I Total	N/A			

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

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**Note:** 11 Federal Employee and Veteran Benefits Payable **Fiscal Year:** 2011 **Period:** SEPTEMBER  
**Entity:** 1500 Department of Justice **Agency Notes:** PAR Balance Sheet  
**Status:** Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Closing Package Line Description		NB	Account Type	2011 - SEPTEMBER	2010 - SEPTEMBER	Line Item Changes
Federal Employee and Veteran Benefits Payable		C	L	1,373,244	1,326,536	
		Variance:		0	0	Rounding Method: Thousands Decimal: Zero
Line Status	Line Description	2011 - SEPTEMBER	2010 - SEPTEMBER	Previously Rptd	Line Item Changes	
1	Pension and accrued benefits					
2	Post-retirement health and accrued benefits					
3	Veteran's compensation and burial benefits					
4	Life Insurance and accrued benefits					
5	FECA Benefits	1,359,360		1,314,105		0
6	Liability for other retirement and postemployment benefits	13,884		12,431	12,431	0
<b>Total</b>		<b>1,373,244</b>		<b>1,326,536</b>	<b>1,326,536</b>	<b>0</b>

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<b>Note:</b> 11	Federal Employee and Veteran Benefits Payable	<b>Fiscal Year:</b> 2011	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> PAR Balance Sheet	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		
		<b>I = Inactive Line</b>	

<b>Tab: Other Notes Info.</b>			
<b>Section:</b> A	<b>Section Name:</b> Pension and Accrued Benefits Liability-To be completed for the amount entered for pension and accrued benefits in the "Line Item Notes" tab	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2010 - SEPTEMBER</b>
			<b>2011 - SEPTEMBER</b>
			<b>Previously Rptd</b>
			<b>Rounding Method:</b> Thousands
			<b>Decimal:</b> Zero
			<b>Line Item Changes</b>
1	Pension and accrued benefits liability- beginning of period	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	Assumption Change Liability	Credit	
5	Normal Costs (SFFAS No. 5, par. 72)	Credit	
6	Interest on pension liability during the period	Credit	
7	Prior (and past) service cost (from the initiation of a new plan)	Credit	
8	Actuarial (gains)/losses (from experience)	Credit	
9	Actuarial (gains)/losses (from assumption changes)	Credit	
10	Other	Credit	
11	Total pension expense (SFFAS No. 5, par.72)	N/A	
12	Less Benefits Paid	Debit	

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<b>Note:</b> 11	Federal Employee and Veteran Benefits Payable	<b>Fiscal Year:</b> 2011	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> PAR Balance Sheet	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		
		<b>I = Inactive Line</b>	

<b>Section:</b> A	<b>Section Name:</b> Pension and Accrued Benefits Liability-To be completed for the amount entered for pension and accrued benefits in the "Line Item Notes" tab	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2011 - SEPTEMBER</b>	<b>2010 - SEPTEMBER</b>
13	Pension and Accrued Benefits Liability-end of period	N/A		

**Line Item Changes**

<b>Section:</b> B	<b>Section Name:</b> Pension Liability Long-Term Significant Assumptions Used in 2011 and 2010 Valuation	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Percent	<b>Decimal:</b> Zero
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<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2011 - SEPTEMBER</b>	<b>2010 - SEPTEMBER</b>
1	Rate of Interest (except OPM)	N/A		
2	Rate of inflation (except OPM)	N/A		
3	Projected salary increases (except OPM)	N/A		

**Line Item Changes**

<b>Section:</b> C	<b>Section Name:</b> Postretirement Health and Accrued Benefits	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
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<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2011 - SEPTEMBER</b>	<b>2010 - SEPTEMBER</b>
1	Postretirement health and accrued benefits liability-beginning of period (SFFAS No. 5, par. 88)	Credit		
2	Prior-period adjustments (not restated)	Credit		
3	Prior (and past) service costs from plan amendments (or the initiation of	Credit		

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**Note:** 11 Federal Employee and Veteran Benefits Payable **Fiscal Year:** 2011 **Period:** SEPTEMBER  
**Entity:** 1500 Department of Justice **Agency Notes:** PAR Balance Sheet  
**Status:** Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Section: C	Section Name: Postretirement Health and Accrued Benefits	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero			
Line Status	Line Description	NB	2011 - SEPTEMBER	2010 - SEPTEMBER	Previously Rptd	Rounding Method: Thousands	Line Item Changes
	a new plan) during the period						
4	Normal costs	Credit					
5	Interest on liability	Credit					
6	Change in medical cost trend rate assumption (gains)/losses	Credit					
7	Actuarial (gains)/losses (from experience)	Credit					
8	Actuarial (gains)/losses (from assumption changes)	Credit					
9	Other	Credit					
10	Total postretirement health benefits expense	N/A					
11	Less claims paid	Debit					
12	Postretirement health and accrued benefits liability-end of period	N/A					

Section: D	Section Name: Postretirement Health Liability Significant Assumptions Used in Determining the 2011 and 2010 Valuation	No Data Flag: YES	Line Attributes: Percent			
Line Status	Line Description	NB	2011 - SEPTEMBER	2010 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Rate of Interest	N/A				
2	Ultimate rate of health care cost trend	N/A				
3	Single equivalent rate of health care cost trend	N/A				

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**Note:** 11 Federal Employee and Veteran Benefits Payable **Fiscal Year:** 2011 **Period:** SEPTEMBER  
**Entity:** 1500 Department of Justice **Agency Notes:** PAR Balance Sheet  
**Status:** Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Section: G	Section Name: Other	No Data Flag: YES	2010 - SEPTEMBER	2011 - SEPTEMBER	Previously Rptd	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero
Line Status	Line Description	NB	2010 - SEPTEMBER		Line Item Changes			
1	Non-marketable Treasury securities held by Thrift Savings Plan (TSP) Fund	Debit						
2	Total assets of pension (SFFAS No. 5, par. 68)	Debit						
3	Market value of investments in market-based and marketable securities included in line 2	Debit						
4	Total assets of other retirement benefit plans (SFFAS No. 5, par. 85)	Debit						
5	Market value of investments in market-based and marketable securities included in line 4 (SFFAS no. 5, par. 85)	Debit						
<b>Section: L</b>		<b>Section Name:</b> Workers' Compensation Benefits (to be completed by DOL)	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Percent				
6	2015	N/A	COLA	CPIM				
7	2016+	N/A						

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**Note:** 11 Federal Employee and Veteran Benefits Payable **Fiscal Year:** 2011 **Period:** SEPTEMBER  
**Entity:** 1500 Department of Justice **Agency Notes:** PAR Balance Sheet  
**Status:** Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Section:	O	Section Name:	Veteran's Compensation and Burial Benefits (to be completed by the Department of Veterans Affairs)	No Data Flag:	YES	Line Attributes:	Dollars	Rounding Method:	Thousands	Decimal:	Zero
Line Status	Line Description	NB	CY Compensation	CY Burial	CY Total	PY Compensation	PY Burial	PY Total			
1	Veterans compensation and burial benefits liability - beginning of period	Credit									
2	Prior-period adjustments (not restated)	Credit									
3	Actuarial (gains)/losses (from experience)	Credit									
4	Actuarial (gains)/losses (from assumption changes)	Credit									
5	Other	Credit									
6	Veterans compensation and burial benefits liability - end of period	N/A									

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<b>Note:</b> 11	Federal Employee and Veteran Benefits Payable	<b>Fiscal Year:</b> 2011	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> PAR	Balance Sheet
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		
		<b>I = Inactive Line</b>	

<b>Tab: Text Data</b>	<b>No Data Flag: YES</b>	<b>Question</b>	<b>Answer</b>
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 the long-term projection of the significant economic assumptions used in determining pension liability and the related expense (example of assumptions: actuarial, economic, interest rate, and trend).	
4		Provide a description of the changes in the significant assumptions used in determining pension liability and the related expense (SFFAS No. 33, par. 19).	
5		Provide the long-term projection of the significant economic assumptions used in determining the postretirement health benefits liability and the related expense (example of assumptions: actuarial, economic, interest rate, and trend).	
6		Provide a description of the changes in the significant assumptions used in determining the postretirement health benefits liability and the related expense (SFFAS No. 33, par. 19).	
10		Provide the source(s) of the information entered for Line Item Notes tab lines 4, 5, and 6.	
11		Provide the source(s) for the components of pension expense entered in Section A.	
12		Provide the source(s) for the interest rate entered in Section B.	
13		Provide the source(s) for the components of postretirement expense entered in Section C.	
14		Provide the source(s) for the interest rate entered in Section D.	
17		Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	



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**Note:** 12 Environmental and Disposal Liabilities **Fiscal Year:** 2011 **Period:** SEPTEMBER  
**Entity:** 1500 Department of Justice **Agency Notes:** PAR Note 12/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	2011 - SEPTEMBER	2010 - SEPTEMBER	Line Item Changes
Line Status	Line Description	2011 - SEPTEMBER	2010 - SEPTEMBER	Previously Rptd	Variance:			
9								
10								
11								
12								
13								
14	Other Environmental and Disposal Liabilities	72,709		71,657		71,657	0	
	Total	72,709		71,657		71,657	0	
<b>Threshold</b>								
<b>Line Description</b>	<b>Question</b>	<b>Answer</b>						
Line Item Notes - Other Environmental and Disposal Liabilities (2011 - SEPTEMBER)	Please enter a description for any amounts over \$50 million.	The BOP operates firing ranges on 65 of the sites where its institutions are located. Use of these firing ranges generates waste consisting primarily of lead shot and spent rounds from rifles, shotguns, pistols, and automatic weapons. In addition, BOP and Federal Bureau of Investigation (FBI) recognized the estimated total clean-up cost for friable and non-friable asbestos for some of their facilities.						

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<b>Note:</b> 12	Environmental and Disposal Liabilities	<b>Fiscal Year:</b> 2011	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> PAR Note 12/BS	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		

Tab: Other Notes Info.			
Section:	Section Name:	No Data Flag:	Line Attributes:
A	Other Related Information	YES	Dollars
Line Status	Line Description	NB	2010 - SEPTEMBER
			2010 - SEPTEMBER
			Previously Rptd
			Line Item Changes
			Rounding Method: Thousands
			Decimal: Zero
1	Unrecognized portion of estimated total cleanup costs associated with general property, plant, and equipment	Debit	
Tab: Text Data			
Line	Question	Answer	
1	List the applicable laws and regulations covering cleanup requirements	N/A	
2	Provide a description of the type of environmental and disposal liabilities identified.	The BOP operates firing ranges on 65 of the sites where its institutions are located. Use of these firing ranges generates waste consisting primarily of lead shot and spent rounds from rifles, shotguns, pistols, and automatic weapons. In addition, BOP and Federal Bureau of Investigation (FBI) recognized the estimated total clean-up cost for friable and non-friable asbestos for some of their facilities.	
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	N/A	

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**Note:** 13      Benefits Due and Payable      Fiscal Year: 2011      Period: SEPTEMBER  
**Entity:** 1500      Department of Justice      Agency Notes: N/A  
**Status:** Complete      The accompanying notes are an integral part of these financial statements.      I = Inactive Line

Tab: Line Item Notes	
Closing Package Line Description	NB Account Type      2011 - SEPTEMBER      2010 - SEPTEMBER
Benefits Due and Payable	C      L      0      0
	Variance:      0      0      Rounding Method: Thousands      Decimal: Zero
<b>Line Status</b> Line Description	<b>2011 - SEPTEMBER</b> <b>2010 - SEPTEMBER</b> <b>Previously Rptd</b> <b>Line Item Changes</b>
9      Other Entitlement Benefits Due and Payable	
Total	

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

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**Note:** 14 Insurance and Guarantee Program Liabilities **Fiscal Year:** 2011 **Period:** SEPTEMBER  
**Entity:** 1500 Department of Justice **Agency Notes:** N/A  
**Status:** Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Tab: Line Item Notes	
Closing Package Line Description	NB Account Type 2011 - SEPTEMBER 2010 - SEPTEMBER
Insurance and Guarantee Program Liabilities	C 0 L 0
	Variance: 0 0 <b>Rounding Method:</b> Thousands <b>Decimal:</b> Zero
Line Status Line Description	2011 - SEPTEMBER 2010 - SEPTEMBER Previously Rptd Line Item Changes
6 Other Insurance Programs	
7	
8	
Total	

Tab: Text Data	No Data Flag: YES	Answer
<b>Line</b>	<b>Question</b>	
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.	

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**Note:** 15 Other Liabilities **Fiscal Year:** 2011 **Period:** SEPTEMBER  
**Entity:** 1500 Department of Justice **Agency Notes:** PAR Balance Sheet, PAR Note 15  
**Status:** Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Closing Package Line Description		NB Account Type		2011 - SEPTEMBER		2010 - SEPTEMBER		Line Item Changes	
Line Status	Line Description	C		L		Previously Rptd	2010 - SEPTEMBER	2011 - SEPTEMBER	Rounding Method: Thousands
		Variance:							
	Other Liabilities			3,717,235	0	0	3,457,387	0	Decimal: Zero
1	Deferred revenue			533,427	502,119	502,119		0	
2	Accrued wages and benefits			1,462,403	1,409,431	1,409,431		0	
4	Other debt								
6	Legal and other contingencies			68,652	101,760	101,760		0	
7	Grant payments due to State and local governments and others			614,419	530,823	530,823		0	
8	Other employee and actuarial liabilities								
10	D.C. pension liability								
11	Custodial liabilities			152,987	118,879	118,879		0	
12	Accrued annual leave								
14	Advances and prepayments			7,017	3,951	3,951		0	
15	Farm and other subsidies								
16	Deposit funds			49,044	45,616	45,616		0	
17	Bonneville Power Administration Non-Federal power projects and capital lease liabilities and disposal liabilities								
18									
19									
20									
21	Other Liabilities			829,286	744,808	737,261		7,547	
	Total			3,717,235	3,457,387	3,449,840		7,547	

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<b>Note:</b> 15	Other Liabilities	<b>Fiscal Year:</b> 2011	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> PAR	Balance Sheet, PAR Note 15
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		
		<b>I = Inactive Line</b>	

<b>Threshold</b>	
<b>Line Description</b>	<b>Answer</b>
Line Item Notes - Legal and other contingencies (2011 - SEPTEMBER)	This change is related to a decrease in the accrued liabilities related to Legal Contingencies.
Line Item Notes - Grant payments due to State and local governments and others (2011 - SEPTEMBER)	This line item change is related to an increase in the estimate related to grant liabilities.
Line Item Notes - Custodial liabilities (2011 - SEPTEMBER)	The change is the result of an increase in debt collections custodial activities.
Line Item Notes - Advances and prepayments (2011 - SEPTEMBER)	This change is related to normal operations.
Line Item Notes - Other Liabilities (2011 - SEPTEMBER)	The majority of this line item "Other Liabilities" consists of Radiation Exposure Compensation Act Liabilities.

<b>Tab: Text Data</b>		
<b>Line</b>	<b>Question</b>	<b>Answer</b>
1	Provide more details on the liabilities reported on the "Line Item Notes" tab for each line 1 through 21 by including a description of the significant related amounts and providing the page number of the agency's financial report where the amount is identified.	The liabilities reported on consists of deferred revenue; accrued wages and benefits; capital lease liabilities; custodial liabilities; advances and other liabilities; and other liabilities. See PAR Section III page 50.
2	Provide a description and related amounts for balances that exceed \$50 million on the Line Item Notes tab, line 21, "Other liabilities," and provide the page number of the agency's financial report where the amount is identified.	N/A
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	N/A

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<b>Note:</b> 17	Prior-Period Adjustments	<b>Fiscal Year:</b> 2011	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

**Tab: Other Notes Info.**

<b>Section:</b> A	<b>Section Name:</b> Non-Federal Prior-Period Adjustments - Restated	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Amount C</b>	<b>Rounding Method:</b> 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		

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

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<b>Note:</b> 17	Prior-Period Adjustments	Fiscal Year:	2011	Period:	SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b>	N/A		
<b>Status:</b> 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 2010	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: D	Section Name: Federal Correction of Errors - Years Preceding 2010	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		



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<b>Note:</b> 17	Prior-Period Adjustments	<b>Fiscal Year:</b> 2011	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Section: E	Section Name: Non-Federal Immaterial Errors	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB	Amount C	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 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		

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**Note:** 17      Prior-Period Adjustments      Fiscal Year: 2011      Period: SEPTEMBER  
**Entity:** 1500      Department of Justice      Agency Notes: N/A  
**Status:** Complete      The accompanying notes are an integral part of these financial statements.      I = Inactive Line

Section: G	Section Name: Closing Package Adjustments	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		

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

Line	Question	Answer
1	Describe the restatements to the prior year that resulted from correcting errors that occurred in the prior year (data reported in Sections A and B).	
2	Describe any errors that occurred in years preceding the prior year that adjusted the prior-year 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-year operations (data reported in Sections E and F).	
4	Describe any adjustments of the previous year (2010) reclassification in this year's (2011) Closing Package prior-year (2010) reporting (data reported in Section G), excluding amounts reported as restatements in Section A and B.	
5	Describe the adjustments to the current-year or prior-year beginning net position that resulted from changes in accounting principles as reported on the Reclassified Statement of Changes in Net Position, line 2.1 and/or line 3.1.	
6	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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**Note:** 18 Contingencies (SFFAS Nos. 5 and 12) **Fiscal Year:** 2011 **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.**

<b>Section: A</b>		<b>Section Name:</b> Insurance Contingencies (Reasonably Possible Only)		<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Rounding Method:</b> User-Defined	<b>Decimal:</b> User-Defined
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2011 - SEPTEMBER</b>	<b>2010 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>	
4	Credit						
5	Credit						
6	Credit						
7	Credit						
8	Credit						
9	Other insurance contingencies						
10	Total	N/A					
<b>Section: B</b>		<b>Section Name:</b> Insurance in force (Sum of Policy Face Value and Dividends Paid)		<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Rounding Method:</b> Thousands	<b>Decimal:</b> Zero
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2011 - SEPTEMBER</b>	<b>2010 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>	
3	Credit						
4	Credit						
5	Credit						
6	Credit						
7	Credit						
8	Other insurance in force						
9	Total	N/A					
<b>Section: C</b>		<b>Section Name:</b> Civil Litigation, Claims and Assessments		<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Rounding Method:</b> Thousands	<b>Decimal:</b> Zero
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>CY Accrued/Estimated amount</b>	<b>CY Estimated Range (Low end)</b>	<b>CY Estimated Range (High end)</b>	<b>CY Claim amount/Unable to determine loss</b>	<b>PY Accrued/Estimated amount rued/Estimated amount</b>
1	Probable	Credit	68,652	68,652	190,144	101,760	101,760
2	Reasonably Possible	Credit	86,576	86,576	135,569	95,585	95,585
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>PY Estimated Range (High end)</b>	<b>PY Claim amount (unable to determine)</b>			
1	Probable	Credit	214,437				
2	Reasonably Possible	Credit	124,326				

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**Note:** 18 Contingencies (SFFAS Nos. 5 and 12) **Fiscal Year:** 2011 **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

<b>Section: D</b>		<b>Section Name:</b> Environmental Litigation, Claims, and Assessments		<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Rounding Method:</b> Thousands	<b>Decimal:</b> Zero
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>CY Accrued/Estimated amount</b>	<b>CY Estimated Range (Low end)</b>	<b>CY Claim amount (unable to determine)</b>	<b>PY Accrued/Estimated amount</b>	<b>PY Estimated Range (Low end)</b>
1	Probable	Credit					
2	Reasonably Possible	Credit					
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>PY Estimated Range (High Range)</b>	<b>PY Claim amount (unable to determine)</b>	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
1	Probable	Credit					
2	Reasonably Possible	Credit					
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>CY Probable</b>	<b>CY Reasonably Possible</b>	<b>PY Probable</b>	<b>PY Reasonably Possible</b>	<b>Section Name:</b> Other Contingencies
3		Credit					
4		Credit					
5		Credit					

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<b>Note:</b> 18	Contingencies (SFFAS Nos. 5 and 12)	<b>Fiscal Year:</b> 2011	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> Note 16	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		
		<b>I = Inactive Line</b>	

<b>Tab: Text Data</b>		<b>Answer</b>
<b>Line</b>	<b>Question</b>	
1	Describe the risk insurance programs that are in force.	N/A
2	Provide the nature of the insurance contingencies.	N/A
3	Provide the nature of the litigation contingencies, including the range of loss for probable liabilities.	The Department is party to various administrative proceedings, legal actions, and claims, including environmental damage claims, equal opportunity matters and contractual bid protest. For FY 2011, the Department's range of loss for probable liabilities is \$68,652 to \$190,144.
4	Provide the nature of the litigation contingencies including the range of loss for reasonably possible contingencies.	The Department is party to various administrative proceedings, legal actions, and claims, including environmental damage claims, equal opportunity matters and contractual bid protest. For FY 2011, the Department's range of loss for reasonably possible liabilities is \$86,576 to \$135,569.
5	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.	The total claim amount for cases assessed as "unable to determine" is \$70,461.
6	Describe the other claims that may derive from treaties or international agreements.	N/A
7	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	N/A

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<b>Note:</b> 19	Commitments	<b>Fiscal Year:</b> 2011	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> PAR Notes 13 and 20	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

**Tab: Other Notes Info.**

<b>Section:</b> A	<b>Section Name:</b> Capital leases-Asset	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>CY Federal</b>
1	Building	Debit	100,352
2	Land	Debit	
3	Equipment	Debit	4,894
4	Software license	Debit	
5	Other	Debit	
6	Accumulated depreciation/amortization	Credit	61,623
7	Net assets under capital leases	N/A	43,623
			<b>PY Federal</b>
			<b>PY Non-Federal</b>
			<b>Rounding Method:</b> Thousands

<b>Section:</b> B	<b>Section Name:</b> Capital leases - Liability	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>CY Federal</b>
1	Future minimum lease programs	Credit	28,985
2	Imputed interest	Debit	3,479
3	Executory costs including any profit	Debit	365
4	Total capital lease liability	N/A	-25,141
			<b>PY Federal</b>
			<b>PY Non-Federal</b>
			<b>Rounding Method:</b> Thousands

<b>Section:</b> A	<b>Section Name:</b> Capital leases-Asset	<b>Question</b>	<b>Answer</b>
<b>Line Description</b>	<b>Other Notes Info - Equipment (CY Non-Federal)</b>	Please provide explanations for any amounts that have changed by 10 percent or more between the current fiscal year and prior fiscal year. (unaudited)	This change is due to the expiring of machinery and equipment leases.
<b>Line Description</b>	<b>Other Notes Info - Net assets under capital leases (CY Non-Federal)</b>	Please provide explanations for any amounts that have changed by 10 percent or more between the current fiscal year and prior fiscal year. (unaudited)	This decrease is related to the decrease in machinery & equipment leases.

<b>Section:</b> B	<b>Section Name:</b> Capital leases - Liability	<b>Question</b>	<b>Answer</b>
<b>Line Description</b>	<b>Other Notes Info - Future minimum lease programs (CY Non-Federal)</b>	Please provide explanations for any amounts that have changed by 10 percent or more between current fiscal year and prior fiscal year. (unaudited)	This change is related to a decrease in future lease payments related to the expiration of the airplane hangar lease that expired in 2011.

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<b>Note:</b> 19	Commitments	<b>Fiscal Year:</b> 2011	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> PAR Notes 13 and 20	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		
		<b>I = Inactive Line</b>	

<b>Section:</b> B	<b>Section Name:</b> Capital leases - Liability	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
		<b>Rounding Method:</b> Thousands	
<b>Threshold</b>			
<b>Line Description</b> Other Notes Info - Imputed interest (CY Non-Federal)	<b>Question</b> Please provide explanations for any amounts that have changed by 10 percent or more between the current fiscal year and prior fiscal year. (unaudited)	<b>Answer</b> This change is related to normal activity.	
Other Notes Info - Executory costs including any profit (CY Non-Federal)	Please provide explanations for any amounts that have changed by 10 percent or more between the current fiscal year and prior fiscal year. (unaudited)	This change is due to normal activities.	

<b>Section:</b> C	<b>Section Name:</b> Commitments: Operating leases and undelivered orders	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero			
		<b>Rounding Method:</b> Thousands				
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>CY Federal</b>	<b>CY Non-Federal</b>	<b>PY Federal</b>	<b>PY Non-Federal</b>
1	Operating leases	Credit	4,845,079	49,321	4,485,319	57,001
2	Undelivered orders	Credit	1,572,372	10,034,050	1,355,485	11,480,037

<b>Section:</b> C	<b>Section Name:</b> Commitments: Operating leases and undelivered orders	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
		<b>Rounding Method:</b> Thousands	
<b>Threshold</b>			
<b>Line Description</b> Other Notes Info - Operating leases (CY Non-Federal)	<b>Question</b> Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year. (unaudited)	<b>Answer</b> This change is due to normal activities.	
Other Notes Info - Undelivered orders (CY Federal)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year. (unaudited)	This change is due to normal operations.	
Other Notes Info - Undelivered orders (CY Non-Federal)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year. (unaudited)	This change is due to normal operations.	

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<b>Note:</b> 19	Commitments	<b>Fiscal Year:</b> 2011	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> PAR Notes 13 and 20	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		
		<b>I = Inactive Line</b>	

<b>Section:</b> D	<b>Section Name:</b> Other Commitments	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>CY Federal</b>	<b>CY Non-Federal</b>
			<b>PY Federal</b>	<b>PY Non-Federal</b>
9	Credit			
10	Credit			
11	Credit			
12	Credit			
13	Credit			
14	Total	N/A		

**Tab: Text Data**

<b>Line</b>	<b>Question</b>	<b>Answer</b>
1	Describe the lessee's leasing arrangements including the basis on which contingent rental payments are determined, the existence and terms of renewal or purchase options, escalation clauses and restrictions imposed by lease agreements.	Many of the operating leases that expire over an extended period of time included an option to purchase the equipment at the current fair market value or to renew the lease for additional periods.
2	Explain any amounts listed in Section D in detail and reference the note, and/or location, in the agency's Performance and Accountability Report (PAR).	N/A
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	In the Department's FY 2011 PAR see Note 13 and Note 20.



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**Note:** 22 Earmarked Funds **Fiscal Year:** 2011 **Period:** SEPTEMBER  
**Entity:** 1500 Department of Justice **Agency Notes:** PAR Note 17  
**Status:** Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

<b>Tab: Other Notes Info.</b>		<b>Section Name:</b> Assets - Current Year		<b>Line Attributes:</b> Dollars		<b>Rounding Method:</b> Thousands		<b>Decimal:</b> Zero	
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Cash and other monetary assets D</b>	<b>Fund balance with Treasury D</b>	<b>Inv in U. S. Treas. Sec.(net of prem. &amp; disc) D</b>	<b>Interest Receivable D</b>	<b>Other Federal assets (with earmarked funds) D</b>	<b>Other Federal assets (with non-earmarked funds) D</b>	<b>D</b>
25	Crime Victims Fund	N/A		0	0				0
26		N/A							
27		N/A							
28		N/A							
29		N/A							
30		N/A							
31	All other earmarked funds	N/A		7,721,658	2,659,731				6,785
32	Intra-agency earmarked funds elimination amounts	N/A							
33	Total	N/A		7,721,658	2,659,731				6,785
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Other non-Federal assets D</b>	<b>Total assets</b>					
25	Crime Victims Fund	N/A	0	0					
26		N/A							
27		N/A							
28		N/A							
29		N/A							
30		N/A							
31	All other earmarked funds	N/A	308,824	10,696,998					
32	Intra-agency earmarked funds elimination amounts	N/A							
33	Total	N/A	308,824	10,696,998					

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**Note:** 22 Earmarked Funds **Fiscal Year:** 2011 **Period:** SEPTEMBER  
**Entity:** 1500 Department of Justice **Agency Notes:** PAR Note 17  
**Status:** Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Line	Status	Line Description	NB	Section Name:	Assets - Prior Year	Cash and other monetary assets D	Fund balance with Treasury D	Inv. in U.S. Treas. Sec. (net of prem. & disc.) D	Line Attributes:		Decimal: Zero
									Dollars	Thousands	
									Interest Receivable D	Other Federal assets (with earmarked funds) D	Other Federal assets (with non-earmarked funds) D
25		Crime Victims Fund	N/A				0	0			0
26			N/A								
27			N/A								
28			N/A								
29			N/A								
30			N/A								
31		All other earmarked funds	N/A			6,344,581		2,381,591			6,837
32		Intra-agency earmarked funds elimination amounts	N/A								
33		Total	N/A			6,344,581		2,381,591			6,837
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>			<b>Total assets</b>			<b>Other non-Federal assets D</b>		
25		Crime Victims Fund	N/A					0			
26			N/A								
27			N/A								
28			N/A								
29			N/A								
30			N/A								
31		All other earmarked funds	N/A			9,032,647			299,638		
32		Intra-agency earmarked funds elimination amounts	N/A								
33		Total	N/A			9,032,647			299,638		

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<b>Note:</b> 22	Earmarked Funds	<b>Fiscal Year:</b> 2011	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> PAR Note 17	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		
		<b>I = Inactive Line</b>	

<b>Section: C</b>		<b>Section Name:</b> Liabilities and Net Position - Current Year		<b>Line Attributes:</b> Dollars		<b>Decimal:</b> Zero		
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Benefits due and payable C</b>	<b>Other Federal liabilities (with earmarked funds) C</b>	<b>Other non-Federal liabilities C</b>	<b>Total liabilities</b>	<b>Ending net position C</b>
				<b>Rounding Method:</b> Thousands				
25		Crime Victims Fund	N/A	0	0	0	0	0
26			N/A					
27			N/A					
28			N/A					
29			N/A					
30			N/A					
31		All other earmarked funds	N/A	4,513	84,616	1,519,326	-1,608,455	9,088,543
32		Intra-agency earmarked funds elimination amounts	N/A					
33		Total	N/A	-4,513	-84,616	-1,519,326	-1,608,455	-9,088,543
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Total liabilities and net position</b>				
25		Crime Victims Fund	N/A	0				
26			N/A					
27			N/A					
28			N/A					
29			N/A					
30			N/A					
31		All other earmarked funds	N/A	-10,696,998				
32		Intra-agency earmarked funds elimination amounts	N/A					
33		Total	N/A	-10,696,998				

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<b>Note:</b> 22	Earmarked Funds	<b>Fiscal Year:</b> 2011	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> PAR Note 17	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		
		<b>I = Inactive Line</b>	

Line	Status	Line Description	NB	Section Name:	Liabilities and Net Position - Prior Year	Line Attributes: Dollars		Total liabilities	Ending net position
						Benefits due and payable C	Other Federal liabilities (with earmarked funds) non-earmarked funds) C		
				Rounding Method: Thousands					
25		Crime Victims Fund	N/A		0	0	0	0	0
26			N/A						
27			N/A						
28			N/A						
29			N/A						
30			N/A						
31		All other earmarked funds	N/A		3,611	92,945	1,280,461	-1,377,017	7,655,630
32		Intra-agency earmarked funds elimination amounts	N/A						
33		Total	N/A		-3,611	-92,945	-1,280,461	-1,377,017	-7,655,630
Line	Status	Line Description	NB	Total liabilities and net position					
25		Crime Victims Fund	N/A	0					
26			N/A						
27			N/A						
28			N/A						
29			N/A						
30			N/A						
31		All other earmarked funds	N/A	-9,032,647					
32		Intra-agency earmarked funds elimination amounts	N/A						
33		Total	N/A	-9,032,647					

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**Note:** 22 Earmarked Funds **Fiscal Year:** 2011 **Period:** SEPTEMBER  
**Entity:** 1500 Department of Justice **Agency Notes:** PAR Note 17  
**Status:** Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Section: E	Section Name:	Revenue, Financing, Expenses, and Other - Current Year	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero			
Line Status	Line Description	NB	Net position, beginning of period C	Prior-period adjustment C	Investment revenue from Treasury Securities C	Individual income taxes and payroll tax withhold C	Unemployment and excise taxes C	Other taxes and receipts C
25	Crime Victims Fund	N/A	0		0			0
26		N/A						
27		N/A						
28		N/A						
29		N/A						
30		N/A						
31	All other earmarked funds	N/A	7,655,630		4,596			1,999,291
32	Intra-agency earmarked funds elimination amounts	N/A						
33	Total	N/A	-7,655,630		-4,596			-1,999,291
Line Status	Line Description	NB	Royalties and other special revenue C	All other financing sources C	Program net cost - public D	Program net cost - Intragovernmental D	Non-program expenses D	Net position, end of period
25	Crime Victims Fund	N/A		0	0			0
26		N/A						
27		N/A						
28		N/A						
29		N/A						
30		N/A						
31	All other earmarked funds	N/A		1,819,262	2,390,236			-9,088,543
32	Intra-agency earmarked funds elimination amounts	N/A						
33	Total	N/A		-1,819,262	2,390,236			-9,088,543

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**Note:** 22 Earmarked Funds **Fiscal Year:** 2011 **Period:** SEPTEMBER  
**Entity:** 1500 Department of Justice **Agency Notes:** PAR Note 17  
**Status:** Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Line	Status	Line Description	NB	Section Name:	Revenue, Financing, Expenses, and Other - Prior Year	Net position, beginning of period	C	Prior-period adjustment	C	Investment revenue from Treasury Securities	C	Individual income taxes and payroll tax withhold	C	Unemployment and excise taxes	C	Other taxes and receipts	C	Line Attributes: Dollars		Decimal: Zero
																		Rounding Method:	Thousands	
25		Crime Victims Fund	N/A			0				0										
26			N/A																	
27			N/A																	
28			N/A																	
29			N/A																	
30			N/A																	
31		All other earmarked funds	N/A			5,653,230				3,863										2,362,658
32		Intra-agency earmarked funds elimination amounts	N/A																	
33		Total	N/A			-5,653,230				-3,863										-2,362,658
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>		<b>Royalties and other special revenue</b>	<b>C</b>	<b>All other financing sources</b>	<b>C</b>	<b>Program net cost - public</b>	<b>D</b>	<b>Program net cost - intragovernmental</b>	<b>D</b>	<b>Non-program expenses</b>	<b>D</b>	<b>Net position, end of period</b>					
25		Crime Victims Fund	N/A			0			0						0					
26			N/A																	
27			N/A																	
28			N/A																	
29			N/A																	
30			N/A																	
31		All other earmarked funds	N/A			1,635,629			1,999,750						-7,655,630					
32		Intra-agency earmarked funds elimination amounts	N/A																	
33		Total	N/A			-1,635,629			1,999,750						-7,655,630					

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<b>Note:</b> 22	Earmarked Funds	<b>Fiscal Year:</b> 2011	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> PAR Note 17	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		
		<b>I = Inactive Line</b>	

<b>Section:</b> G	<b>Section Name:</b> Number of Agency Earmarked Funds	<b>Line Attributes:</b> Units				
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2011 - SEPTEMBER</b>	<b>2010 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>
1	Total number of earmarked funds	N/A	6.0000	6.0000	6.0000	.0000

Line	Question	Answer
1	Provide a general description of the individual earmarked funds reported in the Other Notes Info tab (SFFAS No. 27, par. 33). Also describe how the entity accounts for and reports the fund (SFFAS No. 27, par. 23.1).	The Departments' Earmarked Funds consist of the Asset Forfeiture Fund; U.S. Trustee System Fund; Anitruist Division; Crime Victims Fund; Diversion Control Fee 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	Public Law 106-553; Public Law 98-473; Comprehensive Crime Control Act of 1984; Public Law 99-554; Public Law 102-395; and Federal Prison Commissary Fund.
3	Explain any change in legislation during or subsequent to the reporting period and before the issuance of the financial statements that significantly change the purpose of the fund or that redirects a material portion of the accumulated balance (SFFAS No. 27, par. 23.3).	N/A
4	Provide the sources of revenue and other financing for amounts reported in columns 3 through 8 of Sections E and F in the Other Notes Info tab (SFFAS No. 27, par. 23.2).	Merger fees, criminal fines, seizures/forfeitures, bankruptcy fees and sale of good and services.
5	Provide any other relevant information pertaining to this note, including explanation for prior-period adjustments, if any. At a minimum, describe briefly the significant accounting policies pertaining to this note.	N/A

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<b>Note:</b> 25	Stewardship Land	<b>Fiscal Year:</b> 2011	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		
		<b>I = Inactive Line</b>	

<b>Section:</b> A	<b>Section Name:</b> Stewardship Land (SFFAS No. 29, par. 40d)	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Units			
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2010 - SEPTEMBER</b>	<b>2011 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>
1	Public Land	N/A				
2	National Forest System	N/A				
3	National Wildlife Refuge System	N/A				
4	National Park System	N/A				
5	Withdrawn public land	N/A				
6	Mission Land	N/A				
7	Water, power, and recreation	N/A				
8	Geographic management areas	N/A				
9	National fish hatcheries	N/A				
10	Conservation areas	N/A				
11	National marine monuments	N/A				
12	All other	N/A				

<b>Section:</b> B	<b>Section Name:</b> Stewardship Land (SFFAS No. 29, par. 40d)- Unaudited	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Units					
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>CY Beginning Balance</b>	<b>CY Acquired</b>	<b>CY Withdrawn</b>	<b>CY Ending Balance</b>	<b>PY Beginning Balance</b>	<b>PY Acquired</b>
1	Public Land	N/A						
2	National Forest System	N/A						
3	National Wildlife Refuge System	N/A						
4	National Park System	N/A						
5	Withdrawn Public Land	N/A						
6	Mission Land	N/A						
7	Water, Power, and Recreation	N/A						



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<b>Note:</b> 25	Stewardship Land	Fiscal Year:	2011	Period:	SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b>	N/A		
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>				
		<b>I =</b>	Inactive Line		

Section:	B	Section Name:	Stewardship Land (SFFAS No. 29, par. 40d)- Unaudited	No Data Flag:	YES	Line Attributes:	Units	
Line Status	Line Description	NB	CY Beginning Balance	CY Acquired	CY Withdrawn	CY Ending Balance	PY Beginning Balance	PY Acquired
8	I Geographic Management Areas	N/A						
9	I National Fish Hatcheries	N/A						
10	I Conservation Areas	N/A						
11	I National Marine Monuments	N/A						
12	I All other	N/A						
Line Status	Line Description	NB	PY Withdrawn	PY Ending Balance				
1	I Public Land	N/A						
2	I National Forest System	N/A						
3	I National Wildlife Refuge System	N/A						
4	I National Park System	N/A						
5	I Withdrawn Public Land	N/A						
6	I Mission Land	N/A						
7	I Water, Power, and Recreation	N/A						
8	I Geographic Management Areas	N/A						
9	I National Fish Hatcheries	N/A						
10	I Conservation Areas	N/A						
11	I National Marine Monuments	N/A						
12	I All other	N/A						

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<b>Note:</b> 25	Stewardship Land	<b>Fiscal Year:</b> 2011	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		
		<b>I = Inactive Line</b>	

<b>Tab: Text Data</b>		<b>No Data Flag: YES</b>	<b>Answer</b>
<b>Line</b>	<b>Question</b>		
1	Describe the predominant uses of the stewardship land (SFFAS 29, par. 40c).		
2	Provide the condition of the stewardship land (SFFAS 29, par. 41).		
3	Provide a brief statement explaining how the stewardship land relates to the mission of the agency (SFFAS No. 29, par. 40a).		
4	Provide a brief description of the agency's stewardship policies for stewardship land (SFFAS No. 29, par. 40b).		
5	Provide any other information relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.		

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<b>Note:</b> 26	Heritage Assets	<b>Fiscal Year:</b> 2011	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		
		<b>I = Inactive Line</b>	

<b>Section:</b> A	<b>Section Name:</b> Collection Type Heritage Assets (SFFAS No. 29, par. 25d)	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Units
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Physical units at the end of the fiscal year 2010</b>
1		N/A	
2		N/A	
3		N/A	
4		N/A	
5		N/A	

<b>Section:</b> B	<b>Section Name:</b> Non-Collection Type Heritage Assets (SFFAS No. 29, par. 25d)	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Units
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Physical units at the end of the fiscal year 2010</b>
1		N/A	
2		N/A	
3		N/A	
4		N/A	
5		N/A	

<b>Section:</b> C	<b>Section Name:</b> Collection Type Heritage Assets (SFFAS No. 29, par. 25d) - Unaudited	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Units					
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>CY Physical units as of the beginning of the year</b>	<b>CY Physical units added</b>	<b>CY Physical units withdrawn</b>	<b>CY Physical units ending balance</b>	<b>PY Physical units beginning balance</b>	<b>PY Physical units added</b>
1		N/A						
2		N/A						
3		N/A						
4		N/A						
5		N/A						

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<b>Note:</b> 26	Heritage Assets	<b>Fiscal Year:</b> 2011	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		
		<b>I = Inactive Line</b>	

<b>Section:</b> C	<b>Section Name:</b> Collection Type Heritage Assets (SFFAS No. 29, par. 25d) - Unaudited	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Units
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>PY Physical units withdrawn</b>
1		N/A	
2		N/A	
3		N/A	
4		N/A	
5		N/A	

<b>Section:</b> D	<b>Section Name:</b> Non-Collection Type Heritage Assets (SFFAS No. 29, par. 25d) - Unaudited	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Units				
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>CY Physical units beginning balance</b>	<b>CY Physical units withdrawn</b>	<b>CY Physical units ending balance</b>	<b>PY Physical units beginning balance</b>	<b>PY Physical units added</b>
1		N/A					
2		N/A					
3		N/A					
4		N/A					
5		N/A					

<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>PY Physical units withdrawn</b>	<b>PY Physical units ending balance</b>
1		N/A		
2		N/A		
3		N/A		
4		N/A		
5		N/A		

<b>Tab: Text Data</b>	<b>No Data Flag:</b> YES	
<b>Line</b>	<b>Question</b>	<b>Answer</b>
1	Provide a brief statement explaining how heritage assets relate to the mission of the agency (SFFAS No. 29, par. 25a).	
2	Provide a brief description of the agency's stewardship policies for each major category of the heritage assets (SFFAS No. 29, par. 25b).	
3	Provide a brief description of the condition of each category of the heritage assets (SFFAS 29, par. 26).	
4	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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<b>Note:</b> 27	Fiduciary Activities	Fiscal Year:	2011	Period:	SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b>	N/A		
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.				
		<b>I =</b>	Inactive Line		

<b>Tab: Other Notes Info.</b>									
<b>Section: A</b>		<b>Section Name:</b>		<b>Schedule of Fiduciary Net Assets - Deposit Funds - Current Year</b>		<b>No Data Flag: YES</b>		<b>Line Attributes: Dollars</b>	
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Inv. in Fed. debt secs-net of unam. prems &amp; discs. D</b>	<b>Fid. FBWT (USSGL account 1010 only) D</b>	<b>Interest Receivable on Fed. debt securities D</b>	<b>Invest. in non-Fed. debt secs.(&amp; relaied int. rec.) D</b>	<b>Cash &amp; cash equivalents D</b>	<b>Other assets D</b>	<b>Decimal: Zero</b>
8		N/A							
9		N/A							
10		N/A							
11		N/A							
12		N/A							
<b>Other liabilities C Total fiduciary net assets</b>									
8		N/A							
9		N/A							
10		N/A							
11		N/A							
12		N/A							
<b>Other liabilities C Total fiduciary net assets</b>									
<b>Section: B</b>									
<b>Section Name:</b>		<b>Schedule of Fiduciary Net Assets - Deposit Funds - Prior Year</b>		<b>No Data Flag: YES</b>		<b>Line Attributes: Dollars</b>		<b>Decimal: Zero</b>	
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Inv. in Fed. debt secs-net of unam. prems &amp; discs. D</b>	<b>Fid. FBWT (USSGL account 1010 only) D</b>	<b>Interest Receivable on Fed. debt securities D</b>	<b>Invest. in non-Fed. debt secs.(&amp; relaied int. rec.) D</b>	<b>Cash &amp; cash equivalents D</b>	<b>Other assets D</b>	<b>Decimal: Zero</b>
8		N/A							
9		N/A							
10		N/A							
11		N/A							
12		N/A							
<b>Other liabilities C Total fiduciary net assets</b>									
8		N/A							
9		N/A							
10		N/A							
11		N/A							
12		N/A							



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<b>Note:</b> 27	Fiduciary Activities	Fiscal Year:	2011	Period:	SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b>	N/A		
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>				
		<b>I =</b>	Inactive Line		

Section:	E	Section Name:	Number of Agency Fiduciary Activities	No Data Flag:	YES	Line Attributes:	Units
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>CY Total number of fiduciary funds- all funds</b>	<b>PY Total number of fiduciary funds- all funds</b>			
1		N/A					
2		N/A					
3		N/A					
4		N/A					

Tab:	Text Data	No Data Flag:	YES	Answer
<b>Line</b>	<b>Question</b>			
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 year end other than September 30, indicate the fiduciary activity's fiscal year (SFFAS No. 31, par. 18(e)).			
7	If separate audited financial statements are issued for an individual fiduciary activity, disclose the basis of accounting used and the auditor's opinion on the current or most recent financial statements. If the auditor's opinion was not unqualified, disclose the reason(s) stated by the auditors and refer the reader to the audit opinion for further information (SFFAS No. 31, par. 22(a)).			
8	If separate audited financial statements are issued for an individual fiduciary activity, provide information on how the reader can obtain a copy of the financial statements and the audit opinion thereon (SFFAS No. 31, par. 22(b)).			
9	If more than one agency is responsible for administering a fiduciary activity, and the separate portions of the activity can be clearly identified with another responsible agency, identify the other agency(ies) involved in managing the activity (SFFAS No.31,par.19).			
10	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.			

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<b>Note:</b> 28A	Financial and Housing Market Stabilization - Investment in Government Sponsored Enterprises (GSE)	<b>Fiscal Year:</b> 2011	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		
		<b>I = Inactive Line</b>	

<b>Tab: Line Item Notes</b>					
<b>Closing Package Line Description</b>		<b>NB</b>	<b>Account Type</b>	<b>2011 - SEPTEMBER</b>	<b>2010 - SEPTEMBER</b>
Investment in Government sponsored enterprises (GSEs)		D	A	0	0
<b>Variance:</b>				0	0
<b>Line Status</b>	<b>Line Description</b>	<b>CY Cumulative valuation as of September 30</b>	<b>CY September 30 fair value</b>	<b>PY Gross investment as of September 30</b>	<b>PY Cumulative valuation as of September 30 fair value (gain/loss)</b>
1	Fannie Mae senior preferred stock				
2	Freddie Mac senior preferred stock				
3	Fannie Mae warrants common stock				
4	Freddie Mac warrants common stock				
5					
6					
7					
8	<b>Total GSE investment</b>				
	<b>Total</b>				



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<b>Note:</b> 28A	Financial and Housing Market Stabilization - Investment in Government Sponsored Enterprises (GSE)	<b>Fiscal Year:</b> 2011	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		
		<b>I = Inactive Line</b>	

**Tab: Other Notes Info.**

<b>Section:</b> A	<b>Section Name:</b> Other Related Information	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Rounding Method:</b> Thousands	<b>Decimal:</b> Zero	
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2011 - SEPTEMBER</b>	<b>2010 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>
1	Revenue recognized from acquisition of preferred stocks and warrants and valuation (gain)/loss on GSE preferred stocks	Credit				
2	Revenue recognized from dividends and periodic commitment fees	Credit				
3	The dollar amount of liquidation preference value per share of senior preferred stock	Debit				
4	Amount of agency MBS purchase for Fannie Mae and Freddie Mac	Debit				
5	Amount of agency debt purchased for Fannie Mae and Freddie Mac	Debit				
<b>Section:</b> B	<b>Section Name:</b> Other Related Information (in Percentages)	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Percent	<b>Rounding Method:</b> Percent	<b>Decimal:</b> Zero	<b>Line Item Changes</b>
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2011 - SEPTEMBER</b>	<b>2010 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>
1	Nominal cost percentage of common stock on a fully diluted basis	N/A				
2	Rate of dividends	N/A				

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<b>Note:</b> 28A	Financial and Housing Market Stabilization - Investment in Government Sponsored Enterprises (GSE)	<b>Fiscal Year:</b> 2011	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		
		<b>I = Inactive Line</b>	

Section: C	Section Name: Other Related Information in Units	No Data Flag: YES	Line Attributes: Units
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2010 - SEPTEMBER</b>
1	Number of non-voting senior preferred stock - shares	N/A	2010 - SEPTEMBER
			<b>Previously Rptd</b>
			<b>Line Item Changes</b>
<b>Tab: Text Data</b>			
<b>Line</b>	<b>Question</b>	<b>No Data Flag: YES</b>	<b>Answer</b>
1	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.		

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**Note:** 28B Financial and housing Market Stabilization - Liabilities to Government Sponsored Enterprises (GSE) **Fiscal Year:** 2011 **Period:** SEPTEMBER  
**Entity:** 1500 Department of Justice **Agency Notes:** N/A  
**Status:** Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Closing Package Line Description		NB	Account Type	2011 - SEPTEMBER	2010 - SEPTEMBER	Line Item Changes
Liabilities to Government Sponsored Enterprises		C	L	0	0	0
Variance:				0	0	0
<b>Line Status</b>	<b>Line Description</b>			<b>2011 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>
1	GSE accrued liability					
2	GSE contingent liability					
3	Private entities entered liability					
4						
5						
6						
7	All other liabilities					
Total						

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**Note:** 28B Financial and housing Market Stabilization - Liabilities to Government Sponsored Enterprises (GSE) **Fiscal Year:** 2011 **Period:** SEPTEMBER  
**Entity:** 1500 Department of Justice **Agency Notes:** N/A  
**Status:** Complete **The accompanying notes are an integral part of these financial statements.** I = Inactive Line

Tab: Other Notes Info.					
Section:	A	Section Name:	Other Related Information	No Data Flag:	YES
Line Status	Line Description	NB	2011 - SEPTEMBER	2010 - SEPTEMBER	Previously Rptd
1	Actual payment made to the GSE	Debit			
<b>Line Attributes:</b> Dollars <b>Rounding Method:</b> Thousands <b>Decimal:</b> Zero <b>Line Item Changes</b>					
Tab: Text Data					
Line	Question	Answer			
1	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.				

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<b>Note:</b> 29A	Derivative Assets	Fiscal Year:	2011	Period:	SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b>	N/A		
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.				
		I = Inactive Line			

Tab: Line Item Notes					
Closing Package Line Description	NB	Account Type	2011 - SEPTEMBER	2010 - SEPTEMBER	Line Item Changes
Derivative Assets	D	A	0	0	
		Variance:	0	0	Rounding Method: Thousands    Decimal: Zero
<b>Line Status</b>		<b>Line Description</b>	<b>2011 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>
1		Interest rate contracts			
2		Foreign exchange contracts			
3		Equity contracts			
4		Commodity contracts			
5		Credit contracts			
6		All other contracts			
		<b>Total</b>			

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<b>Note:</b> 29A	Derivative Assets	<b>Fiscal Year:</b> 2011	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

**Tab: Other Notes Info.**

<b>Section:</b> A	<b>Section Name:</b> Hedge Derivative Assets	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Rounding Method:</b> Thousands	<b>Decimal:</b> Zero			
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>CY Cost Basis D</b>	<b>CY Fair Value Adjustment D</b>	<b>CY Fair Market Value</b>	<b>PY Cost Basis D</b>	<b>PY Fair Value Adjustment D</b>	<b>PY Fair Market Value</b>
1	Interest rate contracts	N/A						
2	Foreign exchange contracts	N/A						
3	Equity contracts	N/A						
4	Commodity contracts	N/A						
5	Credit contracts	N/A						
6	All other contracts	N/A						
7	Total hedge derivative contracts	N/A						

<b>Section:</b> B	<b>Section Name:</b> Non-Hedge Derivative Assets	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Rounding Method:</b> Thousands	<b>Decimal:</b> Zero			
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>CY Cost Basis D</b>	<b>CY Fair Value Adjustment D</b>	<b>CY Fair Market Value</b>	<b>PY Cost Basis D</b>	<b>PY Fair Value Adjustment D</b>	<b>PY Fair Market Value</b>
1	Interest rate contracts	N/A						
2	Foreign exchange contracts	N/A						
3	Equity contracts	N/A						
4	Commodity contracts	N/A						
5	Credit contracts	N/A						
6	All other contracts	N/A						
7	Total non-hedge derivative contracts	N/A						

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<b>Note:</b> 29A	Derivative Assets	<b>Fiscal Year:</b> 2011	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		
		<b>I = Inactive Line</b>	

<b>Section:</b> C	<b>Section Name:</b> Gain/Loss on Derivative Assets Designated as Hedging Instruments	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2011 - SEPTEMBER</b>	<b>2010 - SEPTEMBER</b>
1	Interest rate contracts	Debit		
2	Foreign exchange contracts	Debit		
3	Equity contracts	Debit		
4	Commodity contracts	Debit		
5	Credit contracts	Debit		
6	All other contracts	Debit		
7	Total reclassified derivative gain/loss	N/A		

<b>Section:</b> D	<b>Section Name:</b> Gain/Loss on Derivative Assets Not Designated as Hedging Instruments	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2011 - SEPTEMBER</b>	<b>2010 - SEPTEMBER</b>
1	Interest rate contracts	Debit		
2	Foreign exchange contracts	Debit		
3	Equity contracts	Debit		
4	Commodity contracts	Debit		
5	Credit contracts	Debit		
6	All other contracts	Debit		
7	Total recognized derivative gain/loss	N/A		

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<b>Note:</b> 29A	Derivative Assets	<b>Fiscal Year:</b> 2011	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		
		<b>I = Inactive Line</b>	

<b>Tab: Text Data</b>	<b>No Data Flag: YES</b>	<b>Question</b>	<b>Answer</b>
1		Provide disclosures for the objectives for holding or issuing derivatives, the context needed to understand these objectives, as well as strategies for achieving these objectives (FASB ASC 815-10-50-1A).	
2		Provide disclosures for the volume of derivative activity (FASB ASC 815-10-50-1B).	
3		Provide disclosures on the location of fair value amounts of derivative instruments (both assets and liabilities, respectively) on the Balance Sheet (FASB ASC 815-10-50-4A).	
4		Provide disclosures on the location of gains or losses recognized into earnings (FASB ASC 815-10-50-4A).	
5		Provide the effective portion of gains and losses, by contract type, on derivative instruments classified as either cashflow or net investment hedges that are being reclassified into earnings during the current period (FASB ASC 815-10-50-4C).	
6		Provide the effective portion of gains and losses, by contract type, on derivative instruments classified as either cashflow or net investment hedges that are recognized in other comprehensive income during the current period (FASB ASC 815-10-50-4C).	
7		Provide the portion of gains and losses, by contract type, on derivative instruments classified as either cashflow or net investment hedges that represent the amount of the hedges ineffectiveness or the amount, if any, excluded from the assessment of the hedge effectiveness (FASB ASC 815-10-50-4C).	
8		Provide a description of the nature of trading activities for no-hedge designated derivative instruments and related risks, including how the entity manages those risks. Explain the use of any alternative disclosures for trading activities, if applicable (FASB ASC 815-10-50-4F).	
9		Provide a description on the existence and nature of credit-risk related contingent features and the circumstances in which the features could be triggered in derivative instruments that are in a net liability position at the end of the reporting period. Include disclosures related to posted collateral, as well as additional collateral required and fair value of assets needed to settle the instrument immediately if the credit-risk contingent features were triggered (FASB ASC 815-10-50-4H).	
10		Provide disclosures of the entity's accounting policy to offset or not offset derivative asset and	



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<b>Note:</b> 29A	Derivative Assets	Fiscal Year:	2011	Period:	SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b>	N/A		
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>				
			I = Inactive Line		

Line	Question	Answer
11	liability positions on the Balance Sheet under a master netting agreement. Describe the accounting policy to offset cash collateral positions arising from derivative instrument(s) under a master netting agreement against net derivative positions (FASB ASC 815-10-50-7).	
12	Disclose amounts recognized for the right to reclaim cash collateral or the obligation to return cash collateral under master netting arrangements (FASB ASC 815-10-50-8). Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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<b>Note:</b> 29B	Derivative Liabilities	Fiscal Year:	2011	Period:	SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b>	N/A		
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.				
		I = Inactive Line			

Tab: Line Item Notes					
Closing Package Line Description					
Line Status	Line Description	2011 - SEPTEMBER	2010 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Interest rate contracts				
2	Foreign exchange contracts				
3	Equity contracts				
4	Commodity contracts				
5	Credit contracts				
6	All other contracts				
	Total				

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<b>Note:</b> 29B	Derivative Liabilities	<b>Fiscal Year:</b> 2011	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

**Tab: Other Notes Info.**

<b>Section:</b> A	<b>Section Name:</b> Hedge Derivative Liabilities	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Rounding Method:</b> Thousands	<b>Decimal:</b> Zero			
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>CY Cost Basis C</b>	<b>CY Fair Value Adjustment C</b>	<b>CY Fair Market Value</b>	<b>PY Cost Basis C</b>	<b>PY Fair Value Adjustment C</b>	<b>PY Fair Market Value</b>
1	Interest rate contracts	N/A						
2	Foreign exchange contracts	N/A						
3	Equity contracts	N/A						
4	Commodity contracts	N/A						
5	Credit contracts	N/A						
6	All other contracts	N/A						
7	Total hedge derivative amounts	N/A						

<b>Section:</b> B	<b>Section Name:</b> Non-Hedge Derivative Liabilities	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Rounding Method:</b> Thousands	<b>Decimal:</b> Zero			
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>CY Cost Basis C</b>	<b>CY Fair Value Adjustment C</b>	<b>CY Fair Market Value</b>	<b>PY Cost Basis C</b>	<b>PY Fair Value Adjustment C</b>	<b>PY Fair Market Value</b>
1	Interest rate contracts	N/A						
2	Foreign exchange contracts	N/A						
3	Equity contracts	N/A						
4	Commodity contracts	N/A						
5	Credit contracts	N/A						
6	All other contracts	N/A						
7	Total non-hedge derivative amounts	N/A						

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<b>Note:</b> 29B	Derivative Liabilities	<b>Fiscal Year:</b> 2011	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		
		<b>I = Inactive Line</b>	

<b>Section:</b> C	<b>Section Name:</b> Gain/Loss on Derivative Liabilities Designated as Hedging Instruments	<b>2011 - SEPTEMBER</b>	<b>2010 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Line Item Changes</b>			<b>Rounding Method:</b> Thousands	
1	Interest rate contracts	Credit					
2	Foreign exchange contracts	Credit					
3	Equity contracts	Credit					
4	Commodity contracts	Credit					
5	Credit contracts	Credit					
6	All Other contracts	Credit					
7	Total reclassified derivativ gain/loss	N/A					

<b>Section:</b> D	<b>Section Name:</b> Gain/Loss on Derivative Liabilities Not Designated as Hedging Instruments	<b>2011 - SEPTEMBER</b>	<b>2010 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Line Item Changes</b>			<b>Rounding Method:</b> Thousands	
1	Interest rate contracts	Credit					
2	Foreign exchange contracts	Credit					
3	Equity contracts	Credit					
4	Commodity contracts	Credit					
5	Credit contracts	Credit					
6	All other contracts	Credit					
7	Total recognized derivative gain/loss	N/A					

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Governmentwide Financial Report System  
GF006 - FR Notes Report**

<b>Note:</b> 29B	Derivative Liabilities	<b>Fiscal Year:</b> 2011	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		
		<b>I = Inactive Line</b>	

<b>Tab: Text Data</b>	<b>No Data Flag: YES</b>	<b>Question</b>	<b>Answer</b>
1		Provide disclosures for the objectives for holding or issuing derivatives, the context needed to understand these objectives, as well as strategies for achieving these objectives (FASB ASC 815-10-50-1A).	
2		Provide disclosures for the volume of derivative activity (FASB ASC 815-10-50-1B).	
3		Provide disclosures on the location of fair value amounts of derivative instruments (both assets and liabilities, respectively) on the Balance Sheet (FASB ASC Topic 815-10-50-4A).	
4		Provide disclosures on the location of gains or losses recognized into earnings (FASB ASC Topic 815-10-50-4A).	
5		Provide the effective portion of gains and losses, by contract type, on derivative instruments classified as either cashflow or net investment hedges that are being reclassified into earnings during the current period (FASB ASC 815-10-50-4C).	
6		Provide the effective portion of gains and losses, by contract type, on derivative instruments classified as either cashflow or net investment hedges that are recognized in other income during the current period (FASB ASC 815-10-50-4C).	
7		Provide the portion of gains and losses, by contract type, on derivative instruments classified as either cashflow or net investment hedges that represent the amount of the hedges' ineffectiveness or the amount, if any, excluded from the assessment of the hedge effectiveness (FASB ASC 815-10-50-4C).	
8		Provide a description of the nature of trading activities for non-hedge designated derivative instruments and related risks, including how the entity manages those risks. Explain the use of any alternative disclosures for trading activities, if applicable (FASB ASC 815-10-50-4F).	
9		Provide a description on the existence and nature of credit-risk related contingent features and the circumstances in which the features could be triggered in derivative instruments that are in a net liability position at the end of the reporting period. Include disclosures related to posted collateral, as well as additional collateral required and fair value of assets needed to settle the instrument immediately if the credit-risk contingent features were triggered (FASB ASC 815-10-50-4H).	
10		Provide disclosures of the entity's accounting policy to offset or not offset derivative asset and	

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<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b>	N/A		
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>				
			I = Inactive Line		

Line	Question	Answer
11	liability positions on the Balance Sheet under a master netting agreement. Describe the accounting policy to offset cash collateral positions arising from derivative instrument(s) under a master netting agreement against net derivative positions (FASB ASC 815-10-50-7).	
12	Disclose amounts recognized for the right to reclaim cash collateral or the obligation to return cash collateral under master netting arrangements (FASB ASC 815-10-50-8). Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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**Additional Note 30 - Special-Purpose Financial Statement  
Requirements**

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

1. Reclassify all items and amounts on the audited consolidated, department-level balance sheets, statements of net cost, changes in net position/income statement, social insurance and custodial activity, if applicable, to the special-purpose financial statements;
2. Disclose special-purpose financial statement line item amounts identified as federal by trading partner and amount (amounts should be net of intra-agency and intra-departmental eliminations);
3. Disclose notes required by balance sheet line items and other notes required in the *Financial Report of the U.S. Government*; and
4. Disclose other data not contained in the primary *Financial Report of the U.S. Government* financial statements and notes required to meet the requirements of U.S. generally accepted accounting principles.

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**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/combined financial statements, the following components comprise the Department's reporting entity:

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

The American Recovery and Reinvestment Act of 2009 (ARRA) (Public Law 111-5) was signed into law by President Obama on February 17, 2009. As one of its many elements, the Recovery Act provides the Department with funding for grants to assist state, local, and tribal law enforcement (including support for hiring), to combat violence against women, to fight internet crimes against children, to improve the functioning of the criminal justice system, to assist victims of crime, and to support youth mentoring.



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**B. Basis of Presentation**

These financial statements have been prepared from the books and records of the Department in accordance with United States generally accepted accounting principles issued by the Federal Accounting Standards Advisory Board (FASAB) and presentation guidelines in the Office of Management and Budget (OMB) Circular A-136. These financial statements are different from the financial reports prepared pursuant to OMB directives which are used to monitor and control the use of the Department's budgetary resources. The accompanying financial statements include the accounts of all funds under the Department's control. To ensure that the Department financial statements are meaningful at the entity level and to enhance reporting consistency within the Department, Other Assets and Other Liabilities as defined by OMB Circular A-136 have been disaggregated on the balance sheet. These include Forfeited Property, Net; Advances and Prepayments; Accrued Grant Liabilities; Accrued Federal Employees' Compensation Act Liabilities; Custodial Liabilities; Accrued Payroll and Benefits; Accrued Annual and Compensatory Leave Liabilities; Deferred Revenue; Seized Cash and Monetary Instruments; Contingent Liabilities; Capital Lease Liabilities; and Radiation Exposure Compensation Act Liabilities.

**C. Basis of Consolidation**

The consolidated/combined financial statements of the Department include the accounts of the AFF/SADF, OBDs, USMS, OJP, DEA, FBI, ATF, BOP, and FPI. All significant proprietary intra-departmental transactions and balances have been eliminated in consolidation. The Statements of Budgetary Resources and Statements of Custodial Activity are combined statements for FYs 2011 and 2010, and as such, intra-departmental transactions have not been eliminated.

**D. Basis of Accounting**

Transactions are recorded on the accrual and budgetary bases of accounting. Under the accrual basis, revenues are recorded when earned and expenses are recorded when incurred, regardless of when cash is exchanged. Under the budgetary basis, however, funds availability is recorded based upon legal

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**D. Basis of Accounting (continued)**

considerations and constraints. As a result, certain line items on the proprietary financial statements may not equal similar line items on the budgetary financial statements. FPI is non-appropriated and self-sustaining. While FPI performs budgetary accounting in preparing its financial statements, FPI does not record budgetary information at the transaction level.

Custodial activity reported on the Combined Statement of Custodial Activity is prepared on the modified cash basis. Civil and Criminal Debt Collections are recorded when the Department receives payment from debtors. Accrual adjustments are made related to collections of fees and licenses.

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

**E. Non-Entity Assets**

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

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

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

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**G. Investments**

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. 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 Public Debt website (<http://www.fedinvest.gov/>). Investments are reported on the Consolidated Balance Sheet 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 AFF, the U.S. Trustee System Fund, and the Federal Prison Commissary Fund are three earmarked funds that invest in Treasury securities. The Treasury does not set aside assets to pay future expenditures associated with earmarked funds. Instead, the cash generated from earmarked funds is used by the Treasury for general Government purposes. When these earmarked 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 earmarked funds as evidence of earmarked receipts and provide the funds with the authority to draw upon the U.S. Treasury for future authorized expenditures. Treasury securities held by an earmarked fund 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.

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**H. Accounts Receivable**

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

**I. Inventory and Related Property**

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

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.

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**J. General Property, Plant and Equipment**

With the exception of land, real property and leasehold improvements are capitalized when the cost of acquiring and/or improving the asset is \$100 or more and the asset has a useful life of two or more years. Land is capitalized regardless of the acquisition cost. Real property is depreciated or amortized, based on historical cost, using the straight-line method over the estimated useful life of the asset.

Except for BOP and FPI, Department acquisitions of personal property, excluding internal use software, costing \$25 or more is capitalized if the asset has an estimated useful life of two or more years. Personal property is depreciated, based on historical cost, using the straight-line method over the estimated useful life of the asset. BOP and FPI capitalize personal property acquisitions over \$5.

Internal use software is capitalized when developmental phase costs or enhancement costs are \$500 or more and the asset has an estimated useful life of two or more years. Except for FBI, aircraft are capitalized when the initial cost of acquiring those assets is \$100 or more. FBI capitalized aircraft over \$25. Internal use software and aircraft are depreciated, based on historical cost, using the straight-line method over the estimated useful life of the asset.

**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 travel advances issued to federal employees for official travel. Travel advances are limited to meals and incidental expenses expected to be incurred by the employees during official travel. Payments in advance of the receipt of goods and services are recorded as prepaid charges at the time of payment and are recognized as expenses when the goods and services are received.

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**L. Forfeited and Seized Property**

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

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

**M. 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. Liabilities that are not funded by the current year appropriation are classified as liabilities not covered by budgetary resources in Note 11. 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 quarter

On October 15, 1990, Congress passed the Radiation Exposure Compensation Act (RECA), 42 U.S.C. § 2210 (1990), providing for compassionate payments to individuals who contracted certain cancers and other serious diseases as a result of their exposure to radiation released during above-ground nuclear weapons tests or as a result of their exposure to radiation during employment in underground uranium mines. The September 30, 2011 and 2010 estimated liabilities are based on activity between FYs 2006 - 2011, and management's assumptions concerning receipt and approval of claims in the future.

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**M. Liabilities (continued)**

Key factors in determining liability are the number of claims filed, the number of claims approved, and estimates for these factors through FY 2022. These estimates are then discounted in accordance with the discount rates set by OMB.

**N. Accrued Grant Liabilities**

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

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

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**O. Contingencies and Commitments**

The Department is involved in various legal actions, including administrative proceedings, lawsuits, and claims. A liability is generally recognized on the Balance Sheet as an unfunded liability for those legal actions where unfavorable decisions are considered “probable” and an estimate for the liability can be made. Contingent liabilities that are considered “probable” or “reasonably possible” are disclosed in Note 16. 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”.

**P. 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.

**Q. 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.

**R. Retirement Plan**

With few exceptions, employees hired before January 1, 1984 are covered by the Civil Service Retirement System (CSRS) and employees hired on or after that date are covered by the Federal Employees Retirement System (FERS). For employees covered by CSRS, the Department



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**R. Retirement Plan (continued)**

contributes 7% of the employees' gross pay for regular and 7.5% for law enforcement officers' retirement. For employees covered by FERS, the Department contributes 11.7% of employees' gross pay for regular and 25.7% for law enforcement officers' retirement. All employees are eligible to contribute to the Federal Thrift Savings Plan (TSP). For those employees covered by the FERS, 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 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. Refer to Note 19, *Imputed Financing from Costs Absorbed by Others*, for additional details.

**S. Federal Employee Compensation Benefits**

The Federal Employees' Compensation Act (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. The liability is determined using the paid-losses extrapolation method calculated over the next 37-year period. 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

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

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.

**T. 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. 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.

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**U. Revenues and Other Financing Sources**

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

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

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

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

The Department's deferred revenue includes fees received for processing various applications and licenses with DEA for which the process was not completed at the end of fiscal year or for licenses that are valid for multiple years. These monies are recorded as liabilities in the financial statements. Deferred revenue also includes forfeited property held for sale. When the property is sold, deferred revenue is reversed and forfeiture revenue in the amount of the gross proceeds of the sale is recorded.

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**V. Earmarked Funds**

SFFAS No. 27, *Identifying and Reporting Earmarked Funds*, defines “earmarked funds” as being financed by specifically identified revenues, 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 an Earmarked Fund are:

1. A statute committing the federal government to use specifically identified revenues and other financing sources only for designated activities, benefits or purposes;
2. Explicit authority for the earmarked fund to retain revenues and 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 earmarked fund from the Government’s general revenues.

The following funds meet the definition of an earmarked fund: AFF, UST System Fund, Antitrust Division, Crime Victims Fund, Diversion Control Fee Account, and Federal Prison Commissary Fund.

**W. 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. An exception to this general rule affecting the Department includes the funds transferred from the Judicial Branch to the USMS, for whom the USMS is the child to the allocation

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

transfer, but, per OMB guidance, will report all activity relative to these allocation transfers in the USMS 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 (CVF) 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.

The Department also allocated funds from BOP, as the parent, to the Public Health Service (PHS). 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 U.S. Courts (AOUSC). 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 an annual basis.

**X. Tax Exempt Status**

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

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**Y. 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.

**Z. Reclassifications**

The FY 2010 financial statements were reclassified to conform to the FY 2011 Departmental financial statement presentation requirements. The reclassifications had no material effect on total assets, liabilities, net position, change in net position or budgetary resources as previously reported.

**AA. Subsequent Events**

Subsequent events and transactions occurring after September 30, 2011 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.

**Other Data Report**

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<b>Other Data:</b> 02	Taxes	Fiscal Year: 2011	Period: SEPTEMBER
Entity: 1500	Department of Justice	Agency Notes: N/A	
Status: Complete		I = Inactive Line	

<b>Tab: Other Data Info.</b>			
Section:	A	Section Name: Taxes (SSFAS No.7, par. 67-69)	
Line Status	Line Description	NB	2010 - SEPTEMBER
1	Estimated realized value of compliance assessments as of the end of the period	Debit	2010 - SEPTEMBER
2	Estimated realizable value of pre-assessment work-in-progress	Debit	2010 - SEPTEMBER
3	Changes in 1 and 2 above	Debit	2010 - SEPTEMBER
4	Other claims for refunds not yet accrued but likely to be paid when administrative actions are completed	Debit	2010 - SEPTEMBER
5	Management's best estimate of unasserted claims for refunds	Debit	2010 - SEPTEMBER
6	Changes in 4 and 5 above	Debit	2010 - SEPTEMBER
7	Amount of assessments written off that continue to be statutorily collectible	Debit	2010 - SEPTEMBER



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<b>Other Data:</b> 02	Taxes	Fiscal Year:	2011	Period:	SEPTEMBER
Entity:	1500 Department of Justice	Agency Notes:	N/A		
Status:	Complete				

I = Inactive Line

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

<b>Tab: Other Text Data</b>					
Section:	A	Section Name:	Taxes (SFFAS No.7, par. 67-69)	No Data:	YES
Line	Question			Answer	
1	Provide the explicit definitions of estimated amounts of the size of the tax gap.				
2	Provide the appropriate explanation of the limited reliability of the estimates of the size of the tax gap.				
3	Provide cross-references to portions of the tax gap due from identified noncompliant taxpayers and importers.				
4	Provide the estimates of the annual tax gap (amounts should specifically define whether it includes or excludes estimates of tax due on illegally earned revenue).				
5	Disclose the amounts by which trust funds may be over- or under-funded in comparison with the requirements of law, if reasonable estimable.				

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<b>Other Data:</b> 09 Stewardship Investments	<b>Fiscal Year:</b> 2011	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500 Department of Justice	<b>Agency Notes:</b> FY 2011 PAR and RSSI	
<b>Status:</b> Complete	I = Inactive Line	

<b>Tab: Other Data Info.</b>		<b>Section Name:</b> Investment in Non-Federal physical property (SFFAS No. 8, par 87)		<b>Line Attributes:</b> Dollars		<b>Decimal:</b> Zero	
<b>Section:</b> A	<b>Section Name:</b>	<b>FY 2010</b>	<b>FY 2009</b>	<b>FY 2008</b>	<b>FY 2007</b>		
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>FY 2011</b>	<b>FY 2010</b>	<b>FY 2009</b>	<b>FY 2008</b>	
1	Cooperation Agreement Program Administered by USMS	Debit	0	0	0	1,140	2,839
2	Discretionary Grants to Indian Tribes	Debit	52,339	24,768	14,320	5,094	11,334
3	Formula Grants to States	Debit	-1,139	11,389	41,561	59,011	188,171
4		Debit					
5		Debit					
6	Other non-Federal physical property	Debit					

<b>Threshold</b>	<b>Line Description</b>	<b>Question</b>	<b>Answer</b>
Other Data Info - Discretionary Grants to Indian Tribes (FY 2011)	Please provide explanations for any amounts that have changed by 20% or more and or greater than 5,000,000 between the current fiscal year and prior fiscal year. (Unaudited)	Please provide explanations for any amounts that have changed by 20% or more and or greater than 5,000,000 between the current fiscal year and prior fiscal year. (Unaudited)	These increases are related to normal expenditure activities.
Other Data Info - Formula Grants to States (FY 2011)	Please provide explanations for any amounts that have changed by 20% or more and or greater than 5,000,000 between the current fiscal year and prior fiscal year. (Unaudited)	Please provide explanations for any amounts that have changed by 20% or more and or greater than 5,000,000 between the current fiscal year and prior fiscal year. (Unaudited)	This change is due to normal expenditure activities.

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<b>Other Data:</b> 09	Stewardship Investments	<b>Fiscal Year:</b> 2011	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> FY 2011 PAR and RSSI	
<b>Status:</b> Complete			

I = Inactive Line

<b>Tab: Other Data Info.</b>									
<b>Section:</b> B	<b>Section Name:</b> Research and Development: Investment in Development (SFFAS No. 8, par. 94, 99 & 100)	<b>No Data:</b> YES	<b>Line Attributes:</b> Dollars	<b>Rounding Method:</b> Thousands	<b>Decimal:</b> Zero				
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>FY 2011</b>	<b>FY 2010</b>	<b>FY 2009</b>	<b>FY 2008</b>	<b>FY 2007</b>		
1	Debit								
2	Debit								
3	Debit								
4	Debit								
5	Debit								
6	Other investment in development								

<b>Section:</b> C	<b>Section Name:</b> Investment in Human Capital (SFFAS No. 8, par 100)	<b>No Data:</b> YES	<b>Line Attributes:</b> Dollars	<b>Rounding Method:</b> Thousands	<b>Decimal:</b> Zero				
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>FY 2011</b>	<b>FY 2010</b>	<b>FY 2009</b>	<b>FY 2008</b>	<b>FY 2007</b>		
1	Debit								
2	Debit								
3	Debit								
4	Debit								
5	Debit								
6	Other Investments in human capital								

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<b>Other Data:</b> 09	Stewardship Investments	<b>Fiscal Year:</b> 2011	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> FY 2011 PAR and RSSI	
<b>Status:</b> Complete			

I = Inactive Line

<b>Tab: Other Data Info.</b>			
<b>Section:</b> D	<b>Section Name:</b> Research and Development: Investment in Basic Research (SFFAS No. 8, par.99 & 100)	<b>No Data:</b> YES	<b>Line Attributes:</b> Dollars <b>Rounding Method:</b> Thousands <b>Decimal:</b> Zero
<b>Line Status</b>	<b>Line Description</b>	<b>FY 2011</b>	<b>FY 2010</b> <b>FY 2009</b> <b>FY 2008</b> <b>FY 2007</b>
1	Debit		
2	Debit		
3	Debit		
4	Debit		
5	Debit		
6	Other investments in basic research		

<b>Tab: Other Data Info.</b>			
<b>Section:</b> E	<b>Section Name:</b> Research and Development: Investment in Applied Research (SFFAS No. 8, par 100)	<b>No Data:</b> YES	<b>Line Attributes:</b> Dollars <b>Rounding Method:</b> Thousands <b>Decimal:</b> Zero
<b>Line Status</b>	<b>Line Description</b>	<b>FY 2011</b>	<b>FY 2010</b> <b>FY 2009</b> <b>FY 2008</b> <b>FY 2007</b>
1	Debit		
2	Debit		
3	Debit		
4	Debit		
5	Debit		
6	Other investment in applied research		

<b>Tab: Other Text Data</b>		
<b>Section:</b> A	<b>Section Name:</b> Investment in Non-Federal physical property (SFFAS No. 8, par 87)	<b>Answer</b>
<b>Line</b> 1	Provide a description of federally owned physical property transferred to state and local governments. (SFFAS No. 8, par 87)	Build or expanded correctional facilities to increase the bed capacity for confinement of persons convicted of a Part I violet crime.
<b>Line</b> 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 Formula Grants to States.

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<b>Other Data:</b> 09	Stewardship Investments	<b>Fiscal Year:</b> 2011	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b>	FY 2011 PAR and RSSI
<b>Status:</b> Complete		I = Inactive Line	

<b>Tab: Other Text Data</b>			
<b>Section:</b> B	<b>Section Name:</b> Research and Development: Investment in Development (SFFAS No. 8, par. 94, 99 & 100)	<b>No Data:</b> YES	<b>Answer</b>
<b>Line</b>	<b>Question</b>		<b>Answer</b>
1	Provide a description of the major programs of Federal investments in development used in the "Other Data Info" tab. (SFFAS No. 8, par. 100)		
2	Provide a description of the progress of major developmental projects including the results with respect to projects completed or otherwise terminated during the year and the status of projects that will continue (SFFAS No. 8, par. 99).		

<b>Tab: Other Text Data</b>			
<b>Section:</b> C	<b>Section Name:</b> Investment in Human Capital (SFFAS No. 8, par 100)	<b>No Data:</b> YES	<b>Answer</b>
<b>Line</b>	<b>Question</b>		<b>Answer</b>
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).		

<b>Tab: Other Text Data</b>			
<b>Section:</b> D	<b>Section Name:</b> Research and Development: Investment in Basic Research (SFFAS No. 8, par.99 & 100)	<b>No Data:</b> YES	<b>Answer</b>
<b>Line</b>	<b>Question</b>		<b>Answer</b>
1	Provide a description of the major programs of Federal investments in basic research used in the "Other Data Info" tab (SFFAS No. 8, par. 100).		
2	Provide a description of any major new discoveries made during the year (SFFAS No. 8, par. 99)		

<b>Tab: Other Text Data</b>			
<b>Section:</b> E	<b>Section Name:</b> Research and Development: Investment in Applied Research (SFFAS No. 8, par 100)	<b>No Data:</b> YES	<b>Answer</b>
<b>Line</b>	<b>Question</b>		<b>Answer</b>
1	Provide a description of the major programs of Federal investments in applied research used in the "Other Data Info" tab (SFFAS No. 8, par. 100).		
2	Provide a description of any major new applications developed during the year (SFFAS No. 8, par. 99)		

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<b>Other Data:</b> 10	Deferred Maintenance	<b>Fiscal Year:</b> 2011	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b>	N/A
<b>Status:</b> Complete		I = Inactive Line	

<b>Tab: Other Data Info.</b>														
<b>Section:</b> A		<b>Section Name:</b> Range of Amounts		<b>No Data:</b> YES		<b>Line Attributes:</b> Dollars								
						<b>Rounding Method:</b> Thousands								
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>CY- Low</b>	<b>D</b>	<b>CY- High</b>	<b>D</b>	<b>CY - Critical Maintenance</b>	<b>D</b>	<b>PY- Low</b>	<b>D</b>	<b>PY- High</b>	<b>D</b>	<b>PY - Critical Maintenance</b>	<b>D</b>
1	Buildings, structures, and facilities	N/A												
2	Furniture, fixtures, and equipment	N/A												
3	Other general property, plant, and equipment	N/A												
4	Heritage assets	N/A												
5	Stewardship land	N/A												

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<b>Other Data:</b> 15	Risk Assumed-Federal Insurance and Guarantee Programs(SFFAS No. 5, par. 105, 106, and 114)	<b>Fiscal Year:</b> 2011	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete	I = Inactive Line		

<b>Tab: Other Data Info.</b>			
<b>Section:</b> A	<b>Section Name:</b> Risk Assumed	<b>No Data:</b> YES	<b>Line Attributes:</b> Dollars <b>Rounding Method:</b> Thousands <b>Decimal:</b> Zero
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2011 - SEPTEMBER</b> <b>2010 - SEPTEMBER</b> <b>Previously Rptd</b> <b>Line Item Changes</b>
1	Present value of unpaid expected losses (net of associated premiums)	Debit	
2	Periodic changes	Debit	

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

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<b>Other Data:</b> 16	Analysis of FR Operating Revenue to Budget Receipts	<b>Fiscal Year:</b> 2011	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete			

I = Inactive Line

<b>Tab: Other Data Info.</b>		<b>Section Name:</b> Operating Revenues to the Budget Receipts		<b>Line Attributes:</b> Dollars				
<b>Section:</b> A		<b>Rounding Method:</b> Thousands	<b>Decimal:</b> Zero					
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>CY-Individual income tax and tax withholdings</b>	<b>CY-Corporation income taxes</b>	<b>CY-Unemployment taxes</b>	<b>CY-Excise taxes</b>	<b>CY-Estate and gift taxes</b>	<b>CY-Customs duties</b>
1	Undistributed Offsetting receipts (offset against outlays)	Credit						
2	Proprietary receipts from the public (offset against outlays)	Credit						
3	Rents and royalties on the outer continental shelf lands (offset against outlays)	Credit						
4	Offsetting governmental receipts (offset against outlays)	Credit						
5	Intrabudgetary transactions (offset against outlays)	Credit						
6	Earned (exchange) revenue reported in the Statement of Net Cost	Credit	0	0	0	0	0	0
7	NonExchange revenue SCNP	Credit	0	0	0	0	0	0
8		Credit						
9		Credit						
10	Total (exchange and nonexchange)	N/A	0	0	0	0	0	0
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>CY-Other taxes and receipts</b>	<b>CY-Miscellaneous earned revenue</b>				
1	Undistributed Offsetting receipts (offset against outlays)	Credit						



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<b>Other Data:</b> 16	Analysis of FR Operating Revenue to Budget Receipts	Fiscal Year: 2011	Period: SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	Agency Notes: N/A	
<b>Status:</b> Complete			I = Inactive Line

<b>Tab: Other Data Info.</b>			
<b>Section:</b> A	<b>Section Name:</b> Operating Revenues to the Budget Receipts	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>CY-Other taxes and receipts</b> and <b>CY-Miscellaneous earned revenue</b>
2	Proprietary receipts from the public (offset against outlays)	Credit	
3	Rents and royalties on the outer continental shelf lands (offset against outlays)	Credit	
4	Offsetting governmental receipts (offset against outlays)	Credit	
5	Intrabudgetary transactions (offset against outlays)	Credit	
6	Earned (exchange) revenue reported in the Statement of Net Cost	Credit	3,331,775
7	NonExchange revenue SCNPNP	Credit	7,936,149
8		Credit	
9		Credit	
10	Total (exchange and nonexchange)	N/A	-11,267,924

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<b>Other Data:</b> 16	Analysis of FR Operating Revenue to Budget Receipts	<b>Fiscal Year:</b> 2011	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete			

**Tab: Other Data Info.**

<b>Section:</b> B	<b>Section Name:</b> Fiscal 2010 Budget Receipts Not Reported in the Operating Revenue	<b>No Data:</b> YES	<b>Line Attributes:</b> Dollars	<b>Rounding Method:</b> Thousands	<b>Decimal:</b> Zero
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Line Status	Line Description	NB	CY-Individual income taxes C	CY-Corporation income taxes C	CY-Employment and general retirement C	CY-Unemployment insurance C	CY-Other retirement C	CY-Excise taxes C
1	I Earned (exchange) revenue reported in the Statement of Net Cost	N/A						
2	I	N/A						
3	I	N/A						
4	I	N/A						

Line Status	Line Description	NB	CY-Estate and gift taxes C	CY-Customs duties C	CY-Miscellaneous receipts C
1	I Earned (exchange) revenue reported in the Statement of Net Cost	N/A			
2	I	N/A			
3	I	N/A			
4	I	N/A			

**Tab: Other Text Data**

<b>Section:</b> A	<b>Section Name:</b> Operating Revenues to the Budget Receipts
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Line	Question	Answer
1	Provide a detailed description of the undistributed offsetting receipts reconciling item(s).	
2	Provide a detailed description of the proprietary receipts from the public reconciling item(s).	
3	Provide a detailed description of the offsetting governmental receipts reconciling item(s).	
4	Provide a detailed description of the intrabudgetary transaction reconciling item(s).	
5	Provide a detailed description of the earned revenue reconciling item(s).	
6	Provide a detailed description of the agency entered description reconciling item(s).	The difference relates primarily to non-cash transactions. The majority of the difference is related to the reporting of SCA (4,193,564) on the SOCNF, Other Taxes and Receipts Line per TFM 4700. The remaining difference relates primarily to non-cash transactions.