



# **U.S. DEPARTMENT OF JUSTICE ANNUAL SPECIAL-PURPOSE FINANCIAL STATEMENTS FISCAL YEAR 2009**

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

Audit Report 10-06  
December 2009



**U.S. DEPARTMENT OF JUSTICE  
ANNUAL SPECIAL-PURPOSE  
FINANCIAL STATEMENTS  
FISCAL YEAR 2009**

**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, 2009, and September 30, 2008. Under the direction of the Office of the Inspector General (OIG), KPMG LLP 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 2009 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 2008, the Department also received an unqualified opinion on its special-purpose financial statements (OIG Report No. 09-07).

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* (TFM). 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 agency to agency transactions.

For FY 2009, the *Independent Auditors' Report on Special-Purpose Financial Statements* did not identify any significant deficiencies in internal control over financial reporting or significant instances of non-compliance with laws and regulations.

The OIG reviewed KPMG LLP's report and related documentation and made necessary inquiries of its representatives. Our review, as differentiated from an audit in accordance with U.S. generally accepted government auditing standards, was not intended to enable us to express, and we do not express, an opinion on the Department's special-purpose financial statements, conclusions about the effectiveness of internal control, or conclusions on the Department's compliance with the TFM. KPMG LLP is responsible for the auditors' report dated November 16, 2009, and the conclusions expressed in the report. However, our review disclosed no instances where KPMG LLP did not comply, in all material respects, with U.S. generally accepted government auditing standards.

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**U.S. DEPARTMENT OF JUSTICE  
ANNUAL SPECIAL-PURPOSE  
FINANCIAL STATEMENTS  
FISCAL YEAR 2009**

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**Independent Auditors' Report On Special-Purpose  
Financial Statements**

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**KPMG LLP**  
2001 M Street, NW  
Washington, DC 20036

## **Independent Auditors' Report on Special-Purpose Financial Statements**

Inspector General  
U. S. Department of Justice

United States Attorney General  
U.S. Department of Justice

We have audited the accompanying Closing Package Financial Statement Report – Balance Sheet of the U.S. Department of Justice (the Department) as of September 30, 2009 and 2008; the related Closing Package Financial Statement Reports – Statement of Net Cost and Statement of Changes in Net Position, and the accompanying Financial Report (FR) Notes Report (except for the information entitled “threshold” in the FR Notes Report) for the years then ended; the accompanying Additional Notes Nos. 29 and 30; the accompanying Trading Partner Summary Note Report – Balance Sheet as of September 30, 2009 and 2008; and the related Trading Partner Summary Note Reports – Statement of Net Cost and Statement of Changes in Net Position for the years then ended (hereinafter collectively referred to as the special-purpose financial statements). We did not audit the financial statements of the U.S. Marshals Service, which statements reflect total assets of \$945.7 million and \$878.5 million, and total net costs of \$1.3 billion and \$1.3 billion, as of and for the years ended September 30, 2009 and 2008, respectively. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the U.S. Marshals Service, is based solely on the report 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 report 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 consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Department’s internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements and 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 report of the other auditors provide a reasonable basis for our opinion.

The accompanying special-purpose financial statements have been prepared for the purpose of complying with the requirements of Volume I, Part 2 - Chapter 4700 of the U.S. Department of the Treasury’s *Treasury Financial Manual* (TFM), as described in Additional Note No. 29, solely for the purpose of providing financial information to the U.S. Department of the Treasury and the U.S. Government Accountability Office (GAO) to use in preparing and auditing the *Financial Report of the U.S. Government*, and are not intended to be a complete presentation of the Department’s consolidated financial statements.



## Independent Auditors' Report on Special-Purpose Financial Statements

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In accordance with *TFM Volume I, Part 2 - Chapter 4700*, the Department prepared FR Notes Report Nos. 1 through 28B, except for FR Notes Report Nos. 10A, 16, 21, 23, and 24, which were not applicable to the Department. The Department included Additional Note No. 29, *Special-Purpose Financial Statement Requirements* and Additional Note No. 30, *Summary of Significant Accounting Policies*, to disclose other data not contained in the special-purpose financial statements, but which is necessary to make the special-purpose financial statements more informative.

In our opinion, based on our audits and the report of the other auditors, the special-purpose financial statements referred to above present fairly, in all material respects, the financial position of the U.S. Department of Justice as of September 30, 2009 and 2008, and its net costs and changes in net position for the years then ended in conformity with U.S. generally accepted accounting principles and the presentation pursuant to the requirements of *TFM Volume I, Part 2 - Chapter 4700*, as described in Additional Note No. 29.

The Department also prepared Other Data Report Nos. 1 through 16, except for Other Data Report Nos. 3 through 8 and 11 through 14, which were not applicable to the Department. The information included in Other Data Report Nos. 9, 10, and 15 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 U.S. generally accepted accounting principles and the *TFM Volume I, Part 2 - Chapter 4700*. We and the other auditors have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of this information, except for the information sections entitled "Threshold," discussed in the second paragraph below. However, we and the other auditors did not audit this supplementary information, and accordingly, we express no opinion on it.

Our audits were conducted for the purpose of forming an opinion on the special-purpose financial statements taken as a whole. The information included in the Other Data Report Nos. 1 and 2 is presented for purposes of additional analysis and is not a required part of the special-purpose financial statements. This information has been subjected to the auditing procedures applied in the audits of the special-purpose financial statements and, in our opinion, based on our audits and the report of the other auditors, is fairly stated in all material respects in relation to the special-purpose financial statements taken as a whole.

The information in Other Data Report No. 16; the information in the sections entitled "Threshold" in FR Notes Report Nos. 2, 3, 5, 6, 8, 11, 15, and 19; the information entitled "Threshold" in Other Data Report No. 9; the information in the Closing Package Line Reclassification Summary Report – Balance Sheet; and the information in the Closing Package Line Reclassification Summary Reports – Statement of Net Cost, Changes in Net Position, and Custodial Activity is presented for purposes of additional analysis and is not a required part of the special-purpose financial statements. This information has not been subjected to the auditing procedures applied in the audits of the special-purpose financial statements and, accordingly, we express no opinion on it.

The *TFM Volume I, Part 2 - Chapter 4700* requires agencies to use the Government-wide Financial Reporting System to input certain data as described in Additional Note No. 29. Except as discussed in this report, we express no opinion on information maintained in that system.

In accordance with *Government Auditing Standards* and OMB Bulletin No. 07-04, we have also issued our reports dated November 9, 2009 on our consideration of the Department's internal control over financial reporting and the results of our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters that are required to be reported under *Government Auditing Standards*. Those reports are an integral part of the audits of the consolidated balance sheets of the Department as of



## Independent Auditors' Report on Special-Purpose Financial Statements

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September 30, 2009 and 2008, and the related consolidated statements of net cost and changes in net position, and the combined statements of budgetary resources and custodial activity (hereinafter collectively referred to as consolidated financial statements) for the years then ended, performed in accordance with *Government Auditing Standards* and OMB Bulletin No. 07-04, and should be read in conjunction with this report in considering the results of our audits of the special-purpose financial statements.

In our fiscal year 2009 audit of the consolidated financial statements of the Department, we noted, and the report of the other auditors identified, the following significant deficiencies:

- Improvements are needed in the Department's component financial systems' general controls.
- Improvements are needed in the components' internal control to provide reasonable assurance that transactions are properly recorded, processed, and summarized to permit the preparation of financial statements in accordance with generally accepted accounting principles.

All significant facts pertaining to the matters referred to above, including the required elements of the findings and the recommended remedial actions, are included in the *Independent Auditors' Report on Internal Control over Financial Reporting*.

Management is responsible for establishing and maintaining effective internal control. In planning and performing our audit of the fiscal year 2009 special-purpose financial statements, we also considered the Department's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control over financial reporting.

Our consideration of internal control over financial reporting for the special-purpose financial statements was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in the internal control over financial reporting for special-purpose financial statements that might be deficiencies, significant deficiencies, or material weaknesses.

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.

In our fiscal year 2009 audit, we did not identify any deficiencies in internal control over financial reporting for the special-purpose financial statements that we consider to be material weaknesses as defined above. The Exhibit presents the status of the prior year's finding and recommendation.

Management is responsible for complying with laws, regulations (including *TFM Volume I, Part 2 - Chapter 4700*), contracts and grant agreements applicable to the Department. As part of obtaining reasonable assurance about whether the Department's fiscal year 2009 special-purpose financial statements are free of material misstatement, we and the other auditors performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material



## Independent Auditors' Report on Special-Purpose Financial Statements

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effect on the determination of special-purpose financial statement amounts. However, providing an opinion on compliance with those provisions or on compliance with *TFM Volume I, Part 2 - Chapter 4700* requirements was not an objective of our fiscal year 2009 audit of the special-purpose financial statements and, accordingly, we do not express such an opinion.

The results of our tests of compliance with *TFM Volume I, Part 2 - Chapter 4700* disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* or OMB Bulletin No. 07-04.

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 Justice Office of the Inspector General, the U.S. Department of the Treasury, OMB, and GAO, in connection with the preparation and audit of the *Financial Report of the U.S. Government*, and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

November 16, 2009

**STATUS OF PRIOR YEAR'S FINDING AND RECOMMENDATION**

As required by *Government Auditing Standards* issued by the Comptroller General of the United States, and by OMB Bulletin No. 07-04, *Audit Requirements for Federal Financial Statements*, as amended, we have reviewed the status of the prior year's finding and recommendation. The following table provides our assessment of the progress the Department of Justice has made in correcting the previously identified significant deficiency. We also provide the Office of the Inspector General report number where the deficiency was reported, our recommendation for improvement, and the status of the recommendation as of the end of fiscal year 2009:

<b>Report</b>	<b>Significant Deficiency</b>	<b>Recommendation</b>	<b>Status</b>
Annual Special-Purpose Financial Statements Fiscal Year 2008 Report No. 09-07	Improvements are needed in the Department's financial reporting controls over the consolidated financial statement reclassification process.	<b>Recommendation No. 1:</b> Implement a control procedure designed to provide reasonable assurance that inaccuracies in its bureaus' reporting of intra-Departmental transfer balances will be detected as part of the Closing Package financial reporting process.	Completed

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**Special-Purpose  
Financial Statements**

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

**GF003F-Closing Package Financial Statement Report**

**Statement:** BALANCE SHEET      **Fiscal Year:** 2009      **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>2009-SEPTEMBER</b>	<b>2008-SEPTEMBER</b>	<b>Previously Reported</b>
Assets:				
Non-Federal				
Cash and Other Monetary Assets		229,794	182,209	182,209
Accounts and Taxes Receivable		79,824	123,800	123,800
Loans Receivable		0	0	0
Inventory and Related Property		525,544	424,114	424,114
Property, Plant and Equipment		9,215,026	8,758,540	8,758,540
Securities and Investments		0	0	0
Investment in Government sponsored enterprises (GSEs)		0	0	0
Other Assets		1,420,442	471,298	471,298
Total Non-Federal Assets		11,470,630	9,959,961	9,959,961
Federal				
Fund Balance with Treasury		20,857,015	15,595,443	15,595,443
Federal Investments		3,842,590	3,311,304	3,311,304
Accounts Receivable		326,521	358,664	358,664
Interest Receivable		195	0	0
Loans Receivable		0	0	0
Transfers Receivable		0	0	0
Benefit Program Contributions Receivable		0	0	0
Advances to Others and Prepayments		130,877	118,675	118,675
Other Assets (without reciprocals)		0	0	0
Total Federal Assets		25,157,198	19,384,086	19,384,086
Total Assets		36,627,828	29,344,047	29,344,047



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

**GF003F-Closing Package Financial Statement Report**

**Statement:** BALANCE SHEET      **Fiscal Year:** 2009      **Period:** SEPTEMBER  
**Entity:** 1500-Department of Justice      **Reported In:** THOUSANDS      **Decimal Point:** ZERO

Amounts presented as debits and credits()  
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<b>Closing Line item</b>	<b>Status</b>	<b>2009-SEPTEMBER</b>	<b>2008-SEPTEMBER</b>	<b>Previously Reported</b>
Liabilities				
Non-Federal				
Accounts Payable		(2,253,013)	(2,140,129)	(2,140,129)
Federal Debt Securities Held by the Public		0	0	0
Federal Employee and Veteran Benefits Payable		(1,244,776)	(1,145,194)	(1,145,194)
Environmental and Disposal Liabilities		(22,316)	(22,112)	(22,112)
Benefits Due and Payable		0	0	0
Loan Guarantee Liabilities		0	0	0
Keepwell payable		0	0	0
Insurance Programs		0	0	0
Other Liabilities		(3,159,028)	(2,787,522)	(2,787,522)
Total Non-Federal Liabilities		(6,679,133)	(6,094,957)	(6,094,957)
Federal				
Accounts Payable		(409,063)	(529,800)	(529,800)
Federal Debt		0	0	0
Interest Payable		0	0	0
Loans Payable		0	0	0
Transfers Payable		0	0	0
Benefit Program Contributions Payable		(389,860)	(358,056)	(358,056)
Advances from Others and Deferred Credits		(259,841)	(309,143)	(309,143)
Other Liabilities (without reciprocals)		(1,458,614)	(1,323,602)	(1,323,602)

**GF003F-Closing Package Financial Statement Report**

**Statement:** BALANCE SHEET      **Fiscal Year:** 2009      **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>2009-SEPTEMBER</b>	<b>2008-SEPTEMBER</b>	<b>Previously Reported</b>
Total Federal Liabilities		(2,517,378)	(2,520,601)	(2,520,601)
Total Liabilities		(9,196,511)	(8,615,558)	(8,615,558)
Net Position				
Net Position-Non-Earmarked Funds		(21,778,087)	(16,631,366)	(16,631,366)
Net Position-Earmarked Funds		(5,653,230)	(4,097,123)	(4,097,123)
Total Net Position		(27,431,317)	(20,728,489)	(20,728,489)
Total Liabilities and Net Position		(36,627,828)	(29,344,047)	(29,344,047)

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

**GF003F-Closing Package Financial Statement Report**

**Statement:** STATEMENT OF CHANGES IN NET POSITION    **Fiscal Year:** 2009    **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.

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<b>Closing Line item</b>	<b>Status</b>	<b>2009-SEPTEMBER</b>	<b>2008-SEPTEMBER</b>	<b>Previously Reported</b>
Beginning Net Position		(20,728,489)	(20,307,599)	(20,307,599)
Non-Federal Prior Period Adjustments (Not Restated)		0	0	0
Federal Prior Period Adjustments (Not Restated)		0	0	0
Adjusted Beginning Net Position Balance		(20,728,489)	(20,307,599)	(20,307,599)
Non-Federal Nonexchange Revenue		0	0	0
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		(5,899,072)	(5,406,957)	(5,406,957)
Miscellaneous Earned Revenue		0	0	0
Total Non-Federal Nonexchange Revenue		(5,899,072)	(5,406,957)	(5,406,957)
Federal Nonexchange Revenue				
Federal Securities Interest Revenue		(10,684)	(83,690)	(83,690)
Borrowing and other interest revenue		0	0	0
Benefit Program Revenue (nonexchange)		0	0	0
Other taxes and receipts		0	0	0

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

GF003F-Closing Package Financial Statement Report

**Statement:** STATEMENT OF CHANGES IN NET POSITION    **Fiscal Year:** 2009    **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>2009-SEPTEMBER</b>	<b>2008-SEPTEMBER</b>	<b>Previously Reported</b>
Total Federal Nonexchange Revenue		(10,684)	(83,690)	(83,690)
Budgetary Financing Sources:				
Appropriations received as adjusted (rescissions and other adjustments)		(30,221,835)	(23,675,421)	(23,675,421)
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
Nonexpenditure transfers-in of unexpended appropriations and financing sources		(727,760)	(621,389)	(621,389)
Nonexpenditure Transfers-out of unexpended appropriations and financing sources		102,470	192,120	192,120
Expenditure transfers-in of financing sources		0	0	0
Expenditure Transfers-out of financing sources		2,707,354	3,220,347	0
Other budgetary financing sources		100,000	41,000	41,000
Total Budgetary Financing Sources		(28,039,771)	(20,843,343)	(24,063,690)
Other Financing Sources:				
Transfers-in Without Reimbursement		(23,501)	(10,830)	(10,830)
Transfers-out Without Reimbursement		14,104	11,756	11,756
Imputed Financing Source		(703,700)	(636,444)	(636,444)

**GF003F-Closing Package Financial Statement Report**

**Statement:** STATEMENT OF CHANGES IN NET POSITION    **Fiscal Year:** 2009    **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>2009-SEPTEMBER</b>	<b>2008-SEPTEMBER</b>	<b>Previously Reported</b>
Other non-budgetary financing sources		0	0	3,220,347
Total Other Financing Sources		(713,097)	(635,518)	2,584,829
Net Cost		27,959,796	26,548,618	26,548,618
Ending Net Position Balance		(27,431,317)	(20,728,489)	(20,728,489)

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

GF003F-Closing Package Financial Statement Report

**Statement:** STATEMENT OF NET COST      **Fiscal Year:** 2009      **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>2009-SEPTEMBER</b>	<b>2008-SEPTEMBER</b>	<b>Previously Reported</b>
Gross Cost:				
Non-Federal Gross Cost		24,689,618	23,385,472	23,385,472
Interest on Debt Held by the Public		0	0	0
Total Non-Federal Gross Cost		24,689,618	23,385,472	23,385,472
Federal Gross Cost				
Benefit Program Costs		3,061,083	2,858,332	2,858,332
Imputed Costs		703,700	636,444	636,444
Buy/Sell Costs		2,819,990	2,688,600	2,688,600
Federal Securities Interest Expense		0	0	0
Borrowing and Other Interest Expense		0	0	0
Borrowing Losses		0	0	0
Other Expenses (without reciprocals)		0	0	0
Total Federal Gross Cost		6,584,773	6,183,376	6,183,376
Department Total Gross Cost		31,274,391	29,568,848	29,568,848
Earned Revenue				
Non-Federal Earned Revenue		(1,090,334)	(1,131,608)	(1,131,608)
Federal Earned Revenue				
Benefit Program Revenue (exchange)		0	0	0
Buy/Sell Revenue		(2,223,004)	(1,873,434)	(1,873,434)
Federal Securities Interest Revenue (exchange)		(1,302)	(16,018)	(16,018)
Borrowing and Other Interest Revenue (Exchange)		0	0	0

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

GF003F-Closing Package Financial Statement Report

**Statement:** STATEMENT OF NET COST      **Fiscal Year:** 2009      **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>2009-SEPTEMBER</b>	<b>2008-SEPTEMBER</b>	<b>Previously Reported</b>
Borrowings Gains		0	0	0
Other Revenue (without reciprocals)		45	830	830
Total Federal Earned Revenue		(2,224,261)	(1,888,622)	(1,888,622)
Department Total Earned Revenue		(3,314,595)	(3,020,230)	(3,020,230)
Net Cost		27,959,796	26,548,618	26,548,618

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**Trading Partner  
Summary Note Report**



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

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**GF004F - Trading Partner Summary Note Report**

**Statement:** BALANCE SHEET

**Fiscal Year:** 2009

**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>2009-SEPTEMBER</b>	<b>2008-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
7000	Department of Homeland Security		54,792	54,757	54,757	0
7200	Agency for International Development		12,722	8,326	8,326	0
7300	Small Business Administration		33	95	95	0
7500	Department of Health and Human Services		33,383	23,824	23,824	0
8000	National Aeronautics and Space Administration		275	106	106	0
8300	Export-Import Bank of the United States		0	3	3	0
8600	Department of Housing and Urban Development		83	60	60	0
8900	Department of Energy		2,460	3,213	3,213	0
9100	Department of Education		175	231	231	0
9500	Independent and Other Agencies		4,738	8,459	8,459	0
9900	Treasury General Fund		110	87	87	0
9999	Unidentified		(6,398)	(283)	(283)	0
DE00	Department of Defense		83,896	86,934	86,934	0
	<b>Total</b>		326,521	358,664	358,664	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:** 2009

**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>2009-SEPTEMBER</b>	<b>2008-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
8900	Department of Energy		5,219	3,848	3,848	0
9500	Independent and Other Agencies		2,948	5,460	5,460	0
9900	Treasury General Fund		100,212	285,740	285,740	0
9999	Unidentified		1,965	37	37	0
DE00	Department of Defense		37,361	44,409	44,409	0
	<b>Total</b>		(409,063)	(529,800)	(529,800)	0

<b>Agency FS</b>	<b>Status</b>	<b>CP Line Description</b>	<b>Account Type</b>		<b>NB</b>	<b>2009-SEPTEMBER</b>	<b>2008-SEPTEMBER</b>
BS		Advances from Others and Deferred Credits	L	C		259,841	309,143
					<b>Variance:</b>	0	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2009-SEPTEMBER</b>	<b>2008-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
1200	Department of Agriculture		230	161	161	0
1300	Department of Commerce		451	363	363	0
1400	Department of the Interior		1,535	143	143	0
1601	Department of Labor		2,420	3,336	3,336	0
1800	United States Postal Service		25	25	25	0
1900	Department of State		2	97	97	0
2000	Department of the Treasury		276	267	267	0
2700	Federal Communications Commission		8	8	8	0
2800	Social Security Administration		11	83	83	0
3600	DEPARTMENT OF VETERANS AFFAIRS		48	41	41	0

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<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2009-SEPTEMBER</b>	<b>2008-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
4700	General Services Administration		226	486	486	0
5100	Federal Deposit Insurance Corporation		4,314	6,041	6,041	0
6900	Department of Transportation		1,653	1,066	1,066	0
7000	Department of Homeland Security		176,242	207,554	207,554	0
7300	Small Business Administration		0	1	1	0
7500	Department of Health and Human Services		24,876	24,496	24,496	0
8000	National Aeronautics and Space Administration		0	16	16	0
8600	Department of Housing and Urban Development		2,630	3,016	3,016	0
9100	Department of Education		341	569	569	0
9500	Independent and Other Agencies		9,009	4,828	4,828	0
DE00	Department of Defense		35,544	56,546	56,546	0
	<b>Total</b>		(259,841)	(309,143)	(309,143)	0



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<b>Statement:</b> BALANCE SHEET		<b>Fiscal Year:</b> 2009	<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 Status</b>	<b>CP Line Description</b>	<b>Account Type</b>	<b>NB</b>
BS	Benefit Program Contributions Payable	L	C
			<b>2009-SEPTEMBER</b>
			389,860
			<b>2008-SEPTEMBER</b>
			358,056
		<b>Variance:</b>	0
<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2009-SEPTEMBER</b>
			<b>2008-SEPTEMBER</b>
			<b>Previously Reported</b>
			<b>Line item Changes</b>
1601	Department of Labor		230,111
2000	Department of the Treasury		352
2400	Office of Personnel Management		100,986
9900	Treasury General Fund		26,607
	<b>Total</b>		(389,860)
			(358,056)

<b>Agency FS Status</b>	<b>CP Line Description</b>	<b>Account Type</b>	<b>NB</b>
BS	Other Liabilities (without reciprocals)	L	C
			<b>2009-SEPTEMBER</b>
			1,458,614
			<b>2008-SEPTEMBER</b>
			1,323,602
		<b>Variance:</b>	0
<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2009-SEPTEMBER</b>
			<b>2008-SEPTEMBER</b>
			<b>Previously Reported</b>
			<b>Line item Changes</b>
2000	Department of the Treasury		16,304
9900	Treasury General Fund		1,122,240
9999	Unidentified		185,058
	<b>Total</b>		(1,458,614)
			(1,323,602)

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GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF CHANGES IN NET POSITION Fiscal Year: 2009 Period: SEPTEMBER

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

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Agency FS	Status	CP Line Description	Account Type	NB	2009-SEPTEMBER	2009-SEPTEMBER	2008-SEPTEMBER	Line item Changes
SCNP		Nonexpenditure Transfers-out of unexpended appropriations and financing sources	CF	D		102,470	192,120	
				Variance:	0	0	0	
Trading Partner	Name	Status	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line item Changes		
1300	Department of Commerce		0	1,880	1,880	0		
2000	Department of the Treasury		0	1,029	1,029	0		
9500	Independent and Other Agencies		12,852	8,243	8,243	0		
9999	Unidentified		89,618	180,968	180,968	0		
	<b>Total</b>		102,470	192,120	192,120	0		

Agency FS	Status	CP Line Description	Account Type	NB	2009-SEPTEMBER	2009-SEPTEMBER	2008-SEPTEMBER	Line item Changes
SCNP		Transfers-out Without Reimbursement	CF	D		14,104	11,756	
				Variance:	0	0	0	
Trading Partner	Name	Status	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line item Changes		
1200	Department of Agriculture		0	68	68	0		
1300	Department of Commerce		81	1	1	0		
1400	Department of the Interior		5	35	35	0		
1601	Department of Labor		0	(2)	(2)	0		
1800	United States Postal Service		62	1	1	0		
1900	Department of State		104	60	60	0		
2000	Department of the Treasury		20	1	1	0		
2400	Office of Personnel Management		0	136	136	0		
2800	Social Security Administration		0	2	2	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>2009-SEPTEMBER</b>	<b>2008-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
3100	U. S. Nuclear Regulatory Commission		(2)	14	14	0
4700	General Services Administration		5,078	6,041	6,041	0
6400	Tennessee Valley Authority		0	10	10	0
6900	Department of Transportation		0	167	167	0
7000	Department of Homeland Security		181	511	511	0
7500	Department of Health and Human Services		64	13	13	0
8000	National Aeronautics and Space Administration		0	(2)	(2)	0
9900	Treasury General Fund		0	88	88	0
9999	Unidentified		8,046	1,467	1,467	0
DE00	Department of Defense		465	3,145	3,145	0
	<b>Total</b>		14,104	11,756	11,756	0

<b>Agency FS</b>	<b>Status</b>	<b>CP Line Description</b>	<b>Account Type</b>	<b>NB</b>	<b>2009-SEPTEMBER</b>	<b>2008-SEPTEMBER</b>
SCNP		Federal Securities Interest Revenue	F	C	10,684	83,690
				<b>Variance:</b>	0	0
<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2009-SEPTEMBER</b>	<b>2008-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
2000	Department of the Treasury		10,684	83,690	83,690	0
	<b>Total</b>		(10,684)	(83,690)	(83,690)	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>2009-SEPTEMBER</u>	<u>2008-SEPTEMBER</u>
SCNP		Imputed Financing Source	F	C	703,700	636,444
					0	0
				<b>Variance:</b>		

<u>Trading Partner</u>	<u>Name</u>	<u>Status</u>	<u>2009-SEPTEMBER</u>	<u>2008-SEPTEMBER</u>	<u>Previously Reported</u>	<u>Line item Changes</u>
2000	Department of the Treasury		40,450	29,759	29,759	0
2400	Office of Personnel Management		663,250	606,685	606,685	0
	<b>Total</b>		(703,700)	(636,444)	(636,444)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2009-SEPTEMBER</u>	<u>2008-SEPTEMBER</u>
SCNP		Nonexpenditure transfers-in of unexpended appropriations and financing sources	F	C	727,760	621,389
					0	0
				<b>Variance:</b>		

<u>Trading Partner</u>	<u>Name</u>	<u>Status</u>	<u>2009-SEPTEMBER</u>	<u>2008-SEPTEMBER</u>	<u>Previously Reported</u>	<u>Line item Changes</u>
1900	Department of State		107,660	0	0	0
2000	Department of the Treasury		0	2,058	2,058	0
7000	Department of Homeland Security		4,000	4,000	4,000	0
9500	Independent and Other Agencies		527,982	434,363	434,363	0
9999	Unidentified		88,118	180,968	180,968	0
	<b>Total</b>		(727,760)	(621,389)	(621,389)	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>2009-SEPTEMBER</u>	<u>2008-SEPTEMBER</u>	<u>2008-SEPTEMBER</u>
SCNP		Other budgetary financing sources	F	C	(100,000)	(41,000)	(41,000)
				<b>Variance:</b>	0	0	0
<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2009-SEPTEMBER</b>	<b>2008-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>	
9900	Treasury General Fund		(100,000)	(41,000)	0	(41,000)	
9999	Unidentified		0	0	(41,000)	41,000	
	<b>Total</b>		100,000	41,000	41,000	0	

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2009-SEPTEMBER</u>	<u>2008-SEPTEMBER</u>	<u>2008-SEPTEMBER</u>
SCNP		Transfers-in Without Reimbursement	F	C	23,501	10,830	10,830
				<b>Variance:</b>	0	0	0
<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2009-SEPTEMBER</b>	<b>2008-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>	
1200	Department of Agriculture		26	63	63	0	
2000	Department of the Treasury		546	209	209	0	
3600	DEPARTMENT OF VETERANS AFFAIRS		19	1	1	0	
4700	General Services Administration		17,100	6,875	6,875	0	
6800	Environmental Protection Agency		0	5	5	0	
7000	Department of Homeland Security		771	416	416	0	
8900	Department of Energy		0	65	65	0	
9999	Unidentified		4,929	1,425	1,425	0	
DE00	Department of Defense		110	1,771	1,771	0	
	<b>Total</b>		(23,501)	(10,830)	(10,830)	0	

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<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2009-SEPTEMBER</b>	<b>2008-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
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<b>Agency FS</b>	<b>Status</b>	<b>CP Line Description</b>	<b>Account Type</b>	<b>NB</b>	<b>2009-SEPTEMBER</b>	<b>2008-SEPTEMBER</b>
CUST		Expenditure Transfers-out of financing sources	CF	D	2,707,354	3,220,347
					0	0
					<b>Variance:</b>	

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2009-SEPTEMBER</b>	<b>2008-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
1200	Department of Agriculture		92,073	140,289	0	140,289
1300	Department of Commerce		771	1,884	0	1,884
1400	Department of the Interior		25,059	23,239	0	23,239
1500	Department of Justice		206,964	374,767	0	374,767
1601	Department of Labor		528	3,268	0	3,268
1800	United States Postal Service		4,435	10,817	0	10,817
2000	Department of the Treasury		368,790	249,287	0	249,287
2400	Office of Personnel Management		19,833	7,432	0	7,432
2500	National Credit Union Administration		470	7	0	7
2700	Federal Communications Commission		9,773	4,114	0	4,114
2800	Social Security Administration		982	650	0	650

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<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2009-SEPTEMBER</b>	<b>2008-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
3300	Smithsonian Institution		8	9	0	9
3600	DEPARTMENT OF VETERANS AFFAIRS		28,710	13,548	0	13,548
4700	General Services Administration		116,631	1,516	0	1,516
5000	Securities and Exchange Commission		4	0	0	0
5100	Federal Deposit Insurance Corporation		1,958	14	0	14
6000	Railroad Retirement Board		335	373	0	373
6400	Tennessee Valley Authority		4,207	7,933	0	7,933
6800	Environmental Protection Agency		223,334	440,033	0	440,033
6900	Department of Transportation		1,357	36,213	0	36,213
7000	Department of Homeland Security		17,169	46,329	0	46,329
7300	Small Business Administration		5,332	10,740	0	10,740
7500	Department of Health and Human Services		1,367,320	1,614,871	0	1,614,871
8000	National Aeronautics and Space Administration		2,957	413	0	413
8600	Department of Housing and Urban Development		18,347	8,467	0	8,467
8900	Department of Energy		4,065	7,463	0	7,463
9100	Department of Education		18,003	14,517	0	14,517
9500	Independent and Other Agencies		54,916	86,419	0	86,419
DE00	Department of Defense		113,023	115,735	0	115,735
	<b>Total</b>		2,707,354	3,220,347	0	3,220,347

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<u>Agency FS</u> CUST	<u>Status</u>	<u>CP Line Description</u> Other non-budgetary financing sources	<u>Account Type</u>		<u>NB</u> C	<u>2009-SEPTEMBER</u>	<u>2008-SEPTEMBER</u>	<u>2008-SEPTEMBER</u>
			F	C				
						0	0	0
								0
								0

**Variance:**

<u>Trading Partner</u>	<u>Name</u>	<u>Status</u>	<u>2009-SEPTEMBER</u>	<u>2008-SEPTEMBER</u>	<u>Previously Reported</u>	<u>Line item Changes</u>
1200	Department of Agriculture	0	0	(140,289)		140,289
1300	Department of Commerce	0	0	(1,884)		1,884
1400	Department of the Interior	0	0	(23,239)		23,239
1601	Department of Labor	0	0	(3,268)		3,268
1800	United States Postal Service	0	0	(10,817)		10,817
2000	Department of the Treasury	0	0	(249,287)		249,287
2400	Office of Personnel Management	0	0	(7,432)		7,432
2500	National Credit Union Administration	0	0	(7)		7
2700	Federal Communications Commission	0	0	(4,114)		4,114
2800	Social Security Administration	0	0	(650)		650
3300	Smithsonian Institution	0	0	(9)		9
3600	DEPARTMENT OF VETERANS AFFAIRS	0	0	(13,548)		13,548
4700	General Services Administration	0	0	(1,516)		1,516
5100	Federal Deposit Insurance Corporation	0	0	(14)		14
6000	Railroad Retirement Board	0	0	(373)		373
6400	Tennessee Valley Authority	0	0	(7,933)		7,933
6800	Environmental Protection Agency	0	0	(440,033)		440,033
6900	Department of Transportation	0	0	(36,213)		36,213
7000	Department of Homeland Security	0	0	(46,329)		46,329
7300	Small Business Administration	0	0	(10,740)		10,740



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<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2009-SEPTEMBER</b>	<b>2008-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
7500	Department of Health and Human Services	0	0	(1,614,871)		1,614,871
8000	National Aeronautics and Space Administration	0	0	(413)		413
8600	Department of Housing and Urban Development	0	0	(8,467)		8,467
8900	Department of Energy	0	0	(7,463)		7,463
9100	Department of Education	0	0	(14,517)		14,517
9500	Independent and Other Agencies	0	0	(86,419)		86,419
DE00	Department of Defense	0	0	(115,735)		115,735
	<b>Total</b>	0	0	2,845,580		2,845,580



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**GF004F - Trading Partner Summary Note Report**

**Statement:** STATEMENT OF NET COST

**Period:** SEPTEMBER

**Fiscal Year:** 2009

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<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2009-SEPTEMBER</b>	<b>2008-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
7000	Department of Homeland Security		483,493	500,413	500,413	0
7200	Agency for International Development		15,239	10,645	10,645	0
7300	Small Business Administration		108	222	222	0
7500	Department of Health and Human Services		200,874	170,537	170,537	0
8000	National Aeronautics and Space Administration		1,098	497	497	0
8300	Export-Import Bank of the United States		8	8	8	0
8600	Department of Housing and Urban Development		850	5,412	5,412	0
8900	Department of Energy		12,091	15,455	15,455	0
9100	Department of Education		574	448	448	0
9500	Independent and Other Agencies		26,040	33,523	33,523	0
9900	Treasury General Fund		28	47	47	0
9999	Unidentified		(3,303)	306	306	0
DE00	Department of Defense		1,019,697	671,807	671,807	0
	<b>Total</b>		(2,223,004)	(1,873,434)	(1,873,434)	0

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**Period:** SEPTEMBER

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2009-SEPTEMBER</u>	<u>2008-SEPTEMBER</u>
NCS		Federal Securities Interest Revenue (exchange)	ER	C	1,302	16,018
					0	0
					0	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2009-SEPTEMBER</b>	<b>2008-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
2000	Department of the Treasury		1,302	16,018	16,018	0
	<b>Total</b>		(1,302)	(16,018)	(16,018)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2009-SEPTEMBER</u>	<u>2008-SEPTEMBER</u>
NCS		Other Revenue (without reciprocals)	ER	C	(45)	(830)
					0	0
					0	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2009-SEPTEMBER</b>	<b>2008-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
1300	Department of Commerce		0	(1)	(1)	0
1400	Department of the Interior		0	(7)	(7)	0
1601	Department of Labor		0	4	4	0
1900	Department of State		0	(10)	(10)	0
2000	Department of the Treasury		0	(1)	(1)	0
2400	Office of Personnel Management		0	(136)	(136)	0
2800	Social Security Administration		0	(2)	(2)	0
3100	U. S. Nuclear Regulatory Commission		2	(14)	(14)	0
6400	Tennessee Valley Authority		0	(10)	(10)	0
7000	Department of Homeland Security		(27)	(475)	(475)	0
8000	National Aeronautics and Space Administration		0	2	2	0

**GF004F - Trading Partner Summary Note Report**

**Statement:** STATEMENT OF NET COST  
**Entity:** 1500 - Department of Justice  
 Amounts presented as debits and credits()  
 I = Inactive Line

**Fiscal Year:** 2009      **Period:** SEPTEMBER  
**Reported in:** THOUSANDS      **Decimal Point:** ZERO

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2009-SEPTEMBER</b>	<b>2008-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
9999	Unidentified		(20)	(109)	(109)	0
DE00	Department of Defense		0	(71)	(71)	0
	<b>Total</b>		45	830	830	0

**Agency FS**    **Status**    **CP Line Description**  
 NCS                      Benefit Program Costs

<b>Account Type</b>	<b>NB</b>	<b>2009-SEPTEMBER</b>	<b>2008-SEPTEMBER</b>	<b>Line item Changes</b>
GC	D	3,061,083	2,858,332	
	<b>Variance:</b>	0		

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2009-SEPTEMBER</b>	<b>2008-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
1601	Department of Labor		109,931	105,011	105,011	0
2400	Office of Personnel Management		2,320,186	2,163,589	2,163,589	0
9900	Treasury General Fund		630,966	589,732	589,732	0
	<b>Total</b>		3,061,083	2,858,332	2,858,332	0

U.S. Department of the Treasury  
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**GF004F - Trading Partner Summary Note Report**

**Statement:** STATEMENT OF NET COST  
**Entity:** 1500 - Department of Justice  
 Amounts presented as debits and credits(  
 I = Inactive Line

**Fiscal Year:** 2009  
**Period:** SEPTEMBER  
**Reported in:** THOUSANDS  
**Decimal Point:** ZERO

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2009-SEPTEMBER</u>	<u>2008-SEPTEMBER</u>
NCS		Buy/Sell Costs	GC	D	2,819,990	2,688,600
					0	0
					Variance:	
					0	0

<u>Trading Partner</u>	<u>Name</u>	<u>Status</u>	<u>2009-SEPTEMBER</u>	<u>2008-SEPTEMBER</u>	<u>Previously Reported</u>	<u>Line item Changes</u>
1200	Department of Agriculture	16,538	19,711	19,711	0	0
1300	Department of Commerce	44,295	32,076	32,076	0	0
1400	Department of the Interior	25,453	38,073	38,073	0	0
1601	Department of Labor	3,820	15,468	15,468	0	0
1800	United States Postal Service	22,704	20,689	20,689	0	0
1900	Department of State	167,872	158,739	158,739	0	0
2000	Department of the Treasury	13,341	21,055	21,055	0	0
2400	Office of Personnel Management	81,539	92,414	92,414	0	0
2700	Federal Communications Commission	179	(3)	(3)	0	0
2800	Social Security Administration	(11)	172	172	0	0
3100	U. S. Nuclear Regulatory Commission	4	5	5	0	0
3300	Smithsonian Institution	28	25	25	0	0
3600	DEPARTMENT OF VETERANS AFFAIRS	2,283	8,264	8,264	0	0
4700	General Services Administration	1,982,328	1,856,254	1,856,254	0	0
4900	National Science Foundation	852	513	513	0	0
5000	Securities and Exchange Commission	0	61	61	0	0
6800	Environmental Protection Agency	394	(812)	(812)	0	0
6900	Department of Transportation	21,076	16,540	16,540	0	0
7000	Department of Homeland Security	107,909	66,877	66,877	0	0
7200	Agency for International Development	47	141	141	0	0

**U.S. Department of the Treasury  
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**GF004F - Trading Partner Summary Note Report**

**Statement:** STATEMENT OF NET COST      **Fiscal Year:** 2009      **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>2009-SEPTEMBER</b>	<b>2008-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
7300	Small Business Administration	0	129	129	0	0
7500	Department of Health and Human Services	31,672	18,869	18,869	0	0
8000	National Aeronautics and Space Administration	25	45	45	0	0
8600	Department of Housing and Urban Development	0	2,296	2,296	0	0
8900	Department of Energy	33,552	21,711	21,711	0	0
9100	Department of Education	170	83	83	0	0
9500	Independent and Other Agencies	84,663	66,688	66,688	0	0
9900	Treasury General Fund	8,078	(2,363)	(2,363)	0	0
9999	Unidentified	2,260	2,378	2,378	0	0
DE00	Department of Defense	168,919	232,502	232,502	0	0
	<b>Total</b>	2,819,990	2,688,600	2,688,600	0	0

<b>Agency FS</b>	<b>Status</b>	<b>CP Line Description</b>	<b>Account Type</b>	<b>NB</b>	<b>2009-SEPTEMBER</b>	<b>2008-SEPTEMBER</b>
NCS		Imputed Costs	GC	D	703,700	636,444
				<b>Variance:</b>	0	0

  

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2009-SEPTEMBER</b>	<b>2008-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
2000	Department of the Treasury		40,448	29,759	29,759	0
2400	Office of Personnel Management		663,252	606,685	606,685	0
	<b>Total</b>		703,700	636,444	636,444	0

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**Notes Report**

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

<b>Note:</b> 01	Federal Reserve Earnings, Subsequent Events, and Other Pertinent Information	<b>Fiscal Year:</b> 2009	<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>		
		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>2009 - SEPTEMBER</b>	<b>2008 - SEPTEMBER</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  
Financial Management Service  
Governmentwide Financial Report System  
GF006 - FR Notes Report**

<b>Note:</b> 01	Federal Reserve Earnings, Subsequent Events, and Other Pertinent Information	<b>Fiscal Year:</b> 2009	<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 agency's audited financial statements being issued.	
2		Describe any departures from U.S. Generally Accepted Accounting Procedures (GAAP).	
3		Describe any change in accounting if a collecting entity adopts accounting standards that embody a fuller application of accrual accounting concepts that differs from that prescribed by the standard-SFFAS no. 7, par.64.	
4		List all of the agency's components whose balances and activities are not combined into the agency's financial statements and therefore, are not represented in the GFRS data.	
5		List all of the agency's components whose balances and activities are combined into the agency's financial statements, and, therefore, are represented in the GFRS data.	
6		Describe the nature of the related party relationship and transactions pertaining to the amount in the Other Notes Info tab, Related party receivables line.	
7		Describe the nature of the related party relationship and transactions pertaining to the amount in the Other Notes Info tab, Related party payables, line.	
8		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.	
9		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.	
10		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.	
11		Provide details on the investments in related parties.	
12		Provide details on related party leases.	
13		Describe control relationships with entities under common ownership, management control, and conservatorship if the operating results or financial position could be significantly impacted as a result of the relationship. Include control relationships with and without transactions.	
14		Provide any other useful information on related parties.	
15		Provide any other relevant information pertaining to his note.	

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

<b>Note:</b> 02	Cash and Other Monetary Assets	<b>Fiscal Year:</b> 2009	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> 09 Par, 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>2009 - SEPTEMBER</b>	<b>2008 - SEPTEMBER</b>	<b>Line Item Changes</b>	<b>Decimal: Zero</b>
Cash and Other Monetary Assets							
		D	A	229,794	182,209	0	
			<b>Variance:</b>	0	0		<b>Rounding Method: Thousands</b>
<b>Line Status</b>	<b>Line Description</b>	<b>2009 - SEPTEMBER</b>	<b>2008 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>		
3	Other cash - not restricted	28,871	37,839	37,839	0		
4	Other cash - restricted	200,923	144,370	144,370	0		
5	International monetary assets						
7	Domes ic monetary assets						
8	Foreign currency						
	<b>Total</b>	229,794	182,209	182,209	0		
<b>Threshold</b>							
<b>Line Description</b>	<b>Question</b>			<b>Answer</b>			
Line Item Notes - Other cash - not restricted (2009 - 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 normal operations.			
Line Item Notes - Other cash - restricted (2009 - 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.			

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<b>Note:</b> 02	Cash and Other Monetary Assets	<b>Fiscal Year:</b> 2009	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> 09 Par, 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: Text Data</b>	<b>Line</b>	<b>Question</b>	<b>Answer</b>
	1	Describe the nature of the amount in the line item "other cash - not restricted."	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.	Restricted cash is held by DEA, FBI, ATF, and AFF
	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 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 any other relevant information pertaining to this note.	N/A

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<b>Note:</b> 03	Accounts and Taxes Receivable	<b>Fiscal Year:</b> 2009	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> 09 PAR, Note 6	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		
		I = Inactive Line	

Closing Package Line Description		NB	Account Type	2009 - SEPTEMBER	2008 - SEPTEMBER	Line Item Changes	Thousands	Decimal:
Accounts and Taxes Receivable		D	A	79,824	123,800	0	0	Zero
			Variance:	0	0			
Line Status	Line Description	2009 - SEPTEMBER	2008 - SEPTEMBER	Previously Rptd	Line Item Changes			
1	Accounts receivable, gross	93,490	144,556	144,556	0			
2	Related interest receivable - accounts receivable	68	215	215	0			
3	Penalties, fines, and administrative fees receivable	1,233	1,352	1,352	0			
4	Less: allowance for loss on accounts receivable	-14,725	-21,977	-21,977	0			
5	Less: allowance for loss on interest receivable	-10	-19	-19	0			
6	Less: allowance for loss on penalties, fines, and admin. fees rec.	-232	-327	-327	0			
<b>Total</b>		<b>79,824</b>	<b>123,800</b>	<b>123,800</b>	<b>0</b>			

Line Description	Question	Answer
Line Item Notes - Accounts receivable, gross (2009 - 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)	Normal operations

Line	Question	Answer
1	Describe the method(s) used to calculate the allowances on accounts receivable.	The allowance for doubtful accounts for public receivable is estimated based on past collection experience and analysis of outstanding receivable balances at year-end.
3	Explain any material difference between the balance of accounts receivable and the amounts reported on the Treasury Report on Receivables.	N/A
4	Provide any other relevant information pertaining to this note.	N/A

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<b>Note:</b> 04A	Direct Loans Receivable	<b>Fiscal Year:</b> 2009	<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		

Closing Package Line Description		NB	Account Type	2009 - SEPTEMBER	2008 - SEPTEMBER			
Loans Receivable		D	A	0	0			
			Variance:	0	0			
<b>Line Status</b>	<b>Line Description</b>	<b>CY: Face Value of Loans Outstanding</b>	<b>CY: Long-Term Cost of Loans</b>	<b>CY Net Loans</b>	<b>PY: Face Value of Loans Outstanding</b>	<b>PY: Long-Term Cost of Loans</b>	<b>PY Net Loans</b>	<b>Decimal: Zero</b>
14								
15								
16								
17								
18								
19	All other loans receivable							
	<b>Total</b>							

**U.S. Department of the Treasury  
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<b>Note:</b> 04A	Direct Loans Receivable	<b>Fiscal Year:</b> 2009	<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.**

Section: A	Section Name: Subsidy Expense	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB	2009 - SEPTEMBER	2008 - SEPTEMBER
14	Debit			
15	Debit			
16	Debit			
17	Debit			
18	Debit			
19	All other loans receivable			
20	Total	N/A		

Section: B	Section Name: Foreclosed Assets - Balances (SFFAS No. 3, par. 91)	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB	2009 - SEPTEMBER	2008 - SEPTEMBER
1	Balances for property held Pre-1992	Debit		
2	Balances for property held Post-1991	Debit		

Tab: Text Data	No Data Flag: YES	Answer
<b>Line</b>	<b>Question</b>	
1	Provide a broad description of foreclosed property.	
2	Provide any other relevant information pertaining to this note.	



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<b>Note:</b> 04B	Loan Guarantees	<b>Fiscal Year:</b> 2009	<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 Type	2009 - SEPTEMBER	2008 - SEPTEMBER	Line Item Changes
Loan Guarantee Liabilities		C	L	0	0	0
			Variance:	0	0	0
<b>Line Status</b>	<b>Line Description</b>	<b>2009 - SEPTEMBER</b>	<b>2008 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>	<b>Decimal: Zero</b>
13						
14						
15						
16						
17						
18	All other loan guarantee liabilities					
	<b>Total</b>					

**U.S. Department of the Treasury  
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<b>Note:</b> 04B	Loan Guarantees	<b>Fiscal Year:</b> 2009	<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>Tab: Other Notes Info.</b>										
<b>Section:</b> A	<b>Section Name:</b> Other Related Information			<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars		<b>Decimal:</b> Zero			
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>CY Face Value of Loans Outstanding</b>	<b>D</b>	<b>CY Subsidy Expense</b>	<b>D</b>	<b>PY Face Value of Loans Outstanding</b>	<b>D</b>	<b>PY Subsidy Expense</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							
<b>Tab: Text Data</b>										
<b>Line</b>	<b>Question</b>	<b>No Data Flag:</b> YES								
1	Provide any other relevant information pertaining to this note.	Answer								

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**Note:** 05 Inventories and Related Property      **Fiscal Year:** 2009      **Period:** SEPTEMBER  
**Entity:** 1500 Department of Justice      **Agency Notes:** 09 PAR, Notes 7 & 8  
**Status:** Complete      **The accompanying notes are an integral part of these financial statements.**      **I = Inactive Line**

**Tab: Line Item Notes**

<b>Closing Package Line Description</b>		<b>NB</b>	<b>Account Type</b>	<b>2009 - SEPTEMBER</b>	<b>2008 - SEPTEMBER</b>	<b>Line Item Changes</b>	<b>Rounding Method:</b>	<b>Thousands</b>	<b>Decimal:</b>
Inventory and Related Property		D	A	525,544	424,114	0			Zero
<b>Variance:</b>				0	0	0			
<b>Line Status</b>	<b>Line Description</b>	<b>2009 - SEPTEMBER</b>	<b>2008 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>				
1	Gross Inventory - balance beginning of year	445,260	351,141	351,141	0				
2	Prior-period adjustment (not restated)								
3	Capitalized acquisitions from the public	756,107	747,355	747,355	0				
4	Capitalized acquisitions from Government agencies	161,648	175,666	175,666	0				
5	Inventory sold or used	-822,478	-828,902	-828,902	0				
6	Total allowance for inventories and related property	-14,993	-21,146	-21,146	0				
<b>Total</b>		<b>525,544</b>	<b>424,114</b>	<b>424,114</b>	<b>0</b>				

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<b>Note:</b> 05	Inventories and Related Property	<b>Fiscal Year:</b> 2009	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> 09 PAR, Notes 7 & 8	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		
		I = Inactive Line	

**Tab: Other Notes Info.**

<b>Section: A</b>		<b>Section Name: Inventory Yearend Balances by Category Type</b>			<b>Line Attributes: Dollars</b>			
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2009 - SEPTEMBER</b>	<b>2008 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Rounding Method: Thousands</b>	<b>Decimal: Zero</b>
1		Inventory purchased for sale	Debit	270,273	264,928	264,928	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	22,825	20,288	20,288	0	
5		Operating materials and supplies held for use	Debit	17,816	13,502	13,502	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	229,623	146,542	146,542	0	
11		Other related property	Debit					
12		Total allowance for inventories and related property	Credit	14,993	21,146	21,146	0	
13		Total inventories and related property_net	N/A	525,544	424,114	424,114	0	

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<b>Note:</b> 05	Inventories and Related Property	<b>Fiscal Year:</b> 2009	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> 09 PAR, Notes 7 & 8	
<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> Inventory Yearend Balances by Category Type	<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 - Inventory - excess, obsolete, and unserviceable (2009 - 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.	
Other Notes Info - Operating materials and supplies held for use (2009 - 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> Capitalized Acquisitions From Government Agencies by Trading Partner	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero			
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2009 - SEPTEMBER</b>	<b>2008 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>
1	General Services Administration	Debit	156,451	169,213	169,213	0
2	Department of Defense	Debit	5,197	6,453	6,453	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	161,648	175,666	175,666	0

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**Note:** 05 Inventories and Related Property      **Fiscal Year:** 2009      **Period:** SEPTEMBER  
**Entity:** 1500 Department of Justice      **Agency Notes:** 09 PAR, Notes 7 & 8  
**Status:** Complete      **The accompanying notes are an integral part of these financial statements.**      **I = Inactive Line**

		<b>Section Name:</b> Other Information - Dollar Value			<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>2009 - SEPTEMBER</b>	<b>2008 - SEPTEMBER</b>	<b>Previously Rptd</b>
1		Seized property	Debit	1,869,239	1,608,246	1,608,246
2		Forfeited property	Debit	229,623	146,542	146,542
3		Goods held under price support and stabilization programs	Debit			0
						0

		<b>Section Name:</b> Other Information - Number of Items/Volume			<b>Line Attributes:</b> Units	
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2009 - SEPTEMBER</b>	<b>2008 - SEPTEMBER</b>	<b>Previously Rptd</b>
1		Seized property	N/A	92,936.0000	147,608.0000	147,608.0000
2		Forfeited property	N/A	26,022.0000	26,064.0000	26,064.0000
3		Goods held under price support and stabilization programs	N/A			0.0000

<b>Line</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 sales 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.	N/A

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**Note:** 06 Property, Plant, and Equipment      **Fiscal Year:** 2009      **Period:** SEPTEMBER  
**Entity:** 1500 Department of Justice      **Agency Notes:** PAR Note 9  
**Status:** Complete      **The accompanying notes are an integral part of these financial statements.**      **I = Inactive Line**

<b>Tab: Line Item Notes</b>									
<b>Closing Package Line Description</b>									
Property, Plant and Equipment	NB	Account Type	2009 - SEPTEMBER	2008 - SEPTEMBER					
	D	A	9,215,026	8,758,540					
			Variance: 0	0					
Line Status	Line Description	CY PP&E	CY Accum. Depr.	CY Net PP&E	PY PP&E	PY Accum. Depr.	PY Net PP&E	Thousands	Decimal: Zero
1	PP&E - balance beginning of year	14,063,278	5,304,738	8,758,540	12,992,954	4,758,877	8,234,077		
2	Prior-period adjustments (not restated)	13,428	-873	14,301	6,199	433	5,766		
3	Capitalized acquisitions from the public	911,475		911,475	1,020,773		1,020,773		
4	Capitalized acquisitions from Government agencies	252,302		252,302	181,226		181,226		
5	Deletions from the Balance Sheet	-176,569	-124,424	-52,145	-137,806	-110,124	-27,682		
6	Revaluations	536		536	-68		-68		
7	Stewardship reclassifications								
8	Depreciation/amortization		669,983	-669,983		655,552	-655,552		
	<b>Total</b>	<b>15,064,450</b>	<b>5,849,424</b>	<b>9,215,026</b>	<b>14,063,278</b>	<b>5,304,738</b>	<b>8,758,540</b>		

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<b>Note:</b> 06	Property, Plant, and Equipment	<b>Fiscal Year:</b> 2009	<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>	

**Tab: Other Notes Info.**

<b>Section: A</b>		<b>Section Name:</b> Gross cost for PP&E for each category		<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero			
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2009 - SEPTEMBER</b>	<b>2008 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>	<b>Rounding Method:</b> Thousands
1	Debit	Buildings, structures, and facilities (including improvement to land)		9,568,616	9,250,426	9,250,426	0	
2	Debit	Furniture, fixtures, and equipment (including aircraft ships, vessels, small boats, and vehicles)		2,402,838	2,188,173	2,188,173	0	
3	Debit	Construction in progress		884,163	882,838	882,838	0	
4	Debit	Land and Land Rights		192,971	191,090	191,090	0	
5	Debit	Internal use software		937,248	670,550	670,550	0	
6	Debit	Assets under capital lease		107,247	102,118	102,118	0	
7	Debit	Leasehold improvements		971,367	778,083	778,083	0	
8	Debit	Other property, plant and equipment						
9	N/A	Total property, plant and equipment		15,064,450	14,063,278	14,063,278	0	

**Threshold**

<b>Line Description</b>	<b>Question</b>	<b>Answer</b>
Other Notes Info - Internal use software (2009 - 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 - Leasehold improvements (2009 - 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.



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<b>Note:</b> 06	Property, Plant, and Equipment	<b>Fiscal Year:</b> 2009	<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>		
		I = Inactive Line	

		<b>Section Name:</b> Accumulated Depreciation/Amortization			<b>Line Attributes:</b> Dollars			
					<b>Rounding Method:</b> Thousands			
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2009 - SEPTEMBER</b>	<b>2008 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>	<b>Decimal:</b> Zero
1		Buildings, structures, and facilities (including improvements to land)	Credit	3,733,316	3,410,950	3,410,950	0	
2		Furniture, fixtures, and equipment (including aircraft, ships, vessels, small boats, and vehicles)	Credit	1,401,149	1,298,376	1,298,376	0	
3		Internal use software	Credit	151,195	115,281	115,281	0	
4		Assets under capital lease	Credit	54,366	49,083	49,083	0	
5		Leasehold improvements	Credit	509,398	431,048	431,048	0	
6		Other property, plant, and equipment	Credit					
7		Total accumulated depreciation/amortization	N/A	-5,849,424	-5,304,738	-5,304,738	0	

		<b>Section Name:</b> Intragovernmental Capitalized acquisition amounts			<b>Line Attributes:</b> Dollars			
					<b>Rounding Method:</b> Thousands			
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2009 - SEPTEMBER</b>	<b>2008 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>	<b>Decimal:</b> Zero
1		General Services Administration	Debit	180,645	136,807	136,807	0	
2		Department of Defense	Debit	58,379	20,646	20,646	0	
3		Department of the Interior	Debit		327	327	0	
4		Department of Justice	Debit	7,760	1,471	1,471	0	
5		National Aeronautics and Space Administration	Debit		1,515	1,515	0	

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<b>Note:</b> 06	Property, Plant, and Equipment	<b>Fiscal Year:</b> 2009	<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>		
		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>2009 - SEPTEMBER</b>	<b>2008 - SEPTEMBER</b>	<b>Previously Rptd</b>
6	All other departments	Debit	5,518	20,460	20,460
7	Total capitalized assets from Federal agencies	N/A	252,302	181,226	181,226

<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>2009 - SEPTEMBER</b>	<b>2008 - SEPTEMBER</b>	<b>Previously Rptd</b>
1	Gain/loss on sale/disposition of property, plant and equipment	Credit	23,960	9,133	9,133

<b>Tab: Text Data</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. 16, par 9).	N/A
2		Disclose any transfer of land where the book value is not known by the receiving entity, if material (SFFAS No. 6, par.72).	N/A
3		Provide any other relevant information pertaining to this note and any material changes from the prior years' depreciation methods and capitalization thresholds.	N/A

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<b>Note:</b> 07	Securities and Investments (Financial Accounting Standards Board (FASB) Statement No 115)	<b>Fiscal Year:</b> 2009	<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.	<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>2009 - SEPTEMBER</b>	<b>2008 - SEPTEMBER</b>	<b>Line Item Changes</b>
Securities and Investments		D	A	0	0	0
<b>Variance:</b>				0	0	0
<b>Line Status</b>	<b>Line Description</b>			<b>2009 - SEPTEMBER</b>	<b>2008 - SEPTEMBER</b>	<b>Previously Rptd</b>
1	Fixed/Debt Securities (FASB 115 par 6 and 19): Non-U.S. Government Securities					
2	Fixed/Debt Securities (FASB 115 par 6 and 19): Commercial Securities					
3	Fixed/Debt Securities (FASB 115 par 6 and 19): Mortgage/asset backed Securities					
4	Fixed/Debt Securities (FASB 115 par 6 and 19): Corporate and other bonds					
5	Fixed/Debt Securities (FASB 115 par 6 and 19): All: Other fixed/debt securities					
6	Equity Securities (FASB 115 par 6 and 19): Common Stocks					
7	Equity Securities (FASB 115 par 6 and 19): Unit Trusts					
8	Equity Securities (FASB 115 par 6 and 19): Other Equity Securities					
9	Other					
<b>Total</b>						

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<b>Note:</b> 07	Securities and Investments (Financial Accounting Standards Board (FASB) Statement No 115)	<b>Fiscal Year:</b> 2009	<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>		
		I = Inactive Line	

**Tab: Other Notes Info.**

Line	Status	Line Description	NB	Section Name:	Investment Category	Held-to-Maturity Securities	No Data Flag: YES	Line Attributes: Dollars			Decimal: Zero
								CY Basis (Costs) D	CY Unamortized Premium/Discount D	CY Net Investment	
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: Other fixed/debt securities	N/A								
6		Equity Securities: Common stocks	N/A								
7		Equity Securities: Unit trusts	N/A								
8		Equity Securities: All Other equity securities	N/A								
9		Other	N/A								
10		Total Held-to-Maturity Securities	N/A								

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<b>Note:</b> 07	Securities and Investments (Financial Accounting Standards Board (FASB) Statement No 115)	<b>Fiscal Year:</b> 2009	<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>		
		I = Inactive Line	

Line	Status	Line Description	NB	Section Name:	Investment Category	Available-for-Sale Securities	No Data Flag: YES	CY Market Value	CY Unrealized Gain/Loss	D	Line Attributes: Dollars		PY Market Value	PY Unrealized Gain/Loss	D	PY Market Value	
											CY Basis (Costs)	D					PY Basis (Costs)
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/debt securities	N/A														
6		Equity Securities: Common stocks	N/A														
7		Equity Securities: Common stocks	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 Securities and Investments (Financial Accounting Standards Board (FASB) Statement No 115) **Fiscal Year:** 2009 **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**

Line	Status	Line Description	NB	Section Name:	Investment Category	Trading	Securities	No Data Flag:	YES	CY Market Value	CY Unrealized Gain/Loss	D	Line Attributes: Dollars		Decimal: Zero	
													PY Basis (Costs)	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/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 Securities and Investments (Financial Accounting Standards Board (FASB) Statement No 115) **Fiscal Year:** 2009 **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

Line	Status	Line Description	NB	2009 - SEPTEMBER	2008 - SEPTEMBER	Previously Rptd	Line Attributes: Dollars	Decimal: Zero
1		Proceeds from sales of available-for-sale securities	Debit					
2		Gross realized gains (included in earnings) from sales of available-for-sale securities	Debit					
3		Gross realized losses (included in earnings) from sales of available-for-sale securities	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					
7		Net unrealized holding loss on available-for-sale securities included in accumulated other comprehensive	Credit					

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<b>Note:</b> 07	Securities and Investments (Financial Accounting Standards Board (FASB) Statement No 115)	<b>Fiscal Year:</b> 2009	<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>		
		I = Inactive Line	

Section: D	Section Name:	Other Information (FASB 115, pars. 21a, 21c, 21d, 21e, and 22)	No Data Flag: YES	Previously Rptd	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB	2009 - SEPTEMBER	2008 - SEPTEMBER	Rounding Method: Thousands	Line Item Change
8	income 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	Debit				
11	Net gain/loss in accum. other comp. income for any derivative that hedged the forecasted acquisition of HTM security	Debit				

Tab: Text Data	No Data Flag: YES	Question	Answer
1		Provide a description of the amounts reported on the "Line Item Notes" tab for lines 5, 8 and 9.	
2		Provide a description of the amounts reported on the "Other Notes 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 115 par 21b).	
4		Provide the circumstances leading to the decision to sell or transfer the security for held-to-maturity securities (FASB 115 par 22).	
5		Provide any other relevant information pertaining to this note.	



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<b>Note:</b> 08	Other Assets	<b>Fiscal Year:</b> 2009	<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>	

**Tab: Line Item Notes**

Closing Package Line Description		NB	Account Type	2009 - SEPTEMBER	2008 - SEPTEMBER	Line Item Changes
Other Assets		D	A	1,420,442	471,298	0
			Variance:	0	0	0
<b>Line Status</b>	<b>Line Description</b>			<b>Previously Rptd</b>	<b>2008 - SEPTEMBER</b>	<b>Line Item Changes</b>
1	Advances and prepayments			466,560	466,560	0
2	Regulatory Assets			4,738	4,738	0
3	Other Assets			4,921	4,921	0
	<b>Total</b>			<b>1,420,442</b>	<b>471,298</b>	<b>0</b>

**Threshold**

Line Description	Question	Answer
Line Item Notes - Advances and prepayments (2009 - 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.

**Tab: Text Data**

Line	Question	Answer
1	Provide a description of advances and prepayments on the "Line Item Notes" tab for line 1.	Advances and prepayments, classified as assets on the Consolidated Balance Sheets, consist primarily of funds disbursed to grantees in excess of total expenditures made by those grantees to third parties, funds advanced to state and local participants in the DEA Domestic Cannabis Eradication and Suppression Program, and 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 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 other relevant information pertaining to this note.	N/A

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<b>Note:</b> 09	Accounts Payable	<b>Fiscal Year:</b> 2009	<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		NB	Account Type	2009 - SEPTEMBER	2008 - SEPTEMBER	Line Item Changes
Accounts Payable		C	L	2,253,013	2,140,129	0
			Variance:	0	0	0
<b>Line Status</b>	<b>Line Description</b>			<b>2009 - SEPTEMBER</b>	<b>2008 - SEPTEMBER</b>	<b>Previously Rptd</b>
1	Accounts Payable			2,253,013	2,140,129	0
	Total			2,253,013	2,140,129	0

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<b>Note:</b> 10B	Treasury securities held by the Government trust, revolving, and special funds	<b>Fiscal Year:</b> 2009	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> Note 5	
<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: A</b>		<b>Section Name:</b> Investments in Federal Debt securities		<b>Line Attributes:</b> Dollars		<b>Decimal:</b> Zero
<b>Line 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>PY Par Value of the investment D</b>
23		N/A				
24		N/A				
25		N/A				
26	All other programs and funds	N/A	3,843,067	818	341	3,317,153
27	Total	N/A	3,843,067	-818	341	3,317,153
						5,849
						-5,849

  

<b>Section: B</b>		<b>Section Name:</b> Fiduciary Funds - Treasury Securities Held by Deposit Funds with Fiduciary - Activity		<b>Line Attributes:</b> Dollars		<b>Decimal:</b> Zero
<b>Line 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>PY Net Investment</b>
23		N/A				
24		N/A				
25		N/A				
26	All other programs and funds	N/A				3,311,304
27	Total	N/A				3,311,304



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<b>Note:</b> 10B	Treasury securities held by the Government trust, revolving, and special funds	<b>Fiscal Year:</b> 2009	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> Note 5	
<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> Treasury Securities Held by Government Trust Funds, Revolving Funds, and Special Funds (to be completed only by Treasury)	<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>CY Par value of the investment D</b>	<b>CY Unamortized Discount C</b>	<b>CY Net Investment</b>	<b>PY Par Value of the investment C</b>	<b>PY Unamortized Discount D</b>
26	Total	N/A					
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>PY Unamortized premium D</b>	<b>PY Net Investment</b>			
26	Total	N/A					

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**Note:** 11 Federal Employee and Veteran Benefits Payable **Fiscal Year:** 2009 **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**

**Tab: Line Item Notes**

Closing Package Line Description		NB	Account Type	2009 - SEPTEMBER	2008 - SEPTEMBER	Line Item Changes
Federal Employee and Veteran Benefits Payable		C	L	1,244,776	1,145,194	
Variance:				0	0	<b>Rounding Method:</b> Thousands <b>Decimal:</b> Zero
Line Status	Line Description	2009 - SEPTEMBER	2008 - SEPTEMBER	Previously Rptd		
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	1,233,899		1,136,569	0	
6	Liability for other retirement and postemployment benefits	10,877		8,625	0	
<b>Total</b>		1,244,776		1,145,194	0	

**Threshold**

Line Description	Question	Answer
Line Item Notes - Liability for other retirement and postemployment benefits (2009 - 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.

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<b>Note:</b> 11	Federal Employee and Veteran Benefits Payable	<b>Fiscal Year:</b> 2009	<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>		
		I = Inactive Line	

**Tab: Other Notes Info.**

<b>Section: A</b>		<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</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2009 - SEPTEMBER</b>	<b>2008 - SEPTEMBER</b>	<b>Previously Rptd</b>
				<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	Credit			
9		Total pension expense (SFFAS No. 5, par.72)	N/A			
10		Less Benefits Paid	Debit			
11		Pension and Accrued 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> 2009	<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>		
		I = Inactive Line	

<b>Section:</b> B	<b>Section Name:</b> Pension Liability Long-Term Significant Assumptions Used in 2008 and 2007 Valuation (SFFAS No. 5, par.67)	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Percent
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2009 - SEPTEMBER</b>
1	Rate of Interest	N/A	
2	Rate of inflation	N/A	
3	Projected salary increases	N/A	
			<b>Previously Rptd</b>
			<b>Line Item Changes</b>

<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>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2009 - 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 a new plan) during the period	Credit	
4	Normal costs	Credit	
5	Interest on liability	Credit	
6	Change in medical cost trend rate assumption	Credit	
7	(gains)/losses	Credit	
8	Other actuarial (gains)/losses	Credit	
	Total postretirement health benefits	N/A	
			<b>Previously Rptd</b>
			<b>Line Item Changes</b>
			<b>Decimal: Zero</b>



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**Note:** 11 Federal Employee and Veteran Benefits Payable **Fiscal Year:** 2009 **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	2009 - SEPTEMBER	2008 - SEPTEMBER	Previously Rptd	Line Item Changes	Rounding Method: Thousands
9	expense						
	Less claims paid	Debit					
10	Postirement health and accrued benefits liability-end of period	N/A					

**Section: D** **Section Name:** Postretirement Health Liability Significant Assumptions Used in Determining the 2008 and 2007 Valuation  
**No Data Flag:** YES **Line Attributes:** Percent

Line Status	Line Description	NB	2009 - SEPTEMBER	2008 - 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				

**Section: G** **Section Name:** Other  
**No Data Flag:** YES **Line Attributes:** Dollars

Line Status	Line Description	NB	2009 - SEPTEMBER	2008 - SEPTEMBER	Previously Rptd	Line Item Changes	Rounding Method: User-Defined	Decimal: User-Defined
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	Debit						

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<b>Note:</b> 11	Federal Employee and Veteran Benefits Payable	<b>Fiscal Year:</b> 2009	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> PAR Balance Sheet	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

<b>Section:</b> G	<b>Section Name:</b> Other	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> User-Defined
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2009 - SEPTEMBER</b>	<b>2008 - SEPTEMBER</b>
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:</b> O	<b>Section Name:</b> Number of Pension Plans Administrated	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Units
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2009 - SEPTEMBER</b>
1	Pension plans administrated	N/A	

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<b>Note:</b> 11	Federal Employee and Veteran Benefits Payable	<b>Fiscal Year:</b> 2009	<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. 110, table 9): a description of each component of the liability for future policy benefits, an explanation of its projected use, and any other potential uses.	
2		For pension plans that differ from the Civil Service Retirement System (CSRS), the Federal Employee Retirement System (FERS), and the Military Retirement System (MRS), describe how and why the assumptions differ from one of those plans (SFFAS No. 5, par. 67).	
3		Provide the long-term projection of the significant assumptions used in determining pension liability and the related expense (example of assumptions: actuarial, economic, interest rate, and trend).	
4		Provide the long-term projection of the significant assumptions used in determining the postretirement health benefits liability and the related expense (example of assumptions: actuarial, economic, interest rate, and trend).	
7		Provide the source(s) of the information entered for "Line Item Notes" tab numbers 4, 5, and 6.	
8		Provide the source(s) for the components of pension expense entered in Section A.	
9		Provide the source(s) for the interest rate entered in Section B.	
10		Provide the source(s) for the components of postretirement expense entered in Section C.	
11		Provide the source(s) for the interest rate entered in Section D.	
14		Provide any other relevant information pertaining to this note.	

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<b>Note:</b> 12	Environmental and Disposal Liabilities	<b>Fiscal Year:</b> 2009	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> PAR Note 12	
<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		NB	Account Type	2009 - SEPTEMBER	2008 - SEPTEMBER	Line Item Changes
9	Environmental and Disposal Liabilities	C	L	22,316	22,112	0
10				0	0	0
11				0	0	0
12				0	0	0
13				0	0	0
14	Other Environmental and Disposal Liabilities			22,112	22,112	0
	<b>Total</b>			<b>22,316</b>	<b>22,112</b>	<b>0</b>

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<b>Note:</b> 12	Environmental and Disposal Liabilities	<b>Fiscal Year:</b> 2009	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> PAR Note 12	
<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> Other Related Information	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars Rounding Method: User-Defined Decimal: User-Defined
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>Previously Rptd</b> Line Item Changes
1	NB	2009 - SEPTEMBER Unrecognized portion of estimated total cleanup costs associated with general property, plant, and equipment	2008 - SEPTEMBER Debit
<b>Tab: Text Data</b>			
<b>Line</b>	<b>Question</b>	<b>Answer</b>	
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 Bureau of Prisons (BOP) operates firing ranges on 64 of the sites where institutions are located. Use of these firing ranges generate waste consisting primarily of lead shot and spent rounds from rifles, shotguns, pistols, and automatic weapons. In addition, Federal Prison Industries' (FPI) recycling business segment revealed that cleanup of past lead and other contaminants was recommended as the result of their glass breaking operation.	
3	Provide any other relevant information pertaining to this note.	N/A	

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<b>Note:</b> 13	Benefits Due and Payable	<b>Fiscal Year:</b> 2009	<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>Tab: Line Item Notes</b>			
<b>Closing Package Line Description</b>			
Benefits Due and Payable	NB	Account Type	2008 - SEPTEMBER
	C	L	0
		Variance:	0
			0
			<b>Rounding Method:</b> Thousands
			<b>Decimal:</b> Zero
<b>Line Status</b>	<b>Line Description</b>	<b>2009 - SEPTEMBER</b>	<b>2008 - SEPTEMBER</b>
9	Other Entitlement Benefits Due and Payable	Previously Rptd	Line Item Changes
	<b>Total</b>		







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<b>Note:</b> 15	Other Liabilities	<b>Fiscal Year:</b> 2009	<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>Threshold</b>		<b>Question</b>	<b>Answer</b>
<b>Line Description</b>			
Line Item Notes - Deferred revenue (2009 - 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)	Normal Opera ions.	
Line Item Notes - Advances and prepayments (2009 - 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)	Normal Opera ions.	
Line Item Notes - Deposit funds (2009 - 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)	Normal Opera ions.	
Line Item Notes - Other Liabilities (2009 - SEPTEMBER)	Please enter a description for any amounts over \$50 million.	Normal Opera ions.	

<b>Tab: Text Data</b>		<b>Question</b>	<b>Answer</b>
<b>Line</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 "Line Items Notes" tab consists of deferred revenue; accrued wages and benefits;capital lease liabilities;contingent liabilities;custodial liabilities;advance and other accrued liabilities; and other liabilities. See PAR Section III, page 58.	
2	Provide a description and related amounts for balances that exceed \$50 million on the line titled, "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.	N/A	

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<b>Note:</b> 17	Prior-Period Adjustments	<b>Fiscal Year:</b> 2009	<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 (Not Restated)	<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>2009 - SEPTEMBER</b>	<b>2008 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>
1	Amounts that adjusted beginning net position - for change in accounting principles	Credit				
2	Amounts that adjusted beginning net position - for correction of errors	Credit				
<b>Section: B</b>						
<b>Section Name:</b> Restated Prior-Period Adjustments - Corrections of Errors for he Prior Year						
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Credit Amount C</b>	<b>Debit Amount D</b>		
1	Undelivered Orders, Unpaid	N/A		1,073,615		
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				

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<b>Note:</b> 17	Prior-Period Adjustments	<b>Fiscal Year:</b> 2009	<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>		

I = Inactive Line

**Tab: Text Data**

<b>Line</b>	<b>Question</b>	<b>Answer</b>
1	Describe the adjustments to current year or prior-year beginning net position that resulted from changes in accounting principles.	
2	Describe the adjustments to the prior-year beginning net position that resulted from correcting errors that occurred in years preceding the prior year.	
3	Describe the restatements to the prior-year that resulted from correcting errors that occurred in the prior year.	
4	Describe any Federal prior-period adjustments.	
5	Provide any other relevant information pertaining to this note. This would include information related to any immaterial errors that occurred in the prior period(s) that were corrected against the current year.	Note 19 Commitments Section C Undelivered Orders, Unpaid - Updated the FY 2008 note to include only Undelivered Orders, Unpaid. Note 19 Commitments Section C Operating Leases - A portion of FY 2008 Future Non-cancelable Leases were reclassified from non-Federal to Federal since the majority of these leases are related to commercial space leased through GSA.

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<b>Note:</b> 18	Contingencies (SFFAS Nos. 5 and 12)	<b>Fiscal Year:</b> 2009	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> PAR Note 16	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.	<b>I = Inactive Line</b>	

<b>Tab: Other Notes Info.</b>									
<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>Decimal:</b> Zero	
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2009 - SEPTEMBER</b>	<b>2008 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Rounding Method:</b> Thousands	<b>Line Item Changes</b>	<b>Decimal:</b> Zero
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>Decimal:</b> User-Defined	
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2009 - SEPTEMBER</b>	<b>2008 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Rounding Method:</b> User-Defined	<b>Line Item Changes</b>	<b>Decimal:</b> User-Defined
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>Line Attributes:</b> Dollars		<b>Decimal:</b> Zero		
<b>Line</b>	<b>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>	<b>PY Estimated Range(Low end)</b>
1		Probable	Credit	172,653	172,653	197,535		164,312	164,312
2		Reasonably Possible	Credit	173,765	173,765	200,307		193,229	193,229
<b>Line</b>	<b>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	184,595					
2		Reasonably Possible	Credit	225,777					

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<b>Note:</b> 18	Contingencies (SFFAS Nos. 5 and 12)	<b>Fiscal Year:</b> 2009	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> PAR Note 16	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

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

Line	Status	Line Description	NB	PY Estimated Range (High Range)	PY Claim amount (unable to determine)	No Data Flag: YES	Section Name: Other Contingencies	Line Attributes: Dollars	Rounding Method: User-Defined	PY Reasonably Possible	Decimal: User-Defined
1		Probable	Credit								
2		Reasonably Possible	Credit								

Line	Status	Line Description	NB	CY Probable	CY Reasonably Possible	PY Probable	PY Reasonably Possible	No Data Flag: YES	Section Name: Other Contingencies	Line Attributes: Dollars	Rounding Method: User-Defined	Decimal: User-Defined
3			Credit									
4			Credit									
5			Credit									

Line	Status	Line Description	NB	2009 - SEPTEMBER	2008 - SEPTEMBER	Previously Rptd	Line Item Changes	No Data Flag: YES	Section Name: Other Contingencies	Line Attributes: Dollars	Rounding Method: User-Defined	Decimal: User-Defined
3	I		Credit									
4	I		Credit									
5	I		Credit									

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<b>Note:</b> 18	Contingencies (SFFAS Nos. 5 and 12)	<b>Fiscal Year:</b> 2009	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> PAR 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>Line</b>	<b>Question</b>	<b>Answer</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 protests. For FY 2009, the Department's range of loss for probably liabilities is \$172,653 to \$197,535.
	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 protests. For FY 2009, the Department's range of loss for reasonably probably liabilities is \$173,765 to \$200,307.
	5	Provide the total claim amount for cases assessed as "unable to determine" if significant.	The total claim amount for cases assessed as "unable to determine" is \$101,150.
	6	Also, provide a statement on whether this materiality affects the financial statements.	
	7	Describe the other claims that may derive from treaties or international agreements. Provide any other relevant information pertaining to his note.	N/A

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<b>Note:</b> 19	Commitments	<b>Fiscal Year:</b> 2009	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> 09 PAR Note 20, Note 13	
<b>Status:</b> 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> Capital leases-Asset		<b>Line Attributes:</b> Dollars	
<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>Rounding Method:</b> Whole-Dollars	<b>PY Non-Federal</b>	<b>Decimal:</b> Zero
1	Building	Debit		100,352	100,352
2	Land	Debit			
3	Equipment	Debit		6,895	1,766
4	Software license	Debit			
5	Other	Debit			
6	Accumulated depreciation/amortization	Credit		54,366	49,083
7	Net assets under capital leases	N/A		52,881	53,035

**Threshold**  
**Line Description**  
 Other Notes Info - Equipment (CY Non-Federal)  
**Question**  
 Please provide explanations for any amounts that have changed by 10 percent or more between the current fiscal year and prior fiscal year. (unaudited)  
**Answer**  
 The change is due to an increased amount of equipment purchases.

<b>Section: B</b>		<b>Section Name:</b> Capital leases - Liability		<b>Line Attributes:</b> Dollars	
<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>Rounding Method:</b> Whole-Dollars	<b>PY Non-Federal</b>	<b>Decimal:</b> Zero
1	Future minimum lease programs	Credit		51,623	57,908
2	Imputed interest	Debit		9,402	12,276
3	Executory costs including any profit	Debit			
4	Total capital lease liability	N/A		-42,221	-45,632

**Threshold**  
**Line Description**  
 Other Notes Info - Future minimum lease programs (CY Non-Federal)  
**Question**  
 Please provide explanations for any amounts that have changed by 10 percent or more between current fiscal year and prior fiscal year. (unaudited)  
**Answer**  
 This change is due to normal operations.  
**Question**  
 Please provide explanations for any amounts that have changed by 10 percent or more between the current fiscal year and prior fiscal year. (unaudited)  
**Answer**  
 This change is due to normal operations.

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<b>Note:</b> 19	Commitments	<b>Fiscal Year:</b> 2009	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> 09 PAR Note 20, Note 13	
<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> Commitments: Operating leases and undelivered orders		<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>
1	Operating leases	Credit	4,510,905	49,216	4,290,136	32,406
2	Undelivered orders	Credit	1,636,804	11,427,010	1,104,774	8,004,768
<b>Threshold</b>						
<b>Line Description</b>	<b>Question</b>		<b>Answer</b>			
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.			

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

<b>Tab: Text Data</b>		<b>Question</b>	<b>Answer</b>
<b>Line</b>	<b>1</b>	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 agreement.	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.
<b>Line</b>	<b>2</b>	Provide any other relevant information pertaining to this note. (Reference the Note in the agency's Performance and Accountability Report.)	Note 13 and Note 20 in the Department's 2009 PAR.



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<b>Note:</b> 20	Dedicated Collections (Excluding Funds Identified as Earmarked and Reported in Note 22 - Earmarked Funds)	<b>Fiscal Year:</b> 2009	<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>		
		I = Inactive Line	

**Tab: Other Notes Info.**

<b>Section: A</b>		<b>Section Name: Assets - Current Year</b>		<b>No Data Flag: YES</b>		<b>Line Attributes: Dollars</b>		<b>Rounding Method: User-Defined</b>		<b>Decimal: User-Defined</b>		
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Inv. in Fed debt securities - net</b>	<b>D</b>	<b>Fund balance with Treasury</b>	<b>D</b>	<b>Other Fed assets</b>	<b>D</b>	<b>Non-Federal assets</b>	<b>D</b>	<b>Total assets</b>
1	I		N/A									
2	I		N/A									
3	I		N/A									
4	I		N/A									
5	I		N/A									

<b>Section: B</b>		<b>Section Name: Assets - Prior year</b>		<b>No Data Flag: YES</b>		<b>Line Attributes: Dollars</b>		<b>Rounding Method: User-Defined</b>		<b>Decimal: User-Defined</b>		
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Inv. in Fed Debt Sec. - net</b>	<b>D</b>	<b>Fund balance with Treasury</b>	<b>D</b>	<b>Other Federal assets</b>	<b>D</b>	<b>Non-Federal assets</b>	<b>D</b>	<b>Total assets</b>
1			N/A									
2			N/A									
3			N/A									
4			N/A									
5			N/A									

<b>Section: C</b>		<b>Section Name: Liabilities - Current Year</b>		<b>No Data Flag: YES</b>		<b>Line Attributes: Dollars</b>		<b>Rounding Method: User-Defined</b>		<b>Decimal: User-Defined</b>	
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Liability due and payable to beneficiaries</b>	<b>C</b>	<b>Other liabilities</b>	<b>C</b>	<b>Total liabilities</b>	<b>C</b>	<b>Total liabilities</b>	<b>C</b>
1	I		N/A								
2	I		N/A								
3	I		N/A								
4	I		N/A								
5	I		N/A								

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<b>Note:</b> 20	Dedicated Collections (Excluding Funds Identified as Earmarked and Reported in Note 22 - Earmarked Funds)	<b>Fiscal Year:</b> 2009	<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>		
		I = Inactive Line	

<b>Section:</b> D	<b>Section Name:</b> Liabilities - Prior Year	<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>Liability due and payable to beneficiaries</b>	<b>Other liabilities</b>	<b>Total liabilities</b>
1		N/A			
2		N/A			
3		N/A			
4		N/A			
5		N/A			

<b>Section:</b> E	<b>Section Name:</b> Current Year - Revenue, financing, expenses, and other	<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>Beginning net position</b>	<b>Exchange revenue - Federal</b>	<b>Exchange revenue - with the public</b>	<b>Nonexchange revenue - Federal</b>	<b>Nonexchange revenue - with the public</b>	<b>Other financing sources</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>Other changes in fund balance</b>	<b>Program expenses</b>	<b>Other expenses</b>	<b>Ending Net Position</b>
1		N/A				
2		N/A				
3		N/A				
4		N/A				
5		N/A				

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<b>Note:</b> 20	Dedicated Collections (Excluding Funds Identified as Earmarked and Reported in Note 22 - Earmarked Funds)	<b>Fiscal Year:</b> 2009	<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>		
		I = Inactive Line	

<b>Section:</b> F	<b>Section Name:</b> Prior Year - Revenue, financing, expenses, and other	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> User-Defined				
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Beginning net position</b> Federal C	<b>Exchange revenue - with the public</b> C	<b>Exchange revenue - Federal</b> C	<b>Nonexchange revenue - with the public</b> C	<b>Nonexchange revenue - Federal</b> C	<b>Other financing sources</b> C
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>Other changes in fund balance</b> C	<b>Program expenses</b> D	<b>Other expenses</b> D	<b>Ending net position</b>		
1		N/A						
2		N/A						
3		N/A						
4		N/A						
5		N/A						

<b>Section:</b> G	<b>Section Name:</b> Other	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> User-Defined	
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>PY - Revenues</b> C	<b>PY - Other financing sources</b> C	<b>PY - Costs</b> D
1		N/A			
2		N/A			
3		N/A			
4		N/A			
5		N/A			

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<b>Note:</b> 20	Dedicated Collections (Excluding Funds Identified as Earmarked and Reported in Note 22 - Earmarked Funds)	<b>Fiscal Year:</b> 2009	<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>		
		I = Inactive Line	

Section: H	Section Name: Other	No Data Flag: YES	Line Attributes: Dollars	Decimal: User-Defined		
Line Status	Line Description	NB	CY - Revenues C	CY - Costs D	PY - Other financing sources C	PY - Costs D
1	I	N/A				
2	I	N/A				
3	I	N/A				
4	I	N/A				
5	I	N/A				

Tab: Text Data	No Data Flag: YES	Question	Answer
1		State the legal authority for the administrative entity of each fund to use the collections based on SFFAS No. 7, par. 85.	
2		Provide any other relevant information pertaining to this note.	



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<b>Note:</b> 22	Earmarked Funds	<b>Fiscal Year:</b> 2009	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> 09 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:	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: Dollars		Decimal: Zero
									Interest Receivable D	Other Federal assets (with earmarked funds) D	
21			N/A								
22			N/A								
23			N/A								
24			N/A								
25			N/A								
26		All other earmarked funds	N/A			3,335,693	1,750,387				4,281
27		Intra-agency earmarked funds elimination amounts	N/A								
28		Total	N/A			3,335,693	1,750,387				4,281
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Section Name:</b>	<b>Assets - Prior Year</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>
21			N/A								
22			N/A								
23			N/A								
24			N/A								
25			N/A								
26		All other earmarked funds	N/A			270,516	5,360,877				
27		Intra-agency earmarked funds elimination amounts	N/A								
28		Total	N/A			270,516	5,360,877				

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<b>Note:</b> 22	Earmarked Funds	<b>Fiscal Year:</b> 2009	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> 09 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: Liabilities and Net Position - Current Year</b>				<b>Line Attributes: Dollars</b>	
<b>Line 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 Fed. liabilities (with non-earmarked funds) C</b>	<b>Other non-Federal liabilities C</b>	<b>Decimal: Zero</b>
21		N/A					
22		N/A					
23		N/A					
24		N/A					
25		N/A					
26	All other earmarked funds	N/A	3,052	128,094		1,265,379	5,653,230
27	Intra-agency earmarked funds elimination amounts	N/A					
28	<b>Total</b>	N/A	<b>-3,052</b>	<b>-128,094</b>		<b>-1,396,525</b>	<b>-5,653,230</b>
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Total liabilities and net position</b>				
21		N/A					
22		N/A					
23		N/A					
24		N/A					
25		N/A					
26	All other earmarked funds	N/A	-7,049,755				
27	Intra-agency earmarked funds elimination amounts	N/A					
28	<b>Total</b>	N/A	<b>-7,049,755</b>				

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<b>Note:</b> 22	Earmarked Funds	<b>Fiscal Year:</b> 2009	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> 09 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		Ending net position
					Benefits due and payable C	Other Federal liabilities (with earmarked funds) C	Other Fed. liabilities (with non-earmarked funds) C	Other non-Federal liabilities C	Decimal: Zero	
21			N/A							
22			N/A							
23			N/A							
24			N/A							
25			N/A							
26		All other earmarked funds	N/A		4,312	113,091	1,146,351	-1,263,754		4,097,123
27		Intra-agency earmarked funds elimination amounts	N/A							
28		Total	N/A		-4,312	-113,091	-1,146,351	-1,263,754		-4,097,123
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Section Name:</b>	<b>Total liabilities and net position</b>					
21			N/A							
22			N/A							
23			N/A							
24			N/A							
25			N/A							
26		All other earmarked funds	N/A		-5,360,877					
27		Intra-agency earmarked funds elimination amounts	N/A							
28		Total	N/A		-5,360,877					



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**Note:** 22 Earmarked Funds      **Fiscal Year:** 2009      **Period:** SEPTEMBER  
**Entity:** 1500 Department of Justice      **Agency Notes:** 09 PAR - Note 17  
**Status:** Complete      **The accompanying notes are an integral part of these financial statements.**  
 I = Inactive Line

<b>Section: E</b>		<b>Section Name:</b> Revenue, Financing, Expenses, and Other - Current Year		<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>Net position, beginning of period</b>	<b>Prior-period adjustment</b>	<b>Investment revenue</b>	<b>Individual income taxes and payroll tax withhold</b>	<b>Unemployment and excise taxes</b>	<b>Other taxes and receipts</b>
				<b>C</b>	<b>C</b>	<b>C</b>	<b>C</b>	<b>C</b>	<b>C</b>
21			N/A						
22			N/A						
23			N/A						
24			N/A						
25			N/A						
26		All other earmarked funds	N/A	4,097,123		10,684			1,745,911
27		Intra-agency earmarked funds elimination amounts	N/A						
28		Total	N/A	-4,097,123		-10,684			-1,745,911
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Miscellaneous earned revenue</b>	<b>Intragovernmental transfers, net</b>	<b>Program net cost - public</b>	<b>Program net cost - Intragovernmental</b>	<b>Non-program expenses</b>	<b>Net position, end of period</b>
				<b>C</b>	<b>C</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>
21			N/A						
22			N/A						
23			N/A						
24			N/A						
25			N/A						
26		All other earmarked funds	N/A		1,538,015	1,738,503			-5,653,230
27		Intra-agency earmarked funds elimination amounts	N/A						
28		Total	N/A		-1,538,015	1,738,503			-5,653,230

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<b>Note:</b> 22	Earmarked Funds	<b>Fiscal Year:</b> 2009	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> 09 PAR - Note 17	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		
		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	C	Individual income taxes and payroll tax withhold	C	Unemployment and excise taxes	C	Other taxes and receipts	C	Decimal:	Zero
21			N/A																
22			N/A																
23			N/A																
24			N/A																
25			N/A																
26		All other earmarked funds	N/A			3,641,391				83,690									896,914
27		Intra-agency earmarked funds elimination amounts	N/A																
28		Total	N/A			-3,641,391				-83,690									-896,914
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Section Name:</b>	<b>Revenue, Financing, Expenses, and Other - Prior Year</b>	<b>Net position, beginning of period</b>	<b>C</b>	<b>Prior-period adjustment</b>	<b>C</b>	<b>Investment revenue</b>	<b>C</b>	<b>Individual income taxes and payroll tax withhold</b>	<b>C</b>	<b>Unemployment and excise taxes</b>	<b>C</b>	<b>Other taxes and receipts</b>	<b>C</b>	<b>Decimal:</b>	<b>Zero</b>
21			N/A																
22			N/A																
23			N/A																
24			N/A																
25			N/A																
26		All other earmarked funds	N/A					1,279,847		1,804,719									-4,097,123
27		Intra-agency earmarked funds elimination amounts	N/A																
28		Total	N/A					-1,279,847		1,804,719									-4,097,123

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<b>Note:</b> 22	Earmarked Funds	<b>Fiscal Year:</b> 2009	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> 09 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 Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2009 - SEPTEMBER</b>	<b>2008 - 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

<b>Line</b>	<b>Question</b>	<b>Answer</b>
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 Department's Earmarked Funds consist of the Assets Forfeiture Fund; U.S. Trustee System Fund; Antitrust 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 changes in legislation during or subsequent to the reporting period and before the issuance of the financial statements that significantly changes 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, diversion fees and sale of goods to inmates.
5	Provide any other relevant information pertaining to this note, including explanation for prior period adjustments, if any.	N/A

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<b>Note:</b> 25	Stewardship Land	<b>Fiscal Year:</b> 2009	<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)- Unaudited	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Units	<b>Ending Balance</b>		
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Beginning Balance</b>	<b>Acquired</b>	<b>Withdrawn</b>	<b>Ending Balance</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	Mission land	N/A				
6	Water, power, and recreation	N/A				
7	All other	N/A				
<b>Tab: Text Data</b>						
<b>Line</b>	<b>Question</b>	<b>Answer</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.					

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<b>Note:</b> 26	Heritage Assets	<b>Fiscal Year:</b> 2009	<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: A</b>		<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</b>	<b>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						

<b>Section: B</b>		<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</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>CY Physical units beginning balance</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> 2009	<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> I = Inactive Line		

<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 his note.	

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<b>Note:</b> 27	Fiduciary Activities	Fiscal Year: 2009	Period: SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	Agency Notes: N/A	
<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: Schedule of Fiduciary Net Assets - Deposit Funds - Current Year	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
Line	Status	Line Description	NB	Rounding Method: Thousands
		Fid Inv in Fed Debt		Inv in Non-Fed Debt Sec
		Sec-net of prem and discounts	D	(and related int rec) D
		Fid FBWT (USSGL 1010 only)	D	Cash and cash equivalents
			D	Other assets
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				

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<b>Note:</b> 27	Fiduciary Activities	Fiscal Year: 2009	Period: SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	Agency Notes: N/A	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Section: A	Section Name:	Schedule of Fiduciary Net Assets - Deposit Funds - Current Year	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero
Line Status	Line Description	NB	Other liabilities	C	Total fiduciary net assets	
1		N/A	Liability due and payable to beneficiaries	C		
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				

Section: B	Section Name:	Schedule of Fiduciary Activity - Deposit Funds - Current Year	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero
Line Status	Line Description	NB	Fiduciary contributions	C	Fiduciary revenues	C
1		N/A	Beginning fid net assets bal.	D	Investment earnings	C
2		N/A			Gain (loss) on disposition of investments, net	C
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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<b>Note:</b> 27	Fiduciary Activities	Fiscal Year: 2009	Period: SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	Agency Notes: N/A	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		

Section: B	Section Name: Schedule of Fiduciary Activity - Deposit Funds - Current Year		No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero			
Line Status	Line Description	NB	Beginning fid net assets bal. D	Fiduciary contributions C	Fiduciary revenues C	Investment earnings C	Gain (loss) on disposition of investments, net C	All other inflows to net assets C
13		N/A						
14		N/A						
15		N/A						
Line Status	Line Description	NB	Disbursements to and on behalf of beneficiaries D	Administrative and other expenses D	All other outflows from net assets D	Ending fiduciary net assets bal.		
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						

Section: C	Section Name: Schedule of Changes in Non-Valued Fiduciary Asset - Deposit Funds - Current Year		No Data Flag: YES	Line Attributes: Units		
Line Status	Line Description	NB	Beginning quantity of non-valued fid assets	Additions to quantity	Subtractions from quantity	Ending quantity of non-valued fid assets
1		N/A				
2		N/A				
3		N/A				
4		N/A				
5		N/A				
6		N/A				

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<b>Note:</b> 27	Fiduciary Activities	Fiscal Year: 2009	Period: SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	Agency Notes: N/A	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		

Section: C	Section Name: Schedule of Changes in Non-Valued Fiduciary Asset - Deposit Funds - Current Year	No Data Flag: YES	Line Attributes: Units			
Line Status	Line Description	NB	Beginning quantity of non-valued fid assets	Additions to quantity	Subtractions from quantity	Ending quantity of non-valued fid assets
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				

Section: D	Section Name: Schedule of Fiduciary Net Assets - All Other Agency Funds - Current Year	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero			
Line Status	Line Description	NB	Fid Inv in Fed Debt Sec-net of prem and discounts	Fid FBWT (USSGL 1010 only)	Int Rec on Fid Fed Debt Sec (and related int rec)	Inv in Non-Fed Debt Sec (and related int rec)	Cash and cash equivalents	Other assets
1		N/A						
2		N/A						
3		N/A						
4		N/A						
5		N/A						
6		N/A						
7		N/A						
8		N/A						
9		N/A						
10		N/A						
11		N/A						
12		N/A						
13		N/A						
14		N/A						
15		N/A						

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<b>Note:</b> 27	Fiduciary Activities	Fiscal Year: 2009	Period: SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	Agency Notes: N/A	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		
		I = Inactive Line	

Section: D	Section Name:	Schedule of Fiduciary Net Assets - All Other Agency Funds - Current Year	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero
Line Status	Line Description	NB	Other liabilities C	Total fiduciary net assets		
1	Liability due and payable to beneficiaries C	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				

Section: E	Section Name:	Schedule of Fiduciary Activity - All Other Agency Funds - Current Year	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: Thousands	Decimal: Zero
Line Status	Line Description	NB	Fiduciary contributions C	Fiduciary revenues C	Investment earnings C	Gain (loss) on disposition of investments, net C
1	Beginning fid net assets bal. D	N/A				All other inflows to net assets C
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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<b>Note:</b> 27	Fiduciary Activities	Fiscal Year: 2009	Period: SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	Agency Notes: N/A	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements. I = Inactive Line		

Section: E	Section Name: Schedule of Fiduciary Activity - All Other Agency Funds - Current Year	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero				
Line Status	Line Description	NB	Beginning fid net assets bal. D	Fiduciary contributions C	Fiduciary revenues C	Investment earnings C	Gain (loss) on disposition of investments, net C	All other inflows to net assets C
13		N/A						
14		N/A						
15		N/A						
Line Status	Line Description	NB	Disbursements to and on behalf of beneficiaries D	Administrative and other expenses D	All other outflows from net assets D	Ending fid net asset bal.		
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						

Section: F	Section Name: Schedule of Changes in Non-Valued Fiduciary Assets - All Other Agency Funds - Current Year	No Data Flag: YES	Line Attributes: Units			
Line Status	Line Description	NB	Beginning quantity of non-valued fid assets	Additions to quantity	Subtractions from quantity	Ending quantity of non-valued fid assets
1		N/A				
2		N/A				
3		N/A				
4		N/A				
5		N/A				
6		N/A				

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<b>Note:</b> 27	Fiduciary Activities	<b>Fiscal Year:</b> 2009	<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> F	<b>Section Name:</b> Schedule of Changes in Non-Valued Fiduciary Assets - All Other Agency Funds - Current Year	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Units			
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Beginning quantity of non-valued fid assets</b>	<b>Additions to quantity</b>	<b>Subtractions from quantity</b>	<b>Ending quantity of non-valued fid assets</b>
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				

<b>Section:</b> G	<b>Section Name:</b> Number of Agency Fiduciary Activities	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Units	
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Total number of fid funds - deposit funds</b>	<b>Total number of fid funds - all other agency funds</b>
1		N/A		
2		N/A		
3		N/A		
4		N/A		
5		N/A		
6		N/A		
7		N/A		
8		N/A		
9		N/A		
10		N/A		
11		N/A		
12		N/A		
13		N/A		
14		N/A		
15		N/A		

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<b>Note:</b> 27	Fiduciary Activities	<b>Fiscal Year:</b> 2009	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete		<b>I = Inactive Line</b>	

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

<b>Tab: Text Data</b>	<b>No Data Flag: YES</b>	<b>Question</b>	<b>Answer</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		For any non-monetary assets included in the Schedules of Fiduciary Net Assets, provide a description of the composition of the assets, the method(s) of valuation, and the changes (if any) from prior-period accounting methods (SFFAS No. 31, par. 18 (c)).	
7		For any non-valued fiduciary assets included in the Schedules of Non-Valued Fiduciary Assets, provide a description of the non-valued assets (SFFAS No. 31, par. 18 (d)).	
8		If separate audited financial statements are issued for an individual fiduciary activity with a fiscal yearend other than September 30, indicate the fiduciary activity's fiscal year (SFFAS No. 31, par. 18 (e)).	
9		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. 12 (a)).	
10		If separate audited financial statements are issued for an individual fiduciary activity, provide information on the reader can obtain a copy of the financial statements and the audit opinion thereon (SFFAS No. 31, par. 19).	
11		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).	
12		Provide any other relevant information pertaining to this note.	

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<b>Note:</b> 28A	Financial and Housing Market Stabilization - Investment in GSE	<b>Fiscal Year:</b> 2009	<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.	<b>I = Inactive Line</b>	

<b>Tab: Line Item Notes</b>										
<b>Closing Package Line Description</b>										
Investment in Government sponsored enterprises (GSEs)										
Line Status	Line Description	CY - Appraisal value at purchase date	NB	Account Type	2009 - SEPTEMBER	2008 - SEPTEMBER	CY - Net investment	CY - Interest receivable	CY - Investment Balance	PY - Appraisal value at purchase date
1	Fannie Mae senior preferred stock		D	A	0	0	0	0	0	Decimal: Zero
2	Freddie Mac senior preferred stock									
3	Fannie Mae warrants common stock									
4	Freddie Mac warrants common stock									
5										
6										
7										
8	All other stock									
	Total									

Line Status	Line Description	PY - Unamortized	PY - Net investment	PY - Interest receivable	PY - Investment Balance
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	All other stock				
	Total				

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<b>Note:</b> 28A	Financial and Housing Market Stabilization - Investment in GSE	<b>Fiscal Year:</b> 2009	<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>		
		I = Inactive Line	

**Tab: Other Notes Info.**

Section: A	Section Name:	Appraisal Value at Reporting Date	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB	CY- Appraisal value at reporting date	PY- Appraisal value at reporting date	Rounding Method: Thousands
1	Fannie Mae senior preferred stock	Debit			
2	Freddie Mac senior preferred stock	Debit			
3	Fannie Mae warrants common stock	Debit			
4	Freddie Mac warrants common stock	Debit			
5		Debit			
6		Debit			
7		Debit			
8	All other stock	Debit			
9	Total	N/A			

Section: B	Section Name:	Other Related Information	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
Line Status	Line Description	NB	2009 - SEPTEMBER	2008 - SEPTEMBER	Previously Rptd
					Line Item Changes
1	Debt and mortgage backed securities outstanding - Fannie Mae	Debit			
2	Debt and mortgage backed securities outstanding - Freddie Mac	Debit			
3	Debt and mortgage backed securities outstanding - Other	Debit			
4	Revenue recognized from acquisition of preferred stocks and warrants	Credit			



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<b>Note:</b> 28A	Financial and Housing Market Stabilization - Investment in GSE	<b>Fiscal Year:</b> 2009	<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> I = Inactive Line		

<b>Section:</b> B	<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>2009 - SEPTEMBER</b>	<b>2008 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Rounding Method:</b> Thousands	<b>Line Item Changes</b>
5	The liquidation preference value per share of senior preferred stock	NB	Debit				
6	Nominal cost of common stock on a fully-diluted basis	NB	Debit				

<b>Section:</b> C	<b>Section Name:</b> Other Related Information	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Units			
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2009 - SEPTEMBER</b>	<b>2008 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>
1	Number of non-voting senior preferred stock - shares	NB	N/A			

<b>Section:</b> D	<b>Section Name:</b> Other Related Information	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Percent			
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2009 - SEPTEMBER</b>	<b>2008 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>
1	Rate of dividends	NB	N/A			

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<b>Note:</b> 28B	Financial and housing Market Stabilization - GSE Keepwell Payable	<b>Fiscal Year:</b> 2009	<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						
Line Status	Line Description	2009 - SEPTEMBER	2008 - SEPTEMBER	Previously Rptd	Line Item Changes	Decimal: Zero
	Keepwell payable					
		NB	Account Type			
		C	L			
			Variance:			
1	Keepwell Payable - Fannie Mae	0	0	0		
2	Keepwell Payable - Freddie Mac	0	0	0		
3						
4						
5	All other payables					
	Total					

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**Additional Notes to the Special Purpose Financial Statements**  
**Entity – 1500 Department of Justice**  
**(Dollars in Thousands)**

**Additional Note 29 – 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 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 Financial Manual (TFM) Volume 1, Part 2, Chapter 4700 to provide agencies with instructions to meet the requirements of GMRA. The TFM Chapter 4700 requires agencies to:

1. Reclassify all items and amounts on the audited consolidated, department-level balance sheet, statements of net cost, changes in net position/income statement 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 the special-purpose financial statement line items and other notes required in the *Financial Report of the U.S. Government* (FR); and
4. Disclose other data not contained in the primary FR financial statements and notes required to meet the requirements of U.S. generally accepted accounting principles.

The TFM Chapter 4700 requires agencies to use the Governmentwide Financial Report System (GFRS) to input the above information. For purposes of the special-purpose financial statements, the "Closing Package" is comprised of the following GFRS Reports:

1. Closing Package Financial Statement Report (GF003F)
2. Trading Partner Summary Note Report (GF004F)
3. Closing Package Line Reclassification Summary Report (GF003G)
4. FR Notes Report (GF006)
5. Other Data Report (GF007)

The generic format for the special-purpose financial statements is based on the U.S. Standard General Ledger (USSGL) crosswalk to the FR financial statements and notes. In August 2009, Treasury issued TFM Transmittal Letter No. S2 09-02, effective for fiscal year 2009, that revised the mapping of certain USSGL accounts to the special-purpose financial statements and resulted in agencies reclassifying the accompanying fiscal year 2008 special-purpose financial statements to conform with the fiscal year 2009 presentation. Therefore, certain amounts in the fiscal year 2008 columns on the accompanying special-purpose financial statements differ from the amounts in the columns labeled "previously reported."

## **Additional Note 30 - Summary of Significant Accounting Policies**

### **A. Reporting Entity**

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

For purposes of these consolidated/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.

### **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, *Financial Reporting Requirements*. 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 included 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 2009 and 2008, 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 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.

## **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 securities 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. 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.

## **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, and the values of sub-assembly and finished goods inventories are based upon standard costs that are periodically adjusted to approximate actual costs that include material, labor and manufacturing overhead.

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 sales price, as well as estimated losses for inventories that may not be utilized in the future.

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

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

Real property, except for land, is 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, \$25 and over are 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. Aircraft are capitalized when the initial cost of acquiring those assets is \$100 or more. 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.

**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.

**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.

**M. Liabilities (continued)**

On October 15, 1990, Congress passed the Radiation Exposure Compensation Act (RECA), 42 U.S.C. § 2210 note (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, 2009 and 2008 estimated liabilities are based on historical data collected since the Program commenced operations in 1992, and management's assumptions concerning receipt and approval of claims in the future.

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.

**O. Contingencies and Commitments**

The Department is involved in various legal actions, including administrative proceedings, lawsuits, and claims. A liability is generally recognized 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. Liabilities that are considered "remote" are not recognized in the financial statements or disclosed in the notes to the financial statements.

**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 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 11.2% of employees' gross pay for regular and 24.9% 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 government liability is then distributed by agency. The Department 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**

These transactions and/or balances result from business activities conducted between two different federal government entities.

## **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.

## **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;

**V. Earmarked Funds (continued)**

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. 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.

**X. Use of Estimates**

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

**Y. Reclassifications**

The FY 2008 financial statements were reclassified to conform to the FY 2009 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.

**Z. Subsequent Events**

Subsequent events and transactions occurring after September 30, 2009 through the date of the auditors' opinion have been evaluated for potential recognition or disclosure in the financial statements. The date of the auditors' opinion also represents the date that the financial statements were available to be issued.

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**Other Data Report**

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

<b>Other Data:</b> 01	Statement of Operations and Changes in Net Position	<b>Fiscal Year:</b> 2009	<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> Nonexchange Revenue: Specific potential accruals not made as a result of using the modified cash basis of accounting.	<b>No Data:</b> YES	<b>Line Attributes:</b> Dollars Rounding Method: User-Defined Decimal: User-Defined
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>
1			Debit
2			Debit
3			Debit
4			Debit
5			Debit

<b>Tab: Other Text Data</b>			
<b>Section:</b> A	<b>Section Name:</b> Nonexchange Revenue: Specific potential accruals not made as a result of using the modified cash basis of accounting.	<b>No Data:</b> YES	
<b>Line</b>	<b>Question</b>	<b>Answer</b>	
1	Provide the practical and inherent limitations affecting the accrual of taxes and duties. (SFFAS No. 7, par.64)		

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

<b>Other Data:</b> 02	Taxes	Fiscal Year:	2009	Period:	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> Taxes (SSFAS No.7, par. 67-69)		<b>No Data:</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>2009 - SEPTEMBER</b>	<b>2008 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>
1	Estimated realized value of compliance assessments as of the end of the period	Debit				
2	Estimated realizable value of pre-assessment work-in-progress	Debit				
3	Changes in 1 and 2 above	Debit				
4	Other claims for refunds not yet accrued but likely to be paid when administrative actions are completed	Debit				
5	Management's best estimate of unasserted claims for refunds	Debit				
6	Changes in 4 and 5 above	Debit				
7	Amount of assessments written off that continue to be statutorily collectible	Debit				

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

<b>Other Data:</b> 02	Taxes	<b>Fiscal Year:</b> 2009	<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> Provide the following amount if a range is estimable and not included in Sec. A (SFFAS No. 7 par 67)	<b>No Data:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> User-Defined
<b>Section:</b> B	<b>Section Name:</b>	<b>CY High</b>	<b>CY Low</b>	<b>PY High</b>	<b>PY Low</b>
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>CY High</b>	<b>CY Low</b>	<b>PY High</b>
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>		<b>Section Name:</b> Taxes (SSFAS No.7, par. 67-69)	<b>No Data:</b> YES
<b>Section:</b> A	<b>Section Name:</b>	<b>Section Name:</b>	<b>No Data:</b> YES
<b>Line</b>	<b>Question</b>	<b>Answer</b>	
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.		



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

<b>Other Data:</b> 09	Stewardship Investments	<b>Fiscal Year:</b> 2009	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b>	FY 2009 PAR, 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 2009</b>	<b>FY 2008</b>	<b>FY 2007</b>	<b>FY 2006</b>	<b>FY 2005</b>	
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>					<b>Rounding Method:</b> Thousands
1	Cooperative Agreement Program Administered by USMS	Debit	0	1,140	2,839	2,521	3,605
2	Discretionary Grants to Indian Tribes	Debit	14,320	5,094	11,334	4,007	16,723
3	Formula Grants to States	Debit	41,561	59,011	188,171	222,650	249,892
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 2009)	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)	Normal Operations.					
Other Data Info - Formula Grants to States (FY 2009)	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)	Normal Operations.					

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

<b>Other Data:</b> 09	Stewardship Investments	<b>Fiscal Year:</b> 2009	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> FY 2009 PAR, 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> User-Defined <b>Decimal:</b> User-Defined
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>FY 2009</b>
1	Debit		
2	Debit		
3	Debit		
4	Debit		
5	Debit		
6	Other investment in development		
			<b>FY 2008</b>
			<b>FY 2007</b>
			<b>FY 2006</b>
			<b>FY 2005</b>
<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> User-Defined <b>Decimal:</b> User-Defined
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>FY 2009</b>
1	Debit		
2	Debit		
3	Debit		
4	Debit		
5	Debit		
6	Other Investments in human capital		
			<b>FY 2008</b>
			<b>FY 2007</b>
			<b>FY 2006</b>
			<b>FY 2005</b>

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

<b>Other Data:</b> 09	Stewardship Investments	<b>Fiscal Year:</b> 2009	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> FY 2009 PAR, 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> User-Defined <b>Decimal:</b> User-Defined
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>FY 2009</b>
1	Debit		FY 2007
2	Debit		FY 2006
3	Debit		FY 2008
4	Debit		
5	Debit		
6	Other investments in basic research		

<b>Section: E</b>			
<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> User-Defined <b>Decimal:</b> User-Defined	
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>FY 2009</b>
1	Debit		FY 2007
2	Debit		FY 2006
3	Debit		FY 2008
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>Line</b>	<b>Question</b>
1	Provide a description of federally owned physical property transferred to state and local governments. (SFFAS No. 8, par 87)
2	Provide a description of the major programs of Federal investments in non-Federal property. (SFFAS No.8 par. 87)
	<b>Answer</b>
	Built or expanded correctional facilities to increase the bed capacity for confinement of persons convicted of a Part I violent crime. 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> 2009	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b>	FY 2009 PAR, RSSI
<b>Status:</b> Complete		<b>I = Inactive Line</b>	

<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> 1	<b>Question</b> Provide a description of the major programs of Federal investments in development. (SFFAS No. 8, par. 100)		
2	Provide a description of the progress of major development 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> 1	<b>Question</b> Provide a description of the major education and training programs considered Federal investments in human capital. (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> 1	<b>Question</b> Provide a description of the major programs of Federal investments in basic research. (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> 1	<b>Question</b> Provide a description of the major programs of Federal investments in applied research. (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> 2009	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 1500	Department of Justice	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete			

I = Inactive Line

Tab: Other Data Info.														
Section:	A	Section Name:	Range of Amounts	No Data:	YES	Line Attributes:	Dollars	Rounding Method:	User-Defined	Decimal:	User-Defined			
Line Status	Line Description	NB	CY- Low	D	CY- High	D	CY - Critical Maintenance	D	PY- Low	D	PY- High	D	PY - Critical Maintenance	D
1	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> 2009	<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 Rounding Method: User-Defined
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2008 - 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>Answer</b>
<b>Line</b>	<b>Question</b>		
1	Provide the indicators of the range of uncertainty around insurance 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> 2009	<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> Fiscal 2009 Operating Revenues Not Reported in the Budget Receipts		<b>No Data:</b> YES	<b>Line Attributes:</b> Dollars	<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		Credit						
7		Credit						
8		Credit						

  

<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		
2	Proprietary receipts from the public (offset against outlays)	Credit		
3	Rents and royalties on the outer	Credit		

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<b>Other Data:</b> 16	Analysis of FR Operating Revenue to Budget Receipts	<b>Fiscal Year:</b> 2009	<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> Fiscal 2009 Operating Revenues Not Reported in the Budget Receipts	<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>CY-Other taxes and receipts</b> <b>CY-Miscellaneous earned revenue</b>
4	continental shelf lands (offset against outlays)	Credit	
5	Offsetting governmental receipts (offset against outlays)	Credit	
6	Intrabudgetary transactions (offset against outlays)	Credit	
7		Credit	
8		Credit	

  

<b>Section: B</b>			
<b>Section Name:</b> Fiscal 2009 Budget Receipts Not Reported in the Operating Revenue	<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-Individual income taxes</b> <b>CY-Corporation income taxes</b> <b>CY-Employment and general retirement</b> <b>CY-Unemployment insurance</b> <b>CY-Excise taxes</b>
1	Earned (exchange) revenue reported in the Statement of Net Cost	N/A	
2	Non Federal Nonexchange Revenue	N/A	
3		N/A	
4		N/A	

  

<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>CY-Estate and gift taxes</b> <b>CY-Customs duties</b> <b>CY-Miscellaneous receipts</b>
1	Earned (exchange) revenue reported in the Statement of Net Cost	N/A	



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<b>Other Data:</b> 16	Analysis of FR Operating Revenue to Budget Receipts	<b>Fiscal Year:</b> 2009	<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> B	<b>Section Name:</b> Fiscal 2009 Budget Receipts Not Reported in the Operating Revenue			<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
<b>Line Status</b>	<b>Line Description</b>	<b>NB</b>	<b>CY-Estate and gift taxes</b>	<b>CY-Customs duties</b>	<b>CY-Miscellaneous receipts</b>
2	Non Federal Nonexchange Revenue	N/A			5,899,071
3		N/A			
4		N/A			

<b>Tab: Other Text Data</b>		
<b>Section:</b> A	<b>Section Name:</b> Fiscal 2009 Operating Revenues Not Reported in the Budget Receipts	
<b>Line</b>	<b>Question</b>	<b>Answer</b>
1	Provide a detailed description of the undistributed offsetting receipts reconciling item(s).	N/A
2	Provide a detailed description of the proprietary receipts from the public reconciling item(s).	N/A
3	Provide a detailed description of the offsetting governmental receipts reconciling item(s).	N/A
4	Provide a detailed description of the intrabudgetary transaction reconciling item(s).	N/A
5	Provide a detailed description of the agency entered description reconciling item(s).	The majority of the difference is related to the reporting of SCA (2,707,354,000) on the SOC/NP, Other Taxes and Receipts Line per TFM 4700. The remaining differences relate to Non-Cash Transactions.

<b>Tab: Other Text Data</b>		
<b>Section:</b> B	<b>Section Name:</b> Fiscal 2009 Budget Receipts Not Reported in the Operating Revenue	<b>No Data:</b> YES
<b>Line</b>	<b>Question</b>	<b>Answer</b>
1	Provide a detailed description of the earned revenue reconciling item(s).	
2	Provide a detailed description of the agency entered description reconciling item(s).	